SCHEDULES OF EMPLOYER ALLOCATIONS, & PENSION AND OPEB AMOUNTS BY EMPLOYER 2019

For Fiscal Year Ended June 30,2019

ARIZONA STATE RETIREMENT SYSTEM - A component unit of the State of Arizona

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ARIZONA STATE RETIREMENT SYSTEM

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Paul Matson
Director

November 7, 2019

To: ASRS Employers

Included with this letter is the Schedule of Employer Allocations, as of and for the year ended June 30, 2019, the Schedules of Pension and OPEB Amounts by Employer, as of and for the year ended June 30, 2019, and related notes to the schedules.

These schedules and related notes were prepared by the ASRS in conjunction with its actuary and audited by the ASRS' external auditor. Employers may use, but are not required by any authoritative body to use, these schedules in order to be in compliance with GASB Statement No. 68, *Accounting and Financial Reporting for Pensions*, and GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*. Employers are responsible for the fair presentation of financial information presented in their financial statements in accordance with accounting principles generally accepted in the United States of America. Employers are free to calculate their proportionate share of pension and OPEB amounts if they choose.

The ASRS is responsible for the preparation and fair presentation of these schedules and related notes in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the schedules that are free from material misstatement, whether due to fraud or error.

In addition to the schedules identified above, the ASRS has prepared supplementary Schedules of Net Deferred Outflows and Inflows of Resources by Employer to be Recognized in Pension and OPEB Expense (five years and in aggregate thereafter) and related note to the supplementary schedules.

Respectfully,

Paul Matson, Executive Director
Erin Higbee, Chief Financial Officer

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INDEPENDENT AUDITORS' REPORT

The Honorable Douglas A. Ducey, Governor
State of Arizona and Board of Trustees
Arizona State Retirement System

Report on Schedules

We have audited:

- the accompanying schedules of employer allocations of the Retirement Fund, Health Benefit Supplement Fund (HBS Fund) and Long Term Disability Fund (LTD Fund) of the Arizona State Retirement System (ASRS), a component unit of the State of Arizona, as of and for the year ended June 30, 2019,
- the total of the columns titled beginning net pension liability, ending net pension liability, total deferred outflows of resources, total deferred inflows of resources, and total pension expense as of and for the year ended June 30, 2019 (specified Retirement Fund column totals), included in the accompanying schedule of pension amounts by employer,
- the total of the columns titled beginning net OPEB liability/(asset), ending net OPEB liability/(asset), total deferred outflows of resources, total deferred inflows of resources, and total OPEB expense as of and for the year ended June 30, 2019 (specified HBS Fund column totals), included in the accompanying schedule of HBS OPEB amounts by employer, and
- the total for LTD of the columns titled beginning net OPEB liability, ending net OPEB liability, total deferred outflows of resources, total deferred inflows of resources, and total OPEB expense as of and for the year ended June 30, 2019 (specified LTD Fund column totals), included in the accompanying schedule of LTD OPEB amounts by employer,
- and the respective related notes

(collectively referred to herein as the "GASB 68 and 75 Schedules").

Management's Responsibility for the Schedules

Management is responsible for the preparation and fair presentation of these GASB 68 and 75 Schedules in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the GASB 68 and 75 Schedules that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express opinions on the schedules of employer allocations of the Retirement Fund, HBS Fund and LTD Fund and the specified Retirement Fund column totals included in the schedule of pension amounts by employer, the specified HBS Fund column totals included in the schedule of HBS OPEB amounts by employer and the specified LTD Fund column totals included in the schedule of LTD OPEB amounts by employer, based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audits to obtain reasonable assurance about whether the schedules of employer allocations of the Retirement Fund, HBS Fund and LTD Fund and the specified Retirement Fund column totals included in the schedule of pension amounts by employer, the specified HBS Fund column totals included in the schedule of HBS OPEB amounts by employer and the specified LTD Fund column totals included in the schedule of LTD OPEB amounts by employer are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the GASB 68 and 75 Schedules. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the GASB 68 and 75 Schedules, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the GASB 68 and 75 Schedules in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the GASB 68 and 75 Schedules.

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The Honorable Douglas A. Ducey, Governor
State of Arizona and Board of Trustees

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the GASB 68 and 75 Schedules referred to above present fairly, in all material respects, the employer allocations of the Retirement Fund, HBS Fund and LTD Fund as of and for the year ended June 30, 2019 and the total for all ASRS participating entities of the columns titled beginning net pension liability, ending net pension liability, total deferred outflows of resources, total deferred inflows of resources, and total pension expense of the Retirement Fund as of and for the year ended June 30, 2019, the columns titled beginning net OPEB liability/(asset), ending net OPEB liability/(asset), total deferred outflows of resources, total deferred inflows of resources, and total OPEB expense of the HBS Fund as of and for the year ended June 30, 2019, and the columns titled beginning net OPEB liability, ending net OPEB liability, total deferred outflows of resources, total deferred inflows of resources, and total OPEB expense of the LTD Fund as of and for the year ended June 30, 2019, in accordance with accounting principles generally accepted in the United States of America.

Other Matter

We have audited, in accordance with auditing standards generally accepted in the United States of America, the financial statements of ASRS as of and for the year ended June 30, 2019, and our report thereon, dated November 1, 2019, expressed an unmodified opinion on those statements.

Other Information

Our audits were conducted for the purpose of forming an opinion on the schedules of employer allocations of the Retirement Fund, HBS Fund and LTD Fund and the specified Retirement Fund column totals included in the schedule of pension amounts by employer, the specified HBS Fund column totals included in the schedule of HBS OPEB amounts by employer and the specified LTD Fund column totals included in the schedule of LTD OPEB amounts by employer. The schedules of net deferred outflows and inflows of resources by employer to be recognized in pension expense, net deferred outflows and inflows of resources by employer to be recognized in HBS OPEB expense, and net deferred outflows and inflows of resources by employer to be recognized in LTD OPEB expense (collectively referred to herein as the "Supplementary Schedules"), and the related notes, as listed in the table of contents, are presented for purposes of additional analysis and are not a required part of the GASB 68 and 75 Schedules.

The Supplementary Schedules, and the related notes, as listed in the table of contents, are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the GASB 68 and 75 Schedules. Such information has been subjected to the auditing procedures applied in the audits of the GASB 68 and 75 Schedules, and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the GASB 68 and 75 Schedules or to the GASB 68 and 75 Schedules themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Supplementary Schedules, and the related notes, are fairly stated, in all material respects, in relation to the GASB 68 and 75 Schedules as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated January 3, 2020, on our consideration of ASRS' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the ASRS' internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering ASRS' internal control over financial reporting.

Restriction on Use

Our report is intended solely for the information and use of ASRS, the Board of Trustees, ASRS employers as of and for the year ended June 30, 2019 and their auditors and is not intended to be, and should not be, used by anyone other than these specified parties.

CliftonLarsonAllen LLP

CliftonLarsonAllen LLP

Baltimore, Maryland
January 3, 2020

Schedules of Employer Allocations

As of and for the year ended June 30, 2019

Employer Number	Employer Name	Retirement Employer Contributions	Retirement Allocation Percentage	HBS Employer Contributions	HBS Allocation Percentage	LTD LTD Contributions	LTD Allocation Percentage
307850	Academy Of Excellence	$ -	-	$ -	-	$ -	-
450540	Academy Of Tucson	321,887	0.02730%	12,848	0.02714%	4,515	0.02717%
307940	Accelerated Elementary and Secondary Schools	68,051	0.00577%	2,800	0.00591%	974	0.00586%
303320	Accelerated Learning Center	71,528	0.00607%	2,692	0.00569%	963	0.00580%
307490	Acclaim Charter School	115,199	0.00977%	4,147	0.00876%	1,510	0.00909%
302160	Agua Fria Union High School District #216	4,649,538	0.39433%	186,893	0.39477%	65,523	0.39430%
300630	Aguila Elementary School District #63	81,487	0.00691%	3,117	0.00658%	1,106	0.00666%
302310	AIBT Non-Profit Charter High School	39,738	0.00337%	1,635	0.00345%	569	0.00342%
450150	Ajo Unified School District	191,454	0.01624%	7,176	0.01516%	2,406	0.01448%
302800	Akimel O'Otham Pee Posh (3-5)	14,770	0.00125%	608	0.00128%	211	0.00127%
302810	Akimel O'Otham Pee Posh (K-2)	399,987	0.03392%	14,968	0.03162%	5,365	0.03229%
300680	Alhambra Elementary District #68	7,580,376	0.64290%	306,509	0.64743%	107,194	0.64507%
461070	Alpine Elementary School District #7	62,492	0.00530%	2,361	0.00499%	846	0.00509%
450510	Altar Valley School District #51	402,458	0.03413%	16,118	0.03405%	5,653	0.03402%
308200	American Basic Schools	35,564	0.00302%	1,463	0.00309%	509	0.00306%
307860	American Leadership Academy	9,067	0.00077%	373	0.00079%	130	0.00078%
450100	Amphitheater Unified School District #10	7,925,826	0.67220%	314,487	0.66428%	110,597	0.66555%
493810	Antelope Union High School District #50	198,729	0.01685%	6,429	0.01358%	2,445	0.01471%
410100	Apache County	1,316,548	0.11166%	53,556	0.11312%	18,695	0.11250%
460000	Apache County Superintendent of Schools	-	-	-	-	-	-
462420	Apache Elementary School District #42	11,895	0.00101%	489	0.00103%	171	0.00103%
200430	Apache Junction Unified School District #43	1,789,391	0.15176%	66,277	0.13999%	23,866	0.14362%
496800	Apache Junction Water District	85,950	0.00729%	3,156	0.00667%	1,138	0.00685%
420020	Apache Junction, City of	1,157,260	0.09815%	47,187	0.09967%	16,460	0.09905%
302020	Aprender Tucson	149,056	0.01264%	5,893	0.01245%	2,077	0.01250%
109120	Arizona Acupuncture Board of Examiners	8,679	0.00074%	357	0.00075%	124	0.00075%
307810	Arizona Agribusiness & Equine Center	651,414	0.05525%	24,530	0.05181%	8,789	0.05289%
480090	Arizona Association of Counties	36,164	0.00307%	1,488	0.00314%	518	0.00312%
101050	Arizona Attorney General's Office	7,379,467	0.62586%	297,474	0.62834%	104,062	0.62622%
109010	Arizona Automobile Theft Authority	35,971	0.00305%	1,480	0.00313%	514	0.00309%
109280	Arizona Board of Athletic Training	1,542	0.00013%	63	0.00013%	22	0.00013%
103180	Arizona Board of Chiropractic Examiners	18,740	0.00159%	771	0.00163%	268	0.00161%
105700	Arizona Board of Executive Clemency	66,475	0.00564%	2,176	0.00460%	820	0.00493%
109140	Arizona Board of Fingerprinting	35,462	0.00301%	1,342	0.00283%	479	0.00288%
103460	Arizona Board of Funeral Directors & Embalmers	18,968	0.00161%	780	0.00165%	271	0.00163%
103200	Arizona Board of Homeopathic and Integrated	65	0.00001%	3	0.00001%	1	0.00001%
102500	Arizona Board of Nursing Care Examiners	26,778	0.00227%	1,102	0.00233%	383	0.00230%
103240	Arizona Board of Occupational Therapy Examiners	13,131	0.00111%	540	0.00114%	188	0.00113%
103770	Arizona Board of Osteopathic Examiners	36,916	0.00313%	1,447	0.00306%	511	0.00308%
103850	Arizona Board of Podiatry Examiners	6,488	0.00055%	267	0.00056%	93	0.00056%
103860	Arizona Board of Psychologist Examiners	24,991	0.00212%	1,028	0.00217%	357	0.00215%
104100	Arizona Board of Regents	317,745	0.02695%	13,074	0.02762%	4,606	0.02772%
101880	Arizona Board of Tax Appeals	18,819	0.00160%	774	0.00163%	269	0.00162%
302090	Arizona Charter Academy	373,444	0.03167%	15,365	0.03245%	5,344	0.03216%

(continued)

Schedules of Employer Allocations

As of and for the year ended June 30, 2019

Employer Number	Employer Name	Retirement Employer Contributions	Retirement Allocation Percentage	HBS Employer Contributions	HBS Allocation Percentage	LTD LTD Contributions	LTD Allocation Percentage
495900	Arizona City Sanitary District	$ 47,865	0.00406%	$ 1,926	0.00407%	$ 675	0.00406%
109030	Arizona Commission for Postsecondary Education	44,000	0.00373%	1,810	0.00382%	629	0.00379%
102100	Arizona Commission for the Deaf and Hard of	109,243	0.00927%	4,495	0.00949%	1,562	0.00940%
109260	Arizona Commission of African American Affairs	7,630	0.00065%	314	0.00066%	109	0.00066%
104820	Arizona Commission on the Arts	58,391	0.00495%	2,403	0.00508%	835	0.00502%
304040	Arizona Community Development Corporation (La Paloma Academy)	639,749	0.05426%	26,322	0.05560%	9,156	0.05510%
103250	Arizona Corporation Commission	1,631,957	0.13841%	66,317	0.14008%	23,137	0.13923%
109270	Arizona Cotton Research and Protection Council	162,946	0.01382%	6,663	0.01407%	2,320	0.01396%
497380	Arizona Counties Insurance Pool	94,965	0.00805%	3,112	0.00657%	1,167	0.00702%
101140	Arizona Court of Appeals Division One	412,405	0.03498%	16,789	0.03546%	5,855	0.03523%
101150	Arizona Court of Appeals Division Two	172,945	0.01467%	5,633	0.01190%	2,125	0.01279%
101190	Arizona Criminal Justice Commission	135,242	0.01147%	5,565	0.01175%	1,934	0.01164%
100000	Arizona Department of Administration	3,635,238	0.30831%	148,765	0.31423%	51,783	0.31162%
103060	Arizona Department of Agriculture	1,339,043	0.11357%	54,223	0.11453%	18,940	0.11398%
109300	Arizona Department of Child Safety	12,460,338	1.05677%	509,999	1.07725%	177,524	1.06830%
105200	Arizona Department of Corrections	5,600,784	0.47501%	226,957	0.47939%	79,250	0.47691%
102200	Arizona Department of Economic Security	34,196,344	2.90022%	1,389,383	2.93474%	484,762	2.91719%
104550	Arizona Department of Education	3,175,508	0.26932%	125,962	0.26606%	44,304	0.26661%
105360	Arizona Department of Emergency & Military	1,809,557	0.15347%	73,194	0.15460%	25,576	0.15391%
107100	Arizona Department of Environmental Quality	2,964,141	0.25139%	121,745	0.25716%	42,328	0.25472%
103070	Arizona Department of Financial Institutions	-	-	-	-	-	-
103120	Arizona Department of Financial Institutions	334,596	0.02838%	13,767	0.02908%	4,784	0.02879%
103660	Arizona Department of Fire, Building and Life	-	-	-	-	-	-
109050	Arizona Department of Gaming	687,114	0.05827%	27,965	0.05907%	9,751	0.05868%
103880	Arizona Department of Gaming / Racing Division	-	-	-	-	-	-
102350	Arizona Department of Health Services	8,168,891	0.69281%	332,017	0.70131%	115,836	0.69708%
109210	Arizona Department of Homeland Security	90,455	0.00767%	3,722	0.00786%	1,293	0.00778%
109160	Arizona Department of Housing	456,447	0.03871%	18,635	0.03936%	6,491	0.03906%
103530	Arizona Department of Insurance	489,910	0.04155%	20,157	0.04258%	7,004	0.04215%
105220	Arizona Department of Juvenile Corrections	476,004	0.04037%	18,530	0.03914%	6,557	0.03946%
103570	Arizona Department of Liquor Licenses and	127,596	0.01082%	5,250	0.01109%	1,824	0.01098%
105800	Arizona Department of Public Safety	4,833,697	0.40995%	195,248	0.41241%	68,259	0.41077%
103900	Arizona Department of Real Estate	141,584	0.01201%	5,648	0.01193%	1,983	0.01193%
101790	Arizona Department of Revenue	3,071,445	0.26049%	125,664	0.26544%	43,744	0.26324%
106100	Arizona Department of Transportation	19,988,863	1.69527%	811,265	1.71360%	283,153	1.70395%
102400	Arizona Department of Veterans' Services	1,882,697	0.15967%	77,117	0.16289%	26,835	0.16149%
107900	Arizona Department of Water Resources	983,611	0.08342%	39,838	0.08415%	13,926	0.08380%
103010	Arizona Department of Weights and Measures	-	-	-	-	-	-
109230	Arizona Early Childhood Development and Health Board	1,001,236	0.08492%	40,842	0.08627%	14,230	0.08563%
101100	Arizona Exposition & State Fair	230,696	0.01957%	9,249	0.01954%	3,240	0.01950%
109330	Arizona Finance Authority	94,775	0.00804%	3,900	0.00824%	1,355	0.00815%
501410	Arizona Fire & Medical Authority	409,910	0.03476%	16,698	0.03527%	5,826	0.03506%
107200	Arizona Game and Fish Department	2,706,306	0.22952%	110,948	0.23435%	38,609	0.23234%
107300	Arizona Geological Survey, The	-	-	-	-	-	-

(continued)

Schedules of Employer Allocations

As of and for the year ended June 30, 2019

Employer Number	Employer Name	Retirement Employer Contributions	Retirement Allocation Percentage	HBS Employer Contributions	HBS Allocation Percentage	LTD LTD Contributions	LTD Allocation Percentage
101400	Arizona Governor's Office	$ 809,439	0.06865%	$ 33,030	0.06977%	$ 11,508	0.06925%
102300	Arizona Health Care Cost Containment System	6,164,988	0.52286%	252,718	0.53381%	87,916	0.52906%
496050	Arizona Health Facilities Authority	-	-	-	-	-	-
104920	Arizona Historical Society	170,465	0.01446%	6,721	0.01420%	2,369	0.01426%
101520	Arizona House of Representatives	781,103	0.06625%	31,808	0.06719%	11,089	0.06673%
109150	Arizona Independent Redistricting Commission	-	-	-	-	-	-
103500	Arizona Industrial Commission	1,068,797	0.09065%	43,760	0.09243%	15,229	0.09164%
501210	Arizona Industrial Development Authority	11,180	0.00095%	460	0.00097%	160	0.00096%
495300	Arizona Interscholastic Association	184,480	0.01565%	6,082	0.01285%	2,276	0.01370%
101540	Arizona Joint Legislative Budget Committee	176,532	0.01497%	7,263	0.01534%	2,524	0.01519%
101530	Arizona Legislative Council	383,891	0.03256%	14,173	0.02994%	5,105	0.03072%
103620	Arizona Medical Board	308,009	0.02612%	12,566	0.02654%	4,378	0.02635%
240050	Arizona Montessori Charter School at Anthem	219,254	0.01860%	8,836	0.01866%	3,093	0.01861%
495090	Arizona Municipal Water Users Association	69,496	0.00589%	2,859	0.00604%	995	0.00599%
103680	Arizona Naturopathic Physicians Board of Medical Examiners	7,166	0.00061%	295	0.00062%	102	0.00061%
109040	Arizona Navigable Streams Adjudication	7,913	0.00067%	326	0.00069%	113	0.00068%
109070	Arizona Office of Administrative Hearings	89,907	0.00763%	3,535	0.00747%	1,246	0.00750%
109320	Arizona Office of Economic Opportunity	191,075	0.01621%	7,505	0.01585%	2,648	0.01594%
103940	Arizona Office of Pest Management	-	-	-	-	-	-
101590	Arizona Office of the Auditor General	1,515,971	0.12857%	61,676	0.13028%	21,509	0.12944%
101430	Arizona Office of Tourism	198,319	0.01682%	8,160	0.01724%	2,835	0.01706%
102700	Arizona Pioneers' Home	356,713	0.03025%	14,457	0.03054%	5,047	0.03037%
109990	Arizona Power Authority	76,306	0.00647%	3,140	0.00663%	1,092	0.00657%
496750	Arizona Prosecuting Attorneys' Advisory Council	38,529	0.00327%	1,585	0.00335%	551	0.00332%
103100	Arizona Radiation Regulatory Agency	-	-	-	-	-	-
103220	Arizona Registrar of Contractors	540,082	0.04580%	22,222	0.04694%	7,721	0.04646%
103260	Arizona Residential Utility Consumer Office	61,914	0.00525%	2,146	0.00453%	790	0.00475%
109080	Arizona School Facilities Board	102,214	0.00867%	4,206	0.00888%	1,461	0.00879%
306890	Arizona School for the Arts	452,175	0.03835%	18,247	0.03854%	6,387	0.03844%
101800	Arizona Secretary of State	647,139	0.05488%	26,526	0.05603%	9,228	0.05553%
497510	Arizona Sports and Tourism Authority	59,957	0.00509%	2,467	0.00521%	858	0.00516%
109190	Arizona State Board for Charter Schools	66,503	0.00564%	2,736	0.00578%	951	0.00572%
103870	Arizona State Board for Private Postsecondary	40,373	0.00342%	1,661	0.00351%	577	0.00347%
103020	Arizona State Board of Accountancy	74,273	0.00630%	3,056	0.00646%	1,062	0.00639%
103150	Arizona State Board of Barbers	20,876	0.00177%	859	0.00181%	298	0.00179%
103160	Arizona State Board of Behavioral Health	76,914	0.00652%	3,165	0.00669%	1,100	0.00662%
103270	Arizona State Board Of Cosmetology	79,500	0.00674%	3,271	0.00691%	1,137	0.00684%
103350	Arizona State Board of Dental Examiners	43,782	0.00371%	1,801	0.00380%	626	0.00377%
103380	Arizona State Board Of Dispensing Opticians	8,385	0.00071%	345	0.00073%	120	0.00072%
109310	Arizona State Board of Education	38,868	0.00330%	1,599	0.00338%	556	0.00335%
109290	Arizona State Board of Massage Therapy	25,072	0.00213%	819	0.00173%	308	0.00185%
103710	Arizona State Board of Nursing	344,982	0.02926%	13,367	0.02823%	4,739	0.02852%
103750	Arizona State Board Of Optometry	13,847	0.00117%	570	0.00120%	198	0.00119%
103820	Arizona State Board of Pharmacy	167,238	0.01418%	6,881	0.01453%	2,391	0.01439%

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Schedules of Employer Allocations

As of and for the year ended June 30, 2019

Employer Number	Employer Name	Retirement Employer Contributions	Retirement Allocation Percentage	HBS Employer Contributions	HBS Allocation Percentage	LTD LTD Contributions	LTD Allocation Percentage
103830	Arizona State Board of Physical Therapy	$ 20,345	0.00173%	$ 837	0.00177%	$ 291	0.00175%
103890	Arizona State Board of Respiratory Care Examiners	18,234	0.00155%	750	0.00158%	261	0.00157%
103960	Arizona State Board of Technical Registration	107,276	0.00910%	4,414	0.00932%	1,534	0.00923%
109250	Arizona State Forestry Division	777,787	0.06596%	31,343	0.06620%	10,965	0.06598%
107400	Arizona State Land Department	664,996	0.05640%	27,331	0.05773%	9,500	0.05717%
103610	Arizona State Lottery	458,172	0.03886%	18,641	0.03937%	6,501	0.03912%
103650	Arizona State Mine Inspector	73,582	0.00624%	3,028	0.00640%	1,052	0.00633%
107700	Arizona State Parks	895,749	0.07597%	36,364	0.07681%	12,693	0.07638%
101030	Arizona State Personnel Board	6,118	0.00052%	252	0.00053%	87	0.00052%
104750	Arizona State Schools for the Deaf and the Blind	3,180,332	0.26973%	125,651	0.26541%	44,234	0.26619%
101510	Arizona State Senate	560,700	0.04755%	22,368	0.04725%	7,851	0.04725%
101920	Arizona State Treasurer's Office	211,990	0.01798%	8,609	0.01818%	3,005	0.01808%
104140	Arizona State University	44,992,032	3.81582%	1,827,620	3.86041%	646,398	3.88988%
103980	Arizona State Veterinary Medical Examining Board	23,352	0.00198%	895	0.00189%	318	0.00191%
101170	Arizona Supreme Court	3,092,437	0.26227%	119,287	0.25197%	42,343	0.25481%
109110	Arizona Water Infrastructure Finance Authority	-	-	-	-	-	-
493880	Arizona Western College	2,803,020	0.23773%	113,635	0.24003%	39,714	0.23899%
300470	Arlington Elementary School District #47	161,385	0.01369%	6,373	0.01346%	2,263	0.01362%
308130	Arts Academy at Estrella Mountain	534,783	0.04536%	21,923	0.04631%	7,634	0.04594%
240060	Arts Academy at Scottsdale	39,629	0.00336%	1,631	0.00345%	567	0.00341%
462530	Ash Creek Elementary School District #53	33,767	0.00286%	1,389	0.00293%	485	0.00292%
492310	Ash Fork Joint Unified School District #31	180,648	0.01532%	6,934	0.01465%	2,465	0.01483%
308090	ASU Preparatory Academy	2,409,595	0.20436%	99,113	0.20935%	34,508	0.20766%
300440	Avondale Elementary School District #44	3,166,189	0.26853%	126,971	0.26820%	44,612	0.26847%
420010	Avondale, City of	2,718,965	0.23060%	111,679	0.23590%	38,866	0.23389%
497500	Avra Valley Fire District	34,734	0.00295%	1,429	0.00302%	497	0.00299%
450400	Baboquivari Unified school District #40	1,096,653	0.09301%	44,357	0.09369%	15,516	0.09337%
492200	Bagdad Unified School District	356,521	0.03024%	13,326	0.02815%	4,778	0.02875%
302240	Ball Charter Schools (Dobson Academy)	254,703	0.02160%	10,180	0.02150%	3,577	0.02153%
307430	Ball Charter Schools (Hearn Academy)	297,550	0.02524%	12,092	0.02554%	4,222	0.02541%
200280	Ball Charter Schools (Val Vista Academy)	145,403	0.01233%	5,983	0.01264%	2,081	0.01252%
300310	Balsz Elementary School District #31	1,351,549	0.11463%	51,662	0.10912%	18,417	0.11083%
492260	Beaver Creek Elementary School District #26	180,380	0.01530%	6,866	0.01450%	2,447	0.01473%
302080	Benchmark School	195,656	0.01659%	7,719	0.01630%	2,720	0.01637%
306910	Benjamin Franklin Charter School	1,067,745	0.09056%	43,929	0.09279%	15,208	0.09152%
462090	Benson Unified School District #9	724,326	0.06143%	27,914	0.05896%	9,933	0.05977%
420030	Benson, City of	309,062	0.02621%	12,716	0.02686%	4,422	0.02661%
494760	Bicentennial Union High School District #76	110,257	0.00935%	4,002	0.00845%	1,448	0.00871%
462020	Bisbee Unified School District #2	407,336	0.03455%	15,797	0.03337%	5,604	0.03372%
420050	Bisbee, City of	196,557	0.01667%	7,819	0.01652%	2,760	0.01661%
496080	Black Canyon Fire District	-	-	-	-	-	-
473220	Blue Elementary School District #22	7,661	0.00065%	315	0.00067%	109	0.00066%
482320	Blue Ridge Unified School District #32	1,136,005	0.09635%	44,650	0.09431%	15,784	0.09498%
302860	Blueprint Education (Hope HS, Blueprint HS)	-	-	-	-	-	-

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Employer Number	Employer Name	Retirement Employer Contributions	Retirement Allocation Percentage	HBS Employer Contributions	HBS Allocation Percentage	LTD LTD Contributions	LTD Allocation Percentage
472100	Bonita Elementary School District #16	$ 96,224	0.00816%	$ 1,975	0.00417%	$ 897	0.00540%
494260	Bouse Elementary School District #26	32,344	0.00274%	1,154	0.00244%	422	0.00254%
462140	Bowie Unified School District #14	83,266	0.00706%	3,066	0.00648%	1,106	0.00666%
300330	Buckeye Elementary School District #33	2,824,657	0.23956%	114,364	0.24157%	40,701	0.24493%
302010	Buckeye Union High School District #201	2,351,829	0.19946%	92,943	0.19632%	32,739	0.19702%
495020	Buckeye Valley Fire District	163,189	0.01384%	6,714	0.01418%	2,336	0.01406%
497430	Buckeye Water Conservation & Drainage District	59,868	0.00508%	2,463	0.00520%	854	0.00514%
420070	Buckeye, City of	2,473,683	0.20980%	99,320	0.20979%	34,806	0.20945%
481150	Bullhead City Elementary School District #15	1,188,843	0.10083%	47,619	0.10058%	16,702	0.10051%
495000	Bullhead City Fire District	130,729	0.01109%	5,379	0.01136%	1,871	0.01126%
480120	Camp Verde Fire District	-	-	-	-	-	-
492280	Camp Verde Unified School District #28	839,995	0.07124%	33,339	0.07042%	11,725	0.07056%
421020	Camp Verde, Town Of	370,617	0.03143%	15,249	0.03221%	5,304	0.03192%
492500	Canon Elementary School District #50	94,611	0.00802%	3,893	0.00822%	1,366	0.00822%
305020	Canyon Rose Academy	83,711	0.00710%	3,444	0.00727%	1,198	0.00721%
421030	Carefree, Town of	116,825	0.00991%	4,807	0.01015%	1,670	0.01005%
303090	Carpe Diem Collegiate High School (Academy)	84,595	0.00717%	3,470	0.00733%	1,209	0.00728%
300830	Cartwright Elementary School District #83	9,328,621	0.79117%	365,429	0.77188%	129,058	0.77664%
200040	Casa Grande Elementary School District #4	3,578,380	0.30349%	140,610	0.29700%	49,688	0.29901%
200820	Casa Grande Union High School District #82	1,847,315	0.15667%	70,628	0.14918%	25,135	0.15126%
420090	Casa Grande, City of	1,583,655	0.13431%	64,618	0.13649%	22,530	0.13558%
450160	Catalina Foothills School District #16	2,869,509	0.24337%	111,208	0.23490%	39,460	0.23746%
300930	Cave Creek Unified School District No. 93	2,817,900	0.23899%	111,651	0.23584%	39,323	0.23664%
420580	Cave Creek, Town of	297,123	0.02520%	11,847	0.02502%	4,163	0.02505%
464160	CAVIAT School District	22,772	0.00193%	932	0.00197%	325	0.00196%
482250	Cedar Unified School District # 25	171,142	0.01451%	6,416	0.01355%	2,298	0.01383%
495130	Central Arizona Association Of Governments	59,032	0.00501%	2,429	0.00513%	844	0.00508%
493890	Central Arizona College	2,613,700	0.22167%	104,485	0.22070%	36,746	0.22113%
500650	Central Arizona Fire And Medical Authority	183,147	0.01553%	7,490	0.01582%	2,636	0.01586%
497150	Central Arizona Irrigation And Drainage	364,707	0.03093%	14,878	0.03143%	5,188	0.03122%
497310	Central Arizona Project	5,792,145	0.49124%	235,901	0.49828%	82,451	0.49617%
302600	Central Arizona Valley Institute Of Technology	155,573	0.01319%	5,872	0.01240%	2,098	0.01263%
303050	Central Yavapai Fire District	-	-	-	-	-	-
307680	Challenge Charter School	232,570	0.01972%	9,569	0.02021%	3,328	0.02003%
300800	Chandler Unified School District #80	26,430,198	2.24157%	1,062,165	2.24357%	372,307	2.24046%
420120	Chandler, City of	8,471,098	0.71844%	347,116	0.73320%	120,895	0.72752%
303070	Charter Foundation, The (AmeriSchools Academy)	194,245	0.01647%	6,853	0.01448%	2,507	0.01509%
464050	Chevelon Butte Elementary School District #5	5,780	0.00049%	238	0.00050%	88	0.00053%
461240	Chinle Unified School District #24	3,037,377	0.25760%	119,220	0.25182%	42,093	0.25331%
497260	Chino Valley Fire District	-	-	-	-	-	-
492510	Chino Valley Unified School District #51	1,077,499	0.09138%	42,773	0.09035%	15,042	0.09052%
420990	Chino Valley, Town of	380,389	0.03226%	15,388	0.03250%	5,382	0.03239%
497370	Christopher-Kohl's Fire District	3,562	0.00030%	147	0.00031%	51	0.00031%
109130	Citizens Clean Elections Commission	52,314	0.00444%	2,152	0.00455%	748	0.00450%

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302890	CITY Center For Collaborative Learning (City HS)	$ 243,514	0.02065%	$ 9,711	0.02051%	$ 3,413	0.02054%
496070	Clarkdale Fire District	-	-	-	-	-	-
421000	Clarkdale, Town of	179,550	0.01523%	7,063	0.01492%	2,495	0.01501%
492030	Clarkdale-Jerome Elementary School District #3	250,518	0.02125%	9,769	0.02063%	3,459	0.02082%
473030	Clifton Unified School District #3	-	-	-	-	-	-
420130	Clifton, Town of	86,210	0.00731%	3,381	0.00714%	1,196	0.00720%
471420	Cobre Valley Institute Of Technology	27,690	0.00235%	800	0.00169%	316	0.00190%
463500	Cochise Community College	2,230,443	0.18917%	89,996	0.19010%	31,530	0.18974%
410110	Cochise County	3,032,411	0.25718%	121,678	0.25702%	42,545	0.25603%
462260	Cochise Elementary School District #26	93,159	0.00790%	3,818	0.00806%	1,333	0.00802%
463230	Cochise Technology District #1	29,196	0.00248%	949	0.00200%	359	0.00216%
410130	Coconino County	4,874,526	0.41341%	198,640	0.41958%	69,314	0.41712%
464990	Coconino County Community College	1,044,468	0.08858%	42,259	0.08926%	14,778	0.08893%
303060	Coconino County Regional Accommodation School	129,697	0.01100%	4,584	0.00968%	1,674	0.01007%
481140	Colorado City Unified School District #14	334,188	0.02834%	13,543	0.02861%	4,737	0.02851%
480020	Colorado River Sewage System Joint Venture	53,753	0.00456%	2,212	0.00467%	768	0.00462%
481920	Colorado River Union High School District #2	827,572	0.07019%	33,491	0.07074%	11,709	0.07046%
461060	Concho Elementary School District #6	160,657	0.01363%	5,945	0.01256%	2,138	0.01287%
492170	Congress Elementary School District #17	125,885	0.01068%	4,900	0.01035%	1,734	0.01043%
450390	Continental School District	330,852	0.02806%	13,295	0.02808%	4,658	0.02803%
200210	Coolidge Unified School District 21	1,280,439	0.10860%	48,408	0.10225%	17,311	0.10417%
420100	Coolidge, City of	500,148	0.04242%	19,713	0.04164%	6,955	0.04185%
500810	Copper Canyon Fire and Medical Authority	-	-	-	-	-	-
502410	Copper Canyon Fire & Medical District	42,650	0.00362%	1,700	0.00359%	597	0.00359%
420110	Cottonwood, City of	926,517	0.07858%	37,710	0.07965%	13,160	0.07919%
492060	Cottonwood-Oak Creek Elementary School District	1,092,071	0.09262%	42,111	0.08895%	14,946	0.08994%
302360	Country Gardens Charter School	6,903	0.00059%	284	0.00060%	99	0.00060%
491280	County Of Santa Cruz Elementary School District	157,409	0.01335%	6,348	0.01341%	2,213	0.01332%
497420	County Supervisor Association Of Arizona	57,375	0.00487%	2,361	0.00499%	821	0.00494%
493130	Crane Elementary School District #13	2,913,932	0.24713%	112,683	0.23802%	39,970	0.24053%
300140	Creighton Elementary School District #14	3,545,417	0.30069%	140,719	0.29724%	49,538	0.29811%
492410	Crown King Elementary School District #41	7,543	0.00064%	310	0.00065%	108	0.00065%
497610	Crown King Fire District	16,718	0.00142%	688	0.00145%	239	0.00144%
308080	Daisy Education Corporation (Sonoran Science Academy - Phoenix)	7,851	0.00067%	323	0.00068%	112	0.00067%
308070	Daisy Education Corporation (Sonoran Science Academy - Tucson)	63,884	0.00542%	2,629	0.00555%	914	0.00550%
472110	Dan Hinton Accommodation School: Graham	86,356	0.00732%	3,244	0.00685%	1,161	0.00699%
300970	Deer Valley Unified School District #97	18,053,054	1.53110%	706,808	1.49296%	249,690	1.50258%
302370	Desert Mosaic School	-	-	-	-	-	-
302170	Desert Rose Academy	24,800	0.00210%	1,020	0.00215%	355	0.00214%
450550	Desert Springs Academy	-	-	-	-	-	-
307870	Destiny School	193,306	0.01639%	6,722	0.01420%	2,489	0.01498%
497530	Diamond Star Fire District	-	-	-	-	-	-
307900	Discovery Plus Academy	56,384	0.00478%	2,155	0.00455%	772	0.00465%
462450	Double Adobe Elementary School District #45	32,853	0.00279%	1,352	0.00286%	472	0.00284%

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462270	Douglas Unified School District #27	$ 1,866,204	0.15827%	$ 73,010	0.15422%	$ 25,883	0.15576%
420140	Douglas, City of	483,691	0.04102%	19,201	0.04056%	6,759	0.04067%
495600	Drexel Heights Fire District	113,089	0.00959%	4,653	0.00983%	1,619	0.00974%
473020	Duncan Unified School District #2	195,904	0.01661%	7,719	0.01630%	2,722	0.01638%
421010	Duncan, Town of	29,183	0.00248%	1,201	0.00254%	418	0.00252%
300890	Dysart Unified School District #89	12,269,477	1.04059%	496,980	1.04975%	173,766	1.04569%
421040	Eagar, Town of	133,513	0.01132%	5,095	0.01076%	1,817	0.01093%
308220	East Valley Educational Services (East Valley Academy)	4,919	0.00042%	202	0.00043%	70	0.00042%
304010	East Valley Institute Of Technology	1,210,242	0.10264%	49,218	0.10396%	17,192	0.10346%
472990	Eastern Arizona College	2,130,772	0.18071%	76,553	0.16170%	27,808	0.16734%
450070	Edge High School	122,932	0.01043%	4,874	0.01030%	1,716	0.01033%
307880	Edkey (American Heritage Academy)	177,364	0.01504%	7,003	0.01479%	2,472	0.01488%
304090	Edkey (Arizona Conservatory for Arts and	90,980	0.00772%	3,714	0.00784%	1,302	0.00784%
302710	Edkey (AZ Conservatory for Arts & Academics)	152,541	0.01294%	6,276	0.01326%	2,183	0.01314%
304060	Edkey (Pathfinder Academy)	251,274	0.02131%	10,134	0.02141%	3,551	0.02137%
302420	Edkey (Sequoia Charter School)	744,667	0.06316%	30,342	0.06409%	10,586	0.06370%
302390	Edkey (Sequoia Choice Schools)	225,765	0.01915%	9,230	0.01950%	3,217	0.01936%
200290	Edkey (Sequoia Pathway Academy)	391,582	0.03321%	15,952	0.03369%	5,569	0.03351%
304070	Edkey (Sequoia Ranch School: Children First Academy)	117,520	0.00997%	4,835	0.01021%	1,682	0.01012%
304080	Edkey (Sequoia School Deaf & Hard Of Hearing)	119,488	0.01013%	4,916	0.01038%	1,710	0.01029%
302410	Edkey (Sequoia Village School)	201,053	0.01705%	8,259	0.01745%	2,874	0.01730%
306710	EduPreneurship Student Center (Phoenix)	35,331	0.00300%	1,454	0.00307%	506	0.00304%
307080	EduPrize Schools	1,534,064	0.13011%	62,538	0.13210%	21,818	0.13130%
502010	Ehrenberg Improvement District	9,624	0.00082%	396	0.00084%	138	0.00083%
302520	El Centro for the Study of Primary and Secondary Education	-	-	-	-	-	-
420160	El Mirage, City of	687,381	0.05830%	27,657	0.05842%	9,691	0.05832%
500020	El Pueblo Integral - (Paulo Freire FS/PF2)	-	-	-	-	-	-
500010	El Pueblo Integral - (Paulo Freire FS-University)	-	-	-	-	-	-
462120	Elfrida Elementary School District #12	73,147	0.00620%	3,010	0.00636%	1,050	0.00632%
495100	Elfrida Fire District	17,601	0.00149%	724	0.00153%	252	0.00152%
200110	Eloy Elementary School District #11	446,466	0.03787%	15,093	0.03188%	5,626	0.03386%
495080	Eloy Fire District	14,863	0.00126%	612	0.00129%	213	0.00128%
420170	Eloy, City of	475,005	0.04029%	18,670	0.03944%	6,591	0.03966%
303080	Esperanza Community Collegial Academy	-	-	-	-	-	-
306730	Espiritu Community Development Corporation	-	-	-	-	-	-
302290	Excalibur Charter School (Avalon Elementary)	143,180	0.01214%	5,891	0.01244%	2,049	0.01233%
302540	Flagstaff Arts And Leadership Academy	164,380	0.01394%	6,763	0.01429%	2,353	0.01416%
493910	Flagstaff Junior Academy	168,487	0.01429%	6,932	0.01464%	2,411	0.01451%
464010	Flagstaff Unified School District #1	6,003,361	0.50915%	238,108	0.50295%	83,850	0.50459%
420180	Flagstaff, City of	3,596,447	0.30502%	146,657	0.30978%	51,062	0.30728%
200010	Florence Unified School District No. 1	4,975,152	0.42195%	199,096	0.42054%	69,878	0.42051%
420190	Florence, Town of	585,130	0.04963%	23,256	0.04912%	8,181	0.04923%
496770	Flowing Wells Irrigation District	50,581	0.00429%	2,081	0.00440%	724	0.00436%
450080	Flowing Wells Unified School District #8	2,988,943	0.25350%	119,878	0.25321%	42,047	0.25303%

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500630	Forest Lakes Domestic Water Improvement	$ 17,396	0.00148%	$ 716	0.00151%	$ 249	0.00150%
463000	Fort Huachuca Accommodation Schools	670,126	0.05683%	27,473	0.05803%	9,604	0.05779%
497480	Fort Mojave Mesa Fire District	16,327	0.00138%	672	0.00142%	234	0.00141%
472070	Fort Thomas Unified School District #7	580,589	0.04924%	22,215	0.04692%	7,905	0.04757%
300980	Fountain Hills Unified School District #98	754,728	0.06401%	29,395	0.06209%	10,403	0.06260%
300450	Fowler Elementary School District #45	2,388,134	0.20254%	96,010	0.20280%	33,637	0.20242%
307330	Franklin Phonetic Primary School	233,392	0.01979%	8,974	0.01896%	3,231	0.01944%
420380	Fredonia, Town of	36,371	0.00308%	1,496	0.00316%	521	0.00314%
464060	Fredonia-Moccasin Unified School District #6	146,776	0.01245%	5,987	0.01265%	2,089	0.01257%
493320	Gadsden Elementary School District #32	2,342,591	0.19868%	89,429	0.18890%	31,858	0.19171%
461190	Ganado Unified School District #20	1,218,369	0.10333%	50,130	0.10589%	17,468	0.10512%
307420	Genesis Program (Genesis Academy)	74,482	0.00632%	2,792	0.00590%	999	0.00601%
200270	George Gervin Youth Center (GGPA)	82,259	0.00698%	3,385	0.00715%	1,177	0.00708%
300240	Gila Bend Unified School District #24	183,518	0.01556%	7,378	0.01558%	2,586	0.01556%
420200	Gila Bend, Town of	154,517	0.01310%	6,111	0.01291%	2,152	0.01295%
410140	Gila County	2,044,155	0.17337%	81,806	0.17280%	28,700	0.17271%
471000	Gila County Education Service Agency	19,414	0.00165%	360	0.00076%	172	0.00104%
306060	Gila County Regional School District #49	17,664	0.00150%	364	0.00077%	165	0.00099%
473010	Gila Institute For Technology	30,032	0.00255%	1,007	0.00213%	376	0.00226%
300410	Gilbert Public Schools	19,548,640	1.65794%	781,075	1.64983%	274,106	1.64951%
420210	Gilbert, Town of	6,133,507	0.52019%	250,803	0.52976%	87,406	0.52599%
300400	Glendale Elementary School District	6,258,008	0.53075%	248,711	0.52534%	87,443	0.52621%
302050	Glendale Union High School District #205	9,724,775	0.82477%	392,710	0.82951%	137,398	0.82683%
220230	Glendale, City of	7,904,238	0.67037%	320,033	0.67599%	111,894	0.67335%
471010	Globe Unified School District #1	824,400	0.06992%	31,921	0.06743%	11,372	0.06843%
420220	Globe, City of	290,300	0.02462%	11,785	0.02489%	4,115	0.02476%
496500	Golder Ranch Fire District	272,030	0.02307%	11,193	0.02364%	3,893	0.02343%
420250	Goodyear, City of	3,002,190	0.25462%	123,288	0.26042%	42,908	0.25821%
109170	Governor Office Of Highway Safety	74,632	0.00633%	2,707	0.00572%	982	0.00591%
410150	Graham County	676,932	0.05741%	27,528	0.05815%	9,610	0.05783%
307780	Grand Canyon College Preparatory Charter School	-	-	-	-	-	-
464040	Grand Canyon Unified School District	341,819	0.02899%	13,682	0.02890%	4,806	0.02892%
302210	Great Expectations Academy	112,892	0.00957%	4,645	0.00981%	1,616	0.00972%
495030	Green Valley Domestic Water Improvement	50,250	0.00426%	2,068	0.00437%	718	0.00432%
410160	Greenlee County	641,376	0.05440%	26,389	0.05574%	9,179	0.05524%
473840	Greenlee County Accommodation School	-	-	-	-	-	-
473000	Greenlee County School Office	-	-	-	-	-	-
302040	Griffin Foundation (Children Reaching for the Sky Preparatory, FIMS)	70,952	0.00602%	2,919	0.00617%	1,016	0.00611%
495070	Groom Creek Fire District	-	-	-	-	-	-
420270	Guadalupe, Town of	88,892	0.00754%	3,189	0.00674%	1,163	0.00700%
481030	Hackberry Elementary School District #3	47,914	0.00406%	1,971	0.00416%	685	0.00412%
302300	Happy Valley School	230,306	0.01953%	9,476	0.02002%	3,296	0.01983%
496100	Harquahala Valley Irrigation District	32,954	0.00279%	1,356	0.00286%	470	0.00283%
420280	Hayden, Town of	91,576	0.00777%	3,555	0.00751%	1,263	0.00760%

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Employer Number	Employer Name	Retirement Employer Contributions	Retirement Allocation Percentage	HBS Employer Contributions	HBS Allocation Percentage	LTD LTD Contributions	LTD Allocation Percentage
471410	Hayden-Winkelman Unified School District #41	$ 215,771	0.01830%	$ 7,964	0.01682%	$ 2,869	0.01727%
497230	Heber-Overgaard Fire District	21,373	0.00181%	879	0.00186%	346	0.00208%
482060	Heber-Overgaard Unified School District #6	315,041	0.02672%	11,677	0.02466%	4,198	0.02526%
501610	Hellsgate Fire District	8,283	0.00070%	341	0.00072%	119	0.00072%
306740	Heritage Academy	859,580	0.07290%	35,367	0.07470%	12,302	0.07403%
496060	Highlands Fire District	27,940	0.00237%	1,150	0.00243%	400	0.00241%
300600	Higley Unified School District #60	6,512,757	0.55235%	265,418	0.56063%	92,595	0.55722%
492350	Hillside Elementary School District #35	10,374	0.00088%	426	0.00090%	148	0.00089%
482030	Holbrook Unified School District #3	1,424,272	0.12079%	54,542	0.11521%	19,407	0.11679%
420290	Holbrook, City of	189,038	0.01603%	7,267	0.01535%	2,585	0.01556%
500410	Horizon Community Learning Center (Horizon Honors Elementary School)	344,905	0.02925%	14,191	0.02998%	4,936	0.02970%
306940	Horizon Community Learning Center (Horizon Honors Secondary School)	397,485	0.03371%	16,006	0.03381%	5,607	0.03374%
495820	Housing Authority Of Maricopa County	232,114	0.01969%	9,550	0.02017%	3,322	0.01999%
497100	Housing Authority of the City of Yuma	174,133	0.01477%	7,128	0.01506%	2,482	0.01494%
307830	Humanities & Sciences Academy (Tempe)	124,499	0.01056%	4,796	0.01013%	1,703	0.01025%
492220	Humboldt Unified School District #22	3,022,152	0.25631%	120,795	0.25515%	42,408	0.25520%
493160	Hyder Elementary School District #16	109,635	0.00930%	3,465	0.00732%	1,328	0.00799%
500830	Incito Schools	204,286	0.01733%	8,405	0.01775%	2,924	0.01760%
302620	Intelli School	61,359	0.00520%	2,406	0.00508%	855	0.00515%
302510	Intelli-School (Paradise Valley)	24,820	0.00211%	1,021	0.00216%	355	0.00214%
307820	International Commerce Secondary Schools	156,826	0.01330%	6,270	0.01324%	2,203	0.01326%
300050	Isaac School District #5	3,901,159	0.33086%	155,815	0.32912%	54,727	0.32934%
200440	J.O. Combs Unified School District	2,287,603	0.19401%	90,319	0.19078%	31,840	0.19161%
302530	James Sandoval Preparatory High School (Crown Point)	13,361	0.00113%	550	0.00116%	191	0.00115%
482020	Joseph City Schools	306,720	0.02601%	11,849	0.02503%	4,203	0.02529%
302570	Juniper Tree Academy (Desert View Academy)	355,212	0.03013%	14,575	0.03079%	5,075	0.03054%
482270	Kayenta Unified School District #27	1,853,469	0.15719%	74,050	0.15641%	26,138	0.15729%
420330	Kearny, Town of	90,467	0.00767%	3,722	0.00786%	1,295	0.00779%
302590	Khalsa Montessori School	113,313	0.00961%	4,662	0.00985%	1,622	0.00976%
481050	Kingman Academy of Learning	571,844	0.04850%	23,058	0.04870%	8,070	0.04856%
481040	Kingman Unified School District #20	3,375,826	0.28631%	134,250	0.28357%	47,214	0.28412%
420350	Kingman, City of	1,321,221	0.11205%	54,101	0.11428%	18,850	0.11344%
492230	Kirkland Elementary School District #23	60,465	0.00513%	2,432	0.00514%	852	0.00513%
300280	Kyrene School District #28	9,889,186	0.83871%	398,297	0.84131%	139,575	0.83993%
410170	La Paz County	798,442	0.06772%	32,630	0.06892%	11,385	0.06851%
481510	Lake Havasu Unified School District #1	2,530,853	0.21464%	99,913	0.21104%	35,205	0.21186%
420370	Lake Havasu, City of	1,887,995	0.16012%	77,327	0.16333%	26,935	0.16209%
497600	Lakeside Fire District	-	-	-	-	-	-
300590	Laveen Elementary School District #59	3,836,585	0.32538%	156,443	0.33045%	54,584	0.32847%
495160	League of Arizona Cities and Towns	153,657	0.01303%	6,130	0.01295%	2,153	0.01296%
300250	Liberty Elementary School District #25	1,666,216	0.14131%	65,989	0.13939%	24,235	0.14584%
307450	Liberty High School	49,848	0.00423%	1,860	0.00393%	667	0.00401%
302650	Life Skills Center of Arizona	-	-	-	-	-	-
495170	Linden Fire Department	-	-	-	-	-	-

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300790	Litchfield Elementary School District #79	$ 6,015,099	0.51015%	$ 245,502	0.51856%	$ 85,607	0.51516%
420390	Litchfield Park, City of	249,339	0.02115%	10,114	0.02136%	3,531	0.02125%
481090	Littlefield Unified School District #9	233,565	0.01981%	9,541	0.02015%	3,327	0.02002%
300650	Littleton Elementary School District #65	3,031,421	0.25710%	120,626	0.25479%	42,407	0.25520%
302720	Luz Academy of Tucson	-	-	-	-	-	-
300380	Madison School District #38	3,424,231	0.29041%	136,373	0.28806%	48,196	0.29003%
464100	Maine Consolidated School District #10	145,948	0.01238%	5,902	0.01247%	2,070	0.01246%
200080	Mammoth-San Manuel Unified School District #8	442,128	0.03750%	16,640	0.03515%	5,957	0.03585%
303000	Marana Domestic Water Improvement District	19,486	0.00165%	802	0.00169%	277	0.00167%
450060	Marana Unified School District #6	7,199,554	0.61060%	288,053	0.60844%	101,365	0.60999%
420300	Marana, Town of	1,651,224	0.14004%	67,739	0.14308%	23,584	0.14192%
495140	Maricopa Association of Governments	1,042,647	0.08843%	42,900	0.09062%	14,921	0.08979%
210170	Maricopa County	59,505,050	5.04662%	2,417,393	5.10615%	844,283	5.08073%
307100	Maricopa County Community College District	39,375,707	3.33949%	1,587,090	3.35235%	554,773	3.33850%
480030	Maricopa County Municipal Water Conservation	421,706	0.03577%	17,075	0.03607%	5,969	0.03592%
305090	Maricopa County Regional School District #509	305,809	0.02594%	11,834	0.02500%	4,198	0.02526%
210250	Maricopa County Special Health Care District	25,211,355	2.13820%	1,029,185	2.17391%	360,490	2.16935%
200200	Maricopa Unified School District #20	3,688,661	0.31284%	146,871	0.31023%	51,651	0.31082%
420080	Maricopa, City of	1,010,100	0.08567%	40,882	0.08635%	14,310	0.08611%
200900	Mary C O'Brien Accommodation District #90	-	-	-	-	-	-
302250	Mary Ellen Halvorson Educational Foundation: Tri-City College Prep High School	119,292	0.01012%	4,631	0.00978%	1,640	0.00987%
302030	Masada Charter School	272,443	0.02311%	11,210	0.02368%	3,898	0.02346%
492430	Mayer Unified School District #43	373,077	0.03164%	13,689	0.02891%	4,940	0.02973%
461230	McNary Elementary School District #23	130,329	0.01105%	4,688	0.00990%	1,702	0.01024%
462550	McNeal Elementary School District #55	42,317	0.00359%	1,676	0.00354%	592	0.00356%
300040	Mesa Unified School District #4	37,965,531	3.21989%	1,520,657	3.21202%	533,887	3.21282%
420400	Mesa, City of	19,111,307	1.62085%	781,961	1.65171%	272,517	1.63995%
308160	Metropolitan Arts Institute	121,545	0.01031%	5,001	0.01056%	1,739	0.01046%
495400	Metropolitan Domestic Water Improvement	378,286	0.03208%	15,565	0.03288%	5,414	0.03258%
308170	Mexicayotl Academy	121,164	0.01028%	4,740	0.01001%	1,675	0.01008%
471400	Miami Unified School District #40	514,884	0.04367%	19,150	0.04045%	6,877	0.04138%
420410	Miami, Town of	119,110	0.01010%	4,901	0.01035%	1,704	0.01025%
306820	Mingus Springs Charter School	75,725	0.00642%	2,840	0.00600%	1,017	0.00612%
492860	Mingus Union High School District #4	669,105	0.05675%	26,235	0.05542%	9,262	0.05574%
300860	Mobile Elementary School District #86	38,437	0.00326%	1,277	0.00270%	482	0.00290%
302790	Mohave Accelerated Elementary School	221,906	0.01882%	9,084	0.01919%	3,168	0.01906%
302670	Mohave Accelerated Learning Center	284,735	0.02415%	11,459	0.02420%	4,016	0.02417%
492890	Mohave Community College	1,513,721	0.12838%	61,048	0.12895%	21,371	0.12861%
410180	Mohave County	4,097,037	0.34747%	166,450	0.35159%	58,119	0.34975%
497160	Mohave County Airport Authority	88,569	0.00751%	3,644	0.00770%	1,266	0.00762%
302830	Mohave Educational Services Cooperative	179,528	0.01523%	7,387	0.01560%	2,569	0.01546%
481160	Mohave Valley Elementary School District #16	652,319	0.05532%	26,766	0.05654%	9,317	0.05607%
500640	Mohave Valley Fire Department	15,695	0.00133%	646	0.00136%	225	0.00135%
493170	Mohawk Valley Elementary District #17	99,220	0.00841%	3,492	0.00738%	1,278	0.00769%

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497250	Montezuma Rimrock Fire District	$ -	-	$ -	-	$ -	-
473180	Morenci Unified School District #18	923,187	0.07830%	34,779	0.07346%	12,586	0.07574%
300750	Morristown Elementary School District #75	88,427	0.00750%	3,637	0.00768%	1,266	0.00762%
301010	Mountain Institute JTED #2	66,950	0.00568%	2,755	0.00582%	958	0.00577%
302110	Mountain Oak Charter School	23,671	0.00201%	886	0.00187%	318	0.00191%
308260	Mountain Rose Academy	45,224	0.00384%	1,861	0.00393%	647	0.00389%
302780	Mountain School	88,030	0.00747%	3,472	0.00733%	1,225	0.00737%
480110	Mt Lemmon Domestic Water Improvement District	23,912	0.00203%	976	0.00206%	341	0.00205%
300210	Murphy Elementary School District #21	885,383	0.07509%	32,396	0.06843%	11,707	0.07045%
462230	Naco Elementary School District No. 23	119,094	0.01010%	4,890	0.01033%	1,704	0.01025%
300810	Nadaburg Unified School District No. 81	557,479	0.04728%	22,341	0.04719%	7,853	0.04726%
410190	Navajo County	1,914,452	0.16237%	77,116	0.16289%	26,985	0.16239%
482990	Navajo County Accommodation District #99	25,608	0.00217%	900	0.00190%	330	0.00199%
308040	Navajo County Arizona - Special Services	-	-	-	-	-	-
482440	Navajo County Arizona - Hope School	-	-	-	-	-	-
482000	Navajo County Arizona - Superintendent of	120,847	0.01025%	4,722	0.00997%	1,669	0.01004%
496200	New Magma Irrigation & Drainage District	44,786	0.00380%	1,811	0.00383%	634	0.00382%
306770	New School for the Arts & Academics	70,430	0.00597%	2,898	0.00612%	1,008	0.00607%
302740	New School for the Arts Middle School	26,577	0.00225%	1,094	0.00231%	381	0.00229%
307920	New West Charter School	-	-	-	-	-	-
491010	Nogales Unified School District #1	2,801,636	0.23761%	111,738	0.23602%	39,250	0.23620%
420450	Nogales, City of	770,660	0.06536%	30,534	0.06450%	10,745	0.06466%
302480	North Star Charter School Inc.	85,065	0.00721%	3,500	0.00739%	1,217	0.00732%
302760	Northeast Arizona Technological Institute of	48,266	0.00409%	1,986	0.00419%	691	0.00416%
495040	Northern Apache Special Health Care District	105,315	0.00893%	4,333	0.00915%	1,452	0.00874%
306830	Northern Arizona Academy for Career	43,471	0.00369%	1,777	0.00375%	619	0.00373%
497140	Northern Arizona Consolidated Fire District	1,559	0.00013%	64	0.00014%	22	0.00013%
495150	Northern Arizona Council of Governments	375,457	0.03184%	14,938	0.03155%	5,254	0.03162%
302840	Northern Arizona Council of Governments - Head Start	935,463	0.07934%	37,962	0.08019%	13,265	0.07983%
496040	Northern Arizona Intergovernmental Public	526,903	0.04469%	21,657	0.04575%	7,541	0.04538%
104160	Northern Arizona University	13,781,880	1.16885%	555,795	1.17398%	194,531	1.17065%
483000	Northern Arizona Vocational Institute of	37,351	0.00317%	1,537	0.00325%	535	0.00322%
493770	Northland Pioneer College	1,390,754	0.11795%	56,192	0.11869%	19,681	0.11844%
307580	Northland Preparatory Academy	354,664	0.03008%	14,209	0.03001%	4,983	0.02999%
497300	Northwest Fire District	254,111	0.02155%	10,196	0.02154%	3,574	0.02151%
302820	Nosotros Academy	116,190	0.00985%	4,218	0.00891%	1,529	0.00920%
200020	Oracle School District #2	287,991	0.02442%	11,476	0.02424%	4,032	0.02426%
420040	Oro Valley, Town of	1,524,064	0.12926%	61,682	0.13029%	21,563	0.12976%
300080	Osborn School District #8	1,697,008	0.14392%	69,004	0.14575%	24,090	0.14497%
481060	Owens-Whitney Elementary School District #6	19,445	0.00165%	800	0.00169%	286	0.00172%
307090	PACE Academy	35,173	0.00298%	1,447	0.00306%	504	0.00303%
464080	Page Unified School District #8	1,624,694	0.13779%	65,595	0.13855%	22,927	0.13797%
420230	Page, City of	574,955	0.04876%	23,285	0.04918%	8,140	0.04898%
200250	Painted Rock Academy	230,534	0.01955%	9,457	0.01998%	3,292	0.01981%

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300490	Palo Verde Elementary District #49	$ 288,518	0.02447%	$ 11,282	0.02383%	$ 3,986	0.02399%
300940	Paloma Elementary School District #94	104,099	0.00883%	4,283	0.00905%	1,490	0.00897%
462490	Palominas Elementary School District #49	586,903	0.04978%	23,655	0.04997%	8,305	0.04998%
302580	Paradise Education Center, Paradise Honors High	1,142,456	0.09689%	46,060	0.09729%	16,121	0.09701%
300690	Paradise Valley Unified School District #69	17,868,322	1.51543%	692,253	1.46222%	246,149	1.48127%
420470	Paradise Valley, Town of	546,098	0.04632%	22,469	0.04746%	7,815	0.04703%
500620	Paragon Preparatory Academy	-	-	-	-	-	-
303040	Paramount Academy	111,166	0.00943%	4,439	0.00938%	1,559	0.00938%
308270	Park View School, Inc.	73,459	0.00623%	3,022	0.00638%	1,051	0.00632%
494270	Parker Unified School District #27	1,189,394	0.10087%	47,375	0.10007%	16,647	0.10018%
420480	Parker, Town of	161,437	0.01369%	6,642	0.01403%	2,311	0.01391%
491060	Patagonia Elementary School District #6	62,798	0.00533%	2,360	0.00498%	845	0.00509%
307050	Patagonia Montessori Elementary School	19,993	0.00170%	823	0.00174%	286	0.00172%
491820	Patagonia Union High School District #20	110,048	0.00933%	4,249	0.00897%	1,507	0.00907%
420500	Patagonia, Town of	36,753	0.00312%	1,474	0.00311%	517	0.00311%
240020	Paulden Community School	48,435	0.00411%	1,993	0.00421%	693	0.00417%
471100	Payson Unified School District #10	1,221,358	0.10358%	47,418	0.10016%	16,805	0.10113%
220240	Payson, Town of	621,672	0.05272%	25,285	0.05341%	8,828	0.05312%
481080	Peach Springs Unified School District #8	29,081	0.00247%	1,197	0.00253%	416	0.00250%
302550	PEAK School, The	90,840	0.00770%	3,676	0.00776%	1,286	0.00774%
462220	Pearce Elementary School District #22	85,143	0.00722%	3,300	0.00697%	1,173	0.00706%
300920	Pendergast Elementary School District #92	4,607,681	0.39078%	183,628	0.38787%	64,567	0.38855%
300110	Peoria Unified School District #11	18,740,378	1.58939%	740,134	1.56336%	260,885	1.56995%
420520	Peoria, City of	6,277,227	0.53238%	256,299	0.54137%	89,371	0.53782%
300010	Phoenix Elementary School District #1	4,936,605	0.41868%	194,570	0.41098%	68,608	0.41287%
308110	Phoenix School of Academic Excellence	55,115	0.00467%	2,268	0.00479%	789	0.00475%
302100	Phoenix Union High School District	20,041,936	1.69978%	808,426	1.70761%	282,882	1.70232%
495800	Phoenix-Mesa Gateway Airport Authority	733,437	0.06220%	29,433	0.06217%	10,317	0.06209%
200330	Picacho Elementary School District No. 33	113,517	0.00963%	4,387	0.00927%	1,557	0.00937%
496400	Picture Rocks Fire & Medical District	5,984	0.00051%	246	0.00052%	86	0.00052%
306090	Pillar Academy of Business & Finance	14,159	0.00120%	583	0.00123%	202	0.00122%
307070	Pima Accommodation District	70,749	0.00600%	2,394	0.00506%	902	0.00543%
495120	Pima Association of Governments	471,244	0.03997%	19,389	0.04095%	6,744	0.04058%
450990	Pima Community College	7,642,722	0.64819%	307,280	0.64906%	107,625	0.64766%
210200	Pima County	26,817,519	2.27442%	1,088,552	2.29931%	380,276	2.28842%
307040	Pima County Joint Technical Education District	567,902	0.04816%	19,121	0.04039%	7,102	0.04274%
450320	Pima County Reserve Fund 32	-	-	-	-	-	-
307060	Pima County Special Projects	30,446	0.00258%	899	0.00190%	358	0.00215%
200260	Pima PP (Arizona Collegiate High School)	54,841	0.00465%	2,256	0.00477%	808	0.00486%
200230	Pima PP (Pima Partnership Academy)	63,714	0.00540%	2,503	0.00529%	884	0.00532%
302560	Pima PP (Pima Partnership High School)	124,242	0.01054%	4,785	0.01011%	1,703	0.01025%
472060	Pima Unified School District #6	423,736	0.03594%	16,732	0.03534%	5,895	0.03547%
420550	Pima, Town of	32,262	0.00274%	1,327	0.00280%	459	0.00276%
200860	Pinal County Juvenile Justice Educ Services	33,879	0.00287%	1,394	0.00294%	485	0.00292%

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Employer Number	Employer Name	Retirement Employer Contributions	Retirement Allocation Percentage	HBS Employer Contributions	HBS Allocation Percentage	LTD LTD Contributions	LTD Allocation Percentage
200890	Pinal County School Office Data Processing	$ 21,116	0.00179%	$ 869	0.00184%	$ 302	0.00182%
210210	Pinal County	7,679,394	0.65130%	314,154	0.66358%	109,474	0.65879%
200880	Pinal County School Education Services	31,662	0.00269%	1,257	0.00266%	443	0.00267%
200000	Pinal County School Office	338,688	0.02872%	13,544	0.02861%	4,754	0.02861%
306900	Pine Forest Charter School	144,678	0.01227%	5,953	0.01257%	2,071	0.01246%
471120	Pine Strawberry School District #12	191,121	0.01621%	7,570	0.01599%	2,673	0.01609%
496090	Pine-Strawberry Fire District	14,035	0.00119%	376	0.00079%	152	0.00091%
497540	Pinetop Fire District	66,054	0.00560%	2,718	0.00574%	945	0.00569%
497130	Pinetop Water Community Facilities District	33,369	0.00283%	1,373	0.00290%	477	0.00287%
497110	Pinetop-Lakeside Sanitary District	118,425	0.01004%	4,873	0.01029%	1,695	0.01020%
420240	Pinetop-Lakeside, Town of	200,356	0.01699%	8,211	0.01734%	2,863	0.01723%
495010	Pinewood Fire District	7,895	0.00067%	325	0.00069%	113	0.00068%
497390	Pinewood Sanitary District	80,348	0.00681%	3,306	0.00698%	1,150	0.00692%
482040	Pinon Unified School District No. 4	963,507	0.08172%	38,606	0.08155%	13,544	0.08150%
303310	Pointe Schools	348,231	0.02953%	14,328	0.03026%	4,983	0.02999%
462640	Pomerene School District #64	59,255	0.00503%	2,384	0.00504%	838	0.00504%
480050	Ponderosa Park Domestic Water Improvement District	32,727	0.00278%	1,347	0.00285%	468	0.00282%
492010	Prescott Unified School District #1	1,943,869	0.16486%	76,561	0.16172%	27,002	0.16249%
104940	Prescott Valley Historical Society	58,651	0.00497%	2,413	0.00510%	839	0.00505%
307030	Prescott Valley School	36,147	0.00307%	1,487	0.00314%	517	0.00311%
420600	Prescott, City of	2,286,863	0.19395%	93,651	0.19782%	32,619	0.19629%
307370	Presidio Schools	166,899	0.01415%	6,586	0.01391%	2,321	0.01397%
101750	Public Safety Personnel Retirement System	626,988	0.05318%	25,092	0.05300%	8,799	0.05295%
497320	Puerco Valley Fire District	64,183	0.00544%	2,641	0.00558%	919	0.00553%
494040	Quartzsite Elementary School District #4	116,035	0.00984%	4,774	0.01008%	1,678	0.01010%
300950	Queen Creek Unified School District #95	4,196,644	0.35592%	169,394	0.35780%	59,350	0.35716%
420460	Queen Creek, Town of	1,765,871	0.14977%	71,052	0.15008%	24,894	0.14981%
496000	Queen Valley Domestic Water Improvement District	19,896	0.00169%	819	0.00173%	284	0.00171%
496700	Queen Valley Sanitary District	12,179	0.00103%	411	0.00087%	153	0.00092%
200030	Ray Unified School District No. 3	286,513	0.02430%	10,830	0.02288%	3,870	0.02329%
461270	Red Mesa Unified School District #27	490,464	0.04160%	19,179	0.04051%	6,839	0.04116%
200050	Red Rock Elementary District #5	196,469	0.01666%	7,858	0.01660%	2,772	0.01668%
492870	Rimrock Public High School	-	-	-	-	-	-
497120	Rio Rico Medical & Fire District	43,301	0.00367%	1,782	0.00376%	620	0.00373%
300020	Riverside Elementary School District #2	498,608	0.04229%	20,345	0.04297%	7,095	0.04270%
300660	Roosevelt Elementary School District #66	5,636,643	0.47805%	223,674	0.47246%	78,782	0.47409%
497360	Roosevelt Irrigation District	177,939	0.01509%	7,321	0.01546%	2,547	0.01533%
240070	Rose Academies Public High Schools	61,304	0.00520%	2,522	0.00533%	877	0.00528%
461100	Round Valley Schools #10	663,105	0.05624%	24,002	0.05070%	8,756	0.05269%
302850	RSD Charter School (High School)	11,245	0.00095%	463	0.00098%	161	0.00097%
200180	Sacaton Elementary School District #18	644,867	0.05469%	25,596	0.05407%	9,011	0.05423%
300900	Saddle Mountain Unified School District #90	1,002,513	0.08502%	40,109	0.08472%	14,076	0.08471%
472010	Safford Unified School District #1	1,592,775	0.13508%	60,107	0.12696%	21,500	0.12938%
420620	Safford, City of	686,683	0.05824%	28,197	0.05956%	9,820	0.05909%

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450300	Sahuarita Unified Schools #30	$ 3,609,683	0.30614%	$ 144,786	0.30583%	$ 50,781	0.30559%
420790	Sahuarita, Town of	677,506	0.05746%	27,876	0.05888%	9,695	0.05834%
494300	Salome Consolidated Elementary School District	68,536	0.00581%	2,820	0.00596%	981	0.00590%
493930	Salt River Schools	339,886	0.02883%	13,599	0.02872%	4,771	0.02871%
496600	San Carlos Irrigation And Drainage District	132,073	0.01120%	5,206	0.01100%	1,837	0.01105%
471200	San Carlos Unified School District #20	1,234,669	0.10471%	49,500	0.10456%	17,363	0.10449%
450350	San Fernando Elementary School District #35	14,258	0.00121%	581	0.00123%	203	0.00122%
420810	San Luis, City of	752,652	0.06383%	30,118	0.06362%	10,567	0.06359%
462180	San Simon Unified School District #18	109,455	0.00928%	4,343	0.00917%	1,529	0.00920%
461180	Sanders Unified School District #18	664,169	0.05633%	24,042	0.05078%	8,710	0.05241%
410220	Santa Cruz County	1,098,187	0.09314%	44,191	0.09334%	15,482	0.09317%
502210	Santa Cruz County Provisional Community College District	27,903	0.00237%	1,148	0.00242%	399	0.00240%
491030	Santa Cruz Valley Unified School District No. 35	1,687,147	0.14309%	67,157	0.14185%	23,624	0.14216%
200400	Santa Cruz Valley Union High School District #840	261,579	0.02218%	9,048	0.01911%	3,343	0.02012%
302610	SC Jensen Corporation, Inc. dba Intelli-School	26,316	0.00223%	1,083	0.00229%	377	0.00227%
300480	Scottsdale Unified School District #48	13,422,981	1.13842%	532,082	1.12390%	187,287	1.12705%
420630	Scottsdale, City of	12,370,605	1.04916%	504,017	1.06462%	175,795	1.05790%
306750	Sedona Charter School	69,090	0.00586%	2,843	0.00601%	989	0.00595%
500610	Sedona Fire District	107,940	0.00915%	4,441	0.00938%	1,545	0.00930%
420060	Sedona, City of	715,377	0.06067%	29,136	0.06154%	10,166	0.06118%
497470	Sedona-Oak Creek Airport Authority	47,906	0.00406%	1,971	0.00416%	686	0.00413%
492090	Sedona-Oak Creek Unified School District #9	487,200	0.04132%	18,075	0.03818%	6,496	0.03909%
302460	Self Development Academy	129,480	0.01098%	5,275	0.01114%	1,841	0.01108%
492400	Seligman Unified School District #40	153,812	0.01304%	5,855	0.01237%	2,088	0.01257%
300710	Sentinel Elementary District No. 71	47,999	0.00407%	1,249	0.00264%	523	0.00315%
482100	Show low Unified School District #10	1,276,783	0.10829%	50,416	0.10649%	17,767	0.10692%
420640	Show Low, City of	632,766	0.05367%	25,780	0.05445%	8,994	0.05412%
462680	Sierra Vista Unified School District #68	3,029,654	0.25695%	121,225	0.25606%	42,542	0.25601%
420650	Sierra Vista, City of	1,339,629	0.11362%	54,535	0.11519%	19,037	0.11456%
492150	Skull Valley School #15	23,095	0.00196%	946	0.00200%	330	0.00199%
302340	Skyline Prep High School	57,944	0.00491%	2,384	0.00504%	829	0.00499%
306950	Skyview School, Inc.	121,779	0.01033%	5,011	0.01058%	1,743	0.01049%
482050	Snowflake Unified School District #5	1,126,365	0.09553%	41,281	0.08720%	14,890	0.08960%
420660	Snowflake, Town of	165,647	0.01405%	6,639	0.01402%	2,329	0.01402%
472050	Solomon School #5	100,136	0.00849%	2,732	0.00577%	1,111	0.00669%
493110	Somerton School District No. 11	1,503,503	0.12751%	57,343	0.12112%	20,443	0.12302%
420610	Somerton, City of	330,840	0.02806%	13,612	0.02875%	4,735	0.02849%
491250	Sonoita Elementary School District #25	122,474	0.01039%	4,593	0.00970%	1,645	0.00990%
495810	Sonoita-Elgin Fire Dist	12,925	0.00110%	532	0.00112%	185	0.00111%
308190	Sonoran Desert School	-	-	-	-	-	-
308060	Sonoran Science Academy Broadway K-8	23,580	0.00200%	970	0.00205%	337	0.00203%
420670	South Tucson, City of	120,150	0.01019%	4,451	0.00940%	1,604	0.00965%
495110	SouthEastern Arizona Governments Organization	72,703	0.00617%	2,991	0.00632%	1,041	0.00626%
450560	Southern Arizona Community Academy	76,574	0.00649%	2,743	0.00579%	1,003	0.00604%

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501010	Southwest Technical Education District of Yuma	$ 50,954	0.00432%	$ 1,414	0.00299%	$ 569	0.00342%
420680	Springerville, Town of	114,240	0.00969%	4,699	0.00993%	1,635	0.00984%
462210	St. David Unified School District #21	241,228	0.02046%	9,274	0.01959%	3,297	0.01984%
461010	St. Johns Unified School District	504,888	0.04282%	18,738	0.03958%	6,743	0.04058%
420440	St. Johns, City of	129,536	0.01099%	5,330	0.01126%	1,854	0.01116%
200240	Stanfield Elementary School District #24	256,248	0.02173%	9,432	0.01992%	3,400	0.02046%
420260	Star Valley, Town of	28,741	0.00244%	1,183	0.00250%	411	0.00247%
308030	StarShine Academy	-	-	-	-	-	-
109060	State Board of Equalization	16,028	0.00136%	659	0.00139%	229	0.00138%
306720	STEP UP School	52,488	0.00445%	2,055	0.00434%	727	0.00437%
497490	Summit Fire & Medical District	21,762	0.00185%	895	0.00189%	311	0.00187%
497340	Sun City Fire District	152,951	0.01297%	6,293	0.01329%	2,189	0.01317%
497330	Sun City West Fire District	-	-	-	-	-	-
497270	Sun Lakes Fire District	-	-	-	-	-	-
450120	Sunnyside Unified School District	8,648,382	0.73348%	332,425	0.70217%	118,329	0.71208%
496790	Sunsites-Pearce Fire District	8,234	0.00070%	339	0.00072%	118	0.00071%
200150	Superior Unified School District #15	233,760	0.01983%	8,724	0.01843%	3,131	0.01884%
420710	Superior, Town of	62,465	0.00530%	2,394	0.00506%	853	0.00513%
495200	Superstition Fire & Medical District	236,376	0.02005%	9,726	0.02054%	3,383	0.02036%
497350	Superstition Mountains Community Facilities	183,086	0.01553%	7,533	0.01591%	2,620	0.01577%
420690	Surprise, City of	4,523,518	0.38364%	185,741	0.39233%	64,645	0.38902%
450130	Tanque Verde Unified School District #13	1,073,244	0.09102%	41,634	0.08794%	14,806	0.08910%
420720	Taylor, Town of	136,577	0.01158%	5,416	0.01144%	1,998	0.01202%
302270	Telesis Preparatory Academy	191,948	0.01628%	7,898	0.01668%	2,746	0.01652%
300030	Tempe Elementary School District #3	7,994,616	0.67803%	322,794	0.68183%	113,005	0.68004%
302130	Tempe Union School District No. 213	8,243,047	0.69910%	333,361	0.70415%	116,596	0.70165%
420730	Tempe, City of	8,996,952	0.76304%	366,421	0.77398%	127,847	0.76936%
472040	Thatcher Unified School District #4	743,048	0.06302%	27,490	0.05807%	9,890	0.05952%
420740	Thatcher, Town of	184,357	0.01564%	7,441	0.01572%	2,616	0.01574%
495060	Three Points Fire District	3,690	0.00031%	152	0.00032%	53	0.00032%
500210	Timber Mesa Fire And Medical District	73,016	0.00619%	3,004	0.00635%	1,045	0.00629%
300170	Tolleson Elementary School District #17	1,804,222	0.15302%	70,338	0.14857%	24,888	0.14977%
302140	Tolleson Union High School District #214	5,948,793	0.50452%	240,073	0.50710%	84,040	0.50573%
420750	Tolleson, City of	1,044,694	0.08860%	42,024	0.08877%	14,719	0.08858%
200220	Toltec School District #22	435,024	0.03689%	17,638	0.03726%	6,164	0.03709%
462010	Tombstone Unified School District/Tombstone USD #1	461,547	0.03914%	18,148	0.03833%	6,402	0.03853%
420770	Tombstone, City of	71,218	0.00604%	2,930	0.00619%	1,019	0.00613%
471330	Tonto Basin School District #33	97,970	0.00831%	3,961	0.00837%	1,387	0.00835%
481120	Topock Elementary School #12	84,792	0.00719%	3,489	0.00737%	1,213	0.00730%
496760	Tri-City Fire District	4,870	0.00041%	200	0.00042%	70	0.00042%
307210	Triumphant Learning Center	48,762	0.00414%	1,997	0.00422%	695	0.00418%
464150	Tuba City Unified School District #15	1,290,654	0.10946%	51,286	0.10833%	18,041	0.10857%
480060	Tucson Airport Authority	1,258,511	0.10674%	51,548	0.10888%	17,975	0.10817%
302180	Tucson Country Day School	300,135	0.02545%	11,677	0.02466%	4,136	0.02489%

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302690	Tucson Preparatory School	$ 66,471	0.00564%	$ 2,735	0.00578%	$ 951	0.00572%
240010	Tucson Unified School District #1	30,147,603	2.55685%	1,187,314	2.50792%	418,632	2.51924%
497440	Tusayan Fire District	39,055	0.00331%	1,607	0.00339%	559	0.00336%
480130	Tusayan, Town of	35,006	0.00297%	1,440	0.00304%	501	0.00301%
300620	Union Elementary School District No. 62	845,666	0.07172%	34,585	0.07305%	12,051	0.07252%
104120	University of Arizona, The	50,462,026	4.27973%	2,043,634	4.31669%	724,252	4.35839%
450200	Vail School District #20	8,049,218	0.68266%	321,642	0.67939%	112,919	0.67952%
481220	Valentine ESD #22	77,906	0.00661%	2,496	0.00527%	971	0.00584%
306760	Valley Academy	291,629	0.02473%	11,982	0.02531%	4,169	0.02509%
302470	Valley Academy for Career and Technology	41,221	0.00350%	1,582	0.00334%	562	0.00338%
496030	Valley Metro	2,611,447	0.22148%	106,426	0.22480%	37,224	0.22401%
496010	Valley School	327,120	0.02774%	9,099	0.01922%	3,678	0.02213%
463220	Valley Union High School #22	102,918	0.00873%	3,793	0.00801%	1,371	0.00825%
303020	Vechij Himdag Alternative School (Vechij Himdag MashchamakuD)	-	-	-	-	-	-
497240	Verde Valley Fire District	32,132	0.00273%	1,322	0.00279%	460	0.00277%
461090	Vernon Elementary School District #9	96,546	0.00819%	3,788	0.00800%	1,338	0.00805%
302200	Visions Unlimited Academy	-	-	-	-	-	-
300060	Washington Elementary School District #6	13,939,804	1.18225%	547,198	1.15582%	193,284	1.16314%
493240	Wellton Elementary School #24	118,411	0.01004%	4,624	0.00977%	1,639	0.00986%
420780	Wellton, Town of	113,522	0.00963%	4,664	0.00985%	1,623	0.00977%
494190	Wenden Elementary School District #19	94,832	0.00804%	3,748	0.00792%	1,320	0.00794%
410040	Western Arizona Council Of Governments	937,221	0.07949%	38,014	0.08030%	13,285	0.07995%
240040	Western Arizona Vocational Education #50	36,362	0.00308%	1,496	0.00316%	520	0.00313%
302700	Western Maricopa Education Center	1,023,644	0.08682%	38,028	0.08033%	13,664	0.08223%
497410	Whetstone Fire District	28,402	0.00241%	1,169	0.00247%	407	0.00245%
495180	White Mountain Summer Homes Water	5,411	0.00046%	223	0.00047%	77	0.00046%
482200	Whiteriver Unified School District #20	1,460,764	0.12389%	59,220	0.12509%	20,696	0.12454%
300090	Wickenburg Unified School District #9	781,865	0.06631%	29,802	0.06295%	10,628	0.06396%
420800	Wickenburg, Town of	295,950	0.02510%	12,090	0.02554%	4,214	0.02536%
462130	Willcox Unified School District #13	604,081	0.05123%	22,833	0.04823%	8,174	0.04919%
420820	Willcox, City of	191,954	0.01628%	7,898	0.01668%	2,747	0.01653%
464020	Williams Unified School District #2	407,339	0.03455%	16,236	0.03429%	5,702	0.03431%
420850	Williams, City of	325,935	0.02764%	13,280	0.02805%	4,634	0.02789%
492020	Williamson Valley School District #2	694	0.00006%	18	0.00004%	7	0.00004%
302230	Willow Creek Charter	39,867	0.00338%	1,640	0.00346%	571	0.00344%
300070	Wilson School District No. 7	862,691	0.07317%	34,319	0.07249%	12,083	0.07271%
461080	Window Rock Unified School District #8	1,817,957	0.15418%	72,224	0.15256%	25,391	0.15280%
482010	Winslow Unified School District #1	1,130,168	0.09585%	44,312	0.09360%	15,652	0.09419%
420900	Winslow, City of	311,567	0.02642%	12,634	0.02669%	4,414	0.02656%
497620	Wittmann Fire District	-	-	-	-	-	-
492520	Yarnell Elementary School District #52	44,739	0.00379%	1,841	0.00389%	640	0.00385%
492530	Yavapai Accommodation District #99	67,923	0.00576%	2,794	0.00590%	972	0.00585%
492990	Yavapai College	2,397,305	0.20332%	96,825	0.20452%	33,882	0.20389%
410230	Yavapai County	6,052,324	0.51330%	245,914	0.51943%	85,893	0.51689%

(continued)

Schedules of Employer Allocations

As of and for the year ended June 30, 2019

Employer Number	Employer Name	Retirement Employer Contributions	Retirement Allocation Percentage	HBS Employer Contributions	HBS Allocation Percentage	LTD LTD Contributions	LTD Allocation Percentage
451000	Yavapai County Education Service Agency	$ -	-	$ -	-	$ -	-
471050	Young Elementary School District #5	90,001	0.00763%	3,703	0.00782%	1,288	0.00775%
307340	Young Scholar's Academy	220,413	0.01869%	9,069	0.01916%	3,154	0.01898%
420920	Youngtown, Town of	95,019	0.00806%	3,910	0.00826%	1,360	0.00818%
481130	Yucca Elementary School District #13	30,148	0.00256%	1,240	0.00262%	432	0.00260%
410240	Yuma County	4,750,388	0.40288%	193,990	0.40976%	67,631	0.40699%
497210	Yuma County Airport Authority	142,236	0.01206%	5,852	0.01236%	2,033	0.01223%
480100	Yuma County Intergovernmental Public	33,003	0.00280%	1,358	0.00287%	472	0.00284%
493000	Yuma County Superintendent's Office	-	-	-	-	-	-
493010	Yuma Elementary School District One	4,375,070	0.37105%	168,977	0.35692%	59,978	0.36093%
480070	Yuma Mesa Irrigation & Drainage District	143,799	0.01220%	5,917	0.01250%	2,052	0.01235%
500820	Yuma Metropolitan Planning Organization	32,644	0.00277%	1,278	0.00270%	452	0.00272%
493830	Yuma Union High School District #70	5,118,628	0.43412%	208,380	0.44015%	73,007	0.43934%
420980	Yuma, City of	3,759,608	0.31886%	153,093	0.32337%	53,424	0.32149%
Total		$1,179,092,833	100.00000%	$ 47,342,644	100.00000%	$ 16,617,418	100.00000%

The accompanying notes are an integral part of these schedules.

ARIZONA STATE RETIREMENT SYSTEM
DITAT DEUS
1953

Schedule of Pension Amounts by Employer

As of and for the year ended June 30, 2019

	Employer Number	Employer Name	Net Pension Liability: Beginning Net Pension Liability	Net Pension Liability: Ending Net Pension Liability	Discount Rate Sensitivity: Net Pension Liability 1% Decrease (6.5% Discount Rate)	Discount Rate Sensitivity: Net Pension Liability 1% Increase (8.5% Discount Rate)	Difference Between Expected and Actual Experience	Changes in Assumptions	Difference Between Projected and Actual Investment Earnings
1	307850	Academy Of Excellence	$ -	$ -	$ -	$ -	$ -	$ -	$ -
2	450540	Academy Of Tucson	3,920,356	3,972,468	5,653,742	2,567,355	71,764	16,792	-
3	307940	Accelerated Elementary and Secondary Schools	937,204	839,602	1,194,948	542,624	15,168	3,549	-
4	303320	Accelerated Learning Center	899,548	883,256	1,257,077	570,837	15,956	3,734	-
5	307490	Acclaim Charter School	1,861,855	1,421,649	2,023,335	918,793	25,682	6,009	-
6	302160	Agua Fria Union High School District #216	49,261,759	57,379,603	81,664,466	37,083,708	1,036,578	242,545	-
7	300630	Aguila Elementary School District #63	1,045,986	1,005,485	1,431,039	649,832	18,164	4,250	-
8	302310	AIBT Non-Profit Charter High School	594,120	490,374	697,916	316,923	8,859	2,073	-
9	450150	Ajo Unified School District	2,511,761	2,363,109	3,363,251	1,527,247	42,690	9,989	-
10	302800	Akimel O'Otham Pee Posh (3-5)	178,515	181,890	258,871	117,553	3,286	769	-
11	302810	Akimel O'Otham Pee Posh (K-2)	4,423,824	4,935,755	7,024,722	3,189,915	89,166	20,864	-
12	300680	Alhambra Elementary District #68	90,841,797	93,549,430	133,142,508	60,459,807	1,689,995	395,436	-
13	461070	Alpine Elementary School District #7	672,220	771,212	1,097,613	498,424	13,932	3,260	-
14	450510	Altar Valley School District #51	4,921,713	4,966,312	7,068,212	3,209,664	89,718	20,993	-
15	308200	American Basic Schools	423,973	439,445	625,432	284,008	7,939	1,858	-
16	307860	American Leadership Academy	373,766	112,044	159,465	72,413	2,024	474	-
17	450100	Amphitheater Unified School District #10	94,402,334	97,812,921	139,210,443	63,215,247	1,767,016	413,458	-
18	493810	Antelope Union High School District #50	2,398,795	2,451,871	3,489,580	1,584,613	44,294	10,364	-
19	410100	Apache County	15,804,152	16,247,829	23,124,424	10,500,765	293,521	68,680	-
20	460000	Apache County Superintendent of Schools	-	-	-	-	-	-	-
21	462420	Apache Elementary School District #42	125,518	146,967	209,168	94,983	2,655	621	-
22	200430	Apache Junction Unified School District #43	21,711,881	22,082,846	31,429,004	14,271,862	398,932	93,345	-
23	496800	Apache Junction Water District	1,039,013	1,060,780	1,509,735	685,569	19,163	4,484	-
24	420020	Apache Junction, City of	14,325,825	14,281,967	20,326,547	9,230,254	258,008	60,370	-
25	302020	Aprender Tucson	1,736,337	1,839,267	2,617,703	1,188,695	33,227	7,775	-
26	109120	Arizona Acupuncture Board of Examiners	47,418	107,679	153,252	69,591	1,945	455	-
27	307810	Arizona Agribusiness & Equine Center	7,811,424	8,039,518	11,442,096	5,195,838	145,236	33,983	-
28	480090	Arizona Association of Counties	488,127	446,721	635,787	288,710	8,070	1,888	-
29	101050	Arizona Attorney General's Office	92,685,522	91,069,912	129,613,579	58,857,326	1,645,202	384,955	-
30	109010	Arizona Automobile Theft Authority	442,103	443,810	631,645	286,829	8,018	1,876	-
31	109280	Arizona Board of Athletic Training	5,579	18,917	26,923	12,226	342	80	-
32	103180	Arizona Board of Chiropractic Examiners	260,799	231,363	329,284	149,527	4,180	978	-
33	105700	Arizona Board of Executive Clemency	622,013	820,686	1,168,026	530,399	14,826	3,469	-
34	109140	Arizona Board of Fingerprinting	458,839	437,990	623,361	283,067	7,912	1,851	-
35	103460	Arizona Board of Funeral Directors &	198,040	234,274	333,426	151,408	4,232	990	-
36	103200	Arizona Board of Homeopathic and Integrated Medicine Examiners	41,839	1,455	2,071	940	26	6	-
37	102500	Arizona Board of Nursing Care Examiners	334,716	330,311	470,110	213,476	5,967	1,396	-
38	103240	Arizona Board of Occupational Therapy	171,542	161,518	229,877	104,387	2,918	683	-
39	103770	Arizona Board of Osteopathic Examiners	510,441	455,451	648,213	294,352	8,228	1,925	-
40	103850	Arizona Board of Podiatry Examiners	96,231	80,031	113,903	51,723	1,446	338	-
41	103860	Arizona Board of Psychologist Examiners	292,876	308,485	439,045	199,370	5,573	1,304	-
42	104100	Arizona Board of Regents	3,978,931	3,921,539	5,581,258	2,534,441	70,844	16,576	-
43	101880	Arizona Board of Tax Appeals	235,696	232,819	331,355	150,468	4,206	984	-
44	302090	Arizona Charter Academy	4,034,717	4,608,353	6,558,754	2,978,320	83,251	19,480	-

	Deferred Outflows of Resources		Deferred Inflows of Resources					Pension Expense		
	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference Between Expected and Actual Experience	Changes in Assumptions	Difference Between Projected and Actual Investment Earnings	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Plan Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Pension Expense
1	$ -	$ -	$ -	$ -	$ -	$ 171,521	$ 171,521	$ -	$ (170,949)	$ (170,949)
2	6,676	95,232	747	158,191	89,287	86,603	334,828	402,668	(1,856)	400,812
3	9,938	28,655	158	33,435	18,871	92,748	145,212	85,106	(41,259)	43,847
4	19,398	39,088	166	35,173	19,853	46,525	101,717	89,531	37,059	126,590
5	7,398	39,089	267	56,613	31,954	485,604	574,438	144,105	(264,526)	(120,421)
6	4,919,523	6,198,646	10,788	2,284,968	1,289,695	18,653	3,604,104	5,816,263	2,909,595	8,725,858
7	-	22,414	189	40,040	22,600	105,929	168,758	101,921	(155,932)	(54,011)
8	-	10,932	92	19,528	11,022	132,381	163,023	49,707	(166,652)	(116,945)
9	7,237	59,916	444	94,104	53,115	210,864	358,527	239,536	(270,978)	(31,442)
10	507	4,562	34	7,243	4,088	7,690	19,055	18,437	(32,473)	(14,036)
11	234,847	344,877	928	196,551	110,939	7,041	315,459	500,311	99,645	599,956
12	15,941	2,101,372	17,588	3,725,322	2,102,668	1,865,438	7,711,016	9,482,605	(1,212,699)	8,269,906
13	46,610	63,802	145	30,711	17,334	17,080	65,270	78,174	(8,457)	69,717
14	35,831	146,542	934	197,768	111,626	119,663	429,991	503,408	113,288	616,696
15	-	9,797	83	17,500	9,877	16,510	43,970	44,544	(66,378)	(21,834)
16	14,153	16,651	21	4,462	2,518	187,068	194,069	11,357	(109,756)	(98,399)
17	-	2,180,474	18,390	3,895,102	2,198,497	1,150,976	7,262,965	9,914,772	(1,439,652)	8,475,120
18	49,180	103,838	461	97,638	55,110	53,024	206,233	248,533	(93,917)	154,616
19	363,620	725,821	3,055	647,020	365,195	184,664	1,199,934	1,646,955	174,089	1,821,044
20	-	-	-	-	-	-	-	-	-	-
21	10,676	13,952	28	5,853	3,303	13,623	22,807	14,897	(8,448)	6,449
22	-	492,277	4,152	879,382	496,346	760,245	2,140,125	2,238,420	(1,606,890)	631,530
23	-	23,647	199	42,242	23,843	22,214	88,498	107,526	(26,454)	81,072
24	185,498	503,876	2,685	568,736	321,009	474,878	1,367,308	1,447,686	(191,094)	1,256,592
25	46,998	88,000	346	73,243	41,340	-	114,929	186,437	72,284	258,721
26	38,857	41,257	20	4,288	2,420	20,518	27,246	10,915	5,521	16,436
27	171,832	351,051	1,512	320,149	180,701	74,603	576,965	814,923	325,354	1,140,277
28	2,774	12,732	84	17,789	10,041	41,873	69,787	45,282	(17,347)	27,935
29	1,906,252	3,936,409	17,122	3,626,583	2,046,937	4,288,434	9,979,076	9,231,269	7,618,215	16,849,484
30	4,465	14,359	83	17,673	9,975	16,942	44,673	44,987	17,495	62,482
31	9,056	9,478	4	753	425	12,579	13,761	1,917	(6,145)	(4,228)
32	5,181	10,339	43	9,213	5,200	27,273	41,729	23,452	7,615	31,067
33	131,396	149,691	154	32,681	18,446	6,404	57,685	83,189	45,880	129,069
34	-	9,763	82	17,442	9,845	42,603	69,972	44,397	(25,829)	18,568
35	36,790	42,012	44	9,329	5,266	101	14,740	23,747	27,747	51,494
36	-	32	-	58	33	29,045	29,136	147	(13,396)	(13,249)
37	610	7,973	62	13,154	7,424	15,806	36,446	33,482	(7,967)	25,515
38	1,013	4,614	30	6,432	3,630	15,858	25,950	16,372	(6,476)	9,896
39	4,063	14,216	86	18,137	10,237	70,965	99,425	46,167	(24,824)	21,343
40	-	1,784	15	3,187	1,799	17,319	22,320	8,112	(18,048)	(9,936)
41	2,620	9,497	58	12,284	6,934	13,124	32,400	31,269	(6,020)	25,249
42	135,666	223,086	737	156,163	88,143	153,984	399,027	397,505	153,316	550,821
43	-	5,190	44	9,271	5,233	9,939	24,487	23,600	(10,570)	13,030
44	291,131	393,862	866	183,514	103,580	178,341	466,301	467,124	117,679	584,803

(continued)

Schedule of Pension Amounts by Employer

As of and for the year ended June 30, 2019

	Employer Number	Employer Name	Net Pension Liability: Beginning Net Pension Liability	Net Pension Liability: Ending Net Pension Liability	Discount Rate Sensitivity: Net Pension Liability 1% Decrease (6.5% Discount Rate)	Discount Rate Sensitivity: Net Pension Liability 1% Increase (8.5% Discount Rate)	Difference Between Expected and Actual Experience	Changes in Assumptions	Difference Between Projected and Actual Investment Earnings
1	495900	Arizona City Sanitary District	$ 635,960	$ 590,777	$ 840,813	$ 381,812	$ 10,673	$ 2,497	$ -
2	109030	Arizona Commission for Postsecondary	481,154	542,758	772,471	350,778	9,805	2,294	-
3	102100	Arizona Commission for the Deaf and Hard of Hearing	1,292,839	1,348,893	1,919,787	871,772	24,368	5,702	-
4	109260	Arizona Commission of African American Affairs	96,231	94,583	134,613	61,128	1,709	400	-
5	104820	Arizona Commission on the Arts	695,929	720,283	1,025,129	465,509	13,012	3,045	-
6	304040	Arizona Community Development Corporation	7,115,494	7,895,461	11,237,070	5,102,736	142,634	33,374	-
7	103250	Arizona Corporation Commission	20,925,300	20,140,265	28,664,263	13,016,397	363,839	85,134	-
8	109270	Arizona Cotton Research and Protection	1,662,421	2,010,971	2,862,077	1,299,665	36,329	8,500	-
9	497380	Arizona Counties Insurance Pool	1,129,665	1,171,369	1,667,129	757,041	21,161	4,951	-
10	101140	Arizona Court of Appeals Division One	5,157,409	5,089,997	7,244,245	3,289,600	91,952	21,516	-
11	101150	Arizona Court of Appeals Division Two	2,476,895	2,134,656	3,038,109	1,379,601	38,563	9,023	-
12	101190	Arizona Criminal Justice Commission	1,853,487	1,669,018	2,375,400	1,078,665	30,151	7,055	-
13	100000	Arizona Department of Administration	46,214,453	44,862,692	63,850,002	28,994,187	810,456	189,636	-
14	103060	Arizona Department of Agriculture	15,017,570	16,525,756	23,519,979	10,680,386	298,542	69,855	-
15	109300	Arizona Department of Child Safety	155,857,501	153,772,331	218,853,644	99,381,102	2,777,938	650,000	-
16	105200	Arizona Department of Corrections	68,353,097	69,119,482	98,373,033	44,671,042	1,248,662	292,170	-
17	102200	Arizona Department of Economic Security	414,492,197	422,015,754	600,626,169	272,743,415	7,623,826	1,783,874	-
18	104550	Arizona Department of Education	40,421,085	39,189,194	55,775,300	25,327,477	707,963	165,654	-
19	105360	Arizona Department of Emergency & Military Affairs	22,714,633	22,331,671	31,783,140	14,432,675	403,428	94,397	-
20	107100	Arizona Department of Environmental Quality	34,516,145	36,580,170	52,062,055	23,641,299	660,830	154,626	-
21	103070	Arizona Department of Financial Institutions	-	-	-	-	-	-	-
22	103120	Arizona Department of Financial Institutions	4,110,028	4,129,620	5,877,406	2,668,921	74,603	17,456	-
23	103660	Arizona Department of Fire, Building and Life Safety	-	-	-	-	-	-	-
24	109050	Arizona Department of Gaming	8,478,066	8,478,963	12,067,528	5,479,846	153,175	35,841	-
25	103880	Arizona Department of Gaming / Racing	-	-	-	-	-	-	-
26	102350	Arizona Department of Health Services	99,236,184	100,811,916	143,478,707	65,153,459	1,821,194	426,135	-
27	109210	Arizona Department of Homeland Security	1,216,133	1,116,074	1,588,432	721,305	20,162	4,718	-
28	109160	Arizona Department of Housing	5,485,151	5,632,755	8,016,716	3,640,378	101,757	23,810	-
29	103530	Arizona Department of Insurance	5,902,151	6,046,008	8,604,870	3,907,458	109,223	25,557	-
30	105220	Arizona Department of Juvenile Corrections	6,257,786	5,874,305	8,360,496	3,796,488	106,121	24,831	-
31	103570	Arizona Department of Liquor Licenses and Control	1,581,531	1,574,436	2,240,787	1,017,538	28,443	6,655	-
32	105800	Arizona Department of Public Safety	61,484,455	59,652,495	84,899,317	38,552,649	1,077,638	252,153	-
33	103900	Arizona Department of Real Estate	1,817,226	1,747,595	2,487,232	1,129,448	31,571	7,387	-
34	101790	Arizona Department of Revenue	38,203,595	37,904,326	53,946,635	24,497,084	684,752	160,223	-
35	106100	Arizona Department of Transportation	248,089,762	246,681,510	351,084,926	159,427,122	4,456,367	1,042,731	-
36	102400	Arizona Department of Veterans' Services	20,526,430	23,233,843	33,067,140	15,015,737	419,725	98,210	-
37	107900	Arizona Department of Water Resources	11,483,532	12,138,581	17,276,012	7,845,010	219,287	51,310	-
38	103010	Arizona Department of Weights and Measures	-	-	-	-	-	-	-
39	109230	Arizona Early Childhood Development and Health Board	12,339,846	12,356,848	17,586,657	7,986,074	223,230	52,233	-
40	101100	Arizona Exposition & State Fair	2,891,105	2,847,663	4,052,884	1,840,408	51,444	12,037	-
41	109330	Arizona Finance Authority	1,292,839	1,169,914	1,665,058	756,100	21,135	4,945	-
42	501410	Arizona Fire & Medical Authority	4,758,539	5,057,984	7,198,683	3,268,911	91,374	21,380	-
43	107200	Arizona Game and Fish Department	34,018,256	33,397,830	47,532,849	21,584,593	603,341	141,174	-
44	107300	Arizona Geological Survey, The	-	-	-	-	-	-	-

	Deferred Outflows of Resources		Deferred Inflows of Resources					Pension Expense		
	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference Between Expected and Actual Experience	Changes in Assumptions	Difference Between Projected and Actual Investment Earnings	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Plan Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Pension Expense
1	$ 15,711	$ 28,881	$ 111	$ 23,526	$ 13,279	$ 67,474	$ 104,390	$ 59,884	$ (100,738)	$ (40,854)
2	36,598	48,697	102	21,614	12,199	814	34,729	55,017	16,741	71,758
3	6,899	36,969	254	53,716	30,318	40,021	124,309	136,730	527	137,257
4	299	2,408	18	3,766	2,126	6,032	11,942	9,587	4,538	14,125
5	-	16,057	135	28,683	16,189	25,742	70,749	73,011	(29,171)	43,840
6	314,376	490,384	1,484	314,413	177,463	293,631	786,991	800,321	(256,313)	544,008
7	-	448,973	3,787	802,025	452,684	1,692,123	2,950,619	2,041,511	(1,192,552)	848,959
8	309,984	354,813	378	80,081	45,200	-	125,659	203,841	232,698	436,539
9	-	26,112	220	46,646	26,328	29,221	102,415	118,735	(49,433)	69,302
10	231,963	345,431	957	202,694	114,406	204,826	522,883	515,946	67,813	583,759
11	29,768	77,354	401	85,006	47,980	321,518	454,905	216,379	(200,288)	16,091
12	-	37,206	314	66,464	37,514	193,950	298,242	169,179	(150,021)	19,158
13	-	1,000,092	8,435	1,786,520	1,008,358	3,022,874	5,826,187	4,547,491	(2,240,065)	2,307,426
14	765,684	1,134,081	3,107	658,088	371,442	251,078	1,283,715	1,675,127	1,089,437	2,764,564
15	-	3,427,938	28,911	6,123,516	3,456,271	7,816,458	17,425,156	15,587,077	5,126,469	20,713,546
16	160,628	1,701,460	12,995	2,752,473	1,553,567	1,691,675	6,010,710	7,006,272	(322,502)	6,683,770
17	260,627	9,668,327	79,343	16,805,495	9,485,456	14,340,635	40,710,929	42,777,476	(21,246,795)	21,530,681
18	-	873,617	7,368	1,560,591	880,838	3,451,376	5,900,173	3,972,399	(3,495,184)	477,215
19	-	497,825	4,199	889,291	501,939	1,481,848	2,877,277	2,263,642	(1,177,717)	1,085,925
20	1,089,426	1,904,882	6,877	1,456,694	822,196	-	2,285,767	3,707,936	1,072,414	4,780,350
21	-	-	-	-	-	-	-	-	(34,278)	(34,278)
22	92,075	184,134	776	164,450	92,820	116,552	374,598	418,597	24,392	442,989
23	-	-	-	-	-	131,486	131,486	-	(662,606)	(662,606)
24	-	189,016	1,594	337,649	190,578	400,407	930,228	859,467	(300,745)	558,722
25	-	-	-	-	-	-	-	-	(147,298)	(147,298)
26	-	2,247,329	18,954	4,014,528	2,265,904	3,738,701	10,038,087	10,218,764	(5,985,716)	4,233,048
27	-	24,880	210	44,444	25,085	138,404	208,143	113,130	(106,389)	6,741
28	76,669	202,236	1,059	224,307	126,605	301,503	653,474	570,962	108,007	678,969
29	-	134,780	1,137	240,764	135,893	234,160	611,954	612,851	(305,839)	307,012
30	-	130,952	1,104	233,926	132,034	709,069	1,076,133	595,447	(693,771)	(98,324)
31	10,754	45,852	296	62,697	35,388	75,377	173,758	159,592	(38,010)	121,582
32	172,872	1,502,663	11,215	2,375,479	1,340,782	3,258,889	6,986,365	6,046,654	(982,313)	5,064,341
33	-	38,958	329	69,593	39,280	128,722	237,924	177,144	(102,981)	74,163
34	-	844,975	7,126	1,509,425	851,958	3,027,721	5,396,230	3,842,158	(4,827,730)	(985,572)
35	-	5,499,098	46,378	9,823,342	5,544,548	15,682,074	31,096,342	25,004,783	(16,071,519)	8,933,264
36	1,212,605	1,730,540	4,368	925,217	522,217	243,970	1,695,772	2,355,090	164,994	2,520,084
37	398,873	669,470	2,282	483,382	272,833	-	758,497	1,230,423	548,696	1,779,119
38	-	-	-	-	-	128,132	128,132	-	(656,990)	(656,990)
39	48,774	324,237	2,323	492,074	277,739	733,454	1,505,590	1,252,547	(365,021)	887,526
40	70,128	133,609	535	113,400	64,006	125,999	303,940	288,652	(39,751)	248,901
41	107,160	133,240	220	46,588	26,296	119,720	192,824	118,588	405,932	524,520
42	1,849,839	1,962,593	951	201,419	113,686	-	316,056	512,701	1,820,546	2,333,247
43	-	744,515	6,279	1,329,967	750,668	1,986,414	4,073,328	3,385,359	(1,716,534)	1,668,825
44	-	-	-	-	-	174,412	174,412	-	(898,405)	(898,405)

(continued)

Schedule of Pension Amounts by Employer

As of and for the year ended June 30, 2019

	Employer Number	Employer Name	Net Pension Liability: Beginning Net Pension Liability	Net Pension Liability: Ending Net Pension Liability	Discount Rate Sensitivity: Net Pension Liability 1% Decrease (6.5% Discount Rate)	Discount Rate Sensitivity: Net Pension Liability 1% Increase (8.5% Discount Rate)	Difference Between Expected and Actual Experience	Changes in Assumptions	Difference Between Projected and Actual Investment Earnings
1	101400	Arizona Governor's Office	$ 9,740,222	$ 9,989,374	$ 14,217,193	$ 6,456,005	$ 180,461	$ 42,225	$ -
2	102300	Arizona Health Care Cost Containment System	74,924,679	76,082,214	108,282,613	49,170,967	1,374,445	321,602	-
3	496050	Arizona Health Facilities Authority	-	-	-	-	-	-	-
4	104920	Arizona Historical Society	2,047,343	2,104,098	2,994,619	1,359,852	38,011	8,894	-
5	101520	Arizona House of Representatives	9,441,767	9,640,146	13,720,160	6,230,304	174,152	40,749	-
6	109150	Arizona Independent Redistricting Commission	-	-	-	-	-	-	-
7	103500	Arizona Industrial Commission	13,297,969	13,190,630	18,773,321	8,524,936	238,292	55,757	-
8	501210	Arizona Industrial Development Authority	119,940	138,236	196,742	89,340	2,497	584	-
9	495300	Arizona Interscholastic Association	2,151,942	2,277,257	3,241,064	1,471,762	41,139	9,626	-
10	101540	Arizona Joint Legislative Budget Committee	2,259,330	2,178,309	3,100,239	1,407,814	39,352	9,208	-
11	101530	Arizona Legislative Council	4,550,737	4,737,859	6,743,071	3,062,018	85,591	20,027	-
12	103620	Arizona Medical Board	3,983,115	3,800,764	5,409,367	2,456,385	68,662	16,066	-
13	240050	Arizona Montessori Charter School at Anthem	2,008,293	2,706,516	3,852,000	1,749,187	48,894	11,441	-
14	495090	Arizona Municipal Water Users Association	874,444	857,064	1,219,800	553,909	15,483	3,623	-
15	103680	Arizona Naturopathic Physicians Board of Medical Examiners	128,308	88,762	126,329	57,366	1,604	375	-
16	109040	Arizona Navigable Streams Adjudication Commission	99,020	97,493	138,755	63,008	1,761	412	-
17	109070	Arizona Office of Administrative Hearings	1,231,474	1,110,254	1,580,148	717,543	20,057	4,693	-
18	109320	Arizona Office of Economic Opportunity	2,354,166	2,358,744	3,357,039	1,524,426	42,611	9,970	-
19	103940	Arizona Office of Pest Management	-	-	-	-	-	-	-
20	101590	Arizona Office of the Auditor General	18,989,528	18,708,431	26,626,431	12,091,021	337,973	79,081	-
21	101430	Arizona Office of Tourism	2,242,594	2,447,506	3,483,368	1,581,792	44,215	10,346	-
22	102700	Arizona Pioneers' Home	4,560,499	4,401,727	6,264,677	2,844,780	79,518	18,606	-
23	109990	Arizona Power Authority	907,916	941,460	1,339,916	608,454	17,008	3,980	-
24	496750	Arizona Prosecuting Attorneys' Advisory	451,866	475,823	677,206	307,518	8,596	2,011	-
25	103100	Arizona Radiation Regulatory Agency	920,468	-	-	-	-	-	-
26	103220	Arizona Registrar of Contractors	6,552,057	6,664,433	9,485,032	4,307,138	120,395	28,171	-
27	103260	Arizona Residential Utility Consumer Office	787,976	763,936	1,087,258	493,722	13,801	3,229	-
28	109080	Arizona School Facilities Board	1,313,758	1,261,586	1,795,529	815,347	22,791	5,333	-
29	306890	Arizona School for the Arts	5,241,087	5,580,371	7,942,161	3,606,523	100,811	23,588	-
30	101800	Arizona Secretary of State	8,496,196	7,985,679	11,365,470	5,161,042	144,263	33,756	-
31	497510	Arizona Sports and Tourism Authority	718,244	740,654	1,054,123	478,675	13,380	3,131	-
32	109190	Arizona State Board for Charter Schools	828,421	820,686	1,168,026	530,399	14,826	3,469	-
33	103870	Arizona State Board for Private Postsecondary Education	493,705	497,650	708,271	321,625	8,990	2,104	-
34	103020	Arizona State Board of Accountancy	1,004,147	916,723	1,304,710	592,467	16,561	3,875	-
35	103150	Arizona State Board of Barbers	260,799	257,556	366,561	166,455	4,653	1,089	-
36	103160	Arizona State Board of Behavioral Health	970,675	948,736	1,350,271	613,156	17,139	4,010	-
37	103270	Arizona State Board Of Cosmetology	1,040,407	980,748	1,395,832	633,845	17,717	4,146	-
38	103350	Arizona State Board of Dental Examiners	698,719	539,848	768,329	348,897	9,752	2,282	-
39	103380	Arizona State Board Of Dispensing Opticians	103,204	103,313	147,039	66,770	1,866	437	-
40	109310	Arizona State Board of Education	478,364	480,188	683,419	310,340	8,675	2,030	-
41	109290	Arizona State Board of Massage Therapy	269,167	309,940	441,116	200,310	5,599	1,310	-
42	103710	Arizona State Board of Nursing	4,239,730	4,257,670	6,059,651	2,751,678	76,916	17,997	-
43	103750	Arizona State Board Of Optometry	172,936	170,249	242,303	110,030	3,076	720	-
44	103820	Arizona State Board of Pharmacy	2,052,922	2,063,355	2,936,632	1,333,520	37,275	8,722	-

	Deferred Outflows of Resources		Deferred Inflows of Resources					Pension Expense		
	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference Between Expected and Actual Experience	Changes in Assumptions	Difference Between Projected and Actual Investment Earnings	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Plan Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Pension Expense
1	$ 40,360	$ 263,046	$ 1,878	$ 397,796	$ 224,527	$ 202,353	$ 826,554	$ 1,012,569	$ (16,602)	$ 995,967
2	981,134	2,677,181	14,304	3,029,743	1,710,065	1,403,778	6,157,890	7,712,046	2,804,573	10,516,619
3	-	-	-	-	-	68,579	68,579	-	(208,432)	(208,432)
4	491	47,396	396	83,789	47,293	153,227	284,705	213,281	(142,392)	70,889
5	121,764	336,665	1,812	383,890	216,677	149,940	752,319	977,170	19,711	996,881
6	-	-	-	-	-	66,368	66,368	-	(132,385)	(132,385)
7	2,012	296,061	2,480	525,277	296,480	1,141,566	1,965,803	1,337,063	(965,126)	371,937
8	17,231	20,312	26	5,505	3,107	1,565	10,203	14,012	45,562	59,574
9	87,652	138,417	428	90,685	51,185	2,657	144,955	230,833	60,882	291,715
10	5,662	54,222	410	86,745	48,961	145,500	281,616	220,804	(160,010)	60,794
11	-	105,618	891	188,671	106,491	49,439	345,492	480,251	(69,976)	410,275
12	37,462	122,190	715	151,354	85,428	320,532	558,029	385,263	(19,140)	366,123
13	647,395	707,730	509	107,779	60,833	-	169,121	274,345	582,023	856,368
14	19,243	38,349	161	34,130	19,264	36,992	90,547	86,876	19,117	105,993
15	910	2,889	17	3,535	1,995	33,308	38,855	8,997	(14,445)	(5,448)
16	-	2,173	18	3,882	2,191	6,079	12,170	9,882	(4,730)	5,152
17	6,900	31,650	209	44,212	24,955	170,330	239,706	112,540	(95,450)	17,090
18	201,380	253,961	443	93,930	53,016	65,386	212,775	239,093	819,790	1,058,883
19	-	-	-	-	-	76,716	76,716	-	(385,655)	(385,655)
20	4,726	421,780	3,517	745,006	420,501	828,398	1,997,422	1,896,373	(453,108)	1,443,265
21	121,555	176,116	460	97,464	55,011	-	152,935	248,091	115,313	363,404
22	30,954	129,078	828	175,285	98,936	308,475	583,524	446,179	(52,547)	393,632
23	95,102	116,090	177	37,491	21,161	3,957	62,786	95,431	84,535	179,966
24	2,859	13,466	89	18,948	10,695	13,924	43,656	48,232	(45,700)	2,532
25	-	-	-	-	-	997,231	997,231	-	(707,457)	(707,457)
26	48,567	197,133	1,253	265,391	149,793	115,269	531,706	675,538	75,431	750,969
27	5,177	22,207	144	30,421	17,171	105,031	152,767	77,436	(52,585)	24,851
28	86,421	114,545	237	50,239	28,356	77,829	156,661	127,880	6,103	133,983
29	170,951	295,350	1,049	222,221	125,427	-	348,697	565,652	230,346	795,998
30	7,553	185,572	1,501	318,005	179,490	661,130	1,160,126	809,465	(368,049)	441,416
31	7,838	24,349	139	29,494	16,647	6,958	53,238	75,076	883	75,959
32	4,968	23,263	154	32,681	18,446	33,461	84,742	83,189	18,997	102,186
33	11,846	22,940	94	19,817	11,185	11,679	42,775	50,444	30,373	80,817
34	12,588	33,024	172	36,506	20,605	128,501	185,784	92,923	(19,092)	73,831
35	12,031	17,773	48	10,256	5,789	11,775	27,868	26,107	(3,712)	22,395
36	398	21,547	178	37,781	21,324	110,477	169,760	96,168	(78,476)	17,692
37	11,878	33,741	184	39,055	22,044	125,147	186,430	99,413	(37,391)	62,022
38	1,518	13,552	101	21,498	12,134	141,141	174,874	54,722	(74,105)	(19,383)
39	1,580	3,883	19	4,114	2,322	2,917	9,372	10,472	231	10,703
40	1,017	11,722	90	19,122	10,793	28,970	58,975	48,674	(82,443)	(33,769)
41	25,139	32,048	58	12,342	6,966	509	19,875	31,417	8,634	40,051
42	48,507	143,420	800	169,549	95,698	111,226	377,273	431,577	28,521	460,098
43	3,553	7,349	32	6,780	3,827	7,317	17,956	17,257	10,494	27,751
44	14,002	59,999	388	82,167	46,377	67,930	196,862	209,151	28,256	237,407

(continued)

Schedule of Pension Amounts by Employer

As of and for the year ended June 30, 2019

	Employer Number	Employer Name	Net Pension Liability: Beginning Net Pension Liability	Net Pension Liability: Ending Net Pension Liability	Discount Rate Sensitivity: Net Pension Liability 1% Decrease (6.5% Discount Rate)	Discount Rate Sensitivity: Net Pension Liability 1% Increase (8.5% Discount Rate)	Difference Between Expected and Actual Experience	Changes in Assumptions	Difference Between Projected and Actual Investment Earnings
1	103830	Arizona State Board of Physical Therapy	$ 280,324	$ 251,735	$ 358,277	$ 162,693	$ 4,548	$ 1,064	$ -
2	103890	Arizona State Board of Respiratory Care	234,301	225,543	321,000	145,766	4,074	953	-
3	103960	Arizona State Board of Technical Registration	1,317,942	1,324,156	1,884,581	855,785	23,921	5,597	-
4	109250	Arizona State Forestry Division	8,610,557	9,597,947	13,660,102	6,203,031	173,389	40,571	-
5	107400	Arizona State Land Department	7,952,283	8,206,856	11,680,257	5,303,987	148,259	34,691	-
6	103610	Arizona State Lottery	5,496,308	5,654,582	8,047,780	3,654,485	102,152	23,902	-
7	103650	Arizona State Mine Inspector	960,913	907,993	1,292,284	586,824	16,403	3,838	-
8	107700	Arizona State Parks	11,027,482	11,054,519	15,733,141	7,144,395	199,703	46,728	-
9	101030	Arizona State Personnel Board	97,625	75,666	107,690	48,902	1,367	320	-
10	104750	Arizona State Schools for the Deaf and the Blind	39,018,069	39,248,853	55,860,209	25,366,035	709,041	165,906	-
11	101510	Arizona State Senate	6,691,521	6,919,078	9,847,451	4,471,712	124,995	29,247	-
12	101920	Arizona State Treasurer's Office	2,612,176	2,616,299	3,723,600	1,690,881	47,264	11,059	-
13	104140	Arizona State University	511,370,031	555,246,207	790,243,964	358,848,562	10,030,669	2,347,043	-
14	103980	Arizona State Veterinary Medical Examining	288,692	288,113	410,052	186,204	5,205	1,218	-
15	101170	Arizona Supreme Court	38,305,404	38,163,337	54,315,268	24,664,479	689,431	161,318	-
16	109110	Arizona Water Infrastructure Finance Authority	-	-	-	-	-	-	-
17	493880	Arizona Western College	33,060,133	34,592,481	49,233,113	22,356,681	624,922	146,224	-
18	300470	Arlington Elementary School District #47	2,283,039	1,992,054	2,835,155	1,287,439	35,987	8,420	-
19	308130	Arts Academy at Estrella Mountain	6,190,843	6,600,408	9,393,909	4,265,760	119,238	27,900	-
20	240060	Arts Academy at Scottsdale	815,869	488,919	695,845	315,982	8,832	2,067	-
21	462530	Ash Creek Elementary School District #53	352,846	416,163	592,297	268,961	7,518	1,759	-
22	492310	Ash Fork Joint Unified School District #31	1,965,059	2,229,238	3,172,722	1,440,728	40,272	9,423	-
23	308090	ASU Preparatory Academy	21,508,263	29,736,758	42,322,294	19,218,488	537,202	125,698	-
24	300440	Avondale Elementary School District #44	35,863,375	39,074,239	55,611,693	25,253,184	705,886	165,168	-
25	420010	Avondale, City of	30,846,826	33,554,983	47,756,513	21,686,159	606,180	141,838	-
26	497500	Avra Valley Fire District	421,184	429,259	610,935	277,425	7,755	1,814	-
27	450400	Baboquivari Unified school District #40	13,130,612	13,534,037	19,262,070	8,746,876	244,496	57,209	-
28	492200	Bagdad Unified School District	4,163,025	4,400,272	6,262,606	2,843,840	79,492	18,600	-
29	302240	Ball Charter Schools (Dobson Academy)	3,029,176	3,143,051	4,473,290	2,031,314	56,780	13,286	-
30	307430	Ball Charter Schools (Hearn Academy)	3,765,550	3,672,714	5,227,122	2,373,628	66,349	15,525	-
31	200280	Ball Charter Schools (Val Vista Academy)	1,782,360	1,794,158	2,553,503	1,159,542	32,412	7,584	-
32	300310	Balsz Elementary School District #31	17,308,977	16,679,999	23,739,502	10,780,071	301,329	70,507	-
33	492260	Beaver Creek Elementary School District #26	2,029,213	2,226,328	3,168,580	1,438,847	40,219	9,411	-
34	302080	Benchmark School	2,175,651	2,414,038	3,435,735	1,560,162	43,610	10,204	-
35	306910	Benjamin Franklin Charter School	12,494,652	13,177,534	18,754,683	8,516,472	238,056	55,702	-
36	462090	Benson Unified School District #9	8,422,280	8,938,780	12,721,954	5,777,020	161,481	37,785	-
37	420030	Benson, City of	3,581,456	3,813,860	5,428,006	2,464,849	68,898	16,121	-
38	494760	Bicentennial Union High School District #76	1,114,324	1,360,534	1,936,355	879,296	24,578	5,751	-
39	462020	Bisbee Unified School District #2	5,379,158	5,027,427	7,155,193	3,249,162	90,822	21,251	-
40	420050	Bisbee, City of	2,726,537	2,425,679	3,452,303	1,567,685	43,821	10,253	-
41	496080	Black Canyon Fire District	-	-	-	-	-	-	-
42	473220	Blue Elementary School District #22	126,913	94,583	134,613	61,128	1,709	400	-
43	482320	Blue Ridge Unified School District #32	13,735,889	14,020,046	19,953,773	9,060,977	253,276	59,263	-
44	302860	Blueprint Education (Hope HS, Blueprint HS)	-	-	-	-	-	-	-

	Deferred Outflows of Resources		Deferred Inflows of Resources					Pension Expense		
	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference Between Expected and Actual Experience	Changes in Assumptions	Difference Between Projected and Actual Investment Earnings	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Plan Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Pension Expense
1	$ 809	$ 6,421	$ 47	$ 10,025	$ 5,658	$ 36,191	$ 51,921	$ 25,517	$ (18,912)	$ 6,605
2	708	5,735	42	8,982	5,069	19,497	33,590	22,862	(9,124)	13,738
3	4,765	34,283	249	52,730	29,762	63,558	146,299	134,223	(16,908)	117,315
4	989,788	1,203,748	1,805	382,209	215,729	-	599,743	972,893	1,431,870	2,404,763
5	-	182,950	1,543	326,813	184,462	256,896	769,714	831,885	(395,856)	436,029
6	186,021	312,075	1,063	225,177	127,095	53,975	407,310	573,175	103,501	676,676
7	1,311	21,552	171	36,158	20,409	108,386	165,124	92,038	(74,892)	17,146
8	72,265	318,696	2,078	440,213	248,467	312,247	1,003,005	1,120,537	213,194	1,333,731
9	-	1,687	14	3,013	1,701	41,298	46,026	7,670	(33,828)	(26,158)
10	89,100	964,047	7,379	1,562,966	882,179	1,676,069	4,128,593	3,978,446	(665,052)	3,313,394
11	55,419	209,661	1,301	275,531	155,517	42,369	474,718	701,350	148,689	850,039
12	154,930	213,253	492	104,186	58,805	73,158	236,641	265,200	164,537	429,737
13	25,098,742	37,476,454	104,391	22,110,993	12,480,017	-	34,695,401	56,282,334	24,078,949	80,361,283
14	-	6,423	54	11,473	6,476	21,552	39,555	29,204	(33,037)	(3,833)
15	346,167	1,196,916	7,175	1,519,739	857,780	1,208,012	3,592,706	3,868,413	(32,720)	3,835,693
16	-	-	-	-	-	179,130	179,130	-	(600,591)	(600,591)
17	200,268	971,414	6,504	1,377,540	777,519	196,266	2,357,829	3,506,454	(857,169)	2,649,285
18	63,853	108,260	375	79,328	44,774	272,191	396,668	201,924	(125,789)	76,135
19	490,371	637,509	1,241	262,841	148,354	-	412,436	669,048	499,996	1,169,044
20	47,653	58,552	92	19,470	10,989	245,218	275,769	49,559	(88,726)	(39,167)
21	32,083	41,360	78	16,572	9,354	3,436	29,440	42,184	12,406	54,590
22	139,257	188,952	419	88,773	50,106	13,424	152,722	225,966	(5,693)	220,273
23	6,858,252	7,521,152	5,591	1,184,176	668,380	-	1,858,147	3,014,256	5,437,036	8,451,292
24	1,550,019	2,421,073	7,346	1,556,013	878,254	114,889	2,556,502	3,960,746	628,916	4,589,662
25	1,464,265	2,212,283	6,309	1,336,225	754,200	-	2,096,734	3,401,289	1,132,568	4,533,857
26	-	9,569	81	17,094	9,648	17,763	44,586	43,512	(10,030)	33,482
27	-	301,705	2,545	538,952	304,198	253,991	1,099,686	1,371,873	(527,090)	844,783
28	43,651	141,743	827	175,227	98,903	14,560	289,517	446,032	(40,611)	405,421
29	-	70,066	591	125,162	70,645	41,853	238,251	318,594	(167,573)	151,021
30	109,229	191,103	691	146,255	82,550	171,488	400,984	372,283	23,504	395,787
31	-	39,996	337	71,447	40,326	88,936	201,046	181,864	(142,469)	39,395
32	243,572	615,408	3,136	664,230	374,909	997,684	2,039,959	1,690,762	(631,748)	1,059,014
33	72,728	122,358	419	88,657	50,040	50,775	189,891	225,671	(73,218)	152,453
34	122,728	176,542	454	96,132	54,259	-	150,845	244,698	91,830	336,528
35	337,430	631,188	2,477	524,755	296,185	-	823,417	1,335,736	371,775	1,707,511
36	157,072	356,338	1,681	355,960	200,913	-	558,554	906,076	143,395	1,049,471
37	81,478	166,497	717	151,875	85,722	-	238,314	386,591	69,094	455,685
38	132,141	162,470	256	54,179	30,580	91,514	176,529	137,910	(61,123)	76,787
39	13,165	125,238	945	200,202	112,999	490,095	804,241	509,603	(284,222)	225,381
40	16,845	70,919	456	96,595	54,521	288,223	439,795	245,878	(93,122)	152,756
41	-	-	-	-	-	29,713	29,713	-	(59,504)	(59,504)
42	11,009	13,118	18	3,766	2,126	25,492	31,402	9,587	(1,746)	7,841
43	162,885	475,424	2,636	558,306	315,122	209,311	1,085,375	1,421,137	344,557	1,765,694
44	-	-	-	-	-	-	-	-	(39,490)	(39,490)

(continued)

Schedule of Pension Amounts by Employer

As of and for the year ended June 30, 2019

	Employer Number	Employer Name	Net Pension Liability: Beginning Net Pension Liability	Net Pension Liability: Ending Net Pension Liability	Discount Rate Sensitivity: Net Pension Liability 1% Decrease (6.5% Discount Rate)	Discount Rate Sensitivity: Net Pension Liability 1% Increase (8.5% Discount Rate)	Difference Between Expected and Actual Experience	Changes in Assumptions	Difference Between Projected and Actual Investment Earnings
1	472100	Bonita Elementary School District #16	$ 1,195,213	$ 1,187,375	$ 1,689,910	$ 767,385	$ 21,450	$ 5,019	$ -
2	494260	Bouse Elementary School District #26	472,786	398,702	567,445	257,676	7,203	1,685	-
3	462140	Bowie Unified School District #14	834,000	1,027,312	1,462,103	663,939	18,559	4,342	-
4	300330	Buckeye Elementary School District #33	29,400,576	34,858,767	49,612,100	22,528,778	629,733	147,349	-
5	302010	Buckeye Union High School District #201	26,793,979	29,023,751	41,307,520	18,757,681	524,322	122,684	-
6	495020	Buckeye Valley Fire District	1,874,407	2,013,881	2,866,219	1,301,546	36,381	8,513	-
7	497430	Buckeye Water Conservation & Drainage District	754,505	739,199	1,052,052	477,735	13,354	3,125	-
8	420070	Buckeye, City of	28,961,262	30,528,341	43,448,901	19,730,079	551,503	129,044	-
9	481150	Bullhead City Elementary School District #15	15,010,597	14,671,938	20,881,566	9,482,287	265,052	62,019	-
10	495000	Bullhead City Fire District	1,719,601	1,613,724	2,296,703	1,042,929	29,152	6,821	-
11	480120	Camp Verde Fire District	-	-	-	-	-	-	-
12	492280	Camp Verde Unified School District #28	10,450,098	10,366,249	14,753,573	6,699,575	187,269	43,818	-
13	421020	Camp Verde, Town Of	4,447,533	4,573,431	6,509,051	2,955,750	82,620	19,332	-
14	492500	Canon Elementary School District #50	1,168,715	1,167,003	1,660,916	754,219	21,082	4,933	-
15	305020	Canyon Rose Academy	1,029,250	1,033,133	1,470,387	667,700	18,664	4,367	-
16	421030	Carefree, Town of	1,454,618	1,442,020	2,052,329	931,959	26,050	6,095	-
17	303090	Carpe Diem Collegiate High School (Academy)	1,072,484	1,043,318	1,484,884	674,283	18,848	4,410	-
18	300830	Cartwright Elementary School District #83	116,405,696	115,124,440	163,848,745	74,403,462	2,079,753	486,635	-
19	200040	Casa Grande Elementary School District #4	43,471,181	44,161,326	62,851,796	28,540,903	797,786	186,671	-
20	200820	Casa Grande Union High School District #82	19,558,545	22,797,308	32,445,850	14,733,610	411,839	96,365	-
21	420090	Casa Grande, City of	20,092,695	19,543,668	27,815,166	12,630,824	353,062	82,612	-
22	450160	Catalina Foothills School District #16	33,555,233	35,413,167	50,401,139	22,887,079	639,748	149,693	-
23	300930	Cave Creek Unified School District No. 93	33,205,176	34,775,826	49,494,055	22,475,174	628,234	146,999	-
24	420580	Cave Creek, Town of	3,429,440	3,666,893	5,218,838	2,369,866	66,243	15,500	-
25	464160	CAVIAT School District	294,271	280,837	399,697	181,502	5,073	1,187	-
26	482250	Cedar Unified School District # 25	2,170,072	2,111,374	3,004,974	1,364,554	38,143	8,925	-
27	495130	Central Arizona Association Of Governments	746,137	729,013	1,037,555	471,152	13,170	3,082	-
28	493890	Central Arizona College	31,697,561	32,255,564	45,907,139	20,846,361	582,705	136,345	-
29	500650	Central Arizona Fire And Medical Authority	2,195,176	2,259,796	3,216,213	1,460,477	40,824	9,552	-
30	497150	Central Arizona Irrigation And Drainage	4,285,754	4,500,675	6,405,503	2,908,729	81,306	19,024	-
31	497310	Central Arizona Project	71,979,182	71,481,136	101,734,213	46,197,349	1,291,326	302,153	-
32	302600	Central Arizona Valley Institute Of Technology	1,503,431	1,919,298	2,731,606	1,240,418	34,673	8,113	-
33	303050	Central Yavapai Fire District	-	-	-	-	-	-	-
34	307680	Challenge Charter School	2,917,604	2,869,489	4,083,948	1,854,515	51,838	12,129	-
35	300800	Chandler Unified School District #80	299,693,136	326,174,516	464,221,887	210,802,441	5,892,429	1,378,750	-
36	420120	Chandler, City of	106,413,043	104,541,379	148,786,597	67,563,764	1,888,568	441,900	-
37	303070	Charter Foundation, The (AmeriSchools Academy)	1,972,032	2,396,577	3,410,884	1,548,877	43,295	10,130	-
38	464050	Chevelon Butte Elementary School District #5	83,679	71,301	101,477	46,081	1,288	301	-
39	461240	Chinle Unified School District #24	36,188,328	37,483,797	53,348,126	24,225,301	677,155	158,445	-
40	497260	Chino Valley Fire District	-	-	-	-	-	-	-
41	492510	Chino Valley Unified School District #51	12,314,743	13,296,853	18,924,502	8,593,587	240,211	56,206	-
42	420990	Chino Valley, Town of	4,496,345	4,694,205	6,680,942	3,033,805	84,802	19,843	-
43	497370	Christopher-Kohl's Fire District	41,839	43,653	62,129	28,213	789	185	-
44	109130	Citizens Clean Elections Commission	768,451	646,072	919,510	417,548	11,671	2,731	-

	Deferred Outflows of Resources		Deferred Inflows of Resources					Pension Expense		
	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference Between Expected and Actual Experience	Changes in Assumptions	Difference Between Projected and Actual Investment Earnings	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Plan Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Pension Expense
1	$ -	$ 26,469	$ 223	$ 47,284	$ 26,688	$ 51,214	$ 125,409	$ 120,358	$ (57,286)	$ 63,072
2	-	8,888	75	15,877	8,961	71,738	96,651	40,414	(73,266)	(32,852)
3	124,831	147,732	193	40,910	23,090	511	64,704	104,133	73,335	177,468
4	3,018,542	3,795,624	6,554	1,388,144	783,505	27,352	2,205,555	3,533,446	1,719,856	5,253,302
5	843,595	1,490,601	5,457	1,155,783	652,354	208,567	2,022,161	2,941,982	921,395	3,863,377
6	267,854	312,748	379	80,197	45,265	-	125,841	204,136	299,255	503,391
7	-	16,479	139	29,436	16,615	51,269	97,459	74,929	(56,890)	18,039
8	1,213,600	1,894,147	5,740	1,215,698	686,172	-	1,907,610	3,094,494	1,359,150	4,453,644
9	6,174	333,245	2,758	584,265	329,774	935,595	1,852,392	1,487,216	(655,706)	831,510
10	40,805	76,778	303	64,262	36,271	123,389	224,225	163,575	(44,633)	118,942
11	-	-	-	-	-	27,943	27,943	-	(143,406)	(143,406)
12	61,429	292,516	1,949	412,804	232,997	364,540	1,012,290	1,050,771	(139,452)	911,319
13	96,188	198,140	860	182,123	102,795	45,098	330,876	463,584	104,678	568,262
14	5,986	32,001	219	46,472	26,230	37,208	110,129	118,293	10,851	129,144
15	117,999	141,030	194	41,141	23,221	27,317	91,873	104,723	129,114	233,837
16	-	32,145	271	57,424	32,412	53,590	143,697	146,170	(31,893)	114,277
17	185,477	208,735	196	41,547	23,450	105,492	170,685	105,756	(156,962)	(51,206)
18	1,409,319	3,975,707	21,644	4,584,481	2,587,600	4,238,719	11,432,444	11,669,548	(327,370)	11,342,178
19	417,065	1,401,522	8,303	1,758,591	992,594	1,016,120	3,775,608	4,476,397	(959,181)	3,517,216
20	2,226,525	2,734,729	4,286	907,834	512,405	67,506	1,492,031	2,310,841	1,060,170	3,371,011
21	30,145	465,819	3,674	778,267	439,274	994,557	2,215,772	1,981,037	(670,905)	1,310,132
22	811,658	1,601,099	6,658	1,410,222	795,966	3,292	2,216,138	3,589,643	616,087	4,205,730
23	84,574	859,807	6,538	1,384,842	781,640	165,117	2,338,137	3,525,039	(394,924)	3,130,115
24	70,912	152,655	689	146,023	82,419	4,702	233,833	371,693	22,186	393,879
25	-	6,260	53	11,183	6,312	24,433	41,981	28,467	(21,531)	6,936
26	-	47,068	397	84,079	47,456	144,629	276,561	214,019	(114,215)	99,804
27	-	16,252	137	29,031	16,386	197,709	243,263	73,896	(193,242)	(119,346)
28	476,238	1,195,288	6,064	1,284,480	724,994	596,940	2,612,478	3,269,574	31,405	3,300,979
29	205,056	255,432	425	89,989	50,792	20,590	161,796	229,063	790,433	1,019,496
30	106,949	207,279	846	179,226	101,160	4,196	285,428	456,209	66,135	522,344
31	1,234,091	2,827,570	13,439	2,846,519	1,606,649	2,449,751	6,916,358	7,245,660	(156,952)	7,088,708
32	234,220	277,006	361	76,430	43,139	31,447	151,377	194,549	(16,249)	178,300
33	-	-	-	-	-	161,196	161,196	-	(682,144)	(682,144)
34	13,897	77,864	539	114,269	64,496	211,356	390,660	290,865	(76,038)	214,827
35	12,065,123	19,336,302	61,324	12,988,909	7,331,276	-	20,381,509	33,062,563	10,021,034	43,083,597
36	1,062,443	3,392,911	19,655	4,163,043	2,349,729	4,449,203	10,981,630	10,596,800	(1,529,650)	9,067,150
37	304,122	357,547	451	95,436	53,867	-	149,754	242,928	207,814	450,742
38	4,200	5,789	13	2,839	1,603	12,122	16,577	7,227	(8,589)	(1,362)
39	-	835,600	7,047	1,492,678	842,506	494,157	2,836,388	3,799,532	(1,092,844)	2,706,688
40	-	-	-	-	-	8,073	8,073	-	(36,310)	(36,310)
41	391,361	687,778	2,500	529,507	298,867	-	830,874	1,347,831	308,056	1,655,887
42	51,179	155,824	883	186,932	105,510	16,899	310,224	475,826	(25,148)	450,678
43	930	1,904	8	1,738	981	-	2,727	4,425	5,103	9,528
44	11,658	26,060	121	25,728	14,521	104,126	144,496	65,489	(27,801)	37,688

(continued)

Schedule of Pension Amounts by Employer

As of and for the year ended June 30, 2019

	Employer Number	Employer Name	Net Pension Liability: Beginning Net Pension Liability	Net Pension Liability: Ending Net Pension Liability	Discount Rate Sensitivity: Net Pension Liability 1% Decrease (6.5% Discount Rate)	Discount Rate Sensitivity: Net Pension Liability 1% Increase (8.5% Discount Rate)	Difference Between Expected and Actual Experience	Changes in Assumptions	Difference Between Projected and Actual Investment Earnings
1	302890	CITY Center For Collaborative Learning (City HS)	$ 2,697,249	$ 3,004,815	$ 4,276,548	$ 1,941,974	$ 54,283	$ 12,701	$ -
2	496070	Clarkdale Fire District	-	-	-	-	-	-	-
3	421000	Clarkdale, Town of	2,149,153	2,216,142	3,154,084	1,432,265	40,035	9,368	-
4	492030	Clarkdale-Jerome Elementary School District #3	2,899,473	3,092,122	4,400,806	1,998,399	55,860	13,070	-
5	473030	Clifton Unified School District #3	-	-	-	-	-	-	-
6	420130	Clifton, Town of	1,167,320	1,063,690	1,513,877	687,449	19,216	4,496	-
7	471420	Cobre Valley Institute Of Technology	324,953	341,952	486,677	220,999	6,177	1,445	-
8	463500	Cochise Community College	28,104,948	27,526,436	39,176,494	17,789,986	497,272	116,355	-
9	410110	Cochise County	38,087,839	37,422,682	53,261,145	24,185,804	676,051	158,187	-
10	462260	Cochise Elementary School District #26	1,027,856	1,149,542	1,636,064	742,934	20,767	4,859	-
11	463230	Cochise Technology District #1	216,170	360,869	513,600	233,225	6,519	1,525	-
12	410130	Coconino County	57,195,912	60,155,965	85,615,872	38,878,035	1,086,733	254,281	-
13	464990	Coconino County Community College	12,539,281	12,889,421	18,344,631	8,330,269	232,851	54,484	-
14	303060	Coconino County Regional Accommodation	1,418,357	1,600,628	2,278,064	1,034,466	28,916	6,766	-
15	481140	Colorado City Unified School District #14	3,955,222	4,123,800	5,869,122	2,665,159	74,498	17,431	-
16	480020	Colorado River Sewage System Joint Venture	495,100	663,533	944,361	428,833	11,987	2,805	-
17	481920	Colorado River Union High School District #2	10,338,526	10,213,462	14,536,122	6,600,830	184,509	43,173	-
18	461060	Concho Elementary School District #6	1,990,163	1,983,324	2,822,729	1,281,797	35,829	8,384	-
19	492170	Congress Elementary School District #17	1,338,862	1,554,064	2,211,793	1,004,372	28,075	6,569	-
20	450390	Continental School District	3,971,958	4,083,056	5,811,135	2,638,827	73,761	17,259	-
21	200210	Coolidge Unified School District 21	14,300,721	15,802,564	22,490,708	10,212,996	285,477	66,798	-
22	420100	Coolidge, City of	6,069,508	6,172,604	8,785,045	3,989,275	111,510	26,092	-
23	500810	Copper Canyon Fire and Medical Authority	541,123	-	-	-	-	-	-
24	502410	Copper Canyon Fire & Medical District	-	526,752	749,690	340,433	9,516	2,227	-
25	420110	Cottonwood, City of	11,225,522	11,434,304	16,273,664	7,389,845	206,564	48,333	-
26	492060	Cottonwood-Oak Creek Elementary School	11,839,168	13,477,288	19,181,302	8,710,200	243,471	56,969	-
27	302360	Country Gardens Charter School	82,284	85,852	122,187	55,485	1,551	363	-
28	491280	County Of Santa Cruz Elementary School	1,939,955	1,942,580	2,764,742	1,255,465	35,093	8,211	-
29	497420	County Supervisor Association Of Arizona	695,929	708,642	1,008,561	457,986	12,802	2,995	-
30	493130	Crane Elementary School District #13	34,538,460	35,960,290	51,179,823	23,240,678	649,632	152,005	-
31	300140	Creighton Elementary School District #14	42,404,275	43,753,894	62,271,925	28,277,585	790,426	184,949	-
32	492410	Crown King Elementary School District #41	79,495	93,127	132,542	60,187	1,682	394	-
33	497610	Crown King Fire District	124,124	206,627	294,077	133,540	3,733	873	-
34	308080	Daisy Education Corporation (Sonoran Science Academy - Phoenix)	97,625	97,493	138,755	63,008	1,761	412	-
35	308070	Daisy Education Corporation (Sonoran Science Academy - Tucson)	815,869	788,673	1,122,464	509,709	14,248	3,334	-
36	472110	Dan Hinton Accommodation School: Graham County Special Services	963,702	1,065,145	1,515,948	688,390	19,242	4,502	-
37	300970	Deer Valley Unified School District #97	210,067,472	222,792,864	317,085,851	143,988,195	4,024,812	941,752	-
38	302370	Desert Mosaic School	-	-	-	-	-	-	-
39	302170	Desert Rose Academy	383,528	305,574	434,903	197,489	5,520	1,292	-
40	450550	Desert Springs Academy	341,689	-	-	-	-	-	-
41	307870	Destiny School	2,179,835	2,384,936	3,394,316	1,541,354	43,084	10,081	-
42	497530	Diamond Star Fire District	-	-	-	-	-	-	-
43	307900	Discovery Plus Academy	595,515	695,546	989,923	449,522	12,565	2,940	-
44	462450	Double Adobe Elementary School District #45	376,555	405,977	577,800	262,378	7,334	1,716	-

	Deferred Outflows of Resources		Deferred Inflows of Resources					Pension Expense		
	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference Between Expected and Actual Experience	Changes in Assumptions	Difference Between Projected and Actual Investment Earnings	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Plan Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Pension Expense
1	$ 293,419	$ 360,403	$ 565	$ 119,658	$ 67,538	$ -	$ 187,761	$ 304,582	$ 545,394	$ 849,976
2	-	-	-	-	-	11,279	11,279	-	(51,499)	(51,499)
3	35,649	85,052	417	88,251	49,811	17,707	156,186	224,638	37,878	262,516
4	44,860	113,790	581	123,134	69,500	10,590	203,805	313,432	(18,344)	295,088
5	-	-	-	-	-	-	-	-	(14,772)	(14,772)
6	7,830	31,542	200	42,358	23,908	104,180	170,646	107,821	(45,638)	62,183
7	3,446	11,068	64	13,617	7,686	1,118	22,485	34,662	(483)	34,179
8	-	613,627	5,175	1,096,157	618,699	1,599,968	3,319,999	2,790,207	(1,126,913)	1,663,294
9	836,039	1,670,277	7,036	1,490,245	841,133	1,629,735	3,968,149	3,793,337	(457,780)	3,335,557
10	52,859	78,485	216	45,777	25,838	13,127	84,958	116,523	20,556	137,079
11	90,375	98,419	68	14,371	8,111	5,016	27,566	36,579	41,677	78,256
12	720,028	2,061,042	11,310	2,395,529	1,352,098	-	3,758,937	6,097,688	1,338,780	7,436,468
13	647,107	934,442	2,423	513,282	289,710	130,399	935,814	1,306,532	805,809	2,112,341
14	80,573	116,255	301	63,740	35,977	19,909	119,927	162,247	29,199	191,446
15	154,641	246,570	775	164,218	92,689	2,270	259,952	418,007	687,015	1,105,022
16	98,148	112,940	125	26,423	14,914	30,389	71,851	67,259	19,582	86,841
17	-	227,682	1,920	406,720	229,563	445,367	1,083,570	1,035,284	(382,611)	652,673
18	31,888	76,101	373	78,980	44,578	70,988	194,919	201,039	(44,227)	156,812
19	133,125	167,769	292	61,886	34,930	2,552	99,660	157,527	63,156	220,683
20	5,833	96,853	768	162,595	91,773	41,187	296,323	413,878	17,612	431,490
21	587,911	940,186	2,971	629,289	355,187	552,299	1,539,746	1,601,821	(2,342,926)	(741,105)
22	-	137,602	1,161	245,805	138,739	224,873	610,578	625,684	(251,568)	374,116
23	40,520	40,520	-	-	-	371,544	371,544	-	3,826	3,826
24	335,645	347,388	99	20,976	11,840	-	32,915	53,394	176,656	230,050
25	47,315	302,212	2,150	455,336	257,004	186,703	901,193	1,159,034	27,946	1,186,980
26	750,532	1,050,972	2,534	536,692	302,923	38,590	880,739	1,366,120	304,819	1,670,939
27	-	1,914	16	3,419	1,930	1,718	7,083	8,702	(3,839)	4,863
28	71,301	114,605	365	77,357	43,662	54,619	176,003	196,909	70,363	267,272
29	8,882	24,679	133	28,220	15,928	16,333	60,614	71,831	(16,576)	55,255
30	61,037	862,674	6,761	1,432,009	808,263	123,135	2,370,168	3,645,102	(316,833)	3,328,269
31	-	975,375	8,226	1,742,366	983,436	1,328,755	4,062,783	4,435,098	(1,594,747)	2,840,351
32	9,787	11,863	18	3,709	2,093	-	5,820	9,440	14,687	24,127
33	52,922	57,528	39	8,228	4,644	14,151	27,062	20,945	20,266	41,211
34	-	2,173	18	3,882	2,191	25,476	31,567	9,882	(60,233)	(50,351)
35	5,735	23,317	148	31,407	17,727	56,330	105,612	79,944	(86,507)	(6,563)
36	39,808	63,552	200	42,416	23,941	18,347	84,904	107,968	(5,983)	101,985
37	2,938,216	7,904,780	41,887	8,872,049	5,007,614	2,130,571	16,052,121	22,583,319	1,513,624	24,096,943
38	-	-	-	-	-	-	-	-	(18,338)	(18,338)
39	-	6,812	57	12,169	6,868	82,364	101,458	30,974	(117,471)	(86,497)
40	1,567	1,567	-	-	-	235,339	235,339	-	(155,949)	(155,949)
41	114,007	167,172	448	94,973	53,605	8,248	157,274	241,748	32,078	273,826
42	-	-	-	-	-	36,789	36,789	-	(37,206)	(37,206)
43	49,745	65,250	131	27,698	15,633	4,217	47,679	70,504	24,927	95,431
44	8,688	17,738	76	16,167	9,125	5,125	30,493	41,152	(1,335)	39,817

(continued)

Schedule of Pension Amounts by Employer

As of and for the year ended June 30, 2019

	Employer Number	Employer Name	Net Pension Liability: Beginning Net Pension Liability	Net Pension Liability: Ending Net Pension Liability	Discount Rate Sensitivity: Net Pension Liability 1% Decrease (6.5% Discount Rate)	Discount Rate Sensitivity: Net Pension Liability 1% Increase (8.5% Discount Rate)	Difference Between Expected and Actual Experience	Changes in Assumptions	Difference Between Projected and Actual Investment Earnings
1	462270	Douglas Unified School District #27	$ 21,367,403	$ 23,030,126	$ 32,777,204	$ 14,884,078	$ 416,045	$ 97,349	$ -
2	420140	Douglas, City of	6,214,552	5,968,887	8,495,109	3,857,616	107,830	25,231	-
3	495600	Drexel Heights Fire District	1,363,966	1,395,457	1,986,058	901,866	25,209	5,899	-
4	473020	Duncan Unified School District #2	2,610,781	2,416,948	3,439,877	1,562,043	43,663	10,217	-
5	421010	Duncan, Town of	283,114	360,869	513,600	233,225	6,519	1,525	-
6	300890	Dysart Unified School District #89	140,884,559	151,417,952	215,502,819	97,859,497	2,735,405	640,048	-
7	421040	Eagar, Town of	1,698,681	1,647,192	2,344,335	1,064,559	29,757	6,963	-
8	308220	East Valley Educational Services (East Valley Academy)	78,100	61,115	86,981	39,498	1,104	258	-
9	304010	East Valley Institute Of Technology	12,708,033	14,935,314	21,256,412	9,652,504	269,810	63,132	-
10	472990	Eastern Arizona College	26,886,026	26,295,408	37,424,456	16,994,387	475,033	111,152	-
11	450070	Edge High School	1,610,819	1,517,686	2,160,019	980,861	27,417	6,415	-
12	307880	Edkey (American Heritage Academy)	2,218,885	2,188,495	3,114,735	1,414,396	39,536	9,251	-
13	304090	Edkey (Arizona Conservatory for Arts and Academics Elementary School)	1,126,876	1,123,350	1,598,787	726,007	20,294	4,748	-
14	302710	Edkey (AZ Conservatory for Arts & Academics)	2,032,002	1,882,921	2,679,832	1,216,908	34,015	7,959	-
15	304060	Edkey (Pathfinder Academy)	3,204,901	3,100,853	4,413,232	2,004,042	56,018	13,107	-
16	302420	Edkey (Sequoia Charter School)	9,127,972	9,190,515	13,080,231	5,939,713	166,029	38,849	-
17	302390	Edkey (Sequoia Choice Schools)	3,319,262	2,786,548	3,965,903	1,800,910	50,340	11,779	-
18	200290	Edkey (Sequoia Pathway Academy)	4,362,459	4,832,441	6,877,683	3,123,145	87,299	20,427	-
19	304070	Edkey (Sequoia Ranch School: Children First Academy)	1,386,280	1,450,751	2,064,755	937,602	26,208	6,132	-
20	304080	Edkey (Sequoia School Deaf & Hard Of Hearing)	1,486,695	1,474,033	2,097,890	952,649	26,629	6,231	-
21	302410	Edkey (Sequoia Village School)	2,355,561	2,480,973	3,531,000	1,603,422	44,819	10,487	-
22	306710	EduPreneurship Student Center (Phoenix)	450,471	436,535	621,290	282,127	7,886	1,845	-
23	307080	EduPrize Schools	17,752,475	18,932,519	26,945,360	12,235,846	342,021	80,028	-
24	502010	Ehrenberg Improvement District	-	119,320	169,819	77,115	2,156	504	-
25	302520	El Centro for the Study of Primary and	-	-	-	-	-	-	-
26	420160	El Mirage, City of	8,256,317	8,483,328	12,073,741	5,482,667	153,254	35,859	-
27	500020	El Pueblo Integral - (Paulo Freire FS/PF2)	-	-	-	-	-	-	-
28	500010	El Pueblo Integral - (Paulo Freire FS-University)	-	-	-	-	-	-	-
29	462120	Elfrida Elementary School District #12	899,548	902,172	1,284,000	583,062	16,298	3,814	-
30	495100	Elfrida Fire District	206,408	216,812	308,574	140,123	3,917	916	-
31	200110	Eloy Elementary School District #11	5,624,616	5,510,526	7,842,754	3,561,383	99,549	23,293	-
32	495080	Eloy Fire District	205,013	183,345	260,942	118,493	3,312	775	-
33	420170	Eloy, City of	5,515,833	5,862,664	8,343,929	3,788,965	105,911	24,782	-
34	303080	Esperanza Community Collegial Academy	-	-	-	-	-	-	-
35	306730	Espiritu Community Development Corporation	4,031,928	-	-	-	-	-	-
36	302290	Excalibur Charter School (Avalon Elementary)	1,336,073	1,766,511	2,514,155	1,141,674	31,912	7,467	-
37	302540	Flagstaff Arts And Leadership Academy	1,998,531	2,028,432	2,886,929	1,310,950	36,644	8,574	-
38	493910	Flagstaff Junior Academy	1,840,935	2,079,361	2,959,413	1,343,865	37,564	8,790	-
39	464010	Flagstaff Unified School District #1	68,894,220	74,087,249	105,443,316	47,881,647	1,338,406	313,169	-
40	420180	Flagstaff, City of	46,485,015	44,383,959	63,168,654	28,684,788	801,808	187,612	-
41	200010	Florence Unified School District No. 1	56,566,926	61,398,634	87,384,478	39,681,157	1,109,183	259,534	-
42	420190	Florence, Town of	7,161,518	7,221,742	10,278,212	4,667,320	130,463	30,527	-
43	496770	Flowing Wells Irrigation District	672,220	624,245	888,445	403,442	11,277	2,639	-
44	450080	Flowing Wells Unified School District #8	34,954,065	36,887,199	52,499,029	23,839,728	666,377	155,923	-

	Deferred Outflows of Resources		Deferred Inflows of Resources					Pension Expense		
	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference Between Expected and Actual Experience	Changes in Assumptions	Difference Between Projected and Actual Investment Earnings	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Plan Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Pension Expense
1	$ 663,849	$ 1,177,243	$ 4,330	$ 917,105	$ 517,638	$ 104,312	$ 1,543,385	$ 2,334,441	$ (157,129)	$ 2,177,312
2	6,456	139,517	1,122	237,693	134,160	347,060	720,035	605,034	(167,000)	438,034
3	54,963	86,071	262	55,570	31,365	18,793	105,990	141,450	44,617	186,067
4	-	53,880	454	96,248	54,325	274,412	425,439	244,993	(201,966)	43,027
5	65,461	73,505	68	14,371	8,111	-	22,550	36,579	49,612	86,191
6	3,830,160	7,205,613	28,468	6,029,760	3,403,352	1,272,105	10,733,685	15,348,427	3,707,587	19,056,014
7	-	36,720	310	65,594	37,023	189,556	292,483	166,967	(159,244)	7,723
8	9,414	10,776	11	2,434	1,374	13,947	17,766	6,195	(2,981)	3,214
9	1,238,598	1,571,540	2,808	594,754	335,694	-	933,256	1,513,913	767,968	2,281,881
10	-	586,185	4,944	1,047,135	591,030	1,465,814	3,108,923	2,665,425	(1,263,629)	1,401,796
11	10,019	43,851	285	60,437	34,112	109,069	203,903	153,840	(25,258)	128,582
12	-	48,787	411	87,150	49,190	92,584	229,335	221,836	(63,841)	157,995
13	19,497	44,539	211	44,734	25,249	97,545	167,739	113,868	14,610	128,478
14	-	41,974	354	74,982	42,322	202,157	319,815	190,862	(236,811)	(45,949)
15	-	69,125	583	123,482	69,696	220,298	414,059	314,317	(74,401)	239,916
16	60,585	265,463	1,728	365,984	206,571	448,679	1,022,962	931,593	(66,364)	865,229
17	79,008	141,127	524	110,966	62,632	513,313	687,435	282,457	(392,404)	(109,947)
18	216,738	324,464	909	192,437	108,617	-	301,963	489,839	237,901	727,740
19	2,772	35,112	273	57,772	32,608	246,149	336,802	147,055	(817,630)	(670,575)
20	276,659	309,519	277	58,699	33,131	56,415	148,522	149,415	219,294	368,709
21	212,190	267,496	466	98,797	55,764	-	155,027	251,483	368,828	620,311
22	1,015	10,746	82	17,384	9,812	22,838	50,116	44,249	(12,729)	31,520
23	343,709	765,758	3,559	753,930	425,538	5,825	1,188,852	1,919,088	238,237	2,157,325
24	78,647	81,307	22	4,752	2,682	-	7,456	12,095	41,394	53,489
25	-	-	-	-	-	2,234	2,234	-	(8,915)	(8,915)
26	-	189,113	1,595	337,823	190,676	120,669	650,763	859,910	(162,335)	697,575
27	-	-	-	-	-	36,375	36,375	-	(145,045)	(145,045)
28	-	-	-	-	-	40,137	40,137	-	(160,038)	(160,038)
29	23,018	43,130	170	35,926	20,278	35,131	91,505	91,448	(48,232)	43,216
30	15,641	20,474	41	8,634	4,873	2,641	16,189	21,977	1,704	23,681
31	-	122,842	1,036	219,440	123,858	387,084	731,418	558,572	(474,846)	83,726
32	11,893	15,980	34	7,301	4,121	20,431	31,887	18,585	9,234	27,819
33	79,086	209,779	1,102	233,463	131,772	14,469	380,806	594,267	(26,384)	567,883
34	-	-	-	-	-	1,015	1,015	-	(4,055)	(4,055)
35	240,759	240,759	-	-	-	3,080,029	3,080,029	-	(1,209,589)	(1,209,589)
36	248,812	288,191	332	70,346	39,705	34,568	144,951	179,062	57,145	236,207
37	13,029	58,247	381	80,776	45,592	38,085	164,834	205,611	10,340	215,951
38	118,787	165,141	391	82,804	46,737	-	129,932	210,774	75,574	286,348
39	1,467,929	3,119,504	13,929	2,950,300	1,665,225	172,206	4,801,660	7,509,828	135,555	7,645,383
40	1,091,581	2,081,001	8,345	1,767,456	997,598	2,754,702	5,528,101	4,498,964	(199,616)	4,299,348
41	2,076,256	3,444,973	11,543	2,445,014	1,380,029	185,599	4,022,185	6,223,651	3,130,557	9,354,208
42	-	160,990	1,358	287,584	162,320	275,773	727,035	732,029	(357,575)	374,454
43	-	13,916	117	24,859	14,031	63,608	102,615	63,276	(47,264)	16,012
44	275,931	1,098,231	6,935	1,468,921	829,097	78,429	2,383,382	3,739,058	(78,664)	3,660,394

(continued)

Schedule of Pension Amounts by Employer

As of and for the year ended June 30, 2019

	Employer Number	Employer Name	Net Pension Liability: Beginning Net Pension Liability	Net Pension Liability: Ending Net Pension Liability	Discount Rate Sensitivity: Net Pension Liability 1% Decrease (6.5% Discount Rate)	Discount Rate Sensitivity: Net Pension Liability 1% Increase (8.5% Discount Rate)	Difference Between Expected and Actual Experience	Changes in Assumptions	Difference Between Projected and Actual Investment Earnings
1	500630	Forest Lakes Domestic Water Improvement District	$ 207,803	$ 215,357	$ 306,503	$ 139,183	$ 3,890	$ 910	$ -
2	463000	Fort Huachuca Accommodation Schools	7,680,327	8,269,426	11,769,309	5,344,425	149,389	34,955	-
3	497480	Fort Mojave Mesa Fire District	217,565	200,806	285,794	129,778	3,628	849	-
4	472070	Fort Thomas Unified School District #7	6,572,976	7,164,993	10,197,445	4,630,644	129,437	30,287	-
5	300980	Fountain Hills Unified School District #98	8,895,065	9,314,200	13,256,264	6,019,649	168,263	39,371	-
6	300450	Fowler Elementary School District #45	28,248,597	29,471,927	41,945,378	19,047,331	532,418	124,579	-
7	307330	Franklin Phonetic Primary School	3,216,058	2,879,675	4,098,445	1,861,097	52,022	12,172	-
8	420380	Fredonia, Town of	449,077	448,176	637,858	289,650	8,096	1,894	-
9	464060	Fredonia-Moccasin Unified School District #6	1,811,648	1,811,620	2,578,355	1,170,827	32,727	7,658	-
10	493320	Gadsden Elementary School District #32	27,004,571	28,910,252	41,145,985	18,684,328	522,271	122,205	-
11	461190	Ganado Unified School District #20	13,673,130	15,035,717	21,399,308	9,717,393	271,624	63,556	-
12	307420	Genesis Program (Genesis Academy)	913,494	919,634	1,308,852	594,347	16,613	3,887	-
13	200270	George Gervin Youth Center (GGPA)	1,262,157	1,015,671	1,445,535	656,415	18,348	4,293	-
14	300240	Gila Bend Unified School District #24	2,786,507	2,264,161	3,222,426	1,463,298	40,903	9,571	-
15	420200	Gila Bend, Town of	1,910,668	1,906,202	2,712,968	1,231,954	34,436	8,058	-
16	410140	Gila County	23,370,118	25,227,352	35,904,366	16,304,117	455,739	106,637	-
17	471000	Gila County Education Service Agency	245,458	240,094	341,710	155,170	4,337	1,015	-
18	306060	Gila County Regional School District #49	202,224	218,267	310,645	141,063	3,943	923	-
19	473010	Gila Institute For Technology	361,214	371,055	528,097	239,808	6,703	1,568	-
20	300410	Gilbert Public Schools	231,985,761	241,249,560	343,354,004	155,916,523	4,358,237	1,019,769	-
21	420210	Gilbert, Town of	69,364,217	75,693,697	107,729,664	48,919,874	1,367,427	319,960	-
22	300400	Glendale Elementary School District	74,249,669	77,230,300	109,916,606	49,912,961	1,395,186	326,455	-
23	302050	Glendale Union High School District #205	113,923,223	120,013,631	170,807,196	77,563,284	2,168,078	507,301	-
24	220230	Glendale, City of	96,402,259	97,546,635	138,831,456	63,043,149	1,762,206	412,333	-
25	471010	Globe Unified School District #1	9,938,262	10,174,174	14,480,206	6,575,439	183,799	43,007	-
26	420220	Globe, City of	3,430,834	3,582,496	5,098,722	2,315,322	64,719	15,143	-
27	496500	Golder Ranch Fire District	3,129,590	3,356,953	4,777,722	2,169,556	60,644	14,190	-
28	420250	Goodyear, City of	37,221,762	37,050,173	52,730,977	23,945,055	669,321	156,612	-
29	109170	Governor Office Of Highway Safety	910,705	921,089	1,310,922	595,288	16,640	3,893	-
30	410150	Graham County	8,436,226	8,353,823	11,889,425	5,398,970	150,914	35,312	-
31	307780	Grand Canyon College Preparatory Charter	-	-	-	-	-	-	-
32	464040	Grand Canyon Unified School District	3,807,389	4,218,382	6,003,735	2,726,287	76,206	17,831	-
33	302210	Great Expectations Academy	1,262,157	1,392,546	1,981,916	899,985	25,157	5,886	-
34	495030	Green Valley Domestic Water Improvement	587,147	619,880	882,232	400,620	11,198	2,620	-
35	410160	Greenlee County	8,115,457	7,915,833	11,266,064	5,115,902	143,002	33,460	-
36	473840	Greenlee County Accommodation School	94,836	-	-	-	-	-	-
37	473000	Greenlee County School Office	75,311	-	-	-	-	-	-
38	302040	Griffin Foundation (Children Reaching for the Sky Preparatory, FIMS)	870,260	875,980	1,246,723	566,135	15,825	3,703	-
39	495070	Groom Creek Fire District	-	-	-	-	-	-	-
40	420270	Guadalupe, Town of	1,089,220	1,097,158	1,561,510	709,079	19,820	4,638	-
41	481030	Hackberry Elementary School District #3	595,515	590,777	840,813	381,812	10,673	2,497	-
42	302300	Happy Valley School	3,054,279	2,841,842	4,044,600	1,836,646	51,339	12,013	-
43	496100	Harquahala Valley Irrigation District	410,027	405,977	577,800	262,378	7,334	1,716	-
44	420280	Hayden, Town of	1,108,745	1,130,625	1,609,142	730,709	20,425	4,779	-

	Deferred Outflows of Resources		Deferred Inflows of Resources					Pension Expense		
	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference Between Expected and Actual Experience	Changes in Assumptions	Difference Between Projected and Actual Investment Earnings	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Plan Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Pension Expense
1	$ 3,949	$ 8,749	$ 40	$ 8,576	$ 4,840	$ 1,027	$ 14,483	$ 21,830	$ 21,418	$ 43,248
2	170,478	354,822	1,555	329,305	185,868	374,367	891,095	838,227	(316,351)	521,876
3	12,051	16,528	38	7,996	4,513	20,737	33,284	20,355	(10,629)	9,726
4	231,588	391,312	1,347	285,324	161,044	1,266	448,981	726,277	106,714	832,991
5	21,574	229,208	1,751	370,910	209,351	212,896	794,908	944,131	(376,794)	567,337
6	-	656,997	5,541	1,173,630	662,427	168,093	2,009,691	2,987,411	(241,617)	2,745,794
7	270,139	334,333	541	114,674	64,725	318,188	498,128	291,897	149,977	441,874
8	8,886	18,876	84	17,847	10,073	20,429	48,433	45,429	(32,569)	12,860
9	9,874	50,259	341	72,142	40,719	73,521	186,723	183,634	(115,372)	68,262
10	488,607	1,133,083	5,435	1,151,263	649,803	49,120	1,855,621	2,930,477	79,468	3,009,945
11	550,721	885,901	2,827	598,752	337,951	512,553	1,452,083	1,524,090	(26,560)	1,497,530
12	2,941	23,441	173	36,622	20,670	41,379	98,844	93,218	(28,445)	64,773
13	6,999	29,640	191	40,446	22,829	240,743	304,209	102,953	(89,401)	13,552
14	-	50,474	426	90,163	50,891	537,213	678,693	229,506	(392,727)	(163,221)
15	44,463	86,957	358	75,909	42,845	85,305	204,417	193,222	(121,529)	71,693
16	789,458	1,351,834	4,743	1,004,603	567,024	65,614	1,641,984	2,557,162	148,506	2,705,668
17	3,118	8,470	45	9,561	5,396	21,920	36,922	24,337	(63,426)	(39,089)
18	20,014	24,880	41	8,692	4,906	4,674	18,313	22,125	(42,348)	(20,223)
19	3,646	11,917	70	14,776	8,340	4,352	27,538	37,612	832	38,444
20	788,813	6,166,819	45,357	9,607,031	5,422,457	2,500,847	17,575,692	24,454,176	750,547	25,204,723
21	2,478,031	4,165,418	14,231	3,014,271	1,701,333	-	4,729,835	7,672,665	1,651,542	9,324,207
22	-	1,721,641	14,520	3,075,462	1,735,870	1,788,724	6,614,576	7,828,422	(3,467,673)	4,360,749
23	1,173,443	3,848,822	22,564	4,779,178	2,697,492	-	7,499,234	12,165,139	2,457,982	14,623,121
24	1,595,043	3,769,582	18,340	3,884,498	2,192,511	2,036,703	8,132,052	9,887,780	2,040,011	11,927,791
25	115,442	342,248	1,913	405,156	228,680	161,223	796,972	1,031,301	(107,996)	923,305
26	122,311	202,173	674	142,662	80,522	-	223,858	363,138	164,952	528,090
27	224,275	299,109	631	133,680	75,453	-	209,764	340,276	282,149	622,425
28	1,379,554	2,205,487	6,966	1,475,411	832,760	1,212,896	3,528,033	3,755,578	715,165	4,470,743
29	8,528	29,061	173	36,680	20,703	57,308	114,864	93,366	(13,840)	79,526
30	-	186,226	1,571	332,666	187,765	442,809	964,811	846,782	(440,276)	406,506
31	-	-	-	-	-	-	-	-	(736)	(736)
32	247,104	341,141	793	167,984	94,815	-	263,592	427,595	312,287	739,882
33	127,477	158,520	262	55,454	31,300	6,509	93,525	141,155	56,396	197,551
34	7,421	21,239	117	24,685	13,933	512	39,247	62,834	2,531	65,365
35	99,237	275,699	1,488	315,224	177,921	369,244	863,877	802,386	(21,341)	781,045
36	526	526	-	-	-	66,531	66,531	-	(36,229)	(36,229)
37	-	-	-	-	-	52,611	52,611	-	(28,267)	(28,267)
38	-	19,528	165	34,883	19,689	99,644	154,381	88,793	(91,776)	(2,983)
39	-	-	-	-	-	6,309	6,309	-	(28,027)	(28,027)
40	12,530	36,988	206	43,691	24,660	30,425	98,982	111,213	(10,767)	100,446
41	10,991	24,161	111	23,526	13,279	22,682	59,598	59,884	(9,318)	50,566
42	22,328	85,680	534	113,168	63,875	352,926	530,503	288,062	(145,845)	142,217
43	5,232	14,282	76	16,167	9,125	14,786	40,154	41,152	(5,343)	35,809
44	81,198	106,402	213	45,024	25,413	22,709	93,359	114,605	29,944	144,549

(continued)

Schedule of Pension Amounts by Employer

As of and for the year ended June 30, 2019

	Employer Number	Employer Name	Net Pension Liability: Beginning Net Pension Liability	Net Pension Liability: Ending Net Pension Liability	Discount Rate Sensitivity: Net Pension Liability 1% Decrease (6.5% Discount Rate)	Discount Rate Sensitivity: Net Pension Liability 1% Increase (8.5% Discount Rate)	Difference Between Expected and Actual Experience	Changes in Assumptions	Difference Between Projected and Actual Investment Earnings
1	471410	Hayden-Winkelman Unified School District #41	$ 2,481,079	$ 2,662,863	$ 3,789,871	$ 1,720,974	$ 48,105	$ 11,256	$ -
2	497230	Heber-Overgaard Fire District	244,063	263,376	374,845	170,217	4,758	1,113	-
3	482060	Heber-Overgaard Unified School District #6	3,528,460	3,888,071	5,533,625	2,512,811	70,239	16,435	-
4	501610	Hellsgate Fire District	99,020	101,858	144,968	65,830	1,840	431	-
5	306740	Heritage Academy	9,596,573	10,607,798	15,097,354	6,855,685	191,633	44,839	-
6	496060	Highlands Fire District	221,749	344,863	490,819	222,880	6,230	1,458	-
7	300600	Higley Unified School District #60	70,090,828	80,373,352	114,389,896	51,944,275	1,451,966	339,741	-
8	492350	Hillside Elementary School District #35	221,749	128,050	182,245	82,757	2,313	541	-
9	482030	Holbrook Unified School District #3	17,382,894	17,576,350	25,015,218	11,359,372	317,521	74,296	-
10	420290	Holbrook, City of	2,172,862	2,332,552	3,319,761	1,507,498	42,138	9,860	-
11	500410	Horizon Community Learning Center (Horizon Honors Elementary School)	3,931,513	4,256,215	6,057,580	2,750,738	76,890	17,991	-
12	306940	Horizon Community Learning Center (Horizon Honors Secondary School)	4,496,345	4,905,197	6,981,232	3,170,167	88,614	20,734	-
13	495820	Housing Authority Of Maricopa County	2,853,450	2,865,124	4,077,735	1,851,693	51,759	12,111	-
14	497100	Housing Authority of the City of Yuma	2,058,501	2,149,207	3,058,819	1,389,005	38,826	9,085	-
15	307830	Humanities & Sciences Academy (Tempe)	1,132,454	1,536,603	2,186,942	993,087	27,759	6,495	-
16	492220	Humboldt Unified School District #22	33,977,811	37,296,087	53,080,971	24,103,987	673,764	157,652	-
17	493160	Hyder Elementary School District #16	1,255,183	1,353,258	1,926,000	874,594	24,447	5,720	-
18	500830	Incito Schools	2,656,805	2,521,717	3,588,987	1,629,753	45,555	10,659	-
19	302620	Intelli School	718,244	756,661	1,076,903	489,020	13,669	3,198	-
20	302510	Intelli-School (Paradise Valley)	320,769	307,030	436,974	198,429	5,547	1,298	-
21	307820	International Commerce Secondary Schools	1,789,333	1,935,305	2,754,387	1,250,763	34,962	8,181	-
22	300050	Isaac School District #5	52,608,915	48,143,980	68,520,034	31,114,842	869,734	203,506	-
23	200440	J.O. Combs Unified School District	26,421,608	28,230,712	40,178,843	18,245,150	509,995	119,332	-
24	302530	James Sandoval Preparatory High School	200,829	164,428	234,019	106,268	2,970	695	-
25	482020	Joseph City Schools	3,658,162	3,784,758	5,386,587	2,446,041	68,373	15,998	-
26	302570	Juniper Tree Academy (Desert View Academy)	4,036,112	4,384,266	6,239,825	2,833,495	79,203	18,532	-
27	482270	Kayenta Unified School District #27	21,734,196	22,872,974	32,553,540	14,782,512	413,206	96,685	-
28	420330	Kearny, Town of	1,044,591	1,116,074	1,588,432	721,305	20,162	4,718	-
29	302590	Khalsa Montessori School	1,356,993	1,398,367	1,990,200	903,747	25,262	5,911	-
30	481050	Kingman Academy of Learning	6,741,729	7,057,314	10,044,193	4,561,052	127,492	29,831	-
31	481040	Kingman Unified School District #20	37,999,976	41,661,436	59,293,874	26,925,256	752,625	176,104	-
32	420350	Kingman, City of	15,062,199	16,304,579	23,205,192	10,537,442	294,547	68,920	-
33	492230	Kirkland Elementary School District #23	804,712	746,475	1,062,406	482,437	13,485	3,155	-
34	300280	Kyrene School District #28	115,596,800	122,042,063	173,694,125	78,874,233	2,204,722	515,876	-
35	410170	La Paz County	9,487,791	9,854,048	14,024,593	6,368,546	178,016	41,653	-
36	481510	Lake Havasu Unified School District #1	30,728,281	31,232,617	44,451,249	20,185,243	564,225	132,021	-
37	420370	Lake Havasu, City of	22,976,827	23,299,323	33,160,333	15,058,056	420,908	98,487	-
38	497600	Lakeside Fire District	-	-	-	-	-	-	-
39	300590	Laveen Elementary School District #59	43,261,983	47,346,576	67,385,144	30,599,490	855,328	200,135	-
40	495160	League of Arizona Cities and Towns	1,931,588	1,896,017	2,698,471	1,225,371	34,252	8,015	-
41	300250	Liberty Elementary School District #25	19,925,337	20,562,249	29,264,843	13,289,120	371,462	86,917	-
42	307450	Liberty High School	651,301	615,514	876,019	397,799	11,119	2,602	-
43	302650	Life Skills Center of Arizona	419,789	-	-	-	-	-	-
44	495170	Linden Fire Department	-	-	-	-	-	-	-

	Deferred Outflows of Resources		Deferred Inflows of Resources					Pension Expense		
	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference Between Expected and Actual Experience	Changes in Assumptions	Difference Between Projected and Actual Investment Earnings	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Plan Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Pension Expense
1	$ 74,748	$ 134,109	$ 501	$ 106,040	$ 59,852	$ 93,891	$ 260,284	$ 269,920	$ 73,080	$ 343,000
2	5,833	11,704	50	10,488	5,920	16,302	32,760	26,697	(33,216)	(6,519)
3	166,485	253,159	731	154,831	87,390	-	242,952	394,113	111,282	505,395
4	37,224	39,495	19	4,056	2,289	962	7,326	10,325	36,717	47,042
5	747,378	983,850	1,994	422,423	238,427	-	662,844	1,075,256	1,003,394	2,078,650
6	89,724	97,412	65	13,733	7,751	-	21,549	34,957	53,040	87,997
7	6,289,314	8,081,021	15,111	3,200,625	1,806,515	-	5,022,251	8,147,016	6,700,221	14,847,237
8	-	2,854	24	5,099	2,878	73,936	81,937	12,980	(46,835)	(33,855)
9	-	391,817	3,305	699,925	395,056	628,199	1,726,485	1,781,620	(594,250)	1,187,370
10	43,582	95,580	439	92,887	52,428	47,699	193,453	236,438	(128,545)	107,893
11	151,312	246,193	800	169,491	95,665	47,889	313,845	431,430	175,314	606,744
12	174,845	284,193	922	195,335	110,252	6,334	312,843	497,214	81,080	578,294
13	-	63,870	539	114,095	64,398	136,367	315,399	290,422	(199,303)	91,119
14	779	48,690	404	85,586	48,307	15,815	150,112	217,854	(36,109)	181,745
15	318,215	352,469	289	61,191	34,538	-	96,018	155,757	230,939	386,696
16	1,367,467	2,198,883	7,012	1,485,203	838,287	-	2,330,502	3,780,505	948,164	4,728,669
17	29,043	59,210	254	53,889	30,417	7,080	91,640	137,173	2,354	139,527
18	519,642	575,856	474	100,420	56,679	167,500	325,073	255,613	885,776	1,141,389
19	29,185	46,052	142	30,132	17,007	-	47,281	76,699	33,674	110,373
20	12,557	19,402	58	12,227	6,901	20,167	39,353	31,122	(5,468)	25,654
21	45,545	88,688	364	77,068	43,499	29,438	150,369	196,171	(18,245)	177,926
22	102,313	1,175,553	9,052	1,917,188	1,082,110	4,820,752	7,829,102	4,880,097	(2,329,051)	2,551,046
23	564,522	1,193,849	5,308	1,124,202	634,529	-	1,764,039	2,861,596	581,058	3,442,654
24	10,767	14,432	31	6,548	3,696	47,976	58,251	16,667	13,174	29,841
25	-	84,371	712	150,716	85,068	32,105	268,601	383,641	(19,189)	364,452
26	175,336	273,071	824	174,590	98,543	89,263	363,220	444,410	343,765	788,175
27	859,997	1,369,888	4,300	910,847	514,105	-	1,429,252	2,318,511	1,041,271	3,359,782
28	18,975	43,855	210	44,444	25,085	4,274	74,013	113,130	(7,059)	106,071
29	6,797	37,970	263	55,686	31,430	31,226	118,605	141,745	13,235	154,980
30	15,212	172,535	1,327	281,036	158,624	8,789	449,776	715,362	(37,821)	677,541
31	1,924,652	2,853,381	7,833	1,659,040	936,405	18,366	2,621,644	4,222,997	1,008,272	5,231,269
32	432,604	796,071	3,065	649,280	366,471	82,336	1,101,152	1,652,708	354,226	2,006,934
33	25,637	42,277	140	29,726	16,778	65,873	112,517	75,666	(20,879)	54,787
34	1,496,815	4,217,413	22,945	4,859,954	2,743,084	-	7,625,983	12,370,750	1,190,227	13,560,977
35	-	219,669	1,853	392,408	221,485	882,822	1,498,568	998,852	(1,444,914)	(446,062)
36	1,573,691	2,269,937	5,872	1,243,744	702,001	718,286	2,669,903	3,165,883	398,000	3,563,883
37	69,316	588,711	4,380	927,825	523,688	913,179	2,369,072	2,361,728	(350,510)	2,011,218
38	-	-	-	-	-	-	-	-	(14,596)	(14,596)
39	1,799,831	2,855,294	8,902	1,885,434	1,064,187	55,627	3,014,150	4,799,269	2,506,935	7,306,204
40	32,410	74,677	356	75,503	42,616	81,323	199,798	192,189	(10,446)	181,743
41	665,868	1,124,247	3,866	818,829	462,168	201,708	1,486,571	2,084,285	255,818	2,340,103
42	29,364	43,085	116	24,511	13,835	42,855	81,317	62,391	15,730	78,121
43	-	-	-	-	-	375,045	375,045	-	(296,554)	(296,554)
44	-	-	-	-	-	-	-	-	(31,972)	(31,972)

(continued)

Schedule of Pension Amounts by Employer

As of and for the year ended June 30, 2019

	Employer Number	Employer Name	Net Pension Liability: Beginning Net Pension Liability	Net Pension Liability: Ending Net Pension Liability	Discount Rate Sensitivity: Net Pension Liability 1% Decrease (6.5% Discount Rate)	Discount Rate Sensitivity: Net Pension Liability 1% Increase (8.5% Discount Rate)	Difference Between Expected and Actual Experience	Changes in Assumptions	Difference Between Projected and Actual Investment Earnings
1	300790	Litchfield Elementary School District #79	$ 66,629,312	$ 74,232,761	$ 105,650,413	$ 47,975,689	$ 1,341,034	$ 313,784	$ -
2	420390	Litchfield Park, City of	2,934,340	3,077,571	4,380,097	1,988,995	55,597	13,009	-
3	481090	Littlefield Unified School District #9	2,730,721	2,882,585	4,102,587	1,862,978	52,075	12,185	-
4	300650	Littleton Elementary School District #65	33,595,677	37,411,041	53,244,577	24,178,280	675,840	158,138	-
5	302720	Luz Academy of Tucson	-	-	-	-	-	-	-
6	300380	Madison School District #38	36,772,686	42,258,034	60,142,970	27,310,830	763,403	178,626	-
7	464100	Maine Consolidated School District #10	1,737,732	1,801,434	2,563,858	1,164,244	32,543	7,615	-
8	200080	Mammoth-San Manuel Unified School District	5,420,997	5,456,686	7,766,129	3,526,587	98,576	23,066	-
9	303000	Marana Domestic Water Improvement District	195,251	240,094	341,710	155,170	4,337	1,015	-
10	450060	Marana Unified School District #6	81,427,923	88,849,404	126,453,282	57,422,240	1,605,088	375,569	-
11	420300	Marana, Town of	19,833,290	20,377,449	29,001,830	13,169,686	368,124	86,136	-
12	495140	Maricopa Association of Governments	12,762,425	12,867,594	18,313,567	8,316,162	232,456	54,392	-
13	210170	Maricopa County	679,874,203	734,341,918	1,045,138,651	474,595,854	13,266,090	3,104,098	-
14	307100	Maricopa County Community College District	493,690,078	485,934,650	691,597,563	314,053,384	8,778,538	2,054,061	-
15	480030	Maricopa County Municipal Water Conservation District #1	5,295,479	5,204,951	7,407,851	3,363,894	94,029	22,001	-
16	305090	Maricopa County Regional School District #509	5,218,773	3,774,572	5,372,090	2,439,458	68,189	15,955	-
17	210250	Maricopa County Special Health Care District	300,238,443	311,132,978	442,814,295	201,081,287	5,620,699	1,315,169	-
18	200200	Maricopa Unified School District #20	40,874,346	45,521,860	64,788,151	29,420,199	822,364	192,422	-
19	420080	Maricopa, City of	12,098,572	12,465,982	17,741,980	8,056,605	225,201	52,694	-
20	200900	Mary C O'Brien Accommodation District #90	3,059,858	-	-	-	-	-	-
21	302250	Mary Ellen Halvorson Educational Foundation: Tri-City College Prep High School	1,428,120	1,472,578	2,095,819	951,708	26,603	6,225	-
22	302030	Masada Charter School	3,214,664	3,362,774	4,786,006	2,173,318	60,749	14,215	-
23	492430	Mayer Unified School District #43	4,394,536	4,603,988	6,552,542	2,975,499	83,172	19,461	-
24	461230	McNary Elementary School District #23	1,464,380	1,607,904	2,288,419	1,039,168	29,047	6,797	-
25	462550	McNeal Elementary School District #55	549,491	522,387	743,477	337,612	9,437	2,208	-
26	300040	Mesa Unified School District #4	437,623,830	468,531,459	666,828,791	302,805,923	8,464,144	1,980,497	-
27	420400	Mesa, City of	227,232,800	235,852,534	335,672,786	152,428,493	4,260,738	996,956	-
28	308160	Metropolitan Arts Institute	1,531,324	1,500,225	2,135,168	969,576	27,102	6,341	-
29	495400	Metropolitan Domestic Water Improvement District	4,644,178	4,668,013	6,643,664	3,016,878	84,329	19,732	-
30	308170	Mexicayotl Academy	1,658,237	1,495,860	2,128,955	966,755	27,023	6,323	-
31	471400	Miami Unified School District #40	6,231,288	6,354,493	9,043,916	4,106,828	114,796	26,861	-
32	420410	Miami, Town of	1,351,414	1,469,668	2,091,677	949,827	26,550	6,212	-
33	306820	Mingus Springs Charter School	917,678	934,185	1,329,561	603,752	16,876	3,949	-
34	492860	Mingus Union High School District #4	7,730,534	8,257,785	11,752,741	5,336,902	149,179	34,906	-
35	300860	Mobile Elementary School District #86	538,334	474,368	675,135	306,578	8,570	2,005	-
36	302790	Mohave Accelerated Elementary School	2,539,654	2,738,529	3,897,561	1,769,876	49,472	11,576	-
37	302670	Mohave Accelerated Learning Center	3,581,456	3,514,106	5,001,387	2,271,122	63,483	14,854	-
38	492890	Mohave Community College	18,700,836	18,680,784	26,587,082	12,073,153	337,473	78,964	-
39	410180	Mohave County	49,907,481	50,560,928	71,959,912	32,676,885	913,396	213,723	-
40	497160	Mohave County Airport Authority	995,779	1,092,792	1,555,297	706,258	19,742	4,619	-
41	302830	Mohave Educational Services Cooperative	2,164,494	2,216,142	3,154,084	1,432,265	40,035	9,368	-
42	481160	Mohave Valley Elementary School District #16	8,058,277	8,049,704	11,456,593	5,202,421	145,420	34,026	-
43	500640	Mohave Valley Fire Department	182,699	193,530	275,439	125,076	3,496	818	-
44	493170	Mohawk Valley Elementary District #17	1,202,187	1,223,753	1,741,684	790,896	22,107	5,173	-

	Deferred Outflows of Resources		Deferred Inflows of Resources					Pension Expense		
	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference Between Expected and Actual Experience	Changes in Assumptions	Difference Between Projected and Actual Investment Earnings	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Plan Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Pension Expense
1	$ 3,277,919	$ 4,932,737	$ 13,956	$ 2,956,094	$ 1,668,496	$ 417,609	$ 5,056,155	$ 7,524,577	$ 2,048,173	$ 9,572,750
2	31,798	100,404	579	122,555	69,173	8,146	200,453	311,957	(23,829)	288,128
3	22,113	86,373	542	114,790	64,791	132,577	312,700	292,192	(229,795)	62,397
4	1,607,865	2,441,843	7,034	1,489,781	840,871	-	2,337,686	3,792,157	877,437	4,669,594
5	-	-	-	-	-	74,322	74,322	-	(132,837)	(132,837)
6	2,596,674	3,538,703	7,945	1,682,798	949,815	343,422	2,983,980	4,283,471	555,110	4,838,581
7	3,441	43,599	339	71,737	40,490	9,572	122,138	182,602	10,113	192,715
8	-	121,642	1,026	217,296	122,647	266,733	607,702	553,115	(431,452)	121,663
9	25,828	31,180	45	9,561	5,396	3,149	18,151	24,337	18,128	42,465
10	2,592,736	4,573,393	16,704	3,538,158	1,997,028	317,486	5,869,376	9,006,188	427,425	9,433,613
11	23,009	477,269	3,831	811,470	458,015	247,524	1,520,840	2,065,553	10,177	2,075,730
12	-	286,848	2,419	512,413	289,219	358,397	1,162,448	1,304,319	(200,377)	1,103,942
13	16,638,692	33,008,880	138,069	29,242,941	16,505,483	3,291,137	49,177,630	74,436,308	(1,931,621)	72,504,687
14	78,645	10,911,244	91,360	19,350,871	10,922,132	26,377,866	56,742,229	49,256,592	(15,668,753)	33,587,839
15	69,501	185,531	979	207,271	116,989	233,346	558,585	527,598	(140,060)	387,538
16	413,199	497,343	710	150,311	84,839	1,116,674	1,352,534	382,608	64,858	447,466
17	10,331,332	17,267,200	58,496	12,389,925	6,993,194	2,977,503	22,419,118	31,537,883	1,472,479	33,010,362
18	3,203,380	4,218,166	8,559	1,812,770	1,023,174	-	2,844,503	4,614,307	2,747,101	7,361,408
19	121,389	399,284	2,344	496,420	280,192	106,090	885,046	1,263,610	217,403	1,481,013
20	6,470	6,470	-	-	-	2,423,406	2,423,406	-	(1,404,649)	(1,404,649)
21	30,510	63,338	277	58,641	33,098	11,814	103,830	149,267	60,152	209,419
22	56,742	131,706	632	133,912	75,584	-	210,128	340,866	96,622	437,488
23	12,261	114,894	866	183,340	103,482	15,489	303,177	466,682	(16,996)	449,686
24	53,372	89,216	302	64,030	36,140	19,724	120,196	162,985	(6,388)	156,597
25	4,667	16,312	98	20,802	11,741	44,078	76,719	52,952	(4,633)	48,319
26	7,935,234	18,379,875	88,088	18,657,842	10,530,969	6,283,295	35,560,194	47,492,524	(8,660,141)	38,832,383
27	-	5,257,694	44,342	9,392,110	5,301,150	1,689,129	16,426,731	23,907,108	(1,844,713)	22,062,395
28	31,384	64,827	282	59,742	33,720	68,247	161,991	152,070	(12,001)	140,069
29	34,419	138,480	878	185,889	104,921	126,458	418,146	473,171	(50,910)	422,261
30	103,410	136,756	281	59,568	33,622	156,714	250,185	151,627	94,417	246,044
31	7,871	149,528	1,195	253,048	142,827	292,398	689,468	644,121	(201,294)	442,827
32	104,171	136,933	276	58,525	33,033	-	91,834	148,972	97,060	246,032
33	7,660	28,485	176	37,201	20,997	15,619	73,993	94,693	6,991	101,684
34	238,066	422,151	1,553	328,841	185,606	-	516,000	837,047	240,353	1,077,400
35	28,511	39,086	89	18,890	10,662	58,386	88,027	48,084	6,310	54,394
36	160,759	221,807	515	109,054	61,553	-	171,122	277,590	167,055	444,645
37	69,267	147,604	661	139,939	78,985	149,084	368,669	356,206	123,681	479,887
38	77,907	494,344	3,512	743,905	419,879	616,913	1,784,209	1,893,571	(562,724)	1,330,847
39	174,725	1,301,844	9,506	2,013,435	1,136,435	1,156,335	4,315,711	5,125,090	(1,195,270)	3,929,820
40	41,896	66,257	205	43,517	24,562	-	68,284	110,771	25,407	136,178
41	63,870	113,273	417	88,251	49,811	42,152	180,631	224,638	(21,993)	202,645
42	141,181	320,627	1,513	320,555	180,930	288,386	791,384	815,955	(262,466)	553,489
43	7,884	12,198	36	7,707	4,350	-	12,093	19,617	20,867	40,484
44	5,190	32,470	230	48,732	27,506	22,731	99,199	124,045	(1,877)	122,168

(continued)

Schedule of Pension Amounts by Employer

As of and for the year ended June 30, 2019

	Employer Number	Employer Name	Net Pension Liability: Beginning Net Pension Liability	Net Pension Liability: Ending Net Pension Liability	Discount Rate Sensitivity: Net Pension Liability 1% Decrease (6.5% Discount Rate)	Discount Rate Sensitivity: Net Pension Liability 1% Increase (8.5% Discount Rate)	Difference Between Expected and Actual Experience	Changes in Assumptions	Difference Between Projected and Actual Investment Earnings
1	497250	Montezuma Rimrock Fire District	$ -	$ -	$ -	$ -	$ -	$ -	$ -
2	473180	Morenci Unified School District #18	10,300,871	11,393,561	16,215,676	7,363,514	205,828	48,161	-
3	300750	Morristown Elementary School District #75	909,311	1,091,337	1,553,226	705,317	19,715	4,613	-
4	301010	Mountain Institute JTED #2	919,073	826,506	1,176,310	534,160	14,931	3,494	-
5	302110	Mountain Oak Charter School	407,237	292,478	416,264	189,025	5,284	1,236	-
6	308260	Mountain Rose Academy	594,120	558,765	795,252	361,123	10,094	2,362	-
7	302780	Mountain School	1,086,431	1,086,972	1,547,013	702,496	19,636	4,595	-
8	480110	Mt Lemmon Domestic Water Improvement District	299,849	295,389	420,406	190,906	5,336	1,249	-
9	300210	Murphy Elementary School District #21	12,066,495	10,926,469	15,550,896	7,061,638	197,390	46,187	-
10	462230	Naco Elementary School District No. 23	1,694,497	1,469,668	2,091,677	949,827	26,550	6,212	-
11	300810	Nadaburg Unified School District No. 81	6,655,261	6,879,790	9,791,535	4,446,321	124,285	29,081	-
12	410190	Navajo County	24,377,054	23,626,724	33,626,301	15,269,651	426,823	99,871	-
13	482990	Navajo County Accommodation District #99	308,217	315,760	449,400	204,072	5,704	1,335	-
14	308040	Navajo County Arizona - Special Services	-	-	-	-	-	-	-
15	482440	Navajo County Arizona - Hope School	-	-	-	-	-	-	-
16	482000	Navajo County Arizona - Superintendent of Schools	1,700,076	1,491,494	2,122,742	963,934	26,944	6,305	-
17	496200	New Magma Irrigation & Drainage District	595,515	552,944	786,968	357,361	9,989	2,337	-
18	306770	New School for the Arts & Academics	806,107	868,704	1,236,368	561,433	15,693	3,672	-
19	302740	New School for the Arts Middle School	292,876	327,401	465,968	211,595	5,915	1,384	-
20	307920	New West Charter School	-	-	-	-	-	-	-
21	491010	Nogales Unified School District #1	32,528,772	34,575,020	49,208,261	22,345,395	624,607	146,150	-
22	420450	Nogales, City of	9,153,075	9,510,640	13,535,844	6,146,606	171,812	40,202	-
23	302480	North Star Charter School Inc.	355,635	1,049,139	1,493,168	678,045	18,953	4,435	-
24	302760	Northeast Arizona Technological Institute of Vocational Education	562,043	595,143	847,026	384,633	10,751	2,516	-
25	495040	Northern Apache Special Health Care District	1,423,936	1,299,419	1,849,374	839,798	23,474	5,493	-
26	306830	Northern Arizona Academy for Career	444,893	536,938	764,187	347,016	9,700	2,270	-
27	497140	Northern Arizona Consolidated Fire District	44,629	18,917	26,923	12,226	342	80	-
28	495150	Northern Arizona Council of Governments	4,444,743	4,633,090	6,593,961	2,994,307	83,698	19,584	-
29	302840	Northern Arizona Council of Governments - Head Start	10,925,673	11,544,893	16,431,057	7,461,318	208,562	48,801	-
30	496040	Northern Arizona Intergovernmental Public Transportation Authority	6,301,020	6,502,915	9,255,154	4,202,751	117,477	27,488	-
31	104160	Northern Arizona University	163,184,982	170,081,275	242,065,049	109,921,365	3,072,563	718,939	-
32	483000	Northern Arizona Vocational Institute of Technology	447,682	461,272	656,497	298,114	8,333	1,950	-
33	493770	Northland Pioneer College	16,875,242	17,163,097	24,427,063	11,092,292	310,056	72,549	-
34	307580	Northland Preparatory Academy	4,394,536	4,376,990	6,229,471	2,828,793	79,071	18,502	-
35	497300	Northwest Fire District	2,960,838	3,135,776	4,462,935	2,026,612	56,649	13,255	-
36	302820	Nosotros Academy	1,262,157	1,433,290	2,039,903	926,317	25,893	6,059	-
37	200020	Oracle School District #2	3,440,597	3,553,394	5,057,303	2,296,513	64,193	15,020	-
38	420040	Oro Valley, Town of	18,237,813	18,808,834	26,769,327	12,155,910	339,787	79,506	-
39	300080	Osborn School District #8	20,027,146	20,942,035	29,805,366	13,534,571	378,323	88,523	-
40	481060	Owens-Whitney Elementary School District #6	232,906	240,094	341,710	155,170	4,337	1,015	-
41	307090	PACE Academy	414,210	433,625	617,148	280,246	7,834	1,833	-
42	464080	Page Unified School District #8	20,968,534	20,050,048	28,535,863	12,958,091	362,209	84,752	-
43	420230	Page, City of	7,072,260	7,095,147	10,098,038	4,585,503	128,176	29,991	-
44	200250	Painted Rock Academy	2,817,189	2,844,752	4,048,742	1,838,527	51,391	12,025	-

	Deferred Outflows of Resources		Deferred Inflows of Resources					Pension Expense		
	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference Between Expected and Actual Experience	Changes in Assumptions	Difference Between Projected and Actual Investment Earnings	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Plan Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Pension Expense
1	$ -	$ -	$ -	$ -	$ -	$ 19,102	$ 19,102	$ -	$ (97,944)	$ (97,944)
2	455,165	709,154	2,142	453,714	256,088	142,432	854,376	1,154,904	205,595	1,360,499
3	96,715	121,043	205	43,459	24,529	94,365	162,558	110,623	(31,869)	78,754
4	42,943	61,368	155	32,913	18,577	91,324	142,969	83,778	(40,529)	43,249
5	51,869	58,389	55	11,647	6,574	89,248	107,524	29,647	4,169	33,816
6	3,246	15,702	105	22,251	12,559	87,072	121,987	56,639	(60,283)	(3,644)
7	49,219	73,450	204	43,285	24,431	35,412	103,332	110,181	18,948	129,129
8	-	6,585	56	11,763	6,639	14,738	33,196	29,942	(12,545)	17,397
9	-	243,577	2,054	435,113	245,589	1,519,338	2,202,094	1,107,558	(1,381,856)	(274,298)
10	-	32,762	276	58,525	33,033	212,744	304,578	148,972	(164,883)	(15,911)
11	45,766	199,132	1,293	273,967	154,634	294,115	724,009	697,367	(74,409)	622,958
12	-	526,694	4,442	940,862	531,047	1,899,420	3,375,771	2,394,914	(1,476,644)	918,270
13	-	7,039	59	12,574	7,097	54,406	74,136	32,007	(42,289)	(10,282)
14	-	-	-	-	-	152,214	152,214	-	(771,012)	(771,012)
15	-	-	-	-	-	-	-	-	(9,577)	(9,577)
16	124,462	157,711	280	59,394	33,524	192,001	285,199	151,185	517,773	668,958
17	3,242	15,568	104	22,019	12,428	62,564	97,115	56,049	(22,324)	33,725
18	43,016	62,381	163	34,594	19,525	2,545	56,827	88,056	27,071	115,127
19	29,120	36,419	62	13,038	7,359	-	20,459	33,187	39,188	72,375
20	-	-	-	-	-	-	-	-	(600)	(600)
21	580,098	1,350,855	6,500	1,376,845	777,127	60,298	2,220,770	3,504,685	82,308	3,586,993
22	-	212,014	1,788	378,732	213,766	99,465	693,751	964,043	(164,309)	799,734
23	453,087	476,475	197	41,779	23,581	122,674	188,231	106,346	113,618	219,964
24	27,482	40,749	112	23,700	13,377	-	37,189	60,326	22,726	83,052
25	31,575	60,542	244	51,745	29,206	124,564	205,759	131,715	(14,608)	117,107
26	48,549	60,519	101	21,382	12,069	96,209	129,761	54,427	(174,946)	(120,519)
27	-	422	4	753	425	20,053	21,235	1,917	(9,517)	(7,600)
28	-	103,282	871	184,499	104,136	56,730	346,236	469,632	(64,588)	405,044
29	121,399	378,762	2,171	459,740	259,489	-	721,400	1,170,244	82,964	1,253,208
30	228,069	373,034	1,223	258,959	146,163	48,218	454,563	659,166	355,385	1,014,551
31	1,576,766	5,368,268	31,977	6,772,970	3,822,839	133,915	10,761,701	17,240,228	1,664,119	18,904,347
32	2,601	12,884	87	18,369	10,368	5,775	34,599	46,757	(9,593)	37,164
33	-	382,605	3,227	683,468	385,767	464,928	1,537,390	1,739,731	(667,834)	1,071,897
34	98,883	196,456	823	174,300	98,380	149,617	423,120	443,672	5,677	449,349
35	30,863	100,767	590	124,873	70,481	123,638	319,582	317,857	(117,831)	200,026
36	154,129	186,081	269	57,076	32,215	-	89,560	145,285	161,202	306,487
37	11,857	91,070	668	141,503	79,868	169,347	391,386	360,189	(82,068)	278,121
38	314,551	733,844	3,536	749,005	422,758	148,441	1,323,740	1,906,551	313,808	2,220,359
39	71,086	537,932	3,937	833,953	470,705	502,327	1,810,922	2,122,782	(226,676)	1,896,106
40	1,116	6,468	45	9,561	5,396	3,558	18,560	24,337	(1,182)	23,155
41	5,125	14,792	82	17,268	9,746	20,440	47,536	43,954	111	44,065
42	-	446,961	3,770	798,432	450,656	1,372,908	2,625,766	2,032,366	(848,404)	1,183,962
43	71,802	229,969	1,334	282,543	159,474	190,198	633,549	719,197	(33,121)	686,076
44	80,583	143,999	535	113,284	63,940	63,432	241,191	288,357	73,658	362,015

(continued)

Schedule of Pension Amounts by Employer

As of and for the year ended June 30, 2019

	Employer Number	Employer Name	Net Pension Liability: Beginning Net Pension Liability	Net Pension Liability: Ending Net Pension Liability	Discount Rate Sensitivity: Net Pension Liability 1% Decrease (6.5% Discount Rate)	Discount Rate Sensitivity: Net Pension Liability 1% Increase (8.5% Discount Rate)	Difference Between Expected and Actual Experience	Changes in Assumptions	Difference Between Projected and Actual Investment Earnings
1	300490	Palo Verde Elementary District #49	$ 3,280,212	$ 3,560,670	$ 5,067,658	$ 2,301,216	$ 64,324	$ 15,051	$ -
2	300940	Paloma Elementary School District #94	1,278,892	1,284,868	1,828,664	830,394	23,211	5,431	-
3	462490	Palominas Elementary School District #49	6,402,829	7,243,569	10,309,277	4,681,427	130,857	30,619	-
4	302580	Paradise Education Center, Paradise Honors High School	12,525,334	14,098,622	20,065,605	9,111,760	254,695	59,595	-
5	300690	Paradise Valley Unified School District #69	198,169,729	220,512,697	313,840,645	142,514,552	3,983,620	932,114	-
6	420470	Paradise Valley, Town of	6,535,321	6,740,099	9,592,722	4,356,040	121,762	28,491	-
7	500620	Paragon Preparatory Academy	90,652	-	-	-	-	-	-
8	303040	Paramount Academy	1,242,631	1,372,175	1,952,922	886,819	24,789	5,800	-
9	308270	Park View School, Inc.	589,936	906,537	1,290,213	585,884	16,377	3,832	-
10	494270	Parker Unified School District #27	14,009,240	14,677,759	20,889,850	9,486,049	265,158	62,043	-
11	420480	Parker, Town of	1,861,855	1,992,054	2,835,155	1,287,439	35,987	8,420	-
12	491060	Patagonia Elementary School District #6	839,578	775,577	1,103,826	501,246	14,011	3,278	-
13	307050	Patagonia Montessori Elementary School	225,933	247,370	352,064	159,872	4,469	1,046	-
14	491820	Patagonia Union High School District #20	1,387,675	1,357,624	1,932,213	877,415	24,526	5,739	-
15	420500	Patagonia, Town of	451,866	453,996	646,142	293,412	8,202	1,919	-
16	240020	Paulden Community School	715,454	598,053	851,168	386,514	10,804	2,528	-
17	471100	Payson Unified School District #10	14,133,364	15,072,095	21,451,083	9,740,903	272,281	63,710	-
18	220240	Payson, Town of	7,462,762	7,671,373	10,918,141	4,957,911	138,585	32,427	-
19	481080	Peach Springs Unified School District #8	447,682	359,414	511,529	232,285	6,493	1,519	-
20	302550	PEAK School, The	1,011,120	1,120,440	1,594,645	724,126	20,241	4,736	-
21	462220	Pearce Elementary School District #22	1,202,187	1,050,594	1,495,239	678,986	18,979	4,441	-
22	300920	Pendergast Elementary School District #92	53,371,787	56,863,037	80,929,272	36,749,857	1,027,246	240,362	-
23	300110	Peoria Unified School District #11	221,037,773	231,274,738	329,157,521	149,469,922	4,178,039	977,606	-
24	420520	Peoria, City of	76,182,651	77,467,484	110,254,174	50,066,250	1,399,471	327,457	-
25	300010	Phoenix Elementary School District #1	61,349,174	60,922,811	86,707,272	39,373,638	1,100,587	257,523	-
26	308110	Phoenix School of Academic Excellence	673,615	679,539	967,142	439,178	12,276	2,872	-
27	302100	Phoenix Union High School District	240,784,596	247,337,767	352,018,933	159,851,253	4,468,222	1,045,505	-
28	495800	Phoenix-Mesa Gateway Airport Authority	8,482,250	9,050,824	12,881,419	5,849,432	163,506	38,258	-
29	200330	Picacho Elementary School District No. 33	1,347,230	1,401,277	1,994,342	905,628	25,314	5,923	-
30	496400	Picture Rocks Fire & Medical District	78,100	74,211	105,619	47,962	1,341	314	-
31	306090	Pillar Academy of Business & Finance	158,990	174,614	248,516	112,851	3,154	738	-
32	307070	Pima Accommodation District	884,207	873,070	1,242,581	564,254	15,772	3,690	-
33	495120	Pima Association of Governments	5,896,572	5,816,100	8,277,658	3,758,871	105,069	24,585	-
34	450990	Pima Community College	103,226,272	94,319,187	134,238,050	60,957,291	1,703,901	398,690	-
35	210200	Pima County	327,560,993	330,954,573	471,025,016	213,891,731	5,978,782	1,398,955	-
36	307040	Pima County Joint Technical Education District	6,772,411	7,007,840	9,973,780	4,529,078	126,598	29,622	-
37	450320	Pima County Reserve Fund 32	-	-	-	-	-	-	-
38	307060	Pima County Special Projects	513,230	375,420	534,310	242,629	6,782	1,587	-
39	200260	Pima PP (Arizona Collegiate High School)	778,214	676,629	963,000	437,297	12,223	2,860	-
40	200230	Pima PP (Pima Partnership Academy)	574,595	785,763	1,118,323	507,829	14,195	3,321	-
41	302560	Pima PP (Pima Partnership High School)	1,741,915	1,533,693	2,182,800	991,206	27,707	6,483	-
42	472060	Pima Unified School District #6	4,428,008	5,229,688	7,443,058	3,379,881	94,476	22,106	-
43	420550	Pima, Town of	426,762	398,702	567,445	257,676	7,203	1,685	-
44	200860	Pinal County Juvenile Justice Educ Services	251,037	417,618	594,368	269,901	7,544	1,765	-

	Deferred Outflows of Resources		Deferred Inflows of Resources					Pension Expense		
	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference Between Expected and Actual Experience	Changes in Assumptions	Difference Between Projected and Actual Investment Earnings	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Plan Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Pension Expense
1	$ 99,464	$ 178,839	$ 669	$ 141,793	$ 80,032	$ 11,135	$ 233,629	$ 360,926	$ 69,898	$ 430,824
2	56,659	85,301	242	51,166	28,879	33,178	113,465	130,240	67,276	197,516
3	375,678	537,154	1,362	288,453	162,810	123,859	576,484	734,242	(113,691)	620,551
4	1,493,231	1,807,521	2,651	561,435	316,888	-	880,974	1,429,102	1,303,047	2,732,149
5	9,568,535	14,484,269	41,458	8,781,248	4,956,364	6,385,152	20,164,222	22,352,191	269,559	22,621,750
6	280,645	430,898	1,267	268,404	151,494	57,935	479,100	683,208	244,635	927,843
7	3,964	3,964	-	-	-	83,111	83,111	-	(27,135)	(27,135)
8	61,291	91,880	258	54,643	30,842	74,992	160,735	139,090	(5,663)	133,427
9	260,932	281,141	170	36,100	20,376	1,425	58,071	91,891	161,331	253,222
10	56,793	383,994	2,760	584,497	329,905	27,792	944,954	1,487,806	90,467	1,578,273
11	112,271	156,678	375	79,328	44,774	-	124,477	201,924	125,967	327,891
12	1,617	18,906	146	30,885	17,432	101,282	149,745	78,616	(67,722)	10,894
13	18,041	23,556	47	9,851	5,560	-	15,458	25,075	16,439	41,514
14	10,962	41,227	255	54,063	30,515	80,912	165,745	137,615	(121,791)	15,824
15	1,045	11,166	85	18,079	10,204	11,831	40,199	46,019	(1,499)	44,520
16	494	13,826	112	23,816	13,442	101,491	138,861	60,621	(74,429)	(13,808)
17	221,555	557,546	2,834	600,200	338,769	88,060	1,029,863	1,527,778	4,308	1,532,086
18	27,677	198,689	1,442	305,489	172,426	154,749	634,106	777,606	27,020	804,626
19	-	8,012	68	14,313	8,078	409,848	432,307	36,432	(498,848)	(462,416)
20	79,294	104,271	211	44,618	25,184	616	70,629	113,573	58,989	172,562
21	31,910	55,330	198	41,837	23,614	139,885	205,534	106,493	(56,125)	50,368
22	943,826	2,211,434	10,691	2,264,398	1,278,085	1,477,322	5,030,496	5,763,901	(423,843)	5,340,058
23	1,278,647	6,434,292	43,482	9,209,814	5,198,257	2,420,276	16,871,829	23,443,081	2,701,131	26,144,212
24	294,059	2,020,987	14,565	3,084,907	1,741,201	2,679,419	7,520,092	7,852,464	(404,664)	7,447,800
25	735,546	2,093,656	11,454	2,426,066	1,369,334	2,174,885	5,981,739	6,175,419	(974,892)	5,200,527
26	8,428	23,576	128	27,061	15,274	57,024	99,487	68,881	(7,409)	61,472
27	319,111	5,832,838	46,502	9,849,475	5,559,299	3,451,285	18,906,561	25,071,304	(272,305)	24,798,999
28	316,936	518,700	1,702	360,422	203,431	-	565,555	917,434	398,597	1,316,031
29	20,895	52,132	263	55,802	31,496	9,872	97,433	142,040	(11,404)	130,636
30	7,352	9,007	14	2,955	1,668	4,887	9,524	7,522	5,460	12,982
31	5,826	9,718	33	6,953	3,925	34,097	45,008	17,700	(84,202)	(66,502)
32	6,137	25,599	164	34,767	19,624	33,132	87,687	88,498	(7,807)	80,691
33	77,895	207,549	1,093	231,609	130,726	225,142	588,570	589,547	27,863	617,410
34	-	2,102,591	17,733	3,755,975	2,119,969	10,447,801	16,341,478	9,560,631	(8,646,294)	914,337
35	-	7,377,737	62,222	13,179,260	7,438,715	10,102,393	30,782,590	33,547,092	(8,581,533)	24,965,559
36	101,422	257,642	1,318	279,066	157,512	61,248	499,144	710,347	(13,827)	696,520
37	-	-	-	-	-	-	-	-	-	-
38	-	8,369	71	14,950	8,438	163,845	187,304	38,054	(132,359)	(94,305)
39	-	15,083	127	26,945	15,208	148,581	190,861	68,586	(115,705)	(47,119)
40	148,511	166,027	148	31,291	17,661	-	49,100	79,649	111,888	191,537
41	32,600	66,790	288	61,075	34,472	389,517	485,352	155,462	(143,335)	12,127
42	496,442	613,024	983	208,256	117,545	9,581	336,365	530,105	287,822	817,927
43	4,366	13,254	75	15,877	8,961	33,277	58,190	40,414	9,599	50,013
44	104,038	113,347	79	16,630	9,387	10,922	37,018	42,332	17,391	59,723

(continued)

Schedule of Pension Amounts by Employer

As of and for the year ended June 30, 2019

	Employer Number	Employer Name	Net Pension Liability: Beginning Net Pension Liability	Net Pension Liability: Ending Net Pension Liability	Discount Rate Sensitivity: Net Pension Liability 1% Decrease (6.5% Discount Rate)	Discount Rate Sensitivity: Net Pension Liability 1% Increase (8.5% Discount Rate)	Difference Between Expected and Actual Experience	Changes in Assumptions	Difference Between Projected and Actual Investment Earnings
1	200890	Pinal County School Office Data Processing	$ 256,615	$ 260,466	$ 370,703	$ 168,336	$ 4,705	$ 1,101	$ -
2	210210	Pinal County	97,904,295	94,771,728	134,882,121	61,249,762	1,712,076	400,603	-
3	200880	Pinal County School Education Services	340,294	391,426	557,090	252,974	7,071	1,655	-
4	200000	Pinal County School Office	905,127	4,179,094	5,947,819	2,700,895	75,496	17,665	-
5	306900	Pine Forest Charter School	1,866,039	1,785,428	2,541,077	1,153,899	32,254	7,547	-
6	471120	Pine Strawberry School District #12	2,397,400	2,358,744	3,357,039	1,524,426	42,611	9,970	-
7	496090	Pine-Strawberry Fire District	143,649	173,159	246,445	111,910	3,128	732	-
8	497540	Pinetop Fire District	704,297	814,865	1,159,742	526,637	14,721	3,444	-
9	497130	Pinetop Water Community Facilities District	443,498	411,798	586,084	266,140	7,439	1,741	-
10	497110	Pinetop-Lakeside Sanitary District	1,425,330	1,460,937	2,079,251	944,185	26,392	6,175	-
11	420240	Pinetop-Lakeside, Town of	2,534,076	2,472,243	3,518,574	1,597,779	44,662	10,450	-
12	495010	Pinewood Fire District	78,100	97,493	138,755	63,008	1,761	412	-
13	497390	Pinewood Sanitary District	1,150,585	990,934	1,410,329	640,428	17,901	4,189	-
14	482040	Pinon Unified School District No. 4	11,847,535	11,891,211	16,923,947	7,685,138	214,818	50,265	-
15	303310	Pointe Schools	4,368,038	4,296,959	6,115,567	2,777,070	77,626	18,163	-
16	462640	Pomerene School District #64	776,819	731,924	1,041,697	473,033	13,222	3,094	-
17	480050	Ponderosa Park Domestic Water Improvement District	366,792	404,522	575,729	261,438	7,308	1,710	-
18	492010	Prescott Unified School District #1	22,180,483	23,989,048	34,141,972	15,503,817	433,368	101,402	-
19	104940	Prescott Valley Historical Society	680,588	723,193	1,029,271	467,390	13,065	3,057	-
20	307030	Prescott Valley School	354,241	446,721	635,787	288,710	8,070	1,888	-
21	420600	Prescott, City of	28,633,520	28,221,982	40,166,417	18,239,508	509,838	119,295	-
22	307370	Presidio Schools	2,079,420	2,058,990	2,930,419	1,330,699	37,196	8,703	-
23	101750	Public Safety Personnel Retirement System	6,976,030	7,738,309	11,013,406	5,001,171	139,795	32,710	-
24	497320	Puerco Valley Fire District	771,240	791,583	1,126,606	511,590	14,300	3,346	-
25	494040	Quartzsite Elementary School District #4	1,365,360	1,431,834	2,037,832	925,376	25,866	6,052	-
26	300950	Queen Creek Unified School District #95	45,190,782	51,790,501	73,709,879	33,471,542	935,609	218,920	-
27	420460	Queen Creek, Town of	19,855,605	21,793,278	31,016,882	14,084,718	393,701	92,121	-
28	496000	Queen Valley Domestic Water Improvement District	270,562	245,915	349,994	158,932	4,443	1,039	-
29	496700	Queen Valley Sanitary District	122,729	149,877	213,310	96,864	2,708	634	-
30	200030	Ray Unified School District No. 3	3,464,306	3,535,933	5,032,451	2,285,228	63,878	14,946	-
31	461270	Red Mesa Unified School District #27	6,245,234	6,053,284	8,615,225	3,912,160	109,354	25,587	-
32	200050	Red Rock Elementary District #5	1,999,925	2,424,224	3,450,232	1,566,745	43,794	10,247	-
33	492870	Rimrock Public High School	-	-	-	-	-	-	-
34	497120	Rio Rico Medical & Fire District	489,521	534,028	760,045	345,135	9,647	2,257	-
35	300020	Riverside Elementary School District #2	6,264,759	6,153,687	8,758,122	3,977,050	111,168	26,012	-
36	300660	Roosevelt Elementary School District #66	67,615,328	69,561,837	99,002,607	44,956,931	1,256,653	294,040	-
37	497360	Roosevelt Irrigation District	2,059,895	2,195,771	3,125,090	1,419,099	39,667	9,282	-
38	240070	Rose Academies Public High Schools	899,548	756,661	1,076,903	489,020	13,669	3,198	-
39	461100	Round Valley Schools #10	7,524,126	8,183,574	11,647,122	5,288,940	147,838	34,592	-
40	302850	RSD Charter School (High School)	4,184	138,236	196,742	89,340	2,497	584	-
41	200180	Sacaton Elementary School District #18	7,797,477	7,958,031	11,326,122	5,143,174	143,764	33,639	-
42	300900	Saddle Mountain Unified School District #90	10,019,152	12,371,399	17,607,367	7,995,478	223,493	52,294	-
43	472010	Safford Unified School District #1	18,897,481	19,655,712	27,974,631	12,703,236	355,086	83,085	-
44	420620	Safford, City of	8,440,410	8,474,598	12,061,315	5,477,025	153,096	35,822	-

	Deferred Outflows of Resources		Deferred Inflows of Resources					Pension Expense		
	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference Between Expected and Actual Experience	Changes in Assumptions	Difference Between Projected and Actual Investment Earnings	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Plan Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Pension Expense
1	$ 1,134	$ 6,940	$ 49	$ 10,372	$ 5,854	$ 4,876	$ 21,151	$ 26,402	$ 1,297	$ 27,699
2	2,084,202	4,196,881	17,818	3,773,996	2,130,141	5,084,352	11,006,307	9,606,502	(1,388,429)	8,218,073
3	27,887	36,613	74	15,587	8,798	14,327	38,786	39,677	(69,148)	(29,471)
4	2,501,439	2,594,600	786	166,420	93,932	-	261,138	423,612	1,477,645	1,901,257
5	29,147	68,948	336	71,099	40,130	108,085	219,650	180,979	(2,903)	178,076
6	41,295	93,876	443	93,930	53,016	102,529	249,918	239,093	(45,041)	194,052
7	26,011	29,871	33	6,896	3,892	3,251	14,072	17,552	9,759	27,311
8	167,117	185,282	153	32,450	18,315	2,641	53,559	82,599	133,588	216,187
9	-	9,180	77	16,399	9,256	34,296	60,028	41,742	(18,703)	23,039
10	-	32,567	275	58,177	32,837	43,715	135,004	148,087	(47,254)	100,833
11	153,996	209,108	465	98,450	55,567	117,690	272,172	250,598	72,395	322,993
12	12,512	14,685	18	3,882	2,191	9,966	16,057	9,882	4,909	14,791
13	2,120	24,210	186	39,461	22,273	192,518	254,438	100,446	(107,886)	(7,440)
14	-	265,083	2,236	473,531	267,273	929,257	1,672,297	1,205,348	(1,500,049)	(294,701)
15	-	95,789	808	171,113	96,581	556,655	825,157	435,560	(692,431)	(256,871)
16	24,076	40,392	138	29,147	16,451	52,913	98,649	74,191	(15,915)	58,276
17	26,558	35,576	76	16,109	9,092	919	26,196	41,004	16,195	57,199
18	563,930	1,098,700	4,510	955,291	539,191	306,407	1,805,399	2,431,641	(678,274)	1,753,367
19	11,258	27,380	136	28,799	16,255	28,842	74,032	73,306	(12,294)	61,012
20	125,338	135,296	84	17,789	10,041	508	28,422	45,282	110,556	155,838
21	221,823	850,956	5,306	1,123,855	634,333	1,107,028	2,870,522	2,860,711	(170,575)	2,690,136
22	32,742	78,641	387	81,993	46,279	74,039	202,698	208,709	39,739	248,448
23	572,731	745,236	1,455	308,155	173,930	-	483,540	784,391	501,731	1,286,122
24	70,726	88,372	149	31,522	17,792	18,044	67,507	80,239	27,872	108,111
25	4,750	36,668	269	57,018	32,183	73,567	163,037	145,137	(87,734)	57,403
26	5,396,186	6,550,715	9,737	2,062,399	1,164,072	-	3,236,208	5,249,726	5,926,597	11,176,323
27	1,181,467	1,667,289	4,097	867,851	489,838	-	1,361,786	2,209,068	1,288,085	3,497,153
28	1,030	6,512	46	9,793	5,527	24,554	39,920	24,927	(13,375)	11,552
29	18,003	21,345	28	5,968	3,369	-	9,365	15,192	16,892	32,084
30	-	78,824	665	140,808	79,476	84,466	305,415	358,419	(124,213)	234,206
31	-	134,941	1,138	241,054	136,057	759,475	1,137,724	613,589	(888,355)	(274,766)
32	225,416	279,457	456	96,537	54,488	13,255	164,736	245,731	61,391	307,122
33	-	-	-	-	-	14,549	14,549	-	(47,310)	(47,310)
34	15,532	27,436	100	21,266	12,003	55,857	89,226	54,132	(55,359)	(1,227)
35	-	137,180	1,157	245,052	138,314	347,056	731,579	623,766	(229,067)	394,699
36	-	1,550,693	13,078	2,770,089	1,563,510	2,081,323	6,428,000	7,051,111	(4,723,391)	2,327,720
37	66,333	115,282	413	87,440	49,353	-	137,206	222,574	63,518	286,092
38	5,446	22,313	142	30,132	17,007	121,619	168,900	76,699	(26,276)	50,423
39	223,807	406,237	1,539	325,886	183,938	74,840	586,203	829,525	(304,854)	524,671
40	89,478	92,559	26	5,505	3,107	99,644	108,282	14,012	(96,537)	(82,525)
41	54,397	231,800	1,496	316,904	178,869	238,553	735,822	806,663	52,523	859,186
42	1,697,206	1,972,993	2,326	492,653	278,066	-	773,045	1,254,022	1,117,963	2,371,985
43	-	438,171	3,695	782,729	441,792	100,759	1,328,975	1,992,394	(275,780)	1,716,614
44	-	188,918	1,593	337,475	190,480	409,672	939,220	859,025	(378,358)	480,667

(continued)

Schedule of Pension Amounts by Employer

As of and for the year ended June 30, 2019

	Employer Number	Employer Name	Net Pension Liability: Beginning Net Pension Liability	Net Pension Liability: Ending Net Pension Liability	Discount Rate Sensitivity: Net Pension Liability 1% Decrease (6.5% Discount Rate)	Discount Rate Sensitivity: Net Pension Liability 1% Increase (8.5% Discount Rate)	Difference Between Expected and Actual Experience	Changes in Assumptions	Difference Between Projected and Actual Investment Earnings
1	450300	Sahuarita Unified Schools #30	$ 40,389,008	$ 44,546,932	$ 63,400,602	$ 28,790,116	$ 804,752	$ 188,301	$ -
2	420790	Sahuarita, Town of	8,121,036	8,361,099	11,899,780	5,403,672	151,045	35,343	-
3	494300	Salome Consolidated Elementary School	718,244	845,423	1,203,232	546,386	15,273	3,574	-
4	493930	Salt River Schools	5,302,452	4,195,100	5,970,600	2,711,240	75,786	17,733	-
5	496600	San Carlos Irrigation And Drainage District	1,647,079	1,629,730	2,319,484	1,053,274	29,442	6,889	-
6	471200	San Carlos Unified School District #20	15,748,366	15,236,523	21,685,102	9,847,171	275,252	64,405	-
7	450350	San Fernando Elementary School District #35	211,987	176,069	250,587	113,791	3,181	744	-
8	420810	San Luis, City of	8,837,885	9,288,008	13,218,986	6,002,721	167,790	39,261	-
9	462180	San Simon Unified School District #18	1,150,585	1,350,348	1,921,858	872,713	24,394	5,708	-
10	461180	Sanders Unified School District #18	8,220,056	8,196,670	11,665,761	5,297,404	148,075	34,648	-
11	410220	Santa Cruz County	13,815,384	13,552,954	19,288,992	8,759,102	244,838	57,289	-
12	502210	Santa Cruz County Provisional Community College District	-	344,863	490,819	222,880	6,230	1,458	-
13	491030	Santa Cruz Valley Unified School District No. 35	20,709,129	20,821,260	29,633,476	13,456,515	376,142	88,012	-
14	200400	Santa Cruz Valley Union High School District	3,001,283	3,227,448	4,593,406	2,085,859	58,305	13,643	-
15	302610	SC Jensen Corporation, Inc. dba Intelli-School	276,140	324,491	461,826	209,714	5,862	1,372	-
16	300480	Scottsdale Unified School District #48	157,146,156	165,653,356	235,763,095	107,059,657	2,992,572	700,222	-
17	420630	Scottsdale, City of	147,206,499	152,664,987	217,277,638	98,665,440	2,757,933	645,320	-
18	306750	Sedona Charter School	760,083	852,698	1,213,587	551,088	15,404	3,604	-
19	500610	Sedona Fire District	1,584,320	1,331,431	1,894,935	860,487	24,053	5,628	-
20	420060	Sedona, City of	8,618,925	8,828,191	12,564,561	5,705,548	159,484	37,317	-
21	497470	Sedona-Oak Creek Airport Authority	601,093	590,777	840,813	381,812	10,673	2,497	-
22	492090	Sedona-Oak Creek Unified School District #9	7,022,053	6,012,541	8,557,238	3,885,829	108,618	25,415	-
23	302460	Self Development Academy	1,953,902	1,597,718	2,273,922	1,032,585	28,863	6,754	-
24	492400	Seligman Unified School District #40	1,751,678	1,897,472	2,700,542	1,226,312	34,278	8,021	-
25	300710	Sentinel Elementary District No. 71	584,358	592,232	842,884	382,752	10,699	2,503	-
26	482100	Show low Unified School District #10	14,367,664	15,757,455	22,426,508	10,183,843	284,663	66,607	-
27	420640	Show Low, City of	7,397,213	7,809,609	11,114,883	5,047,251	141,083	33,011	-
28	462680	Sierra Vista Unified School District #68	38,121,310	37,389,215	53,213,513	24,164,174	675,446	158,045	-
29	420650	Sierra Vista, City of	15,710,711	16,533,032	23,530,334	10,685,088	298,674	69,886	-
30	492150	Skull Valley School #15	239,879	285,203	405,910	184,323	5,152	1,206	-
31	302340	Skyline Prep High School	663,852	714,462	1,016,845	461,748	12,907	3,020	-
32	306950	Skyview School, Inc.	1,423,936	1,503,135	2,139,310	971,457	27,155	6,354	-
33	482050	Snowflake Unified School District #5	12,493,257	13,900,726	19,783,954	8,983,863	251,120	58,759	-
34	420660	Snowflake, Town of	1,959,481	2,044,438	2,909,709	1,321,295	36,933	8,642	-
35	472050	Solomon School #5	1,082,247	1,235,394	1,758,252	798,419	22,318	5,222	-
36	493110	Somerton School District No. 11	17,594,880	18,554,189	26,406,908	11,991,336	335,186	78,429	-
37	420610	Somerton, City of	3,998,456	4,083,056	5,811,135	2,638,827	73,761	17,259	-
38	491250	Sonoita Elementary School District #25	1,826,989	1,511,866	2,151,735	977,100	27,312	6,391	-
39	495810	Sonoita-Elgin Fire Dist	73,916	160,063	227,806	103,447	2,892	677	-
40	308190	Sonoran Desert School	157,595	-	-	-	-	-	-
41	308060	Sonoran Science Academy Broadway K-8	273,351	291,023	414,194	188,085	5,257	1,230	-
42	420670	South Tucson, City of	1,560,611	1,482,764	2,110,316	958,291	26,787	6,268	-
43	495110	SouthEastern Arizona Governments Organization	845,157	897,807	1,277,787	580,241	16,219	3,795	-
44	450560	Southern Arizona Community Academy	999,963	944,371	1,344,058	610,335	17,060	3,992	-

	Deferred Outflows of Resources		Deferred Inflows of Resources					Pension Expense		
	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference Between Expected and Actual Experience	Changes in Assumptions	Difference Between Projected and Actual Investment Earnings	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Plan Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Pension Expense
1	$ 2,393,346	$ 3,386,399	$ 8,375	$ 1,773,946	$ 1,001,261	$ -	$ 2,783,582	$ 4,515,484	$ 1,894,116	$ 6,409,600
2	51,448	237,836	1,572	332,955	187,929	75,581	598,037	847,520	55,245	902,765
3	67,064	85,911	159	33,666	19,002	125,802	178,629	85,696	(75,166)	10,530
4	17,228	110,747	789	167,057	94,291	1,123,789	1,385,926	425,235	(613,012)	(187,777)
5	4,052	40,383	306	64,899	36,631	97,778	199,614	165,197	(40,193)	125,004
6	-	339,657	2,865	606,748	342,464	990,991	1,943,068	1,544,445	(729,641)	814,804
7	5,269	9,194	33	7,011	3,957	30,166	41,167	17,847	(10,421)	7,426
8	43,971	251,022	1,746	369,867	208,762	16,374	596,749	941,476	(43,647)	897,829
9	100,067	130,169	254	53,774	30,351	37,383	121,762	136,878	(63,261)	73,617
10	6,511	189,234	1,541	326,407	184,233	292,664	804,845	830,853	(359,276)	471,577
11	29,962	332,089	2,548	539,705	304,624	783,315	1,630,192	1,373,790	(360,145)	1,013,645
12	221,263	228,951	65	13,733	7,751	-	21,549	34,957	116,455	151,412
13	280,646	744,800	3,915	829,143	467,990	556,082	1,857,130	2,110,540	(106,652)	2,003,888
14	67,062	139,010	607	128,523	72,542	39,421	241,093	327,149	16,228	343,377
15	24,495	31,729	61	12,922	7,293	24,114	44,390	32,892	(8,484)	24,408
16	1,117,881	4,810,675	31,144	6,596,642	3,723,315	2,628,485	12,979,586	16,791,393	(3,550,175)	13,241,218
17	-	3,403,253	28,702	6,079,419	3,431,381	1,012,323	10,551,825	15,474,832	(2,076,069)	13,398,763
18	48,626	67,634	160	33,956	19,166	41,973	95,255	86,433	24,103	110,536
19	44,389	74,070	250	53,020	29,926	242,810	326,006	134,960	153,992	288,952
20	212,428	409,229	1,660	351,556	198,427	110,612	662,255	894,866	335,579	1,230,445
21	49,818	62,988	111	23,526	13,279	24,337	61,253	59,884	60,913	120,797
22	142,286	276,319	1,130	239,431	135,141	878,592	1,254,294	609,459	(303,383)	306,076
23	140,884	176,501	300	63,624	35,911	294,765	394,600	161,952	52,529	214,481
24	49,791	92,090	357	75,561	42,649	121,143	239,710	192,337	(89,508)	102,829
25	4,569	17,771	111	23,584	13,311	25,879	62,885	60,031	(2,407)	57,624
26	593,249	944,519	2,963	627,493	354,173	-	984,629	1,597,249	515,840	2,113,089
27	73,391	247,485	1,468	310,994	175,533	8,692	496,687	791,618	15,731	807,349
28	65,029	898,520	7,030	1,488,912	840,380	2,033,908	4,370,230	3,789,944	(922,052)	2,867,892
29	215,440	584,000	3,108	658,378	371,605	29,080	1,062,171	1,675,865	62,003	1,737,868
30	23,303	29,661	54	11,357	6,410	12,362	30,183	28,909	(3,211)	25,698
31	18,716	34,643	134	28,451	16,059	20,477	65,121	72,421	5,647	78,068
32	33,493	67,002	283	59,858	33,785	1,024	94,950	152,365	35,806	188,171
33	717,990	1,027,869	2,613	553,554	312,440	-	868,607	1,409,042	400,593	1,809,635
34	33,483	79,058	384	81,414	45,952	6,600	134,350	207,234	(10,114)	197,120
35	70,902	98,442	232	49,196	27,767	37,482	114,677	125,225	(74,266)	50,959
36	172,375	585,990	3,488	738,864	417,034	23,223	1,182,609	1,880,739	260,882	2,141,621
37	41,150	132,170	768	162,595	91,773	59,670	314,806	413,878	47,921	461,799
38	54,449	88,152	284	60,205	33,982	267,239	361,710	153,250	(86,390)	66,860
39	55,919	59,488	30	6,374	3,598	300	10,302	16,225	27,816	44,041
40	7,322	7,322	-	-	-	108,987	108,987	-	(57,906)	(57,906)
41	13,818	20,305	55	11,589	6,541	9,249	27,434	29,499	(38,850)	(9,351)
42	-	33,055	279	59,047	33,327	165,429	258,082	150,300	(226,631)	(76,331)
43	24,188	44,202	169	35,752	20,180	1,729	57,830	91,006	12,704	103,710
44	5,576	26,628	178	37,607	21,226	99,214	158,225	95,726	(44,001)	51,725

(continued)

Schedule of Pension Amounts by Employer

As of and for the year ended June 30, 2019

	Employer Number	Employer Name	Net Pension Liability: Beginning Net Pension Liability	Net Pension Liability: Ending Net Pension Liability	Discount Rate Sensitivity: Net Pension Liability 1% Decrease (6.5% Discount Rate)	Discount Rate Sensitivity: Net Pension Liability 1% Increase (8.5% Discount Rate)	Difference Between Expected and Actual Experience	Changes in Assumptions	Difference Between Projected and Actual Investment Earnings
1	501010	Southwest Technical Education District of Yuma	$ 467,207	$ 628,610	$ 894,658	$ 406,263	$ 11,356	$ 2,657	$ -
2	420680	Springerville, Town of	1,425,330	1,410,008	2,006,768	911,270	25,472	5,960	-
3	462210	St. David Unified School District #21	2,977,574	2,977,168	4,237,200	1,924,106	53,783	12,585	-
4	461010	St. Johns Unified School District	6,108,559	6,230,808	8,867,883	4,026,892	112,561	26,338	-
5	420440	St. Johns, City of	1,649,869	1,599,173	2,275,993	1,033,525	28,889	6,760	-
6	200240	Stanfield Elementary School District #24	3,333,209	3,161,968	4,500,213	2,043,540	57,122	13,366	-
7	420260	Star Valley, Town of	389,107	355,048	505,316	229,463	6,414	1,501	-
8	308030	StarShine Academy	315,190	-	-	-	-	-	-
9	109060	State Board of Equalization	225,933	197,896	281,652	127,898	3,575	837	-
10	306720	STEP UP School	603,883	647,527	921,581	418,488	11,698	2,737	-
11	497490	Summit Fire & Medical District	245,458	269,197	383,129	173,978	4,863	1,138	-
12	497340	Sun City Fire District	1,581,531	1,887,286	2,686,045	1,219,729	34,094	7,978	-
13	497330	Sun City West Fire District	-	-	-	-	-	-	-
14	497270	Sun Lakes Fire District	-	-	-	-	-	-	-
15	450120	Sunnyside Unified School District	99,826,120	106,729,874	151,901,332	68,978,160	1,928,103	451,151	-
16	496790	Sunsites-Pearce Fire District	66,943	101,858	144,968	65,830	1,840	431	-
17	200150	Superior Unified School District #15	2,807,427	2,885,496	4,106,729	1,864,859	52,127	12,197	-
18	420710	Superior, Town of	747,531	771,212	1,097,613	498,424	13,932	3,260	-
19	495200	Superstition Fire & Medical District	2,628,912	2,917,508	4,152,290	1,885,548	52,706	12,332	-
20	497350	Superstition Mountains Community Facilities District No. 1	2,330,457	2,259,796	3,216,213	1,460,477	40,824	9,552	-
21	420690	Surprise, City of	51,433,226	55,824,084	79,450,601	36,078,395	1,008,477	235,970	-
22	450130	Tanque Verde Unified School District #13	13,332,836	13,244,469	18,849,947	8,559,732	239,265	55,985	-
23	420720	Taylor, Town of	1,757,257	1,685,025	2,398,180	1,089,010	30,440	7,123	-
24	302270	Telesis Preparatory Academy	2,302,564	2,368,929	3,371,535	1,531,009	42,795	10,014	-
25	300030	Tempe Elementary School District #3	91,550,278	98,661,254	140,417,817	63,763,514	1,782,342	417,044	-
26	302130	Tempe Union School District No. 213	93,586,464	101,727,184	144,781,346	65,744,985	1,837,728	430,004	-
27	420730	Tempe, City of	108,146,590	111,031,198	158,023,113	71,758,051	2,005,808	469,332	-
28	472040	Thatcher Unified School District #4	8,111,273	9,170,143	13,051,238	5,926,547	165,661	38,762	-
29	420740	Thatcher, Town of	2,228,648	2,275,802	3,238,993	1,470,822	41,113	9,620	-
30	495060	Three Points Fire District	41,839	45,109	64,200	29,153	815	191	-
31	500210	Timber Mesa Fire And Medical District	874,444	900,717	1,281,929	582,122	16,272	3,807	-
32	300170	Tolleson Elementary School District #17	21,193,072	22,266,190	31,689,946	14,390,356	402,245	94,120	-
33	302140	Tolleson Union High School District #214	66,379,670	73,413,530	104,484,458	47,446,231	1,326,235	310,321	-
34	420750	Tolleson, City of	11,918,662	12,892,331	18,348,773	8,332,149	232,903	54,496	-
35	200220	Toltec School District #22	5,101,623	5,367,924	7,639,800	3,469,221	96,973	22,690	-
36	462010	Tombstone Unified School District/Tombstone USD #1	5,241,087	5,695,325	8,105,767	3,680,816	102,888	24,074	-
37	420770	Tombstone, City of	821,448	878,890	1,250,864	568,016	15,877	3,715	-
38	471330	Tonto Basin School District #33	1,250,999	1,209,202	1,720,974	781,492	21,845	5,111	-
39	481120	Topock Elementary School #12	987,411	1,046,229	1,489,026	676,164	18,900	4,422	-
40	496760	Tri-City Fire District	119,940	59,660	84,910	38,557	1,078	252	-
41	307210	Triumphant Learning Center	589,936	602,418	857,381	389,335	10,883	2,546	-
42	464150	Tuba City Unified School District #15	16,098,423	15,927,704	22,668,811	10,293,872	287,738	67,327	-
43	480060	Tucson Airport Authority	15,081,724	15,531,912	22,105,508	10,038,077	280,588	65,654	-
44	302180	Tucson Country Day School	3,712,553	3,703,271	5,270,613	2,393,377	66,901	15,654	-

	Deferred Outflows of Resources		Deferred Inflows of Resources					Pension Expense		
	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference Between Expected and Actual Experience	Changes in Assumptions	Difference Between Projected and Actual Investment Earnings	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Plan Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Pension Expense
1	$ 179,558	$ 193,571	$ 118	$ 25,032	$ 14,129	$ -	$ 39,279	$ 63,719	$ 218,279	$ 281,998
2	-	31,432	265	56,149	31,692	61,244	149,350	142,925	(35,696)	107,229
3	5,972	72,340	560	118,557	66,916	164,491	350,524	301,780	(101,221)	200,559
4	123,454	262,353	1,171	248,123	140,047	104,397	493,738	631,584	(18,767)	612,817
5	4,100	39,749	301	63,682	35,944	81,846	181,773	162,100	(30,926)	131,174
6	-	70,488	594	125,916	71,070	335,547	533,127	320,512	(268,663)	51,849
7	10,033	17,948	67	14,139	7,980	34,083	56,269	35,989	5,534	41,523
8	72,853	72,853	-	-	-	250,145	250,145	-	(245,640)	(245,640)
9	199	4,611	37	7,881	4,448	39,479	51,845	20,060	(25,199)	(5,139)
10	11,626	26,061	122	25,786	14,554	34,147	74,609	65,636	(103,523)	(37,887)
11	8,696	14,697	51	10,720	6,051	219	17,041	27,287	9,826	37,113
12	407,377	449,449	355	75,155	42,420	-	117,930	191,304	453,537	644,841
13	23,752	23,752	-	-	-	1,028,778	1,028,778	-	(918,285)	(918,285)
14	-	-	-	-	-	312,568	312,568	-	(323,085)	(323,085)
15	1,712,143	4,091,397	20,066	4,250,193	2,398,919	836,063	7,505,241	10,818,636	(1,315,751)	9,502,885
16	30,887	33,158	19	4,056	2,289	-	6,364	10,325	35,530	45,855
17	-	64,324	542	114,906	64,856	59,346	239,650	292,487	(99,639)	192,848
18	29,790	46,982	145	30,711	17,334	5,916	54,106	78,174	47,190	125,364
19	212,986	278,024	549	116,181	65,576	-	182,306	295,732	355,041	650,773
20	9,941	60,317	425	89,989	50,792	144,386	285,592	229,063	(46,292)	182,771
21	1,932,430	3,176,877	10,495	2,223,025	1,254,733	-	3,488,253	5,658,588	1,887,273	7,545,861
22	134,565	429,815	2,490	527,421	297,690	446,458	1,274,059	1,342,521	636	1,343,157
23	82,954	120,517	317	67,101	37,874	99,302	204,594	170,802	119,075	289,877
24	124,656	177,465	445	94,335	53,245	78,471	226,496	240,126	(170,932)	69,194
25	2,236,974	4,436,360	18,549	3,928,885	2,217,564	20,721	6,185,719	10,000,763	1,089,885	11,090,648
26	2,749,534	5,017,266	19,126	4,050,976	2,286,476	1,152,386	7,508,964	10,311,540	410,850	10,722,390
27	768,903	3,244,043	20,875	4,421,480	2,495,598	1,421,328	8,359,281	11,254,638	(739,617)	10,515,021
28	471,806	676,229	1,724	365,173	206,113	39,245	612,255	929,528	204,738	1,134,266
29	72,773	123,506	428	90,627	51,152	37,876	180,083	230,686	38,257	268,943
30	5,703	6,709	8	1,796	1,014	-	2,818	4,572	5,489	10,061
31	15,742	35,821	169	35,868	20,245	11,528	67,810	91,301	120,193	211,494
32	471,616	967,981	4,186	886,683	500,467	-	1,391,336	2,257,004	955,539	3,212,543
33	4,217,753	5,854,309	13,802	2,923,471	1,650,083	-	4,587,356	7,441,536	4,081,612	11,523,148
34	537,141	824,540	2,424	513,398	289,775	-	805,597	1,306,827	534,074	1,840,901
35	29,728	149,391	1,009	213,761	120,652	302,516	637,938	544,118	(529,166)	14,952
36	174,642	301,604	1,071	226,799	128,011	40,788	396,669	577,305	(137,741)	439,564
37	14,511	34,103	165	34,999	19,754	16,703	71,621	89,088	(16,818)	72,270
38	45,372	72,328	227	48,153	27,179	64,288	139,847	122,570	97,306	219,876
39	54,069	77,391	197	41,663	23,516	8,135	73,511	106,051	9,502	115,553
40	-	1,330	11	2,376	1,341	69,079	72,807	6,047	(56,953)	(50,906)
41	22,315	35,744	113	23,989	13,540	8,837	46,479	61,064	27,744	88,808
42	144,026	499,091	2,995	634,272	358,000	695,583	1,690,850	1,614,506	(839,890)	774,616
43	160,839	507,081	2,920	618,511	349,104	194,291	1,164,826	1,574,387	(253,382)	1,321,005
44	990	83,545	696	147,472	83,237	114,047	345,452	375,381	(70,416)	304,965

(continued)

Schedule of Pension Amounts by Employer

As of and for the year ended June 30, 2019

	Employer Number	Employer Name	Net Pension Liability: Beginning Net Pension Liability	Net Pension Liability: Ending Net Pension Liability	Discount Rate Sensitivity: Net Pension Liability 1% Decrease (6.5% Discount Rate)	Discount Rate Sensitivity: Net Pension Liability 1% Increase (8.5% Discount Rate)	Difference Between Expected and Actual Experience	Changes in Assumptions	Difference Between Projected and Actual Investment Earnings
1	302690	Tucson Preparatory School	$ 772,635	$ 820,686	$ 1,168,026	$ 530,399	$ 14,826	$ 3,469	$ -
2	240010	Tucson Unified School District #1	363,853,920	372,051,424	529,515,354	240,452,104	6,721,207	1,572,673	-
3	497440	Tusayan Fire District	469,996	481,644	685,490	311,280	8,701	2,036	-
4	480130	Tusayan, Town of	329,137	432,170	615,077	279,306	7,807	1,827	-
5	300620	Union Elementary School District No. 62	10,109,804	10,436,094	14,852,980	6,744,715	188,531	44,114	-
6	104120	University of Arizona, The	564,999,828	622,750,510	886,318,222	402,475,734	11,250,152	2,632,386	-
7	450200	Vail School District #20	92,891,930	99,334,973	141,376,675	64,198,930	1,794,512	419,892	-
8	481220	Valentine ESD #22	638,749	961,832	1,368,910	621,620	17,376	4,066	-
9	306760	Valley Academy	3,515,908	3,598,503	5,121,503	2,325,667	65,008	15,211	-
10	302470	Valley Academy for Career and Technology	463,023	509,291	724,839	329,148	9,200	2,153	-
11	496030	Valley Metro	28,339,249	32,227,917	45,867,791	20,828,493	582,206	136,228	-
12	496010	Valley School	3,561,931	4,036,493	5,744,864	2,608,734	72,920	17,062	-
13	463220	Valley Union High School #22	1,368,150	1,270,317	1,807,955	820,989	22,949	5,370	-
14	303020	Vechij Himdag Alternative School (Vechij Himdag MashchamakuD)	-	-	-	-	-	-	-
15	497240	Verde Valley Fire District	350,057	397,247	565,374	256,736	7,176	1,679	-
16	461090	Vernon Elementary School District #9	1,085,036	1,191,740	1,696,122	770,207	21,529	5,038	-
17	302200	Visions Unlimited Academy	-	-	-	-	-	-	-
18	300060	Washington Elementary School District #6	161,300,812	172,031,131	244,840,146	111,181,532	3,107,788	727,181	-
19	493240	Wellton Elementary School #24	1,435,093	1,460,937	2,079,251	944,185	26,392	6,175	-
20	420780	Wellton, Town of	1,195,213	1,401,277	1,994,342	905,628	25,314	5,923	-
21	494190	Wenden Elementary School District #19	1,037,618	1,169,914	1,665,058	756,100	21,135	4,945	-
22	410040	Western Arizona Council Of Governments	10,812,707	11,566,720	16,462,122	7,475,424	208,956	48,893	-
23	240040	Western Arizona Vocational Education #50	408,632	448,176	637,858	289,650	8,096	1,894	-
24	302700	Western Maricopa Education Center	10,925,673	12,633,320	17,980,141	8,164,754	228,224	53,401	-
25	497410	Whetstone Fire District	382,134	350,683	499,103	226,642	6,335	1,482	-
26	495180	White Mountain Summer Homes Water Improvement District	59,970	66,935	95,265	43,259	1,209	283	-
27	482200	Whiteriver Unified School District #20	17,017,496	18,027,436	25,657,218	11,650,903	325,670	76,203	-
28	300090	Wickenburg Unified School District #9	9,494,764	9,648,877	13,732,586	6,235,946	174,309	40,786	-
29	420800	Wickenburg, Town of	3,488,015	3,652,342	5,198,129	2,360,462	65,981	15,439	-
30	462130	Willcox Unified School District #13	7,008,107	7,454,561	10,609,567	4,817,788	134,669	31,511	-
31	420820	Willcox, City of	2,259,330	2,368,929	3,371,535	1,531,009	42,795	10,014	-
32	464020	Williams Unified School District #2	4,726,462	5,027,427	7,155,193	3,249,162	90,822	21,251	-
33	420850	Williams, City of	3,690,239	4,021,942	5,724,154	2,599,330	72,657	17,001	-
34	492020	Williamson Valley School District #2	30,682	8,731	12,426	5,643	158	37	-
35	302230	Willow Creek Charter	509,047	491,829	699,987	317,863	8,885	2,079	-
36	300070	Wilson School District No. 7	10,747,158	10,647,086	15,153,270	6,881,076	192,342	45,006	-
37	461080	Window Rock Unified School District #8	22,038,229	22,434,984	31,930,179	14,499,445	405,294	94,833	-
38	482010	Winslow Unified School District #1	13,663,367	13,947,290	19,850,225	9,013,956	251,961	58,956	-
39	420900	Winslow, City of	3,828,309	3,844,417	5,471,496	2,484,598	69,450	16,250	-
40	497620	Wittmann Fire District	-	-	-	-	-	-	-
41	492520	Yarnell Elementary School District #52	481,154	551,489	784,897	356,420	9,963	2,331	-
42	492530	Yavapai Accommodation District #99	796,344	838,147	1,192,877	541,684	15,141	3,543	-
43	492990	Yavapai College	27,460,621	29,585,426	42,106,914	19,120,684	534,469	125,059	-
44	410230	Yavapai County	74,863,314	74,691,122	106,302,768	48,271,922	1,349,315	315,722	-

	Deferred Outflows of Resources		Deferred Inflows of Resources					Pension Expense		
	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference Between Expected and Actual Experience	Changes in Assumptions	Difference Between Projected and Actual Investment Earnings	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Plan Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Pension Expense
1	$ 25,845	$ 44,140	$ 154	$ 32,681	$ 18,446	$ -	$ 51,281	$ 83,189	$ 31,827	$ 115,016
2	760,173	9,054,053	69,949	14,815,817	8,362,431	6,253,695	29,501,892	37,712,860	(231,426)	37,481,434
3	21,928	32,665	91	19,180	10,826	5,856	35,953	48,822	58,016	106,838
4	68,588	78,222	81	17,210	9,714	-	27,005	43,807	52,771	96,578
5	45,442	278,087	1,962	415,586	234,567	261,142	913,257	1,057,851	33,702	1,091,553
6	33,117,445	46,999,983	117,083	24,799,147	13,997,280	103,321	39,016,831	63,124,883	21,545,062	84,669,945
7	3,343,820	5,558,224	18,676	3,955,713	2,232,707	-	6,207,096	10,069,054	4,864,136	14,933,190
8	230,027	251,469	181	38,302	21,619	-	60,102	97,496	135,880	233,376
9	23,450	103,669	677	143,299	80,882	52,872	277,730	364,761	(29,993)	334,768
10	42,052	53,405	96	20,281	11,447	5,084	36,908	51,624	7,577	59,201
11	2,710,305	3,428,739	6,059	1,283,379	724,372	33,424	2,047,234	3,266,771	1,748,072	5,014,843
12	258,035	348,017	759	160,741	90,726	26,645	278,871	409,158	7,315	416,473
13	43,970	72,289	239	50,586	28,552	107,889	187,266	128,765	(39,589)	89,176
14	-	-	-	-	-	-	-	-	(38,796)	(38,796)
15	23,918	32,773	75	15,819	8,929	2,539	27,362	40,267	(6,011)	34,256
16	61,210	87,777	224	47,457	26,786	16,365	90,832	120,800	(41,963)	78,837
17	-	-	-	-	-	28,092	28,092	-	(138,385)	(138,385)
18	2,669,840	6,504,809	32,343	6,850,617	3,866,665	1,174,368	11,923,993	17,437,874	866,516	18,304,390
19	-	32,567	275	58,177	32,837	74,724	166,013	148,087	(131,661)	16,426
20	131,193	162,430	263	55,802	31,496	1,838	89,399	142,040	74,567	216,607
21	105,393	131,473	220	46,588	26,296	17,686	90,790	118,588	(22,263)	96,325
22	273,103	530,952	2,175	460,609	259,980	-	722,764	1,172,456	303,434	1,475,890
23	40,252	50,242	84	17,847	10,073	1,318	29,322	45,429	38,798	84,227
24	1,563,467	1,845,092	2,375	503,084	283,953	-	789,412	1,280,572	1,814,794	3,095,366
25	17,719	25,536	66	13,965	7,882	32,128	54,041	35,547	10,561	46,108
26	6,656	8,148	13	2,665	1,504	5,240	9,422	6,785	16,716	23,501
27	180,309	582,182	3,389	717,888	405,194	372,032	1,498,503	1,827,345	(582,447)	1,244,898
28	13,251	228,346	1,814	384,237	216,873	177,266	780,190	978,055	(102,747)	875,308
29	54,018	135,438	687	145,443	82,092	-	228,222	370,218	81,883	452,101
30	105,096	271,276	1,402	296,855	167,553	181,607	647,417	755,629	(121,466)	634,163
31	7,576	60,385	445	94,335	53,245	40,683	188,708	240,126	(59,964)	180,162
32	180,929	293,002	945	200,202	112,999	17,204	331,350	509,603	71,855	581,458
33	114,426	204,084	756	160,162	90,399	88,607	339,924	407,683	(18,232)	389,451
34	-	195	2	348	196	16,105	16,651	885	(10,067)	(9,182)
35	7,836	18,800	92	19,586	11,055	33,913	64,646	49,854	(41,782)	8,072
36	44,524	281,872	2,002	423,988	239,310	549,407	1,214,707	1,079,238	(168,352)	910,886
37	489,817	989,944	4,218	893,405	504,261	375,276	1,777,160	2,274,114	2,083,228	4,357,342
38	27,626	338,543	2,622	555,408	313,487	487,702	1,359,219	1,413,762	(283,518)	1,130,244
39	40,215	125,915	723	153,092	86,409	106,167	346,391	389,688	(39,123)	350,565
40	-	-	-	-	-	2,743	2,743	-	(16,421)	(16,421)
41	33,048	45,342	104	21,961	12,396	5,335	39,796	55,901	8,536	64,437
42	31,367	50,051	158	33,377	18,839	-	52,374	84,958	62,368	147,326
43	635,274	1,294,802	5,562	1,178,150	664,978	31,436	1,880,126	2,998,916	361,728	3,360,644
44	1,033,241	2,698,278	14,043	2,974,347	1,678,798	2,298,942	6,966,130	7,571,039	(154,300)	7,416,739

(continued)

Schedule of Pension Amounts by Employer

As of and for the year ended June 30, 2019

			Net Pension Liability		Discount Rate Sensitivity				
	Employer Number	Employer Name	Beginning Net Pension Liability	Ending Net Pension Liability	Net Pension Liability 1% Decrease (6.5% Discount Rate)	Net Pension Liability 1% Increase (8.5% Discount Rate)	Difference Between Expected and Actual Experience	Changes in Assumptions	Difference Between Projected and Actual Investment Earnings
1	451000	Yavapai County Education Service Agency	$ -	$ -	$ -	$ -	$ -	$ -	$ -
2	471050	Young Elementary School District #5	1,103,167	1,110,254	1,580,148	717,543	20,057	4,693	-
3	307340	Young Scholar's Academy	2,316,510	2,719,612	3,870,638	1,757,651	49,131	11,496	-
4	420920	Youngtown, Town of	1,196,608	1,172,824	1,669,200	757,981	21,187	4,958	-
5	481130	Yucca Elementary School District #13	372,371	372,510	530,168	240,748	6,729	1,575	-
6	410240	Yuma County	59,665,834	58,623,728	83,435,143	37,887,770	1,059,053	247,804	-
7	497210	Yuma County Airport Authority	1,754,467	1,754,870	2,497,587	1,134,150	31,702	7,418	-
8	480100	Yuma County Intergovernmental Public Transportation Authority	429,552	407,433	579,871	263,318	7,360	1,722	-
9	493000	Yuma County Superintendent's Office	11,157	-	-	-	-	-	-
10	493010	Yuma Elementary School District One	50,256,143	53,992,092	76,843,253	34,894,403	975,381	228,226	-
11	480070	Yuma Mesa Irrigation & Drainage District	1,836,752	1,775,242	2,526,580	1,147,316	32,070	7,504	-
12	500820	Yuma Metropolitan Planning Organization	364,003	403,067	573,658	260,497	7,282	1,704	-
13	493830	Yuma Union High School District #70	59,067,530	63,169,511	89,904,846	40,825,652	1,141,174	267,020	-
14	420980	Yuma, City of	43,268,957	46,397,840	66,034,873	29,986,334	838,189	196,125	-
Total			$13,946,480,755	$14,551,163,507	$20,709,676,127	$ 9,404,231,913	$262,870,607	$ 61,508,227	$ -

The accompanying notes are an integral part of these schedules.

Schedules of Pension and OPEB Amounts by Employer

	Deferred Outflows of Resources		Deferred Inflows of Resources					Pension Expense		
	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference Between Expected and Actual Experience	Changes in Assumptions	Difference Between Projected and Actual Investment Earnings	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Plan Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Pension Expense
1	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ (62,355)	$ (62,355)
2	29,824	54,574	209	44,212	24,955	33,606	102,982	112,540	(16,561)	95,979
3	289,161	349,788	511	108,300	61,127	-	169,938	275,673	200,992	476,665
4	44,578	70,723	221	46,704	26,361	50,674	123,960	118,883	27,305	146,188
5	4,418	12,722	70	14,834	8,373	10,751	34,028	37,759	10,662	48,421
6	794,852	2,101,709	11,022	2,334,512	1,317,659	2,441,102	6,104,295	5,942,373	(665,806)	5,276,567
7	45,529	84,649	330	69,882	39,443	52,838	162,493	177,882	12,039	189,921
8	29,624	38,706	77	16,225	9,158	27,268	52,728	41,299	20,563	61,862
9	-	-	-	-	-	28,233	28,233	-	(24,542)	(24,542)
10	1,174,502	2,378,109	10,151	2,150,071	1,213,556	136,037	3,509,815	5,472,889	(254,850)	5,218,039
11	-	39,574	334	70,694	39,901	110,138	221,067	179,947	(78,166)	101,781
12	58,476	67,462	76	16,051	9,060	-	25,187	40,857	141,349	182,206
13	1,225,658	2,633,852	11,876	2,515,534	1,419,832	284,199	4,231,441	6,403,155	1,136,458	7,539,613
14	882,342	1,916,656	8,723	1,847,653	1,042,863	129,521	3,028,760	4,703,100	493,300	5,196,400
	$ 304,103,898	$ 628,482,732	$ 2,735,750	$ 579,455,871	$ 327,059,885	$ 306,242,838	$1,215,494,344	$ 1,474,973,493	$ (1,901,841)	$ 1,473,071,652

Schedule of HBS OPEB Amounts by Employer

As of and for the year ended June 30, 2019

	Employer Number	Employer Name	Net OPEB Liability: Beginning Net OPEB Liability/(Asset)	Net OPEB Liability: Ending Net OPEB Liability/(Asset)	Discount Rate Sensitivity: Net OPEB Liability 1% Decrease (6.5% Discount Rate)	Discount Rate Sensitivity: Net OPEB Liability 1% Increase (8.5% Discount Rate)	Difference Between Expected and Actual Experience	Changes in Assumptions	Difference Between Projected and Actual Investment Earnings
1	307850	Academy Of Excellence	$ -	$ -	$ -	$ -	$ -	$ -	$ -
2	450540	Academy Of Tucson	(9,971)	(7,500)	37,992	(46,262)	-	14,750	-
3	307940	Accelerated Elementary and Secondary Schools	(2,467)	(1,633)	8,273	(10,074)	-	3,212	-
4	303320	Accelerated Learning Center	(2,319)	(1,572)	7,965	(9,699)	-	3,092	-
5	307490	Acclaim Charter School	(4,418)	(2,421)	12,263	(14,932)	-	4,761	-
6	302160	Agua Fria Union High School District #216	(127,123)	(109,096)	552,624	(672,915)	-	214,547	-
7	300630	Aguila Elementary School District #63	(2,686)	(1,818)	9,211	(11,216)	-	3,576	-
8	302310	AIBT Non-Profit Charter High School	(1,563)	(953)	4,830	(5,881)	-	1,875	-
9	450150	Ajo Unified School District	(6,143)	(4,190)	21,222	(25,841)	-	8,239	-
10	302800	Akimel O'Otham Pee Posh (3-5)	(468)	(354)	1,792	(2,182)	-	696	-
11	302810	Akimel O'Otham Pee Posh (K-2)	(10,799)	(8,738)	44,264	(53,899)	-	17,185	-
12	300680	Alhambra Elementary District #68	(234,923)	(178,920)	906,313	(1,103,592)	-	351,861	-
13	461070	Alpine Elementary School District #7	(1,678)	(1,379)	6,985	(8,506)	-	2,712	-
14	450510	Altar Valley School District #51	(12,376)	(9,410)	47,665	(58,041)	-	18,505	-
15	308200	American Basic Schools	(1,113)	(854)	4,326	(5,267)	-	1,679	-
16	307860	American Leadership Academy	(987)	(218)	1,106	(1,347)	-	429	-
17	450100	Amphitheater Unified School District #10	(241,801)	(183,576)	929,901	(1,132,314)	-	361,018	-
18	493810	Antelope Union High School District #50	(5,304)	(3,753)	19,010	(23,148)	-	7,380	-
19	410100	Apache County	(41,108)	(31,261)	158,352	(192,821)	-	61,478	-
20	460000	Apache County Superintendent of Schools	-	-	-	-	-	-	-
21	462420	Apache Elementary School District #42	(331)	(285)	1,442	(1,756)	-	560	-
22	200430	Apache Junction Unified School District #43	(52,228)	(38,687)	195,967	(238,623)	-	76,081	-
23	496800	Apache Junction Water District	(2,499)	(1,843)	9,337	(11,370)	-	3,625	-
24	420020	Apache Junction, City of	(37,291)	(27,544)	139,524	(169,895)	-	54,168	-
25	302020	Aprender Tucson	(4,487)	(3,441)	17,428	(21,222)	-	6,766	-
26	109120	Arizona Acupuncture Board of Examiners	(126)	(207)	1,050	(1,278)	-	408	-
27	307810	Arizona Agribusiness & Equine Center	(19,283)	(14,318)	72,527	(88,314)	-	28,157	-
28	480090	Arizona Association of Counties	(1,282)	(868)	4,396	(5,352)	-	1,707	-
29	101050	Arizona Attorney General's Office	(239,943)	(173,644)	879,590	(1,071,052)	-	341,486	-
30	109010	Arizona Automobile Theft Authority	(1,163)	(865)	4,382	(5,335)	-	1,701	-
31	109280	Arizona Board of Athletic Training	(14)	(36)	182	(222)	-	71	-
32	103180	Arizona Board of Chiropractic Examiners	(684)	(450)	2,282	(2,778)	-	886	-
33	105700	Arizona Board of Executive Clemency	(1,268)	(1,271)	6,439	(7,841)	-	2,500	-
34	109140	Arizona Board of Fingerprinting	(1,185)	(782)	3,962	(4,824)	-	1,538	-
35	103460	Arizona Board of Funeral Directors &	(522)	(456)	2,310	(2,813)	-	897	-
36	103200	Arizona Board of Homeopathic and Integrated Medicine Examiners	(112)	(3)	14	(17)	-	5	-
37	102500	Arizona Board of Nursing Care Examiners	(882)	(644)	3,262	(3,972)	-	1,266	-
38	103240	Arizona Board of Occupational Therapy	(450)	(315)	1,596	(1,943)	-	620	-
39	103770	Arizona Board of Osteopathic Examiners	(1,282)	(846)	4,284	(5,216)	-	1,663	-
40	103850	Arizona Board of Podiatry Examiners	(252)	(155)	784	(955)	-	304	-
41	103860	Arizona Board of Psychologist Examiners	(756)	(600)	3,038	(3,699)	-	1,179	-
42	104100	Arizona Board of Regents	(10,468)	(7,633)	38,664	(47,080)	-	15,011	-
43	101880	Arizona Board of Tax Appeals	(619)	(450)	2,282	(2,778)	-	886	-
44	302090	Arizona Charter Academy	(10,615)	(8,968)	45,426	(55,313)	-	17,636	-

	Deferred Outflows of Resources		Deferred Inflows of Resources					OPEB Expense		
	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference Between Expected and Actual Experience	Changes in Assumptions	Difference Between Projected and Actual Investment Earnings	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of OPEB Plan Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total OPEB Expense
1	$ 330	$ 330	$ -	$ -	$ -	$ -	$ -	$ -	$ 93	$ 93
2	-	14,750	8,966	-	9,754	39	18,759	9,407	(13)	9,394
3	9	3,221	1,952	-	2,124	-	4,076	2,048	4	2,052
4	-	3,092	1,880	-	2,045	-	3,925	1,972	(3)	1,969
5	4	4,765	2,894	-	3,148	138	6,180	3,036	(39)	2,997
6	633	215,180	130,412	-	141,873	369	272,654	136,830	77	136,907
7	2	3,578	2,174	-	2,365	30	4,569	2,281	(9)	2,272
8	3	1,878	1,140	-	1,240	26	2,406	1,196	(7)	1,189
9	-	8,239	5,008	-	5,448	10	10,466	5,255	(4)	5,251
10	-	696	423	-	460	-	883	444	-	444
11	-	17,185	10,446	-	11,364	44	21,854	10,960	(13)	10,947
12	-	351,861	213,877	-	232,674	1,470	448,021	224,403	(418)	223,985
13	-	2,712	1,648	-	1,793	26	3,467	1,730	(11)	1,719
14	-	18,505	11,248	-	12,237	34	23,519	11,802	(13)	11,789
15	-	1,679	1,021	-	1,110	4	2,135	1,071	(4)	1,067
16	14	443	261	-	284	-	545	274	4	278
17	-	361,018	219,444	-	238,729	1,437	459,610	230,243	(408)	229,835
18	-	7,380	4,486	-	4,880	10	9,376	4,707	(5)	4,702
19	277	61,755	37,369	-	40,653	76	78,098	39,208	55	39,263
20	-	-	-	-	-	-	-	-	-	-
21	-	560	340	-	370	10	720	357	(6)	351
22	-	76,081	46,245	-	50,310	450	97,005	48,521	(130)	48,391
23	-	3,625	2,203	-	2,397	13	4,613	2,312	(6)	2,306
24	142	54,310	32,926	-	35,819	65	68,810	34,546	20	34,566
25	13	6,779	4,113	-	4,474	8	8,595	4,315	1	4,316
26	-	408	248	-	270	-	518	260	2	262
27	97	28,254	17,115	-	18,620	30	35,765	17,958	16	17,974
28	1	1,708	1,037	-	1,128	1	2,166	1,088	-	1,088
29	-	341,486	207,571	-	225,813	1,082	434,466	217,786	(314)	217,472
30	-	1,701	1,034	-	1,125	6	2,165	1,085	(4)	1,081
31	-	71	43	-	47	9	99	45	(3)	42
32	-	886	538	-	586	-	1,124	565	(1)	564
33	-	2,500	1,520	-	1,653	14	3,187	1,594	(6)	1,588
34	2	1,540	935	-	1,017	19	1,971	981	(6)	975
35	13	910	545	-	593	2	1,140	572	4	576
36	3	8	3	-	4	-	7	3	1	4
37	-	1,266	770	-	837	4	1,611	808	(2)	806
38	-	620	377	-	410	3	790	395	(2)	393
39	-	1,663	1,011	-	1,100	23	2,134	1,061	(8)	1,053
40	-	304	185	-	201	-	386	194	1	195
41	-	1,179	717	-	780	12	1,509	752	(5)	747
42	99	15,110	9,124	-	9,926	19	19,069	9,573	22	9,595
43	-	886	538	-	586	-	1,124	565	-	565
44	-	17,636	10,720	-	11,662	184	22,566	11,247	(52)	11,195

(continued)

Schedule of HBS OPEB Amounts by Employer

As of and for the year ended June 30, 2019

	Employer Number	Employer Name	Net OPEB Liability: Beginning Net OPEB Liability/(Asset)	Net OPEB Liability: Ending Net OPEB Liability/(Asset)	Discount Rate Sensitivity: Net OPEB Liability 1% Decrease (6.5% Discount Rate)	Discount Rate Sensitivity: Net OPEB Liability 1% Increase (8.5% Discount Rate)	Difference Between Expected and Actual Experience	Changes in Assumptions	Difference Between Projected and Actual Investment Earnings
1	495900	Arizona City Sanitary District	$ (1,646)	$ (1,125)	$ 5,697	$ (6,938)	$ -	$ 2,212	$ -
2	109030	Arizona Commission for Postsecondary	(1,264)	(1,056)	5,347	(6,511)	-	2,076	-
3	102100	Arizona Commission for the Deaf and Hard of Hearing	(3,403)	(2,623)	13,285	(16,176)	-	5,158	-
4	109260	Arizona Commission of African American Affairs	(252)	(182)	924	(1,125)	-	359	-
5	104820	Arizona Commission on the Arts	(1,829)	(1,404)	7,111	(8,659)	-	2,761	-
6	304040	Arizona Community Development Corporation	(18,721)	(15,365)	77,832	(94,774)	-	30,217	-
7	103250	Arizona Corporation Commission	(54,539)	(38,712)	196,093	(238,777)	-	76,130	-
8	109270	Arizona Cotton Research and Protection	(4,357)	(3,888)	19,696	(23,983)	-	7,647	-
9	497380	Arizona Counties Insurance Pool	(2,477)	(1,816)	9,197	(11,199)	-	3,571	-
10	101140	Arizona Court of Appeals Division One	(13,161)	(9,799)	49,639	(60,444)	-	19,272	-
11	101150	Arizona Court of Appeals Division Two	(5,531)	(3,289)	16,658	(20,284)	-	6,467	-
12	101190	Arizona Criminal Justice Commission	(4,876)	(3,247)	16,448	(20,029)	-	6,386	-
13	100000	Arizona Department of Administration	(121,008)	(86,839)	439,879	(535,628)	-	170,775	-
14	103060	Arizona Department of Agriculture	(38,839)	(31,651)	160,326	(195,225)	-	62,244	-
15	109300	Arizona Department of Child Safety	(408,055)	(297,702)	1,508,002	(1,836,252)	-	585,456	-
16	105200	Arizona Department of Corrections	(177,600)	(132,481)	671,080	(817,156)	-	260,535	-
17	102200	Arizona Department of Economic Security	(1,078,630)	(811,026)	4,108,234	(5,002,481)	-	1,594,951	-
18	104550	Arizona Department of Education	(102,820)	(73,527)	372,448	(453,519)	-	144,596	-
19	105360	Arizona Department of Emergency & Military Affairs	(59,069)	(42,724)	216,419	(263,527)	-	84,021	-
20	107100	Arizona Department of Environmental Quality	(90,419)	(71,067)	359,989	(438,348)	-	139,759	-
21	103070	Arizona Department of Financial Institutions	-	-	-	-	-	-	-
22	103120	Arizona Department of Financial Institutions	(10,814)	(8,036)	40,708	(49,569)	-	15,804	-
23	103660	Arizona Department of Fire, Building and Life Safety	-	-	-	-	-	-	-
24	109050	Arizona Department of Gaming	(22,124)	(16,324)	82,690	(100,689)	-	32,103	-
25	103880	Arizona Department of Gaming / Racing	-	-	-	-	-	-	-
26	102350	Arizona Department of Health Services	(258,304)	(193,810)	981,738	(1,195,435)	-	381,143	-
27	109210	Arizona Department of Homeland Security	(3,198)	(2,172)	11,003	(13,398)	-	4,272	-
28	109160	Arizona Department of Housing	(14,335)	(10,877)	55,099	(67,092)	-	21,391	-
29	103530	Arizona Department of Insurance	(15,498)	(11,767)	59,606	(72,581)	-	23,141	-
30	105220	Arizona Department of Juvenile Corrections	(15,822)	(10,816)	54,791	(66,717)	-	21,272	-
31	103570	Arizona Department of Liquor Licenses and Control	(4,163)	(3,065)	15,524	(18,904)	-	6,027	-
32	105800	Arizona Department of Public Safety	(159,275)	(113,971)	577,317	(702,983)	-	224,134	-
33	103900	Arizona Department of Real Estate	(4,670)	(3,297)	16,700	(20,336)	-	6,484	-
34	101790	Arizona Department of Revenue	(100,040)	(73,355)	371,580	(452,462)	-	144,259	-
35	106100	Arizona Department of Transportation	(645,898)	(473,559)	2,398,805	(2,920,958)	-	931,295	-
36	102400	Arizona Department of Veterans' Services	(53,765)	(45,015)	228,024	(277,658)	-	88,526	-
37	107900	Arizona Department of Water Resources	(30,129)	(23,255)	117,798	(143,440)	-	45,733	-
38	103010	Arizona Department of Weights and Measures	-	-	-	-	-	-	-
39	109230	Arizona Early Childhood Development and Health Board	(32,329)	(23,841)	120,766	(147,054)	-	46,885	-
40	101100	Arizona Exposition & State Fair	(7,447)	(5,400)	27,353	(33,307)	-	10,619	-
41	109330	Arizona Finance Authority	(3,403)	(2,277)	11,535	(14,046)	-	4,478	-
42	501410	Arizona Fire & Medical Authority	(12,434)	(9,747)	49,373	(60,120)	-	19,168	-
43	107200	Arizona Game and Fish Department	(89,486)	(64,763)	328,058	(399,467)	-	127,363	-
44	107300	Arizona Geological Survey, The	-	-	-	-	-	-	-

	Deferred Outflows of Resources		Deferred Inflows of Resources					OPEB Expense		
	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference Between Expected and Actual Experience	Changes in Assumptions	Difference Between Projected and Actual Investment Earnings	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of OPEB Plan Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total OPEB Expense
1	$ 11	$ 2,223	$ 1,345	$ -	$ 1,463	$ 1	$ 2,809	$ 1,411	$ 3	$ 1,414
2	7	2,083	1,262	-	1,373	2	2,637	1,324	1	1,325
3	-	5,158	3,135	-	3,411	38	6,584	3,289	(13)	3,276
4	-	359	218	-	237	1	456	229	(1)	228
5	-	2,761	1,678	-	1,826	22	3,526	1,761	(7)	1,754
6	-	30,217	18,367	-	19,982	290	38,639	19,271	(82)	19,189
7	-	76,130	46,275	-	50,342	588	97,205	48,553	(168)	48,385
8	97	7,744	4,648	-	5,056	10	9,714	4,877	24	4,901
9	-	3,571	2,170	-	2,361	32	4,563	2,277	(13)	2,264
10	167	19,439	11,714	-	12,744	18	24,476	12,291	40	12,331
11	3	6,470	3,931	-	4,277	10	8,218	4,125	(5)	4,120
12	2	6,388	3,882	-	4,223	10	8,115	4,073	(4)	4,069
13	-	170,775	103,805	-	112,928	901	217,634	108,914	(259)	108,655
14	-	62,244	37,835	-	41,160	330	79,325	39,697	(94)	39,603
15	-	585,456	355,868	-	387,143	2,105	745,116	373,381	(604)	372,777
16	-	260,535	158,366	-	172,283	584	331,233	166,159	(171)	165,988
17	-	1,594,951	969,486	-	1,054,689	9,369	2,033,544	1,017,199	(2,638)	1,014,561
18	-	144,596	87,892	-	95,617	1,357	184,866	92,218	(386)	91,832
19	-	84,021	51,072	-	55,560	610	107,242	53,585	(174)	53,411
20	488	140,247	84,952	-	92,418	199	177,569	89,133	79	89,212
21	-	-	-	-	-	-	-	-	-	-
22	71	15,875	9,607	-	10,451	14	20,072	10,079	15	10,094
23	-	-	-	-	-	-	-	-	-	-
24	-	32,103	19,514	-	21,229	165	40,908	20,474	(49)	20,425
25	-	-	-	-	-	-	-	-	-	-
26	-	381,143	231,677	-	252,037	1,751	485,465	243,078	(498)	242,580
27	1	4,273	2,597	-	2,825	28	5,450	2,724	(9)	2,715
28	-	21,391	13,003	-	14,145	238	27,386	13,642	(69)	13,573
29	-	23,141	14,066	-	15,302	158	29,526	14,758	(47)	14,711
30	-	21,272	12,930	-	14,066	249	27,245	13,566	(72)	13,494
31	-	6,027	3,664	-	3,986	25	7,675	3,844	(10)	3,834
32	-	224,134	136,239	-	148,212	617	285,068	142,944	(182)	142,762
33	-	6,484	3,941	-	4,287	31	8,259	4,135	(11)	4,124
34	-	144,259	87,688	-	95,394	1,202	184,284	92,003	(340)	91,663
35	-	931,295	566,085	-	615,835	7,337	1,189,257	593,944	(2,068)	591,876
36	-	88,526	53,810	-	58,540	356	112,706	56,459	(101)	56,358
37	180	45,913	27,799	-	30,242	60	58,101	29,167	32	29,199
38	-	-	-	-	-	-	-	-	-	-
39	-	46,885	28,499	-	31,004	411	59,914	29,902	(116)	29,786
40	59	10,678	6,455	-	7,022	10	13,487	6,773	12	6,785
41	11	4,489	2,722	-	2,961	204	5,887	2,856	(67)	2,789
42	1,508	20,676	11,651	-	12,675	14	24,340	12,225	416	12,641
43	-	127,363	77,417	-	84,221	600	162,238	81,227	(172)	81,055
44	105	105	-	-	-	-	-	-	37	37

(continued)

Schedule of HBS OPEB Amounts by Employer

As of and for the year ended June 30, 2019

	Employer Number	Employer Name	Net OPEB Liability: Beginning Net OPEB Liability/(Asset)	Net OPEB Liability: Ending Net OPEB Liability/(Asset)	Discount Rate Sensitivity: Net OPEB Liability 1% Decrease (6.5% Discount Rate)	Discount Rate Sensitivity: Net OPEB Liability 1% Increase (8.5% Discount Rate)	Difference Between Expected and Actual Experience	Changes in Assumptions	Difference Between Projected and Actual Investment Earnings
1	101400	Arizona Governor's Office	$ (25,426)	$ (19,281)	$ 97,668	$ (118,928)	$ -	$ 37,918	$ -
2	102300	Arizona Health Care Cost Containment System	(196,728)	(147,520)	747,261	(909,919)	-	290,111	-
3	496050	Arizona Health Facilities Authority	-	-	-	-	-	-	-
4	104920	Arizona Historical Society	(5,182)	(3,924)	19,878	(24,205)	-	7,717	-
5	101520	Arizona House of Representatives	(24,648)	(18,568)	94,057	(114,530)	-	36,516	-
6	109150	Arizona Independent Redistricting Commission	-	-	-	-	-	-	-
7	103500	Arizona Industrial Commission	(34,842)	(25,543)	129,389	(157,554)	-	50,233	-
8	501210	Arizona Industrial Development Authority	(317)	(268)	1,358	(1,653)	-	527	-
9	495300	Arizona Interscholastic Association	(4,649)	(3,551)	17,988	(21,904)	-	6,984	-
10	101540	Arizona Joint Legislative Budget Committee	(5,941)	(4,239)	21,474	(26,148)	-	8,337	-
11	101530	Arizona Legislative Council	(10,875)	(8,274)	41,912	(51,035)	-	16,272	-
12	103620	Arizona Medical Board	(10,479)	(7,334)	37,152	(45,239)	-	14,424	-
13	240050	Arizona Montessori Charter School at Anthem	(5,175)	(5,157)	26,121	(31,807)	-	10,141	-
14	495090	Arizona Municipal Water Users Association	(2,236)	(1,669)	8,455	(10,296)	-	3,283	-
15	103680	Arizona Naturopathic Physicians Board of Medical Examiners	(338)	(171)	868	(1,057)	-	337	-
16	109040	Arizona Navigable Streams Adjudication Commission	(259)	(191)	966	(1,176)	-	375	-
17	109070	Arizona Office of Administrative Hearings	(3,241)	(2,064)	10,457	(12,733)	-	4,060	-
18	109320	Arizona Office of Economic Opportunity	(5,970)	(4,380)	22,188	(27,017)	-	8,614	-
19	103940	Arizona Office of Pest Management	-	-	-	-	-	-	-
20	101590	Arizona Office of the Auditor General	(49,570)	(36,003)	182,374	(222,072)	-	70,804	-
21	101430	Arizona Office of Tourism	(5,898)	(4,764)	24,134	(29,387)	-	9,369	-
22	102700	Arizona Pioneers' Home	(11,998)	(8,440)	42,752	(52,058)	-	16,598	-
23	109990	Arizona Power Authority	(2,391)	(1,832)	9,281	(11,301)	-	3,603	-
24	496750	Arizona Prosecuting Attorneys' Advisory	(1,188)	(926)	4,690	(5,710)	-	1,821	-
25	103100	Arizona Radiation Regulatory Agency	(2,413)	-	-	-	-	-	-
26	103220	Arizona Registrar of Contractors	(17,241)	(12,972)	65,710	(80,013)	-	25,511	-
27	103260	Arizona Residential Utility Consumer Office	(2,006)	(1,252)	6,341	(7,722)	-	2,462	-
28	109080	Arizona School Facilities Board	(3,457)	(2,454)	12,431	(15,137)	-	4,826	-
29	306890	Arizona School for the Arts	(13,561)	(10,651)	53,951	(65,694)	-	20,945	-
30	101800	Arizona Secretary of State	(22,282)	(15,484)	78,434	(95,507)	-	30,451	-
31	497510	Arizona Sports and Tourism Authority	(1,890)	(1,440)	7,293	(8,881)	-	2,831	-
32	109190	Arizona State Board for Charter Schools	(2,179)	(1,597)	8,091	(9,852)	-	3,141	-
33	103870	Arizona State Board for Private Postsecondary Education	(1,300)	(970)	4,914	(5,983)	-	1,908	-
34	103020	Arizona State Board of Accountancy	(2,643)	(1,785)	9,043	(11,012)	-	3,511	-
35	103150	Arizona State Board of Barbers	(684)	(500)	2,534	(3,085)	-	984	-
36	103160	Arizona State Board of Behavioral Health	(2,553)	(1,849)	9,365	(11,404)	-	3,636	-
37	103270	Arizona State Board Of Cosmetology	(2,737)	(1,910)	9,673	(11,779)	-	3,755	-
38	103350	Arizona State Board of Dental Examiners	(1,836)	(1,050)	5,319	(6,477)	-	2,065	-
39	103380	Arizona State Board Of Dispensing Opticians	(274)	(202)	1,022	(1,244)	-	397	-
40	109310	Arizona State Board of Education	(1,257)	(934)	4,732	(5,761)	-	1,837	-
41	109290	Arizona State Board of Massage Therapy	(601)	(478)	2,422	(2,949)	-	940	-
42	103710	Arizona State Board of Nursing	(10,551)	(7,801)	39,518	(48,120)	-	15,342	-
43	103750	Arizona State Board Of Optometry	(454)	(332)	1,680	(2,045)	-	652	-
44	103820	Arizona State Board of Pharmacy	(5,401)	(4,015)	20,340	(24,767)	-	7,897	-

	Deferred Outflows of Resources		Deferred Inflows of Resources					OPEB Expense		
	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference Between Expected and Actual Experience	Changes in Assumptions	Difference Between Projected and Actual Investment Earnings	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of OPEB Plan Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total OPEB Expense
1	$ -	$ 37,918	$ 23,048	$ -	$ 25,074	$ 159	$ 48,281	$ 24,183	$ (47)	$ 24,136
2	212	290,323	176,343	-	191,841	373	368,557	185,022	(49)	184,973
3	-	-	-	-	-	28	28	-	(8)	(8)
4	-	7,717	4,691	-	5,103	132	9,926	4,922	(39)	4,883
5	86	36,602	22,196	-	24,147	46	46,389	23,288	11	23,299
6	-	-	-	-	-	43	43	-	(12)	(12)
7	-	50,233	30,534	-	33,218	660	64,412	32,037	(187)	31,850
8	-	527	320	-	349	219	888	336	(77)	259
9	36	7,020	4,245	-	4,618	11	8,874	4,454	7	4,461
10	3	8,340	5,068	-	5,513	5	10,586	5,317	(3)	5,314
11	-	16,272	9,891	-	10,760	125	20,776	10,377	(37)	10,340
12	-	14,424	8,767	-	9,538	86	18,391	9,199	(27)	9,172
13	164	10,305	6,164	-	6,706	17	12,887	6,468	41	6,509
14	9	3,292	1,995	-	2,171	3	4,169	2,094	2	2,096
15	2	339	205	-	223	2	430	215	-	215
16	-	375	228	-	248	-	476	239	(3)	236
17	-	4,060	2,468	-	2,685	52	5,205	2,589	(15)	2,574
18	22	8,636	5,236	-	5,696	357	11,289	5,494	(118)	5,376
19	-	-	-	-	-	-	-	-	-	-
20	-	70,804	43,038	-	46,820	181	90,039	45,156	(55)	45,101
21	23	9,392	5,695	-	6,196	14	11,905	5,975	2	5,977
22	-	16,598	10,089	-	10,975	78	21,142	10,585	(25)	10,560
23	78	3,681	2,190	-	2,383	1	4,574	2,298	20	2,318
24	-	1,821	1,107	-	1,204	9	2,320	1,161	(4)	1,157
25	15	15	-	-	-	303	303	-	(83)	(83)
26	6	25,517	15,507	-	16,869	34	32,410	16,270	(9)	16,261
27	1	2,463	1,496	-	1,628	66	3,190	1,570	(19)	1,551
28	71	4,897	2,933	-	3,191	2	6,126	3,078	19	3,097
29	61	21,006	12,732	-	13,851	26	26,609	13,358	8	13,366
30	-	30,451	18,509	-	20,136	103	38,748	19,420	(33)	19,387
31	6	2,837	1,721	-	1,872	2	3,595	1,806	-	1,806
32	-	3,141	1,909	-	2,077	4	3,990	2,003	(3)	2,000
33	4	1,912	1,160	-	1,261	4	2,425	1,217	-	1,217
34	-	3,511	2,134	-	2,322	39	4,495	2,239	(13)	2,226
35	10	994	598	-	650	-	1,248	627	4	631
36	-	3,636	2,210	-	2,404	61	4,675	2,319	(19)	2,300
37	-	3,755	2,283	-	2,483	50	4,816	2,395	(17)	2,378
38	3	2,068	1,255	-	1,366	13	2,634	1,317	(5)	1,312
39	-	397	241	-	262	1	504	253	-	253
40	-	1,837	1,117	-	1,215	-	2,332	1,172	(1)	1,171
41	14	954	572	-	622	-	1,194	600	5	605
42	13	15,355	9,326	-	10,145	16	19,487	9,785	(2)	9,783
43	-	652	396	-	431	1	828	416	-	416
44	-	7,897	4,800	-	5,222	18	10,040	5,036	(8)	5,028

(continued)

Schedule of HBS OPEB Amounts by Employer

As of and for the year ended June 30, 2019

	Employer Number	Employer Name	Net OPEB Liability: Beginning Net OPEB Liability/(Asset)	Net OPEB Liability: Ending Net OPEB Liability/(Asset)	Discount Rate Sensitivity: Net OPEB Liability 1% Decrease (6.5% Discount Rate)	Discount Rate Sensitivity: Net OPEB Liability 1% Increase (8.5% Discount Rate)	Difference Between Expected and Actual Experience	Changes in Assumptions	Difference Between Projected and Actual Investment Earnings
1	103830	Arizona State Board of Physical Therapy	$ (738)	$ (489)	$ 2,478	$ (3,017)	$ -	$ 962	$ -
2	103890	Arizona State Board of Respiratory Care	(616)	(437)	2,212	(2,693)	-	859	-
3	103960	Arizona State Board of Technical Registration	(3,468)	(2,576)	13,047	(15,887)	-	5,065	-
4	109250	Arizona State Forestry Division	(22,268)	(18,295)	92,671	(112,843)	-	35,978	-
5	107400	Arizona State Land Department	(20,921)	(15,954)	80,814	(98,405)	-	31,375	-
6	103610	Arizona State Lottery	(14,350)	(10,880)	55,113	(67,109)	-	21,397	-
7	103650	Arizona State Mine Inspector	(2,528)	(1,769)	8,959	(10,909)	-	3,478	-
8	107700	Arizona State Parks	(28,548)	(21,227)	107,523	(130,928)	-	41,744	-
9	101030	Arizona State Personnel Board	(259)	(146)	742	(903)	-	288	-
10	104750	Arizona State Schools for the Deaf and the Blind	(99,655)	(73,347)	371,538	(452,411)	-	144,243	-
11	101510	Arizona State Senate	(17,155)	(13,058)	66,144	(80,541)	-	25,679	-
12	101920	Arizona State Treasurer's Office	(6,687)	(5,024)	25,450	(30,989)	-	9,880	-
13	104140	Arizona State University	(1,330,769)	(1,066,838)	5,404,045	(6,580,354)	-	2,098,028	-
14	103980	Arizona State Veterinary Medical Examining	(720)	(522)	2,646	(3,222)	-	1,027	-
15	101170	Arizona Supreme Court	(96,994)	(69,633)	352,723	(429,501)	-	136,939	-
16	109110	Arizona Water Infrastructure Finance Authority	-	-	-	-	-	-	-
17	493880	Arizona Western College	(85,860)	(66,333)	336,009	(409,149)	-	130,450	-
18	300470	Arlington Elementary School District #47	(5,859)	(3,720)	18,842	(22,944)	-	7,315	-
19	308130	Arts Academy at Estrella Mountain	(16,287)	(12,798)	64,828	(78,939)	-	25,168	-
20	240060	Arts Academy at Scottsdale	(2,146)	(953)	4,830	(5,881)	-	1,875	-
21	462530	Ash Creek Elementary School District #53	(925)	(810)	4,102	(4,994)	-	1,592	-
22	492310	Ash Fork Joint Unified School District #31	(5,038)	(4,049)	20,508	(24,972)	-	7,962	-
23	308090	ASU Preparatory Academy	(55,947)	(57,855)	293,061	(356,853)	-	113,776	-
24	300440	Avondale Elementary School District #44	(92,615)	(74,118)	375,443	(457,167)	-	145,759	-
25	420010	Avondale, City of	(80,941)	(65,192)	330,228	(402,109)	-	128,205	-
26	497500	Avra Valley Fire District	(1,105)	(835)	4,228	(5,148)	-	1,641	-
27	450400	Baboquivari Unified school District #40	(33,903)	(25,892)	131,153	(159,702)	-	50,918	-
28	492200	Bagdad Unified School District	(10,461)	(7,779)	39,406	(47,984)	-	15,299	-
29	302240	Ball Charter Schools (Dobson Academy)	(7,800)	(5,942)	30,097	(36,648)	-	11,685	-
30	307430	Ball Charter Schools (Hearn Academy)	(9,906)	(7,058)	35,752	(43,535)	-	13,880	-
31	200280	Ball Charter Schools (Val Vista Academy)	(4,638)	(3,493)	17,694	(21,546)	-	6,869	-
32	300310	Balsz Elementary School District #31	(43,283)	(30,156)	152,753	(186,003)	-	59,304	-
33	492260	Beaver Creek Elementary School District #26	(4,858)	(4,007)	20,298	(24,716)	-	7,880	-
34	302080	Benchmark School	(5,599)	(4,505)	22,818	(27,785)	-	8,859	-
35	306910	Benjamin Franklin Charter School	(32,873)	(25,643)	129,893	(158,167)	-	50,429	-
36	462090	Benson Unified School District #9	(20,975)	(16,294)	82,536	(100,502)	-	32,043	-
37	420030	Benson, City of	(9,416)	(7,423)	37,600	(45,785)	-	14,598	-
38	494760	Bicentennial Union High School District #76	(2,733)	(2,335)	11,829	(14,404)	-	4,592	-
39	462020	Bisbee Unified School District #2	(13,403)	(9,222)	46,713	(56,882)	-	18,136	-
40	420050	Bisbee, City of	(6,917)	(4,565)	23,126	(28,160)	-	8,978	-
41	496080	Black Canyon Fire District	-	-	-	-	-	-	-
42	473220	Blue Elementary School District #22	(335)	(185)	938	(1,142)	-	364	-
43	482320	Blue Ridge Unified School District #32	(34,778)	(26,063)	132,021	(160,758)	-	51,255	-
44	302860	Blueprint Education (Hope HS, Blueprint HS)	-	-	-	-	-	-	-

	Deferred Outflows of Resources		Deferred Inflows of Resources					OPEB Expense		
	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference Between Expected and Actual Experience	Changes in Assumptions	Difference Between Projected and Actual Investment Earnings	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of OPEB Plan Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total OPEB Expense
1	$ -	$ 962	$ 585	$ -	$ 636	$ 7	$ 1,228	$ 613	$ (3)	$ 610
2	-	859	522	-	568	4	1,094	548	(1)	547
3	-	5,065	3,079	-	3,349	31	6,459	3,230	(11)	3,219
4	339	36,317	21,869	-	23,791	51	45,711	22,945	79	23,024
5	-	31,375	19,071	-	20,747	195	40,013	20,010	(56)	19,954
6	144	21,541	13,006	-	14,149	25	27,180	13,646	33	13,679
7	-	3,478	2,114	-	2,300	42	4,456	2,218	(14)	2,204
8	-	41,744	25,374	-	27,604	78	53,056	26,623	(25)	26,598
9	-	288	175	-	190	19	384	184	(5)	179
10	-	144,243	87,678	-	95,383	928	183,989	91,993	(263)	91,730
11	-	25,679	15,609	-	16,981	51	32,641	16,377	(16)	16,361
12	113	9,993	6,006	-	6,534	7	12,547	6,301	29	6,330
13	7,202	2,105,230	1,275,280	-	1,387,357	3,130	2,665,767	1,338,042	1,136	1,339,178
14	-	1,027	624	-	679	8	1,311	655	(4)	651
15	6	136,945	83,238	-	90,553	152	173,943	87,334	(46)	87,288
16	-	-	-	-	-	63	63	-	(19)	(19)
17	36	130,486	79,294	-	86,262	181	165,737	83,196	(42)	83,154
18	58	7,373	4,446	-	4,837	4	9,287	4,665	15	4,680
19	316	25,484	15,298	-	16,643	33	31,974	16,051	78	16,129
20	42	1,917	1,140	-	1,240	2	2,382	1,196	11	1,207
21	-	1,592	968	-	1,053	-	2,021	1,016	(2)	1,014
22	7	7,969	4,840	-	5,265	13	10,118	5,078	(3)	5,075
23	1,472	115,248	69,158	-	75,236	245	144,639	72,562	349	72,911
24	265	146,024	88,599	-	96,386	220	185,205	92,960	13	92,973
25	428	128,633	77,929	-	84,778	192	162,899	81,764	65	81,829
26	-	1,641	998	-	1,085	7	2,090	1,047	(4)	1,043
27	-	50,918	30,950	-	33,670	127	64,747	32,474	(40)	32,434
28	-	15,299	9,299	-	10,117	35	19,451	9,757	(11)	9,746
29	11	11,696	7,102	-	7,727	13	14,842	7,452	(1)	7,451
30	85	13,965	8,437	-	9,179	12	17,628	8,852	20	8,872
31	-	6,869	4,176	-	4,543	16	8,735	4,381	(6)	4,375
32	84	59,388	36,048	-	39,216	54	75,318	37,822	5	37,827
33	-	7,880	4,790	-	5,211	45	10,046	5,026	(14)	5,012
34	2	8,861	5,385	-	5,858	10	11,253	5,650	(4)	5,646
35	182	50,611	30,653	-	33,347	68	64,068	32,162	30	32,192
36	9	32,052	19,477	-	21,189	42	40,708	20,436	(9)	20,427
37	25	14,623	8,873	-	9,653	18	18,544	9,310	1	9,311
38	-	4,592	2,791	-	3,037	77	5,905	2,929	(23)	2,906
39	-	18,136	11,024	-	11,993	126	23,143	11,566	(38)	11,528
40	17	8,995	5,457	-	5,937	7	11,401	5,726	2	5,728
41	-	-	-	-	-	18	18	-	(5)	(5)
42	8	372	221	-	241	-	462	232	1	233
43	51	51,306	31,155	-	33,893	63	65,111	32,688	(4)	32,684
44	-	-	-	-	-	-	-	-	-	-

(continued)

Schedule of HBS OPEB Amounts by Employer

As of and for the year ended June 30, 2019

	Employer Number	Employer Name	Net OPEB Liability: Beginning Net OPEB Liability/(Asset)	Net OPEB Liability: Ending Net OPEB Liability/(Asset)	Discount Rate Sensitivity: Net OPEB Liability 1% Decrease (6.5% Discount Rate)	Discount Rate Sensitivity: Net OPEB Liability 1% Increase (8.5% Discount Rate)	Difference Between Expected and Actual Experience	Changes in Assumptions	Difference Between Projected and Actual Investment Earnings
1	472100	Bonita Elementary School District #16	$ (1,984)	$ (1,152)	$ 5,837	$ (7,108)	$ -	$ 2,266	$ -
2	494260	Bouse Elementary School District #26	(1,242)	(674)	3,416	(4,159)	-	1,326	-
3	462140	Bowie Unified School District #14	(1,775)	(1,791)	9,071	(11,046)	-	3,522	-
4	300330	Buckeye Elementary School District #33	(76,559)	(66,759)	338,165	(411,774)	-	131,287	-
5	302010	Buckeye Union High School District #201	(68,151)	(54,254)	274,821	(334,642)	-	106,695	-
6	495020	Buckeye Valley Fire District	(4,933)	(3,919)	19,850	(24,171)	-	7,706	-
7	497430	Buckeye Water Conservation & Drainage District	(1,984)	(1,437)	7,279	(8,864)	-	2,826	-
8	420070	Buckeye, City of	(74,722)	(57,976)	293,677	(357,603)	-	114,015	-
9	481150	Bullhead City Elementary School District #15	(38,973)	(27,796)	140,798	(171,446)	-	54,662	-
10	495000	Bullhead City Fire District	(4,523)	(3,139)	15,902	(19,364)	-	6,174	-
11	480120	Camp Verde Fire District	-	-	-	-	-	-	-
12	492280	Camp Verde Unified School District #28	(26,564)	(19,461)	98,578	(120,036)	-	38,271	-
13	421020	Camp Verde, Town Of	(11,703)	(8,901)	45,090	(54,904)	-	17,505	-
14	492500	Canon Elementary School District #50	(3,075)	(2,272)	11,507	(14,012)	-	4,467	-
15	305020	Canyon Rose Academy	(2,708)	(2,009)	10,177	(12,392)	-	3,951	-
16	421030	Carefree, Town of	(3,824)	(2,805)	14,209	(17,301)	-	5,516	-
17	303090	Carpe Diem Collegiate High School (Academy)	(2,784)	(2,026)	10,261	(12,495)	-	3,984	-
18	300830	Cartwright Elementary School District #83	(294,842)	(213,312)	1,080,526	(1,315,726)	-	419,496	-
19	200040	Casa Grande Elementary School District #4	(110,235)	(82,077)	415,759	(506,258)	-	161,411	-
20	200820	Casa Grande Union High School District #82	(48,306)	(41,226)	208,832	(254,288)	-	81,075	-
21	420090	Casa Grande, City of	(52,444)	(37,719)	191,067	(232,657)	-	74,179	-
22	450160	Catalina Foothills School District #16	(84,628)	(64,915)	328,828	(400,404)	-	127,662	-
23	300930	Cave Creek Unified School District No. 93	(84,578)	(65,175)	330,144	(402,007)	-	128,173	-
24	420580	Cave Creek, Town of	(8,786)	(6,914)	35,025	(42,648)	-	13,598	-
25	464160	CAVIAT School District	(774)	(544)	2,758	(3,358)	-	1,071	-
26	482250	Cedar Unified School District # 25	(5,423)	(3,745)	18,968	(23,097)	-	7,364	-
27	495130	Central Arizona Association Of Governments	(1,966)	(1,418)	7,181	(8,744)	-	2,788	-
28	493890	Central Arizona College	(81,330)	(60,991)	308,950	(376,199)	-	119,944	-
29	500650	Central Arizona Fire And Medical Authority	(5,776)	(4,372)	22,146	(26,966)	-	8,598	-
30	497150	Central Arizona Irrigation And Drainage	(11,195)	(8,686)	43,998	(53,575)	-	17,081	-
31	497310	Central Arizona Project	(188,327)	(137,701)	697,524	(849,355)	-	270,802	-
32	302600	Central Arizona Valley Institute Of Technology	(3,921)	(3,427)	17,358	(21,137)	-	6,739	-
33	303050	Central Yavapai Fire District	-	-	-	-	-	-	-
34	307680	Challenge Charter School	(7,674)	(5,585)	28,291	(34,449)	-	10,984	-
35	300800	Chandler Unified School District #80	(774,951)	(620,019)	3,140,690	(3,824,331)	-	1,219,319	-
36	420120	Chandler, City of	(279,279)	(202,622)	1,026,380	(1,249,793)	-	398,474	-
37	303070	Charter Foundation, The (AmeriSchools Academy)	(4,645)	(4,002)	20,270	(24,682)	-	7,869	-
38	464050	Chevelon Butte Elementary School District #5	(223)	(138)	700	(852)	-	272	-
39	461240	Chinle Unified School District #24	(91,690)	(69,591)	352,513	(429,246)	-	136,857	-
40	497260	Chino Valley Fire District	-	-	-	-	-	-	-
41	492510	Chino Valley Unified School District #51	(31,494)	(24,969)	126,478	(154,008)	-	49,103	-
42	420990	Chino Valley, Town of	(11,566)	(8,981)	45,496	(55,399)	-	17,663	-
43	497370	Christopher-Kohl's Fire District	(112)	(86)	434	(528)	-	168	-
44	109130	Citizens Clean Elections Commission	(2,024)	(1,257)	6,369	(7,756)	-	2,473	-

	Deferred Outflows of Resources		Deferred Inflows of Resources					OPEB Expense		
	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference Between Expected and Actual Experience	Changes in Assumptions	Difference Between Projected and Actual Investment Earnings	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of OPEB Plan Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total OPEB Expense
1	$ 3	$ 2,269	$ 1,378	$ -	$ 1,499	$ 52	$ 2,929	$ 1,445	$ (15)	$ 1,430
2	-	1,326	806	-	877	1	1,684	846	(1)	845
3	-	3,522	2,141	-	2,329	13	4,483	2,246	(5)	2,241
4	125	131,412	79,802	-	86,816	235	166,853	83,730	(28)	83,702
5	-	106,695	64,854	-	70,554	395	135,803	68,046	(113)	67,933
6	183	7,889	4,684	-	5,096	9	9,789	4,915	47	4,962
7	-	2,826	1,718	-	1,869	10	3,597	1,802	(5)	1,797
8	720	114,735	69,304	-	75,394	152	144,850	72,714	156	72,870
9	-	54,662	33,226	-	36,147	295	69,668	34,862	(87)	34,775
10	31	6,205	3,753	-	4,083	3	7,839	3,937	9	3,946
11	-	-	-	-	-	-	-	-	-	-
12	17	38,288	23,263	-	25,308	44	48,615	24,408	(8)	24,400
13	67	17,572	10,641	-	11,576	18	22,235	11,164	13	11,177
14	-	4,467	2,715	-	2,954	6	5,675	2,849	(4)	2,845
15	89	4,040	2,402	-	2,613	1	5,016	2,520	26	2,546
16	-	5,516	3,353	-	3,648	7	7,008	3,518	(5)	3,513
17	150	4,134	2,421	-	2,634	2	5,057	2,541	41	2,582
18	503	419,999	254,989	-	277,399	478	532,866	267,538	(6)	267,532
19	236	161,647	98,113	-	106,736	195	205,044	102,942	7	102,949
20	392	81,467	49,281	-	53,612	132	103,025	51,707	72	51,779
21	-	74,179	45,089	-	49,052	92	94,233	47,308	(30)	47,278
22	286	127,948	77,599	-	84,419	170	162,188	81,418	29	81,447
23	-	128,173	77,909	-	84,756	425	163,090	81,744	(120)	81,624
24	-	13,598	8,265	-	8,992	22	17,279	8,672	(7)	8,665
25	-	1,071	651	-	708	6	1,365	683	(3)	680
26	-	7,364	4,476	-	4,870	49	9,395	4,697	(17)	4,680
27	-	2,788	1,695	-	1,844	137	3,676	1,778	(42)	1,736
28	309	120,253	72,908	-	79,315	150	152,373	76,496	41	76,537
29	44	8,642	5,226	-	5,685	8	10,919	5,483	8	5,491
30	64	17,145	10,383	-	11,295	24	21,702	10,894	10	10,904
31	902	271,704	164,606	-	179,072	312	343,990	172,707	156	172,863
32	3	6,742	4,096	-	4,456	9	8,561	4,298	(3)	4,295
33	-	-	-	-	-	22	22	-	(7)	(7)
34	-	10,984	6,676	-	7,263	93	14,032	7,005	(28)	6,977
35	1,511	1,220,830	741,160	-	806,296	1,833	1,549,289	777,635	(89)	777,546
36	722	399,196	242,211	-	263,498	456	506,165	254,132	63	254,195
37	38	7,907	4,783	-	5,204	13	10,000	5,019	7	5,026
38	3	275	165	-	180	-	345	173	2	175
39	-	136,857	83,188	-	90,499	351	174,038	87,282	(101)	87,181
40	-	-	-	-	-	-	-	-	(1)	(1)
41	52	49,155	29,847	-	32,470	71	62,388	31,316	(7)	31,309
42	26	17,689	10,736	-	11,680	22	22,438	11,265	-	11,265
43	-	168	102	-	111	-	213	107	-	107
44	7	2,480	1,503	-	1,635	2	3,140	1,577	-	1,577

(continued)

Schedule of HBS OPEB Amounts by Employer

As of and for the year ended June 30, 2019

	Employer Number	Employer Name	Net OPEB Liability: Beginning Net OPEB Liability/(Asset)	Net OPEB Liability: Ending Net OPEB Liability/(Asset)	Discount Rate Sensitivity: Net OPEB Liability 1% Decrease (6.5% Discount Rate)	Discount Rate Sensitivity: Net OPEB Liability 1% Increase (8.5% Discount Rate)	Difference Between Expected and Actual Experience	Changes in Assumptions	Difference Between Projected and Actual Investment Earnings
1	302890	CITY Center For Collaborative Learning (City HS)	$ (6,889)	$ (5,668)	$ 28,711	$ (34,961)	$ -	$ 11,147	$ -
2	496070	Clarkdale Fire District	-	-	-	-	-	-	-
3	421000	Clarkdale, Town of	(5,592)	(4,123)	20,886	(25,432)	-	8,109	-
4	492030	Clarkdale-Jerome Elementary School District #3	(7,213)	(5,701)	28,879	(35,165)	-	11,212	-
5	473030	Clifton Unified School District #3	-	-	-	-	-	-	-
6	420130	Clifton, Town of	(2,964)	(1,973)	9,995	(12,171)	-	3,880	-
7	471420	Cobre Valley Institute Of Technology	(652)	(467)	2,366	(2,881)	-	918	-
8	463500	Cochise Community College	(73,041)	(52,535)	266,114	(324,039)	-	103,314	-
9	410110	Cochise County	(98,719)	(71,028)	359,793	(438,110)	-	139,683	-
10	462260	Cochise Elementary School District #26	(2,600)	(2,227)	11,283	(13,739)	-	4,380	-
11	463230	Cochise Technology District #1	(490)	(553)	2,800	(3,409)	-	1,087	-
12	410130	Coconino County	(149,236)	(115,952)	587,354	(715,205)	-	228,030	-
13	464990	Coconino County Community College	(32,624)	(24,667)	124,952	(152,150)	-	48,510	-
14	303060	Coconino County Regional Accommodation	(3,316)	(2,675)	13,551	(16,500)	-	5,261	-
15	481140	Colorado City Unified School District #14	(10,313)	(7,906)	40,050	(48,768)	-	15,549	-
16	480020	Colorado River Sewage System Joint Venture	(1,304)	(1,291)	6,537	(7,960)	-	2,538	-
17	481920	Colorado River Union High School District #2	(27,003)	(19,549)	99,026	(120,582)	-	38,445	-
18	461060	Concho Elementary School District #6	(4,897)	(3,471)	17,582	(21,409)	-	6,826	-
19	492170	Congress Elementary School District #17	(3,374)	(2,860)	14,489	(17,642)	-	5,625	-
20	450390	Continental School District	(10,309)	(7,760)	39,308	(47,864)	-	15,261	-
21	200210	Coolidge Unified School District 21	(35,613)	(28,257)	143,136	(174,293)	-	55,570	-
22	420100	Coolidge, City of	(15,448)	(11,507)	58,290	(70,978)	-	22,630	-
23	500810	Copper Canyon Fire and Medical Authority	(1,426)	-	-	-	-	-	-
24	502410	Copper Canyon Fire & Medical District	-	(992)	5,026	(6,119)	-	1,951	-
25	420110	Cottonwood, City of	(29,369)	(22,012)	111,499	(135,769)	-	43,288	-
26	492060	Cottonwood-Oak Creek Elementary School	(29,135)	(24,582)	124,518	(151,622)	-	48,342	-
27	302360	Country Gardens Charter School	(216)	(166)	840	(1,023)	-	326	-
28	491280	County Of Santa Cruz Elementary School	(5,016)	(3,706)	18,772	(22,858)	-	7,288	-
29	497420	County Supervisor Association Of Arizona	(1,829)	(1,379)	6,985	(8,506)	-	2,712	-
30	493130	Crane Elementary School District #13	(85,633)	(65,778)	333,195	(405,723)	-	129,357	-
31	300140	Creighton Elementary School District #14	(108,258)	(82,143)	416,095	(506,668)	-	161,542	-
32	492410	Crown King Elementary School District #41	(126)	(180)	910	(1,108)	-	353	-
33	497610	Crown King Fire District	(328)	(401)	2,030	(2,472)	-	788	-
34	308080	Daisy Education Corporation (Sonoran Science Academy - Phoenix)	(256)	(188)	952	(1,159)	-	370	-
35	308070	Daisy Education Corporation (Sonoran Science Academy - Tucson)	(2,146)	(1,534)	7,769	(9,460)	-	3,016	-
36	472110	Dan Hinton Accommodation School: Graham County Special Services	(2,341)	(1,893)	9,589	(11,676)	-	3,723	-
37	300970	Deer Valley Unified School District #97	(530,309)	(412,585)	2,089,939	(2,544,860)	-	811,383	-
38	302370	Desert Mosaic School	-	-	-	-	-	-	-
39	302170	Desert Rose Academy	(976)	(594)	3,010	(3,665)	-	1,168	-
40	450550	Desert Springs Academy	(817)	-	-	-	-	-	-
41	307870	Destiny School	(5,070)	(3,924)	19,878	(24,205)	-	7,717	-
42	497530	Diamond Star Fire District	-	-	-	-	-	-	-
43	307900	Discovery Plus Academy	(1,498)	(1,257)	6,369	(7,756)	-	2,473	-
44	462450	Double Adobe Elementary School District #45	(990)	(790)	4,004	(4,875)	-	1,554	-

	Deferred Outflows of Resources		Deferred Inflows of Resources					OPEB Expense		
	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference Between Expected and Actual Experience	Changes in Assumptions	Difference Between Projected and Actual Investment Earnings	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of OPEB Plan Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total OPEB Expense
1	$ 75	$ 11,222	$ 6,775	$ -	$ 7,371	$ 14	$ 14,160	$ 7,109	$ 15	$ 7,124
2	-	-	-	-	-	-	-	-	-	-
3	24	8,133	4,929	-	5,362	8	10,299	5,171	3	5,174
4	-	11,212	6,815	-	7,414	21	14,250	7,150	(9)	7,141
5	-	-	-	-	-	-	-	-	-	-
6	4	3,884	2,359	-	2,566	2	4,927	2,475	1	2,476
7	-	918	558	-	607	4	1,169	586	(3)	583
8	-	103,314	62,799	-	68,318	476	131,593	65,890	(137)	65,753
9	602	140,285	84,906	-	92,368	153	177,427	89,085	120	89,205
10	-	4,380	2,663	-	2,897	16	5,576	2,794	(6)	2,788
11	-	1,087	661	-	719	14	1,394	693	(4)	689
12	132	228,162	138,608	-	150,789	319	289,716	145,429	(54)	145,375
13	474	48,984	29,487	-	32,078	57	61,622	30,938	113	31,051
14	-	5,261	3,198	-	3,479	31	6,708	3,355	(11)	3,344
15	6	15,555	9,451	-	10,282	20	19,753	9,916	(5)	9,911
16	-	2,538	1,543	-	1,678	29	3,250	1,619	(11)	1,608
17	-	38,445	23,369	-	25,423	92	48,884	24,519	(28)	24,491
18	12	6,838	4,149	-	4,514	7	8,670	4,353	1	4,354
19	13	5,638	3,419	-	3,720	7	7,146	3,587	1	3,588
20	-	15,261	9,276	-	10,091	28	19,395	9,733	(10)	9,723
21	-	55,570	33,778	-	36,747	193	70,718	35,440	(57)	35,383
22	-	22,630	13,756	-	14,965	134	28,855	14,433	(41)	14,392
23	654	654	-	-	-	96	96	-	111	111
24	-	1,951	1,186	-	1,290	820	3,296	1,244	(183)	1,061
25	9	43,297	26,312	-	28,625	53	54,990	27,607	(13)	27,594
26	-	48,342	29,384	-	31,967	170	61,521	30,831	(49)	30,782
27	-	326	198	-	216	-	414	208	(1)	207
28	48	7,336	4,430	-	4,819	6	9,255	4,648	11	4,659
29	6	2,718	1,648	-	1,793	4	3,445	1,730	1	1,731
30	-	129,357	78,630	-	85,540	290	164,460	82,499	(85)	82,414
31	-	161,542	98,193	-	106,822	1,141	206,156	103,025	(322)	102,703
32	1	354	215	-	234	2	451	225	(1)	224
33	-	788	479	-	521	12	1,012	503	(6)	497
34	-	370	225	-	244	11	480	236	(4)	232
35	2	3,018	1,833	-	1,995	-	3,828	1,924	2	1,926
36	-	3,723	2,263	-	2,462	24	4,749	2,374	(10)	2,364
37	-	811,383	493,197	-	536,541	3,719	1,033,457	517,469	(1,042)	516,427
38	-	-	-	-	-	-	-	-	-	-
39	3	1,171	710	-	773	7	1,490	745	(2)	743
40	418	418	-	-	-	-	-	-	95	95
41	-	7,717	4,691	-	5,103	7	9,801	4,922	(5)	4,917
42	-	-	-	-	-	30	30	-	(9)	(9)
43	-	2,473	1,503	-	1,635	8	3,146	1,577	(3)	1,574
44	-	1,554	945	-	1,028	4	1,977	991	(2)	989

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Schedule of HBS OPEB Amounts by Employer

As of and for the year ended June 30, 2019

	Employer Number	Employer Name	Net OPEB Liability: Beginning Net OPEB Liability/(Asset)	Net OPEB Liability: Ending Net OPEB Liability/(Asset)	Discount Rate Sensitivity: Net OPEB Liability 1% Decrease (6.5% Discount Rate)	Discount Rate Sensitivity: Net OPEB Liability 1% Increase (8.5% Discount Rate)	Difference Between Expected and Actual Experience	Changes in Assumptions	Difference Between Projected and Actual Investment Earnings
1	462270	Douglas Unified School District #27	$ (53,812)	$ (42,619)	$ 215,887	$ (262,879)	$ -	$ 83,814	$ -
2	420140	Douglas, City of	(15,920)	(11,209)	56,778	(69,138)	-	22,043	-
3	495600	Drexel Heights Fire District	(3,587)	(2,717)	13,761	(16,756)	-	5,342	-
4	473020	Duncan Unified School District #2	(6,662)	(4,505)	22,818	(27,785)	-	8,859	-
5	421010	Duncan, Town of	(745)	(702)	3,556	(4,330)	-	1,380	-
6	300890	Dysart Unified School District #89	(365,006)	(290,102)	1,469,506	(1,789,376)	-	570,511	-
7	421040	Eagar, Town of	(4,271)	(2,974)	15,063	(18,341)	-	5,848	-
8	308220	East Valley Educational Services (East Valley Academy)	(205)	(119)	602	(733)	-	234	-
9	304010	East Valley Institute Of Technology	(33,089)	(28,730)	145,530	(177,207)	-	56,499	-
10	472990	Eastern Arizona College	(61,943)	(44,686)	226,358	(275,630)	-	87,880	-
11	450070	Edge High School	(4,145)	(2,846)	14,419	(17,557)	-	5,598	-
12	307880	Edkey (American Heritage Academy)	(5,693)	(4,087)	20,704	(25,211)	-	8,038	-
13	304090	Edkey (Arizona Conservatory for Arts and Academics Elementary School)	(2,812)	(2,167)	10,975	(13,364)	-	4,261	-
14	302710	Edkey (AZ Conservatory for Arts & Academics)	(5,347)	(3,664)	18,562	(22,603)	-	7,206	-
15	304060	Edkey (Pathfinder Academy)	(8,304)	(5,917)	29,971	(36,495)	-	11,636	-
16	302420	Edkey (Sequoia Charter School)	(23,885)	(17,712)	89,717	(109,246)	-	34,831	-
17	302390	Edkey (Sequoia Choice Schools)	(8,732)	(5,389)	27,297	(33,239)	-	10,598	-
18	200290	Edkey (Sequoia Pathway Academy)	(11,426)	(9,310)	47,161	(57,427)	-	18,310	-
19	304070	Edkey (Sequoia Ranch School: Children First Academy)	(3,648)	(2,822)	14,293	(17,404)	-	5,549	-
20	304080	Edkey (Sequoia School Deaf & Hard Of Hearing)	(3,911)	(2,869)	14,531	(17,693)	-	5,641	-
21	302410	Edkey (Sequoia Village School)	(6,172)	(4,822)	24,428	(29,745)	-	9,484	-
22	306710	EduPreneurship Student Center (Phoenix)	(1,185)	(848)	4,298	(5,233)	-	1,668	-
23	307080	EduPrize Schools	(46,441)	(36,506)	184,922	(225,174)	-	71,793	-
24	502010	Ehrenberg Improvement District	-	(232)	1,176	(1,432)	-	457	-
25	302520	El Centro for the Study of Primary and	-	-	-	-	-	-	-
26	420160	El Mirage, City of	(21,375)	(16,145)	81,780	(99,581)	-	31,750	-
27	500020	El Pueblo Integral - (Paulo Freire FS/PF2)	-	-	-	-	-	-	-
28	500010	El Pueblo Integral - (Paulo Freire FS-University)	-	-	-	-	-	-	-
29	462120	Elfrida Elementary School District #12	(2,355)	(1,758)	8,903	(10,841)	-	3,456	-
30	495100	Elfrida Fire District	(544)	(423)	2,142	(2,608)	-	832	-
31	200110	Eloy Elementary School District #11	(12,614)	(8,810)	44,628	(54,342)	-	17,326	-
32	495080	Eloy Fire District	(540)	(356)	1,806	(2,199)	-	701	-
33	420170	Eloy, City of	(14,310)	(10,899)	55,211	(67,228)	-	21,435	-
34	303080	Esperanza Community Collegial Academy	-	-	-	-	-	-	-
35	306730	Espiritu Community Development Corporation	(10,540)	-	-	-	-	-	-
36	302290	Excalibur Charter School (Avalon Elementary)	(3,514)	(3,438)	17,414	(21,205)	-	6,761	-
37	302540	Flagstaff Arts And Leadership Academy	(5,124)	(3,949)	20,004	(24,358)	-	7,766	-
38	493910	Flagstaff Junior Academy	(4,843)	(4,046)	20,494	(24,955)	-	7,956	-
39	464010	Flagstaff Unified School District #1	(175,483)	(138,992)	704,061	(857,315)	-	273,340	-
40	420180	Flagstaff, City of	(121,199)	(85,609)	433,650	(528,043)	-	168,357	-
41	200010	Florence Unified School District No. 1	(145,736)	(116,218)	588,698	(716,841)	-	228,552	-
42	420190	Florence, Town of	(18,573)	(13,574)	68,761	(83,729)	-	26,695	-
43	496770	Flowing Wells Irrigation District	(1,768)	(1,216)	6,159	(7,500)	-	2,391	-
44	450080	Flowing Wells Unified School District #8	(90,354)	(69,975)	354,459	(431,615)	-	137,613	-

	Deferred Outflows of Resources		Deferred Inflows of Resources					OPEB Expense		
	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference Between Expected and Actual Experience	Changes in Assumptions	Difference Between Projected and Actual Investment Earnings	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of OPEB Plan Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total OPEB Expense
1	$ 74	$ 83,888	$ 50,946	$ -	$ 55,424	$ 125	$ 106,495	$ 53,454	$ (13)	$ 53,441
2	-	22,043	13,399	-	14,576	46	28,021	14,058	(17)	14,041
3	44	5,386	3,247	-	3,533	4	6,784	3,407	10	3,417
4	-	8,859	5,385	-	5,858	56	11,299	5,650	(18)	5,632
5	17	1,397	839	-	913	3	1,755	880	4	884
6	-	570,511	346,783	-	377,260	2,301	726,344	363,850	(643)	363,207
7	-	5,848	3,555	-	3,867	101	7,523	3,729	(30)	3,699
8	7	241	142	-	155	-	297	149	1	150
9	52	56,551	34,343	-	37,361	98	71,802	36,033	(12)	36,021
10	-	87,880	53,417	-	58,112	521	112,050	56,046	(151)	55,895
11	-	5,598	3,403	-	3,702	8	7,113	3,570	(5)	3,565
12	-	8,038	4,886	-	5,315	15	10,216	5,126	(7)	5,119
13	-	4,261	2,590	-	2,818	62	5,470	2,717	(21)	2,696
14	-	7,206	4,380	-	4,765	18	9,163	4,596	(8)	4,588
15	-	11,636	7,073	-	7,694	64	14,831	7,421	(21)	7,400
16	-	34,831	21,172	-	23,033	256	44,461	22,214	(74)	22,140
17	65	10,663	6,442	-	7,008	9	13,459	6,759	15	6,774
18	-	18,310	11,129	-	12,108	24	23,261	11,677	(8)	11,669
19	-	5,549	3,373	-	3,669	96	7,138	3,539	(30)	3,509
20	233	5,874	3,429	-	3,730	2	7,161	3,598	63	3,661
21	128	9,612	5,765	-	6,271	12	12,048	6,048	32	6,080
22	-	1,668	1,014	-	1,103	-	2,117	1,064	1	1,065
23	20	71,813	43,639	-	47,474	103	91,216	45,787	(24)	45,763
24	-	457	277	-	302	58	637	291	(13)	278
25	-	-	-	-	-	-	-	-	-	-
26	-	31,750	19,299	-	20,995	62	40,356	20,249	(20)	20,229
27	-	-	-	-	-	-	-	-	-	-
28	-	-	-	-	-	-	-	-	-	-
29	31	3,487	2,101	-	2,286	2	4,389	2,204	6	2,210
30	9	841	505	-	550	-	1,055	530	2	532
31	-	17,326	10,532	-	11,457	185	22,174	11,050	(55)	10,995
32	9	710	426	-	464	-	890	447	4	451
33	-	21,435	13,029	-	14,174	31	27,234	13,670	(10)	13,660
34	-	-	-	-	-	-	-	-	-	-
35	167	167	-	-	-	13,751	13,751	-	(3,011)	(3,011)
36	-	6,761	4,110	-	4,471	31	8,612	4,312	(11)	4,301
37	-	7,766	4,721	-	5,136	18	9,875	4,953	(8)	4,945
38	7	7,963	4,836	-	5,261	12	10,109	5,074	(2)	5,072
39	-	273,340	166,149	-	180,750	648	347,547	174,326	(184)	174,142
40	812	169,169	102,335	-	111,329	171	213,835	107,372	172	107,544
41	-	228,552	138,925	-	151,134	729	290,788	145,762	(205)	145,557
42	-	26,695	16,227	-	17,653	114	33,994	17,025	(35)	16,990
43	-	2,391	1,454	-	1,581	9	3,044	1,525	(5)	1,520
44	-	137,613	83,648	-	90,999	359	175,006	87,764	(103)	87,661

(continued)

Schedule of HBS OPEB Amounts by Employer

As of and for the year ended June 30, 2019

	Employer Number	Employer Name	Net OPEB Liability: Beginning Net OPEB Liability/(Asset)	Net OPEB Liability: Ending Net OPEB Liability/(Asset)	Discount Rate Sensitivity: Net OPEB Liability 1% Decrease (6.5% Discount Rate)	Discount Rate Sensitivity: Net OPEB Liability 1% Increase (8.5% Discount Rate)	Difference Between Expected and Actual Experience	Changes in Assumptions	Difference Between Projected and Actual Investment Earnings
1	500630	Forest Lakes Domestic Water Improvement District	$ (547)	$ (417)	$ 2,114	$ (2,574)	$ -	$ 821	$ -
2	463000	Fort Huachuca Accommodation Schools	(20,140)	(16,037)	81,234	(98,916)	-	31,538	-
3	497480	Fort Mojave Mesa Fire District	(573)	(392)	1,988	(2,420)	-	772	-
4	472070	Fort Thomas Unified School District #7	(16,424)	(12,967)	65,682	(79,979)	-	25,500	-
5	300980	Fountain Hills Unified School District #98	(22,221)	(17,159)	86,917	(105,837)	-	33,744	-
6	300450	Fowler Elementary School District #45	(72,875)	(56,045)	283,892	(345,688)	-	110,216	-
7	307330	Franklin Phonetic Primary School	(7,918)	(5,240)	26,541	(32,319)	-	10,304	-
8	420380	Fredonia, Town of	(1,181)	(873)	4,424	(5,386)	-	1,717	-
9	464060	Fredonia-Moccasin Unified School District #6	(4,717)	(3,496)	17,708	(21,563)	-	6,875	-
10	493320	Gadsden Elementary School District #32	(68,007)	(52,203)	264,434	(321,994)	-	102,662	-
11	461190	Ganado Unified School District #20	(35,977)	(29,263)	148,231	(180,497)	-	57,548	-
12	307420	Genesis Program (Genesis Academy)	(2,229)	(1,630)	8,259	(10,057)	-	3,206	-
13	200270	George Gervin Youth Center (GGPA)	(3,320)	(1,976)	10,009	(12,188)	-	3,886	-
14	300240	Gila Bend Unified School District #24	(7,155)	(4,306)	21,810	(26,557)	-	8,467	-
15	420200	Gila Bend, Town of	(4,868)	(3,568)	18,072	(22,006)	-	7,016	-
16	410140	Gila County	(60,042)	(47,754)	241,896	(294,550)	-	93,912	-
17	471000	Gila County Education Service Agency	(497)	(210)	1,064	(1,295)	-	413	-
18	306060	Gila County Regional School District #49	(324)	(213)	1,078	(1,313)	-	418	-
19	473010	Gila Institute For Technology	(814)	(589)	2,982	(3,631)	-	1,158	-
20	300410	Gilbert Public Schools	(600,876)	(455,936)	2,309,536	(2,812,257)	-	896,638	-
21	420210	Gilbert, Town of	(181,345)	(146,401)	741,591	(903,015)	-	287,910	-
22	300400	Glendale Elementary School District	(188,493)	(145,180)	735,404	(895,481)	-	285,508	-
23	302050	Glendale Union High School District #205	(295,195)	(229,238)	1,161,200	(1,413,961)	-	450,816	-
24	220230	Glendale, City of	(250,090)	(186,812)	946,293	(1,152,275)	-	367,382	-
25	471010	Globe Unified School District #1	(24,904)	(18,635)	94,393	(114,939)	-	36,646	-
26	420220	Globe, City of	(9,017)	(6,878)	34,843	(42,427)	-	13,527	-
27	496500	Golder Ranch Fire District	(8,235)	(6,533)	33,093	(40,296)	-	12,848	-
28	420250	Goodyear, City of	(97,837)	(71,968)	364,552	(443,905)	-	141,531	-
29	109170	Governor Office Of Highway Safety	(2,164)	(1,581)	8,007	(9,750)	-	3,109	-
30	410150	Graham County	(21,951)	(16,070)	81,402	(99,121)	-	31,603	-
31	307780	Grand Canyon College Preparatory Charter	-	-	-	-	-	-	-
32	464040	Grand Canyon Unified School District	(9,859)	(7,987)	40,456	(49,262)	-	15,706	-
33	302210	Great Expectations Academy	(3,320)	(2,711)	13,733	(16,722)	-	5,331	-
34	495030	Green Valley Domestic Water Improvement	(1,545)	(1,208)	6,117	(7,449)	-	2,375	-
35	410160	Greenlee County	(21,325)	(15,404)	78,028	(95,013)	-	30,293	-
36	473840	Greenlee County Accommodation School	(248)	-	-	-	-	-	-
37	473000	Greenlee County School Office	(198)	-	-	-	-	-	-
38	302040	Griffin Foundation (Children Reaching for the Sky Preparatory, FIMS)	(2,290)	(1,705)	8,637	(10,517)	-	3,353	-
39	495070	Groom Creek Fire District	-	-	-	-	-	-	-
40	420270	Guadalupe, Town of	(2,665)	(1,863)	9,435	(11,489)	-	3,663	-
41	481030	Hackberry Elementary School District #3	(1,350)	(1,150)	5,823	(7,091)	-	2,261	-
42	302300	Happy Valley School	(8,034)	(5,533)	28,025	(34,126)	-	10,880	-
43	496100	Harquahala Valley Irrigation District	(1,080)	(790)	4,004	(4,875)	-	1,554	-
44	420280	Hayden, Town of	(2,798)	(2,075)	10,513	(12,801)	-	4,081	-

	Deferred Outflows of Resources		Deferred Inflows of Resources					OPEB Expense		
	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference Between Expected and Actual Experience	Changes in Assumptions	Difference Between Projected and Actual Investment Earnings	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of OPEB Plan Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total OPEB Expense
1	$ 2	$ 823	$ 499	$ -	$ 543	$ -	$ 1,042	$ 523	$ 1	$ 524
2	-	31,538	19,170	-	20,855	368	40,393	20,114	(104)	20,010
3	9	781	469	-	510	-	979	492	3	495
4	36	25,536	15,500	-	16,862	33	32,395	16,263	(1)	16,262
5	-	33,744	20,511	-	22,314	221	43,046	21,521	(64)	21,457
6	-	110,216	66,995	-	72,882	306	140,183	70,292	(89)	70,203
7	198	10,502	6,263	-	6,814	6	13,083	6,572	53	6,625
8	7	1,724	1,044	-	1,136	-	2,180	1,095	3	1,098
9	4	6,879	4,179	-	4,546	10	8,735	4,385	(2)	4,383
10	-	102,662	62,403	-	67,887	250	130,540	65,474	(73)	65,401
11	-	57,548	34,981	-	38,055	547	73,583	36,702	(154)	36,548
12	-	3,206	1,949	-	2,120	39	4,108	2,045	(13)	2,032
13	3	3,889	2,362	-	2,570	36	4,968	2,478	(10)	2,468
14	5	8,472	5,147	-	5,599	111	10,857	5,400	(31)	5,369
15	28	7,044	4,265	-	4,640	7	8,912	4,475	6	4,481
16	97	94,009	57,084	-	62,101	137	119,322	59,894	(14)	59,880
17	3	416	251	-	273	-	524	263	2	265
18	-	418	254	-	277	-	531	267	(1)	266
19	-	1,158	704	-	765	2	1,471	738	(1)	737
20	-	896,638	545,019	-	592,917	3,547	1,141,483	571,841	(1,002)	570,839
21	68	287,978	175,005	-	190,385	445	365,835	183,618	(104)	183,514
22	-	285,508	173,545	-	188,797	1,695	364,037	182,086	(478)	181,608
23	-	450,816	274,027	-	298,110	865	573,002	287,513	(247)	287,266
24	797	368,179	223,312	-	242,938	456	466,706	234,302	86	234,388
25	64	36,710	22,275	-	24,233	48	46,556	23,372	4	23,376
26	86	13,613	8,222	-	8,945	12	17,179	8,627	18	8,645
27	118	12,966	7,809	-	8,496	16	16,321	8,194	27	8,221
28	1,151	142,682	86,029	-	93,590	160	179,779	90,263	273	90,536
29	-	3,109	1,890	-	2,056	40	3,986	1,983	(15)	1,968
30	-	31,603	19,210	-	20,898	153	40,261	20,155	(47)	20,108
31	-	-	-	-	-	-	-	-	-	-
32	38	15,744	9,547	-	10,386	21	19,954	10,017	5	10,022
33	63	5,394	3,241	-	3,526	4	6,771	3,400	16	3,416
34	-	2,375	1,444	-	1,570	4	3,018	1,515	(1)	1,514
35	64	30,357	18,414	-	20,032	32	38,478	19,320	7	19,327
36	1	1	-	-	-	-	-	-	2	2
37	-	-	-	-	-	-	-	-	1	1
38	-	3,353	2,038	-	2,217	50	4,305	2,139	(16)	2,123
39	-	-	-	-	-	-	-	-	1	1
40	-	3,663	2,227	-	2,422	11	4,660	2,336	(7)	2,329
41	1	2,262	1,374	-	1,495	2	2,871	1,442	-	1,442
42	-	10,880	6,614	-	7,195	117	13,926	6,939	(35)	6,904
43	4	1,558	945	-	1,028	-	1,973	991	3	994
44	63	4,144	2,481	-	2,699	-	5,180	2,603	17	2,620

(continued)

Schedule of HBS OPEB Amounts by Employer

As of and for the year ended June 30, 2019

	Employer Number	Employer Name	Net OPEB Liability: Beginning Net OPEB Liability/(Asset)	Net OPEB Liability: Ending Net OPEB Liability/(Asset)	Discount Rate Sensitivity: Net OPEB Liability 1% Decrease (6.5% Discount Rate)	Discount Rate Sensitivity: Net OPEB Liability 1% Increase (8.5% Discount Rate)	Difference Between Expected and Actual Experience	Changes in Assumptions	Difference Between Projected and Actual Investment Earnings
1	471410	Hayden-Winkelman Unified School District #41	$ (5,985)	$ (4,648)	$ 23,546	$ (28,671)	$ -	$ 9,141	$ -
2	497230	Heber-Overgaard Fire District	(645)	(514)	2,604	(3,171)	-	1,011	-
3	482060	Heber-Overgaard Unified School District #6	(8,509)	(6,815)	34,521	(42,035)	-	13,402	-
4	501610	Hellsgate Fire District	(263)	(199)	1,008	(1,227)	-	391	-
5	306740	Heritage Academy	(25,250)	(20,644)	104,570	(127,332)	-	40,597	-
6	496060	Highlands Fire District	(583)	(672)	3,402	(4,142)	-	1,321	-
7	300600	Higley Unified School District #60	(183,275)	(154,932)	784,805	(955,635)	-	304,687	-
8	492350	Hillside Elementary School District #35	(562)	(249)	1,260	(1,534)	-	489	-
9	482030	Holbrook Unified School District #3	(43,625)	(31,839)	161,278	(196,384)	-	62,614	-
10	420290	Holbrook, City of	(5,617)	(4,242)	21,488	(26,165)	-	8,342	-
11	500410	Horizon Community Learning Center (Horizon Honors Elementary School)	(10,281)	(8,285)	41,968	(51,103)	-	16,293	-
12	306940	Horizon Community Learning Center (Horizon Honors Secondary School)	(11,613)	(9,344)	47,329	(57,632)	-	18,375	-
13	495820	Housing Authority Of Maricopa County	(7,508)	(5,574)	28,235	(34,381)	-	10,962	-
14	497100	Housing Authority of the City of Yuma	(5,416)	(4,162)	21,082	(25,671)	-	8,185	-
15	307830	Humanities & Sciences Academy (Tempe)	(2,978)	(2,799)	14,181	(17,267)	-	5,505	-
16	492220	Humboldt Unified School District #22	(86,969)	(70,512)	357,175	(434,922)	-	138,667	-
17	493160	Hyder Elementary School District #16	(2,647)	(2,023)	10,247	(12,477)	-	3,978	-
18	500830	Incito Schools	(6,993)	(4,905)	24,848	(30,256)	-	9,647	-
19	302620	Intelli School	(1,829)	(1,404)	7,111	(8,659)	-	2,761	-
20	302510	Intelli-School (Paradise Valley)	(843)	(597)	3,024	(3,682)	-	1,174	-
21	307820	International Commerce Secondary Schools	(4,598)	(3,659)	18,534	(22,569)	-	7,196	-
22	300050	Isaac School District #5	(136,157)	(90,953)	460,723	(561,009)	-	178,868	-
23	200440	J.O. Combs Unified School District	(67,492)	(52,723)	267,066	(325,199)	-	103,684	-
24	302530	James Sandoval Preparatory High School	(526)	(321)	1,624	(1,977)	-	630	-
25	482020	Joseph City Schools	(9,200)	(6,917)	35,039	(42,665)	-	13,603	-
26	302570	Juniper Tree Academy (Desert View Academy)	(10,583)	(8,509)	43,102	(52,484)	-	16,734	-
27	482270	Kayenta Unified School District #27	(56,484)	(43,224)	218,953	(266,612)	-	85,005	-
28	420330	Kearny, Town of	(2,751)	(2,172)	11,003	(13,398)	-	4,272	-
29	302590	Khalsa Montessori School	(3,489)	(2,722)	13,789	(16,790)	-	5,353	-
30	481050	Kingman Academy of Learning	(17,677)	(13,458)	68,173	(83,013)	-	26,467	-
31	481040	Kingman Unified School District #20	(97,822)	(78,366)	396,959	(483,366)	-	154,113	-
32	420350	Kingman, City of	(39,383)	(31,582)	159,976	(194,799)	-	62,108	-
33	492230	Kirkland Elementary School District #23	(2,053)	(1,420)	7,195	(8,762)	-	2,793	-
34	300280	Kyrene School District #28	(298,346)	(232,499)	1,177,719	(1,434,075)	-	457,229	-
35	410170	La Paz County	(24,857)	(19,046)	96,479	(117,479)	-	37,456	-
36	481510	Lake Havasu Unified School District #1	(78,453)	(58,322)	295,427	(359,733)	-	114,695	-
37	420370	Lake Havasu, City of	(60,168)	(45,137)	228,640	(278,408)	-	88,765	-
38	497600	Lakeside Fire District	-	-	-	-	-	-	-
39	300590	Laveen Elementary School District #59	(113,061)	(91,321)	462,585	(563,276)	-	179,591	-
40	495160	League of Arizona Cities and Towns	(4,750)	(3,579)	18,128	(22,074)	-	7,038	-
41	300250	Liberty Elementary School District #25	(50,791)	(38,521)	195,127	(237,601)	-	75,755	-
42	307450	Liberty High School	(1,602)	(1,086)	5,501	(6,699)	-	2,136	-
43	302650	Life Skills Center of Arizona	(1,105)	-	-	-	-	-	-
44	495170	Linden Fire Department	-	-	-	-	-	-	-

	Deferred Outflows of Resources		Deferred Inflows of Resources					OPEB Expense		
	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference Between Expected and Actual Experience	Changes in Assumptions	Difference Between Projected and Actual Investment Earnings	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of OPEB Plan Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total OPEB Expense
1	$ -	$ 9,141	$ 5,556	$ -	$ 6,045	$ 112	$ 11,713	$ 5,830	$ (34)	$ 5,796
2	-	1,011	614	-	668	14	1,296	645	(5)	640
3	-	13,402	8,146	-	8,862	35	17,043	8,547	(12)	8,535
4	31	422	238	-	259	-	497	250	9	259
5	216	40,813	24,677	-	26,846	56	51,579	25,891	44	25,935
6	9	1,330	803	-	873	3	1,679	842	2	844
7	494	305,181	185,203	-	201,480	511	387,194	194,318	(1)	194,317
8	-	489	297	-	323	3	623	312	(1)	311
9	-	62,614	38,059	-	41,404	370	79,833	39,932	(106)	39,826
10	-	8,342	5,071	-	5,516	31	10,618	5,320	(11)	5,309
11	35	16,328	9,904	-	10,774	24	20,702	10,391	3	10,394
12	14	18,389	11,169	-	12,151	28	23,348	11,719	(5)	11,714
13	-	10,962	6,663	-	7,249	47	13,959	6,991	(16)	6,975
14	-	8,185	4,975	-	5,412	22	10,409	5,220	(8)	5,212
15	63	5,568	3,346	-	3,641	9	6,996	3,511	15	3,526
16	-	138,667	84,288	-	91,696	290	176,274	88,437	(82)	88,355
17	-	3,978	2,418	-	2,631	23	5,072	2,537	(9)	2,528
18	342	9,989	5,864	-	6,379	509	12,752	6,152	(81)	6,071
19	13	2,774	1,678	-	1,826	-	3,504	1,761	2	1,763
20	10	1,184	714	-	776	1	1,491	749	2	751
21	-	7,196	4,374	-	4,758	29	9,161	4,589	(10)	4,579
22	-	178,868	108,724	-	118,279	599	227,602	114,075	(179)	113,896
23	-	103,684	63,024	-	68,563	174	131,761	66,126	(52)	66,074
24	1	631	383	-	417	13	813	402	(4)	398
25	-	13,603	8,269	-	8,995	41	17,305	8,676	(13)	8,663
26	-	16,734	10,171	-	11,065	98	21,334	10,672	(30)	10,642
27	506	85,511	51,670	-	56,211	108	107,989	54,213	109	54,322
28	-	4,272	2,597	-	2,825	1	5,423	2,724	(3)	2,721
29	-	5,353	3,254	-	3,540	24	6,818	3,414	(10)	3,404
30	-	26,467	16,088	-	17,502	43	33,633	16,880	(15)	16,865
31	368	154,481	93,677	-	101,910	228	195,815	98,287	38	98,325
32	-	62,108	37,752	-	41,070	200	79,022	39,610	(57)	39,553
33	18	2,811	1,698	-	1,847	1	3,546	1,782	4	1,786
34	-	457,229	277,925	-	302,351	693	580,969	291,603	(198)	291,405
35	-	37,456	22,768	-	24,769	668	48,205	23,888	(189)	23,699
36	1,215	115,910	69,717	-	75,844	130	145,691	73,148	298	73,446
37	-	88,765	53,956	-	58,698	546	113,200	56,611	(156)	56,455
38	-	-	-	-	-	-	-	-	-	-
39	-	179,591	109,164	-	118,757	391	228,312	114,536	(111)	114,425
40	19	7,057	4,278	-	4,654	7	8,939	4,489	1	4,490
41	441	76,196	46,047	-	50,094	98	96,239	48,313	95	48,408
42	22	2,158	1,298	-	1,412	1	2,711	1,362	5	1,367
43	7	7	-	-	-	53	53	-	(14)	(14)
44	-	-	-	-	-	-	-	-	-	-

(continued)

Schedule of HBS OPEB Amounts by Employer

As of and for the year ended June 30, 2019

	Employer Number	Employer Name	Net OPEB Liability: Beginning Net OPEB Liability/(Asset)	Net OPEB Liability: Ending Net OPEB Liability/(Asset)	Discount Rate Sensitivity: Net OPEB Liability 1% Decrease (6.5% Discount Rate)	Discount Rate Sensitivity: Net OPEB Liability 1% Increase (8.5% Discount Rate)	Difference Between Expected and Actual Experience	Changes in Assumptions	Difference Between Projected and Actual Investment Earnings
1	300790	Litchfield Elementary School District #79	$ (174,284)	$ (143,306)	$ 725,913	$ (883,924)	$ -	$ 281,823	$ -
2	420390	Litchfield Park, City of	(7,717)	(5,903)	29,901	(36,410)	-	11,609	-
3	481090	Littlefield Unified School District #9	(7,087)	(5,569)	28,207	(34,347)	-	10,951	-
4	300650	Littleton Elementary School District #65	(86,083)	(70,412)	356,671	(434,308)	-	138,471	-
5	302720	Luz Academy of Tucson	-	-	-	-	-	-	-
6	300380	Madison School District #38	(95,017)	(79,606)	403,245	(491,020)	-	156,553	-
7	464100	Maine Consolidated School District #10	(4,516)	(3,446)	17,456	(21,256)	-	6,777	-
8	200080	Mammoth-San Manuel Unified School District	(13,359)	(9,714)	49,205	(59,916)	-	19,103	-
9	303000	Marana Domestic Water Improvement District	(515)	(467)	2,366	(2,881)	-	918	-
10	450060	Marana Unified School District #6	(209,504)	(168,145)	851,733	(1,037,131)	-	330,671	-
11	420300	Marana, Town of	(52,069)	(39,541)	200,292	(243,890)	-	77,760	-
12	495140	Maricopa Association of Governments	(33,478)	(25,043)	126,856	(154,468)	-	49,250	-
13	210170	Maricopa County	(1,770,882)	(1,411,099)	7,147,894	(8,703,824)	-	2,775,062	-
14	307100	Maricopa County Community College District	(1,279,369)	(926,434)	4,692,830	(5,714,328)	-	1,821,911	-
15	480030	Maricopa County Municipal Water Conservation District #1	(13,701)	(9,968)	50,493	(61,484)	-	19,603	-
16	305090	Maricopa County Regional School District #509	(13,122)	(6,909)	34,997	(42,614)	-	13,587	-
17	210250	Maricopa County Special Health Care District	(784,551)	(600,768)	3,043,176	(3,705,590)	-	1,181,461	-
18	200200	Maricopa Unified School District #20	(105,118)	(85,733)	434,279	(528,810)	-	168,602	-
19	420080	Maricopa, City of	(31,458)	(23,863)	120,878	(147,190)	-	46,929	-
20	200900	Mary C O'Brien Accommodation District #90	(7,767)	-	-	-	-	-	-
21	302250	Mary Ellen Halvorson Educational Foundation: Tri-City College Prep High School	(3,587)	(2,703)	13,691	(16,671)	-	5,315	-
22	302030	Masada Charter School	(8,459)	(6,544)	33,149	(40,364)	-	12,869	-
23	492430	Mayer Unified School District #43	(10,644)	(7,989)	40,470	(49,279)	-	15,712	-
24	461230	McNary Elementary School District #23	(3,756)	(2,736)	13,859	(16,875)	-	5,380	-
25	462550	McNeal Elementary School District #55	(1,404)	(978)	4,956	(6,034)	-	1,924	-
26	300040	Mesa Unified School District #4	(1,130,134)	(887,653)	4,496,388	(5,475,125)	-	1,745,646	-
27	420400	Mesa, City of	(595,194)	(456,456)	2,312,168	(2,815,462)	-	897,660	-
28	308160	Metropolitan Arts Institute	(4,029)	(2,918)	14,783	(18,000)	-	5,739	-
29	495400	Metropolitan Domestic Water Improvement District	(12,221)	(9,087)	46,027	(56,046)	-	17,869	-
30	308170	Mexicayotl Academy	(4,235)	(2,766)	14,013	(17,063)	-	5,440	-
31	471400	Miami Unified School District #40	(14,991)	(11,179)	56,624	(68,950)	-	21,983	-
32	420410	Miami, Town of	(3,554)	(2,860)	14,489	(17,642)	-	5,625	-
33	306820	Mingus Springs Charter School	(2,333)	(1,658)	8,399	(10,227)	-	3,261	-
34	492860	Mingus Union High School District #4	(19,492)	(15,316)	77,580	(94,467)	-	30,119	-
35	300860	Mobile Elementary School District #86	(1,123)	(746)	3,780	(4,602)	-	1,467	-
36	302790	Mohave Accelerated Elementary School	(6,665)	(5,303)	26,863	(32,711)	-	10,429	-
37	302670	Mohave Accelerated Learning Center	(9,301)	(6,688)	33,877	(41,251)	-	13,152	-
38	492890	Mohave Community College	(48,594)	(35,636)	180,512	(219,805)	-	70,081	-
39	410180	Mohave County	(129,730)	(97,163)	492,178	(599,311)	-	191,080	-
40	497160	Mohave County Airport Authority	(2,618)	(2,128)	10,779	(13,125)	-	4,185	-
41	302830	Mohave Educational Services Cooperative	(5,697)	(4,311)	21,838	(26,591)	-	8,478	-
42	481160	Mohave Valley Elementary School District #16	(21,195)	(15,625)	79,148	(96,377)	-	30,728	-
43	500640	Mohave Valley Fire Department	(483)	(376)	1,904	(2,318)	-	739	-
44	493170	Mohawk Valley Elementary District #17	(3,039)	(2,039)	10,331	(12,580)	-	4,011	-

	Deferred Outflows of Resources		Deferred Inflows of Resources					OPEB Expense		
	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference Between Expected and Actual Experience	Changes in Assumptions	Difference Between Projected and Actual Investment Earnings	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of OPEB Plan Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total OPEB Expense
1	$ -	$ 281,823	$ 171,305	$ -	$ 186,360	$ 892	$ 358,557	$ 179,736	$ (249)	$ 179,487
2	24	11,633	7,056	-	7,676	13	14,745	7,404	2	7,406
3	-	10,951	6,657	-	7,242	113	14,012	6,984	(34)	6,950
4	-	138,471	84,169	-	91,567	345	176,081	88,312	(96)	88,216
5	-	-	-	-	-	43	43	-	(13)	(13)
6	-	156,553	95,160	-	103,523	535	199,218	99,843	(150)	99,693
7	-	6,777	4,119	-	4,481	12	8,612	4,322	(6)	4,316
8	-	19,103	11,612	-	12,632	115	24,359	12,183	(34)	12,149
9	-	918	558	-	607	2	1,167	586	(2)	584
10	-	330,671	200,997	-	218,662	776	420,435	210,889	(219)	210,670
11	-	77,760	47,266	-	51,420	153	98,839	49,592	(47)	49,545
12	-	49,250	29,936	-	32,567	94	62,597	31,409	(30)	31,379
13	-	2,775,062	1,686,814	-	1,835,039	6,963	3,528,816	1,769,820	(1,939)	1,767,881
14	-	1,821,911	1,107,443	-	1,204,770	9,174	2,321,387	1,161,945	(2,607)	1,159,338
15	48	19,651	11,916	-	12,963	22	24,901	12,502	6	12,508
16	261	13,848	8,259	-	8,985	9	17,253	8,665	68	8,733
17	8,255	1,189,716	718,148	-	781,261	1,535	1,500,944	753,490	1,855	755,345
18	856	169,458	102,484	-	111,491	257	214,232	107,528	167	107,695
19	39	46,968	28,526	-	31,033	59	59,618	29,929	(7)	29,922
20	49	49	-	-	-	263	263	-	(63)	(63)
21	12	5,327	3,231	-	3,515	4	6,750	3,390	1	3,391
22	36	12,905	7,823	-	8,510	15	16,348	8,208	5	8,213
23	-	15,712	9,550	-	10,390	60	20,000	10,020	(19)	10,001
24	-	5,380	3,270	-	3,558	13	6,841	3,431	(7)	3,424
25	10	1,934	1,169	-	1,272	-	2,441	1,227	2	1,229
26	-	1,745,646	1,061,085	-	1,154,338	7,528	2,222,951	1,113,306	(2,105)	1,111,201
27	-	897,660	545,640	-	593,593	2,096	1,141,329	572,493	(596)	571,897
28	24	5,763	3,488	-	3,795	3	7,286	3,660	4	3,664
29	22	17,891	10,862	-	11,816	23	22,701	11,396	(1)	11,395
30	89	5,529	3,307	-	3,597	-	6,904	3,470	24	3,494
31	-	21,983	13,363	-	14,537	218	28,118	14,020	(64)	13,956
32	50	5,675	3,419	-	3,720	5	7,144	3,587	13	3,600
33	2	3,263	1,982	-	2,156	3	4,141	2,080	(1)	2,079
34	45	30,164	18,308	-	19,917	43	38,268	19,209	1	19,210
35	9	1,476	892	-	970	-	1,862	936	2	938
36	75	10,504	6,339	-	6,897	12	13,248	6,651	17	6,668
37	17	13,169	7,994	-	8,697	12	16,703	8,388	-	8,388
38	27	70,108	42,598	-	46,342	83	89,023	44,695	(19)	44,676
39	9	191,089	116,147	-	126,355	242	242,744	121,863	(69)	121,794
40	2	4,187	2,544	-	2,767	4	5,315	2,669	(2)	2,667
41	50	8,528	5,153	-	5,606	9	10,768	5,407	11	5,418
42	114	30,842	18,678	-	20,319	38	39,035	19,597	21	19,618
43	5	744	449	-	489	-	938	471	2	473
44	-	4,011	2,438	-	2,652	4	5,094	2,558	(3)	2,555

(continued)

Schedule of HBS OPEB Amounts by Employer

As of and for the year ended June 30, 2019

	Employer Number	Employer Name	Net OPEB Liability: Beginning Net OPEB Liability/(Asset)	Net OPEB Liability: Ending Net OPEB Liability/(Asset)	Discount Rate Sensitivity: Net OPEB Liability 1% Decrease (6.5% Discount Rate)	Discount Rate Sensitivity: Net OPEB Liability 1% Increase (8.5% Discount Rate)	Difference Between Expected and Actual Experience	Changes in Assumptions	Difference Between Projected and Actual Investment Earnings
1	497250	Montezuma Rimrock Fire District	$ -	$ -	$ -	$ -	$ -	$ -	$ -
2	473180	Morenci Unified School District #18	(26,211)	(20,301)	102,834	(125,218)	-	39,924	-
3	300750	Morristown Elementary School District #75	(2,236)	(2,122)	10,751	(13,091)	-	4,174	-
4	301010	Mountain Institute JTED #2	(2,369)	(1,608)	8,147	(9,921)	-	3,163	-
5	302110	Mountain Oak Charter School	(1,026)	(517)	2,618	(3,188)	-	1,016	-
6	308260	Mountain Rose Academy	(1,563)	(1,086)	5,501	(6,699)	-	2,136	-
7	302780	Mountain School	(2,683)	(2,026)	10,261	(12,495)	-	3,984	-
8	480110	Mt Lemmon Domestic Water Improvement District	(781)	(569)	2,884	(3,511)	-	1,120	-
9	300210	Murphy Elementary School District #21	(28,721)	(18,911)	95,793	(116,644)	-	37,190	-
10	462230	Naco Elementary School District No. 23	(3,993)	(2,855)	14,461	(17,608)	-	5,614	-
11	300810	Nadaburg Unified School District No. 81	(16,942)	(13,041)	66,060	(80,439)	-	25,646	-
12	410190	Navajo County	(63,073)	(45,015)	228,024	(277,658)	-	88,526	-
13	482990	Navajo County Accommodation District #99	(717)	(525)	2,660	(3,239)	-	1,033	-
14	308040	Navajo County Arizona - Special Services	-	-	-	-	-	-	-
15	482440	Navajo County Arizona - Hope School	-	-	-	-	-	-	-
16	482000	Navajo County Arizona - Superintendent of Schools	(4,472)	(2,755)	13,957	(16,995)	-	5,418	-
17	496200	New Magma Irrigation & Drainage District	(1,559)	(1,058)	5,361	(6,529)	-	2,082	-
18	306770	New School for the Arts & Academics	(2,121)	(1,691)	8,567	(10,432)	-	3,326	-
19	302740	New School for the Arts Middle School	(774)	(638)	3,234	(3,938)	-	1,255	-
20	307920	New West Charter School	-	-	-	-	-	-	-
21	491010	Nogales Unified School District #1	(83,451)	(65,225)	330,396	(402,314)	-	128,270	-
22	420450	Nogales, City of	(23,417)	(17,825)	90,291	(109,945)	-	35,054	-
23	302480	North Star Charter School Inc.	(936)	(2,042)	10,345	(12,597)	-	4,016	-
24	302760	Northeast Arizona Technological Institute of Vocational Education	(1,480)	(1,158)	5,865	(7,142)	-	2,277	-
25	495040	Northern Apache Special Health Care District	(3,749)	(2,529)	12,809	(15,597)	-	4,973	-
26	306830	Northern Arizona Academy for Career	(1,170)	(1,036)	5,249	(6,392)	-	2,038	-
27	497140	Northern Arizona Consolidated Fire District	(115)	(39)	196	(239)	-	76	-
28	495150	Northern Arizona Council of Governments	(11,390)	(8,719)	44,166	(53,779)	-	17,147	-
29	302840	Northern Arizona Council of Governments - Head Start	(28,476)	(22,161)	112,255	(136,690)	-	43,581	-
30	496040	Northern Arizona Intergovernmental Public Transportation Authority	(16,557)	(12,643)	64,044	(77,984)	-	24,864	-
31	104160	Northern Arizona University	(422,865)	(324,434)	1,643,411	(2,001,136)	-	638,026	-
32	483000	Northern Arizona Vocational Institute of Technology	(1,177)	(898)	4,550	(5,540)	-	1,766	-
33	493770	Northland Pioneer College	(43,773)	(32,800)	166,150	(202,316)	-	64,505	-
34	307580	Northland Preparatory Academy	(11,563)	(8,293)	42,010	(51,154)	-	16,310	-
35	497300	Northwest Fire District	(7,666)	(5,953)	30,153	(36,717)	-	11,706	-
36	302820	Nosotros Academy	(2,938)	(2,462)	12,473	(15,188)	-	4,842	-
37	200020	Oracle School District #2	(8,815)	(6,699)	33,933	(41,319)	-	13,174	-
38	420040	Oro Valley, Town of	(47,528)	(36,006)	182,388	(222,089)	-	70,809	-
39	300080	Osborn School District #8	(52,217)	(40,279)	204,030	(248,442)	-	79,211	-
40	481060	Owens-Whitney Elementary School District #6	(612)	(467)	2,366	(2,881)	-	918	-
41	307090	PACE Academy	(1,091)	(846)	4,284	(5,216)	-	1,663	-
42	464080	Page Unified School District #8	(53,999)	(38,289)	193,951	(236,169)	-	75,298	-
43	420230	Page, City of	(18,429)	(13,591)	68,845	(83,831)	-	26,728	-
44	200250	Painted Rock Academy	(7,414)	(5,522)	27,969	(34,057)	-	10,859	-

	Deferred Outflows of Resources		Deferred Inflows of Resources					OPEB Expense		
	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference Between Expected and Actual Experience	Changes in Assumptions	Difference Between Projected and Actual Investment Earnings	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of OPEB Plan Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total OPEB Expense
1	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
2	-	39,924	24,267	-	26,400	183	50,850	25,462	(54)	25,408
3	-	4,174	2,537	-	2,760	87	5,384	2,662	(27)	2,635
4	28	3,191	1,923	-	2,092	-	4,015	2,017	7	2,024
5	41	1,057	618	-	672	-	1,290	648	13	661
6	-	2,136	1,298	-	1,412	40	2,750	1,362	(14)	1,348
7	33	4,017	2,421	-	2,634	2	5,057	2,541	7	2,548
8	-	1,120	681	-	740	3	1,424	714	(2)	712
9	1	37,191	22,606	-	24,592	355	47,553	23,718	(102)	23,616
10	-	5,614	3,412	-	3,712	21	7,145	3,580	(7)	3,573
11	-	25,646	15,589	-	16,959	263	32,811	16,356	(75)	16,281
12	-	88,526	53,810	-	58,540	766	113,116	56,459	(218)	56,241
13	-	1,033	628	-	683	50	1,361	659	(14)	645
14	-	-	-	-	-	-	-	-	-	-
15	-	-	-	-	-	-	-	-	-	-
16	4	5,422	3,294	-	3,583	8	6,885	3,456	(2)	3,454
17	-	2,082	1,265	-	1,376	18	2,659	1,328	(6)	1,322
18	17	3,343	2,022	-	2,199	4	4,225	2,121	4	2,125
19	7	1,262	763	-	830	1	1,594	801	1	802
20	-	-	-	-	-	-	-	-	-	-
21	48	128,318	77,969	-	84,821	181	162,971	81,806	(39)	81,767
22	-	35,054	21,307	-	23,180	151	44,638	22,356	(44)	22,312
23	-	4,016	2,441	-	2,656	115	5,212	2,561	(33)	2,528
24	16	2,293	1,384	-	1,506	-	2,890	1,452	6	1,458
25	17	4,990	3,023	-	3,288	3	6,314	3,171	5	3,176
26	-	2,038	1,239	-	1,348	60	2,647	1,300	(19)	1,281
27	-	76	46	-	50	2	98	49	(2)	47
28	-	17,147	10,422	-	11,338	58	21,818	10,935	(18)	10,917
29	-	43,581	26,491	-	28,819	62	55,372	27,794	(21)	27,773
30	161	25,025	15,113	-	16,442	32	31,587	15,857	36	15,893
31	975	639,001	387,822	-	421,906	862	810,590	406,909	24	406,933
32	1	1,767	1,074	-	1,168	1	2,243	1,126	(1)	1,125
33	-	64,505	39,209	-	42,655	191	82,055	41,139	(57)	41,082
34	78	16,388	9,914	-	10,785	15	20,714	10,402	16	10,418
35	-	11,706	7,116	-	7,741	122	14,979	7,466	(37)	7,429
36	42	4,884	2,943	-	3,202	7	6,152	3,088	8	3,096
37	-	13,174	8,008	-	8,711	155	16,874	8,402	(45)	8,357
38	201	71,010	43,041	-	46,824	89	89,954	45,159	29	45,188
39	-	79,211	48,148	-	52,380	575	101,103	50,518	(164)	50,354
40	13	931	558	-	607	-	1,165	586	2	588
41	-	1,663	1,011	-	1,100	20	2,131	1,061	(6)	1,055
42	-	75,298	45,770	-	49,792	243	95,805	48,022	(73)	47,949
43	50	26,778	16,247	-	17,674	30	33,951	17,046	4	17,050
44	59	10,918	6,600	-	7,180	14	13,794	6,925	12	6,937

(continued)

Schedule of HBS OPEB Amounts by Employer

As of and for the year ended June 30, 2019

	Employer Number	Employer Name	Net OPEB Liability: Beginning Net OPEB Liability/(Asset)	Net OPEB Liability: Ending Net OPEB Liability/(Asset)	Discount Rate Sensitivity: Net OPEB Liability 1% Decrease (6.5% Discount Rate)	Discount Rate Sensitivity: Net OPEB Liability 1% Increase (8.5% Discount Rate)	Difference Between Expected and Actual Experience	Changes in Assumptions	Difference Between Projected and Actual Investment Earnings
1	300490	Palo Verde Elementary District #49	$ (8,296)	$ (6,586)	$ 33,359	$ (40,620)	$ -	$ 12,951	$ -
2	300940	Paloma Elementary School District #94	(3,334)	(2,501)	12,669	(15,426)	-	4,918	-
3	462490	Palominas Elementary School District #49	(16,568)	(13,809)	69,951	(85,178)	-	27,157	-
4	302580	Paradise Education Center, Paradise Honors High School	(32,624)	(26,886)	136,193	(165,838)	-	52,874	-
5	300690	Paradise Valley Unified School District #69	(503,335)	(404,090)	2,046,908	(2,492,462)	-	794,677	-
6	420470	Paradise Valley, Town of	(17,194)	(13,116)	66,437	(80,899)	-	25,793	-
7	500620	Paragon Preparatory Academy	(241)	-	-	-	-	-	-
8	303040	Paramount Academy	(3,223)	(2,592)	13,131	(15,989)	-	5,098	-
9	308270	Park View School, Inc.	(1,552)	(1,763)	8,931	(10,875)	-	3,467	-
10	494270	Parker Unified School District #27	(36,196)	(27,655)	140,084	(170,577)	-	54,385	-
11	420480	Parker, Town of	(4,901)	(3,877)	19,640	(23,915)	-	7,625	-
12	491060	Patagonia Elementary School District #6	(2,071)	(1,376)	6,971	(8,489)	-	2,706	-
13	307050	Patagonia Montessori Elementary School	(594)	(481)	2,436	(2,966)	-	946	-
14	491820	Patagonia Union High School District #20	(3,291)	(2,479)	12,557	(15,290)	-	4,875	-
15	420500	Patagonia, Town of	(1,159)	(859)	4,354	(5,301)	-	1,690	-
16	240020	Paulden Community School	(1,883)	(1,163)	5,893	(7,176)	-	2,288	-
17	471100	Payson Unified School District #10	(35,595)	(27,680)	140,210	(170,730)	-	54,434	-
18	220240	Payson, Town of	(19,434)	(14,760)	74,767	(91,041)	-	29,027	-
19	481080	Peach Springs Unified School District #8	(1,181)	(699)	3,542	(4,313)	-	1,375	-
20	302550	PEAK School, The	(2,621)	(2,145)	10,863	(13,227)	-	4,217	-
21	462220	Pearce Elementary School District #22	(3,162)	(1,926)	9,757	(11,881)	-	3,788	-
22	300920	Pendergast Elementary School District #92	(136,082)	(107,189)	542,965	(661,153)	-	210,797	-
23	300110	Peoria Unified School District #11	(564,521)	(432,040)	2,188,490	(2,664,862)	-	849,644	-
24	420520	Peoria, City of	(199,533)	(149,610)	757,844	(922,805)	-	294,220	-
25	300010	Phoenix Elementary School District #1	(155,361)	(113,576)	575,316	(700,546)	-	223,356	-
26	308110	Phoenix School of Academic Excellence	(1,772)	(1,324)	6,705	(8,165)	-	2,603	-
27	302100	Phoenix Union High School District	(624,303)	(471,904)	2,390,420	(2,910,747)	-	928,040	-
28	495800	Phoenix-Mesa Gateway Airport Authority	(21,951)	(17,181)	87,029	(105,973)	-	33,788	-
29	200330	Picacho Elementary School District No. 33	(3,356)	(2,562)	12,977	(15,801)	-	5,038	-
30	496400	Picture Rocks Fire & Medical District	(209)	(144)	728	(886)	-	283	-
31	306090	Pillar Academy of Business & Finance	(418)	(340)	1,722	(2,097)	-	668	-
32	307070	Pima Accommodation District	(2,006)	(1,398)	7,083	(8,625)	-	2,750	-
33	495120	Pima Association of Governments	(15,513)	(11,317)	57,324	(69,802)	-	22,255	-
34	450990	Pima Community College	(267,155)	(179,370)	908,595	(1,106,371)	-	352,746	-
35	210200	Pima County	(854,167)	(635,423)	3,218,719	(3,919,344)	-	1,249,613	-
36	307040	Pima County Joint Technical Education District	(14,875)	(11,162)	56,540	(68,848)	-	21,951	-
37	450320	Pima County Reserve Fund 32	-	-	-	-	-	-	-
38	307060	Pima County Special Projects	(943)	(525)	2,660	(3,239)	-	1,033	-
39	200260	Pima PP (Arizona Collegiate High School)	(2,035)	(1,318)	6,677	(8,131)	-	2,592	-
40	200230	Pima PP (Pima Partnership Academy)	(1,487)	(1,462)	7,405	(9,017)	-	2,875	-
41	302560	Pima PP (Pima Partnership High School)	(4,314)	(2,794)	14,153	(17,233)	-	5,495	-
42	472060	Pima Unified School District #6	(11,274)	(9,766)	49,471	(60,240)	-	19,206	-
43	420550	Pima, Town of	(1,123)	(774)	3,920	(4,773)	-	1,522	-
44	200860	Pinal County Juvenile Justice Educ Services	(663)	(812)	4,116	(5,011)	-	1,598	-

	Deferred Outflows of Resources		Deferred Inflows of Resources					OPEB Expense		
	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference Between Expected and Actual Experience	Changes in Assumptions	Difference Between Projected and Actual Investment Earnings	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of OPEB Plan Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total OPEB Expense
1	$ -	$ 12,951	$ 7,872	$ -	$ 8,564	$ 38	$ 16,474	$ 8,260	$ (14)	$ 8,246
2	38	4,956	2,990	-	3,252	6	6,248	3,137	8	3,145
3	-	27,157	16,508	-	17,958	137	34,603	17,320	(41)	17,279
4	639	53,513	32,140	-	34,964	79	67,183	33,721	156	33,877
5	-	794,677	483,042	-	525,494	6,601	1,015,137	506,814	(1,838)	504,976
6	230	26,023	15,678	-	17,056	32	32,766	16,450	54	16,504
7	-	-	-	-	-	17	17	-	(4)	(4)
8	-	5,098	3,099	-	3,371	81	6,551	3,251	(24)	3,227
9	54	3,521	2,108	-	2,293	4	4,405	2,211	15	2,226
10	-	54,385	33,058	-	35,963	114	69,135	34,685	(34)	34,651
11	56	7,681	4,635	-	5,042	9	9,686	4,863	13	4,876
12	3	2,709	1,645	-	1,790	39	3,474	1,726	(12)	1,714
13	7	953	575	-	625	1	1,201	603	1	604
14	14	4,889	2,963	-	3,224	2	6,189	3,109	2	3,111
15	-	1,690	1,027	-	1,118	2	2,147	1,078	(1)	1,077
16	1	2,289	1,391	-	1,513	1	2,905	1,459	(2)	1,457
17	-	54,434	33,088	-	35,996	224	69,308	34,716	(65)	34,651
18	-	29,027	17,644	-	19,195	115	36,954	18,512	(34)	18,478
19	-	1,375	836	-	909	279	2,024	877	(79)	798
20	27	4,244	2,564	-	2,789	3	5,356	2,690	6	2,696
21	28	3,816	2,303	-	2,505	-	4,808	2,416	7	2,423
22	-	210,797	128,132	-	139,393	1,711	269,236	134,438	(480)	133,958
23	-	849,644	516,453	-	561,841	3,888	1,082,182	541,870	(1,094)	540,776
24	-	294,220	178,841	-	194,558	1,643	375,042	187,642	(464)	187,178
25	385	223,741	135,767	-	147,698	260	283,725	142,448	28	142,476
26	-	2,603	1,582	-	1,721	37	3,340	1,660	(12)	1,648
27	-	928,040	564,106	-	613,682	2,417	1,180,205	591,868	(689)	591,179
28	108	33,896	20,538	-	22,343	46	42,927	21,549	15	21,564
29	1	5,039	3,062	-	3,331	8	6,401	3,213	(3)	3,210
30	3	286	172	-	187	-	359	180	2	182
31	-	668	406	-	442	17	865	426	(5)	421
32	-	2,750	1,672	-	1,818	4	3,494	1,754	(4)	1,750
33	46	22,301	13,528	-	14,717	25	28,270	14,194	6	14,200
34	-	352,746	214,416	-	233,260	1,388	449,064	224,968	(408)	224,560
35	-	1,249,613	759,573	-	826,327	4,322	1,590,222	796,955	(1,230)	795,725
36	-	21,951	13,343	-	14,515	76	27,934	13,999	(22)	13,977
37	-	-	-	-	-	-	-	-	-	-
38	-	1,033	628	-	683	62	1,373	659	(19)	640
39	-	2,592	1,576	-	1,714	50	3,340	1,653	(17)	1,636
40	12	2,887	1,748	-	1,901	6	3,655	1,834	2	1,836
41	-	5,495	3,340	-	3,633	191	7,164	3,504	(57)	3,447
42	57	19,263	11,675	-	12,701	29	24,405	12,249	7	12,256
43	-	1,522	925	-	1,006	2	1,933	970	(1)	969
44	-	1,598	971	-	1,057	5	2,033	1,019	(3)	1,016

(continued)

Schedule of HBS OPEB Amounts by Employer

As of and for the year ended June 30, 2019

	Employer Number	Employer Name	Net OPEB Liability: Beginning Net OPEB Liability/(Asset)	Net OPEB Liability: Ending Net OPEB Liability/(Asset)	Discount Rate Sensitivity: Net OPEB Liability 1% Decrease (6.5% Discount Rate)	Discount Rate Sensitivity: Net OPEB Liability 1% Increase (8.5% Discount Rate)	Difference Between Expected and Actual Experience	Changes in Assumptions	Difference Between Projected and Actual Investment Earnings
1	200890	Pinal County School Office Data Processing	$ (677)	$ (508)	$ 2,576	$ (3,136)	$ -	$ 1,000	$ -
2	210210	Pinal County	(255,916)	(183,383)	928,921	(1,131,121)	-	360,638	-
3	200880	Pinal County School Education Services	(861)	(735)	3,724	(4,534)	-	1,446	-
4	200000	Pinal County School Office	(2,330)	(7,906)	40,050	(48,768)	-	15,549	-
5	306900	Pine Forest Charter School	(4,912)	(3,474)	17,596	(21,426)	-	6,831	-
6	471120	Pine Strawberry School District #12	(5,859)	(4,419)	22,384	(27,256)	-	8,690	-
7	496090	Pine-Strawberry Fire District	(277)	(218)	1,106	(1,347)	-	429	-
8	497540	Pinetop Fire District	(1,851)	(1,586)	8,035	(9,784)	-	3,120	-
9	497130	Pinetop Water Community Facilities District	(1,167)	(801)	4,060	(4,943)	-	1,576	-
10	497110	Pinetop-Lakeside Sanitary District	(3,749)	(2,844)	14,405	(17,540)	-	5,592	-
11	420240	Pinetop-Lakeside, Town of	(6,662)	(4,792)	24,274	(29,557)	-	9,424	-
12	495010	Pinewood Fire District	(205)	(191)	966	(1,176)	-	375	-
13	497390	Pinewood Sanitary District	(3,028)	(1,929)	9,771	(11,898)	-	3,793	-
14	482040	Pinon Unified School District No. 4	(30,874)	(22,537)	114,159	(139,008)	-	44,320	-
15	303310	Pointe Schools	(11,494)	(8,362)	42,360	(51,580)	-	16,445	-
16	462640	Pomerene School District #64	(2,006)	(1,393)	7,055	(8,591)	-	2,739	-
17	480050	Ponderosa Park Domestic Water Improvement District	(965)	(788)	3,990	(4,858)	-	1,549	-
18	492010	Prescott Unified School District #1	(56,250)	(44,692)	226,386	(275,664)	-	87,890	-
19	104940	Prescott Valley Historical Society	(1,790)	(1,409)	7,139	(8,693)	-	2,772	-
20	307030	Prescott Valley School	(933)	(868)	4,396	(5,352)	-	1,707	-
21	420600	Prescott, City of	(74,874)	(54,668)	276,921	(337,199)	-	107,510	-
22	307370	Presidio Schools	(5,261)	(3,844)	19,472	(23,711)	-	7,560	-
23	101750	Public Safety Personnel Retirement System	(17,904)	(14,647)	74,193	(90,342)	-	28,804	-
24	497320	Puerco Valley Fire District	(2,031)	(1,542)	7,811	(9,512)	-	3,033	-
25	494040	Quartzsite Elementary School District #4	(3,594)	(2,786)	14,111	(17,182)	-	5,478	-
26	300950	Queen Creek Unified School District #95	(117,137)	(98,879)	500,871	(609,896)	-	194,455	-
27	420460	Queen Creek, Town of	(51,547)	(41,475)	210,091	(255,822)	-	81,564	-
28	496000	Queen Valley Domestic Water Improvement District	(713)	(478)	2,422	(2,949)	-	940	-
29	496700	Queen Valley Sanitary District	(270)	(240)	1,218	(1,483)	-	473	-
30	200030	Ray Unified School District No. 3	(8,858)	(6,323)	32,029	(39,001)	-	12,435	-
31	461270	Red Mesa Unified School District #27	(15,938)	(11,195)	56,708	(69,052)	-	22,016	-
32	200050	Red Rock Elementary District #5	(5,200)	(4,587)	23,238	(28,296)	-	9,022	-
33	492870	Rimrock Public High School	-	-	-	-	-	-	-
34	497120	Rio Rico Medical & Fire District	(1,286)	(1,039)	5,263	(6,409)	-	2,043	-
35	300020	Riverside Elementary School District #2	(16,399)	(11,875)	60,152	(73,246)	-	23,353	-
36	300660	Roosevelt Elementary School District #66	(174,817)	(130,566)	661,379	(805,343)	-	256,769	-
37	497360	Roosevelt Irrigation District	(5,419)	(4,272)	21,642	(26,353)	-	8,402	-
38	240070	Rose Academies Public High Schools	(2,366)	(1,473)	7,461	(9,085)	-	2,897	-
39	461100	Round Valley Schools #10	(18,440)	(14,011)	70,973	(86,422)	-	27,554	-
40	302850	RSD Charter School (High School)	(11)	(271)	1,372	(1,670)	-	533	-
41	200180	Sacaton Elementary School District #18	(19,704)	(14,942)	75,691	(92,166)	-	29,386	-
42	300900	Saddle Mountain Unified School District #90	(25,833)	(23,413)	118,596	(144,411)	-	46,043	-
43	472010	Safford Unified School District #1	(47,345)	(35,086)	177,727	(216,413)	-	68,999	-
44	420620	Safford, City of	(22,052)	(16,460)	83,376	(101,524)	-	32,369	-

	Deferred Outflows of Resources		Deferred Inflows of Resources					OPEB Expense		
	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference Between Expected and Actual Experience	Changes in Assumptions	Difference Between Projected and Actual Investment Earnings	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of OPEB Plan Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total OPEB Expense
1	$ -	$ 1,000	$ 608	$ -	$ 661	$ 1	$ 1,270	$ 638	$ (1)	$ 637
2	1,612	362,250	219,213	-	238,478	387	458,078	230,001	328	230,329
3	-	1,446	879	-	956	3	1,838	922	(2)	920
4	281	15,830	9,451	-	10,282	61	19,794	9,916	65	9,981
5	14	6,845	4,152	-	4,517	2	8,671	4,357	2	4,359
6	30	8,720	5,282	-	5,746	8	11,036	5,542	4	5,546
7	5	434	261	-	284	-	545	274	3	277
8	95	3,215	1,896	-	2,063	3	3,962	1,990	25	2,015
9	-	1,576	958	-	1,042	-	2,000	1,005	-	1,005
10	-	5,592	3,399	-	3,698	28	7,125	3,567	(10)	3,557
11	128	9,552	5,728	-	6,232	6	11,966	6,010	33	6,043
12	-	375	228	-	248	9	485	239	(4)	235
13	1	3,794	2,306	-	2,508	47	4,861	2,419	(13)	2,406
14	-	44,320	26,940	-	29,307	472	56,719	28,266	(134)	28,132
15	-	16,445	9,996	-	10,875	310	21,181	10,488	(90)	10,398
16	16	2,755	1,665	-	1,811	2	3,478	1,747	4	1,751
17	10	1,559	941	-	1,024	4	1,969	988	1	989
18	-	87,890	53,424	-	58,119	347	111,890	56,053	(99)	55,954
19	-	2,772	1,685	-	1,833	27	3,545	1,768	(9)	1,759
20	63	1,770	1,037	-	1,128	2	2,167	1,088	16	1,104
21	101	107,611	65,350	-	71,093	126	136,569	68,566	(10)	68,556
22	6	7,566	4,595	-	4,999	5	9,599	4,821	(2)	4,819
23	181	28,985	17,508	-	19,047	42	36,597	18,370	38	18,408
24	56	3,089	1,843	-	2,005	3	3,851	1,934	15	1,949
25	-	5,478	3,330	-	3,623	66	7,019	3,494	(21)	3,473
26	1,483	195,938	118,199	-	128,586	312	247,097	124,016	328	124,344
27	270	81,834	49,579	-	53,936	119	103,634	52,019	41	52,060
28	-	940	572	-	622	-	1,194	600	-	600
29	-	473	287	-	313	1	601	302	(1)	301
30	-	12,435	7,558	-	8,223	37	15,818	7,930	(13)	7,917
31	-	22,016	13,382	-	14,559	407	28,348	14,041	(117)	13,924
32	-	9,022	5,484	-	5,966	19	11,469	5,754	(8)	5,746
33	-	-	-	-	-	85	85	-	(23)	(23)
34	-	2,043	1,242	-	1,351	43	2,636	1,303	(14)	1,289
35	-	23,353	14,195	-	15,443	102	29,740	14,894	(31)	14,863
36	-	256,769	156,076	-	169,793	1,155	327,024	163,758	(327)	163,431
37	25	8,427	5,107	-	5,556	10	10,673	5,359	4	5,363
38	-	2,897	1,761	-	1,915	2	3,678	1,847	(2)	1,845
39	-	27,554	16,749	-	18,221	114	35,084	17,573	(35)	17,538
40	-	533	324	-	352	78	754	340	(24)	316
41	-	29,386	17,862	-	19,432	169	37,463	18,741	(51)	18,690
42	316	46,359	27,987	-	30,447	83	58,517	29,364	65	29,429
43	-	68,999	41,941	-	45,627	210	87,778	44,005	(61)	43,944
44	-	32,369	19,676	-	21,405	189	41,270	20,644	(55)	20,589

(continued)

Schedule of HBS OPEB Amounts by Employer

As of and for the year ended June 30, 2019

	Employer Number	Employer Name	Net OPEB Liability: Beginning Net OPEB Liability/(Asset)	Net OPEB Liability: Ending Net OPEB Liability/(Asset)	Discount Rate Sensitivity: Net OPEB Liability 1% Decrease (6.5% Discount Rate)	Discount Rate Sensitivity: Net OPEB Liability 1% Increase (8.5% Discount Rate)	Difference Between Expected and Actual Experience	Changes in Assumptions	Difference Between Projected and Actual Investment Earnings
1	450300	Sahuarita Unified Schools #30	$ (104,578)	$ (84,517)	$ 428,120	$ (521,310)	$ -	$ 166,210	$ -
2	420790	Sahuarita, Town of	(21,368)	(16,272)	82,424	(100,365)	-	32,000	-
3	494300	Salome Consolidated Elementary School	(1,890)	(1,647)	8,343	(10,159)	-	3,239	-
4	493930	Salt River Schools	(13,723)	(7,937)	40,204	(48,955)	-	15,609	-
5	496600	San Carlos Irrigation And Drainage District	(4,199)	(3,040)	15,398	(18,750)	-	5,978	-
6	471200	San Carlos Unified School District #20	(40,352)	(28,896)	146,370	(178,230)	-	56,826	-
7	450350	San Fernando Elementary School District #35	(547)	(340)	1,722	(2,097)	-	668	-
8	420810	San Luis, City of	(22,124)	(17,582)	89,059	(108,445)	-	34,576	-
9	462180	San Simon Unified School District #18	(3,021)	(2,534)	12,837	(15,631)	-	4,984	-
10	461180	Sanders Unified School District #18	(19,999)	(14,033)	71,085	(86,558)	-	27,598	-
11	410220	Santa Cruz County	(35,721)	(25,795)	130,663	(159,105)	-	50,728	-
12	502210	Santa Cruz County Provisional Community College District	-	(669)	3,388	(4,125)	-	1,315	-
13	491030	Santa Cruz Valley Unified School District No. 35	(53,167)	(39,201)	198,571	(241,794)	-	77,092	-
14	200400	Santa Cruz Valley Union High School District	(6,892)	(5,281)	26,751	(32,574)	-	10,386	-
15	302610	SC Jensen Corporation, Inc. dba Intelli-School	(727)	(633)	3,206	(3,903)	-	1,245	-
16	300480	Scottsdale Unified School District #48	(401,393)	(310,594)	1,573,306	(1,915,770)	-	610,809	-
17	420630	Scottsdale, City of	(384,444)	(294,212)	1,490,322	(1,814,723)	-	578,592	-
18	306750	Sedona Charter School	(1,894)	(1,661)	8,413	(10,244)	-	3,266	-
19	500610	Sedona Fire District	(4,170)	(2,592)	13,131	(15,989)	-	5,098	-
20	420060	Sedona, City of	(22,484)	(17,007)	86,148	(104,899)	-	33,445	-
21	497470	Sedona-Oak Creek Airport Authority	(1,581)	(1,150)	5,823	(7,091)	-	2,261	-
22	492090	Sedona-Oak Creek Unified School District #9	(17,328)	(10,551)	53,447	(65,081)	-	20,750	-
23	302460	Self Development Academy	(5,023)	(3,079)	15,594	(18,989)	-	6,054	-
24	492400	Seligman Unified School District #40	(4,606)	(3,418)	17,316	(21,086)	-	6,723	-
25	300710	Sentinel Elementary District No. 71	(1,120)	(730)	3,696	(4,500)	-	1,435	-
26	482100	Show low Unified School District #10	(36,646)	(29,429)	149,071	(181,520)	-	57,874	-
27	420640	Show Low, City of	(19,297)	(15,047)	76,223	(92,814)	-	29,592	-
28	462680	Sierra Vista Unified School District #68	(98,478)	(70,763)	358,449	(436,473)	-	139,162	-
29	420650	Sierra Vista, City of	(41,068)	(31,833)	161,250	(196,350)	-	62,603	-
30	492150	Skull Valley School #15	(591)	(553)	2,800	(3,409)	-	1,087	-
31	302340	Skyline Prep High School	(1,746)	(1,393)	7,055	(8,591)	-	2,739	-
32	306950	Skyview School, Inc.	(3,749)	(2,924)	14,811	(18,034)	-	5,750	-
33	482050	Snowflake Unified School District #5	(29,632)	(24,098)	122,068	(148,639)	-	47,391	-
34	420660	Snowflake, Town of	(5,156)	(3,874)	19,626	(23,898)	-	7,619	-
35	472050	Solomon School #5	(2,128)	(1,595)	8,077	(9,835)	-	3,136	-
36	493110	Somerton School District No. 11	(43,859)	(33,472)	169,551	(206,458)	-	65,825	-
37	420610	Somerton, City of	(10,518)	(7,945)	40,246	(49,006)	-	15,625	-
38	491250	Sonoita Elementary School District #25	(4,447)	(2,681)	13,579	(16,534)	-	5,272	-
39	495810	Sonoita-Elgin Fire Dist	(198)	(310)	1,568	(1,909)	-	609	-
40	308190	Sonoran Desert School	(414)	-	-	-	-	-	-
41	308060	Sonoran Science Academy Broadway K-8	(720)	(567)	2,870	(3,494)	-	1,114	-
42	420670	South Tucson, City of	(3,651)	(2,598)	13,159	(16,023)	-	5,109	-
43	495110	SouthEastern Arizona Governments Organization	(2,225)	(1,747)	8,847	(10,773)	-	3,435	-
44	450560	Southern Arizona Community Academy	(2,387)	(1,600)	8,105	(9,869)	-	3,147	-

	Deferred Outflows of Resources		Deferred Inflows of Resources					OPEB Expense		
	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference Between Expected and Actual Experience	Changes in Assumptions	Difference Between Projected and Actual Investment Earnings	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of OPEB Plan Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total OPEB Expense
1	$ 504	$ 166,714	$ 101,030	$ -	$ 109,909	$ 252	$ 211,191	$ 106,003	$ 70	$ 106,073
2	31	32,031	19,451	-	21,160	42	40,653	20,408	(5)	20,403
3	-	3,239	1,969	-	2,142	113	4,224	2,066	(33)	2,033
4	12	15,621	9,488	-	10,321	223	20,032	9,955	(62)	9,893
5	-	5,978	3,634	-	3,953	44	7,631	3,813	(15)	3,798
6	-	56,826	34,541	-	37,577	257	72,375	36,241	(76)	36,165
7	-	668	406	-	442	-	848	426	1	427
8	-	34,576	21,017	-	22,864	168	44,049	22,051	(48)	22,003
9	-	4,984	3,029	-	3,296	28	6,353	3,178	(10)	3,168
10	-	27,598	16,775	-	18,249	128	35,152	17,601	(39)	17,562
11	-	50,728	30,835	-	33,545	258	64,638	32,352	(76)	32,276
12	-	1,315	799	-	870	474	2,143	839	(106)	733
13	153	77,245	46,860	-	50,978	91	97,929	49,166	16	49,182
14	-	10,386	6,313	-	6,868	93	13,274	6,624	(30)	6,594
15	-	1,245	756	-	823	23	1,602	794	(7)	787
16	-	610,809	371,278	-	403,908	3,312	778,498	389,551	(929)	388,622
17	-	578,592	351,695	-	382,604	1,121	735,420	369,004	(322)	368,682
18	-	3,266	1,985	-	2,160	43	4,188	2,083	(16)	2,067
19	2	5,100	3,099	-	3,371	27	6,497	3,251	(9)	3,242
20	132	33,577	20,330	-	22,116	40	42,486	21,330	25	21,355
21	34	2,295	1,374	-	1,495	-	2,869	1,442	10	1,452
22	74	20,824	12,613	-	13,721	16	26,350	13,233	15	13,248
23	106	6,160	3,680	-	4,004	3	7,687	3,861	28	3,889
24	-	6,723	4,086	-	4,446	72	8,604	4,288	(22)	4,266
25	-	1,435	872	-	949	20	1,841	915	(9)	906
26	-	57,874	35,179	-	38,270	119	73,568	36,910	(36)	36,874
27	-	29,592	17,987	-	19,568	38	37,593	18,873	(13)	18,860
28	-	139,162	84,589	-	92,023	678	177,290	88,752	(196)	88,556
29	70	62,673	38,053	-	41,397	84	79,534	39,926	(6)	39,920
30	-	1,087	661	-	719	13	1,393	693	(6)	687
31	-	2,739	1,665	-	1,811	21	3,497	1,747	(8)	1,739
32	14	5,764	3,495	-	3,802	5	7,302	3,667	2	3,669
33	-	47,391	28,806	-	31,338	161	60,305	30,224	(46)	30,178
34	43	7,662	4,631	-	5,039	6	9,676	4,859	8	4,867
35	-	3,136	1,906	-	2,074	55	4,035	2,000	(18)	1,982
36	-	65,825	40,012	-	43,528	287	83,827	41,981	(82)	41,899
37	26	15,651	9,498	-	10,332	18	19,848	9,965	1	9,966
38	15	5,287	3,204	-	3,486	3	6,693	3,362	4	3,366
39	-	609	370	-	403	-	773	388	(1)	387
40	105	105	-	-	-	-	-	-	25	25
41	7	1,121	677	-	737	2	1,416	711	1	712
42	-	5,109	3,105	-	3,378	55	6,538	3,258	(17)	3,241
43	9	3,444	2,088	-	2,271	6	4,365	2,191	1	2,192
44	1	3,148	1,913	-	2,081	34	4,028	2,007	(10)	1,997

(continued)

Schedule of HBS OPEB Amounts by Employer

As of and for the year ended June 30, 2019

	Employer Number	Employer Name	Net OPEB Liability: Beginning Net OPEB Liability/(Asset)	Net OPEB Liability: Ending Net OPEB Liability/(Asset)	Discount Rate Sensitivity: Net OPEB Liability 1% Decrease (6.5% Discount Rate)	Discount Rate Sensitivity: Net OPEB Liability 1% Increase (8.5% Discount Rate)	Difference Between Expected and Actual Experience	Changes in Assumptions	Difference Between Projected and Actual Investment Earnings
1	501010	Southwest Technical Education District of Yuma	$ (832)	$ (826)	$ 4,186	$ (5,097)	$ -	$ 1,625	$ -
2	420680	Springerville, Town of	(3,752)	(2,744)	13,901	(16,926)	-	5,397	-
3	462210	St. David Unified School District #21	(7,353)	(5,414)	27,423	(33,393)	-	10,647	-
4	461010	St. Johns Unified School District	(14,612)	(10,938)	55,407	(67,467)	-	21,511	-
5	420440	St. Johns, City of	(4,343)	(3,112)	15,762	(19,194)	-	6,120	-
6	200240	Stanfield Elementary School District #24	(8,120)	(5,505)	27,885	(33,955)	-	10,826	-
7	420260	Star Valley, Town of	(1,023)	(691)	3,500	(4,261)	-	1,359	-
8	308030	StarShine Academy	(832)	-	-	-	-	-	-
9	109060	State Board of Equalization	(591)	(384)	1,946	(2,369)	-	755	-
10	306720	STEP UP School	(1,487)	(1,199)	6,075	(7,398)	-	2,359	-
11	497490	Summit Fire & Medical District	(645)	(522)	2,646	(3,222)	-	1,027	-
12	497340	Sun City Fire District	(4,159)	(3,673)	18,604	(22,654)	-	7,223	-
13	497330	Sun City West Fire District	-	-	-	-	-	-	-
14	497270	Sun Lakes Fire District	-	-	-	-	-	-	-
15	450120	Sunnyside Unified School District	(248,851)	(194,047)	982,942	(1,196,901)	-	381,610	-
16	496790	Sunsites-Pearce Fire District	(176)	(199)	1,008	(1,227)	-	391	-
17	200150	Superior Unified School District #15	(6,957)	(5,093)	25,799	(31,415)	-	10,016	-
18	420710	Superior, Town of	(1,865)	(1,398)	7,083	(8,625)	-	2,750	-
19	495200	Superstition Fire & Medical District	(6,917)	(5,676)	28,753	(35,012)	-	11,163	-
20	497350	Superstition Mountains Community Facilities District No. 1	(6,132)	(4,397)	22,272	(27,120)	-	8,647	-
21	420690	Surprise, City of	(135,084)	(108,422)	549,208	(668,755)	-	213,221	-
22	450130	Tanque Verde Unified School District #13	(33,287)	(24,303)	123,104	(149,900)	-	47,793	-
23	420720	Taylor, Town of	(4,566)	(3,161)	16,014	(19,500)	-	6,217	-
24	302270	Telesis Preparatory Academy	(6,060)	(4,610)	23,350	(28,432)	-	9,065	-
25	300030	Tempe Elementary School District #3	(237,469)	(188,426)	954,469	(1,162,230)	-	370,556	-
26	302130	Tempe Union School District No. 213	(242,723)	(194,594)	985,713	(1,200,276)	-	382,686	-
27	420730	Tempe, City of	(282,642)	(213,892)	1,083,466	(1,319,306)	-	420,637	-
28	472040	Thatcher Unified School District #4	(19,629)	(16,048)	81,290	(98,985)	-	31,559	-
29	420740	Thatcher, Town of	(5,445)	(4,344)	22,006	(26,796)	-	8,543	-
30	495060	Three Points Fire District	(112)	(88)	448	(545)	-	174	-
31	500210	Timber Mesa Fire And Medical District	(2,301)	(1,755)	8,889	(10,824)	-	3,451	-
32	300170	Tolleson Elementary School District #17	(53,603)	(41,058)	207,978	(253,249)	-	80,744	-
33	302140	Tolleson Union High School District #214	(172,350)	(140,139)	709,870	(864,389)	-	275,595	-
34	420750	Tolleson, City of	(30,784)	(24,532)	124,266	(151,315)	-	48,244	-
35	200220	Toltec School District #22	(13,295)	(10,297)	52,159	(63,512)	-	20,250	-
36	462010	Tombstone Unified School District/Tombstone USD #1	(13,237)	(10,593)	53,657	(65,336)	-	20,831	-
37	420770	Tombstone, City of	(2,161)	(1,711)	8,665	(10,551)	-	3,364	-
38	471330	Tonto Basin School District #33	(3,252)	(2,313)	11,717	(14,267)	-	4,549	-
39	481120	Topock Elementary School #12	(2,596)	(2,037)	10,317	(12,563)	-	4,005	-
40	496760	Tri-City Fire District	(317)	(116)	588	(716)	-	228	-
41	307210	Triumphant Learning Center	(1,541)	(1,166)	5,907	(7,193)	-	2,293	-
42	464150	Tuba City Unified School District #15	(41,227)	(29,937)	151,647	(184,656)	-	58,874	-
43	480060	Tucson Airport Authority	(39,570)	(30,089)	152,417	(185,594)	-	59,173	-
44	302180	Tucson Country Day School	(9,474)	(6,815)	34,521	(42,035)	-	13,402	-

	Deferred Outflows of Resources		Deferred Inflows of Resources					OPEB Expense		
	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference Between Expected and Actual Experience	Changes in Assumptions	Difference Between Projected and Actual Investment Earnings	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of OPEB Plan Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total OPEB Expense
1	$ 24	$ 1,649	$ 988	$ -	$ 1,075	$ 228	$ 2,291	$ 1,036	$ (72)	$ 964
2	-	5,397	3,280	-	3,569	14	6,863	3,442	(7)	3,435
3	-	10,647	6,472	-	7,040	56	13,568	6,790	(18)	6,772
4	39	21,550	13,075	-	14,224	29	27,328	13,719	2	13,721
5	-	6,120	3,720	-	4,047	7	7,774	3,903	(3)	3,900
6	1	10,827	6,581	-	7,159	147	13,887	6,904	(42)	6,862
7	4	1,363	826	-	898	1	1,725	867	-	867
8	64	64	-	-	-	-	-	-	19	19
9	1	756	459	-	500	11	970	482	(4)	478
10	-	2,359	1,434	-	1,560	18	3,012	1,504	(7)	1,497
11	-	1,027	624	-	679	-	1,303	655	(1)	654
12	182	7,405	4,390	-	4,776	9	9,175	4,606	48	4,654
13	-	-	-	-	-	882	882	-	(247)	(247)
14	-	-	-	-	-	264	264	-	(76)	(76)
15	-	381,610	231,961	-	252,346	1,470	485,777	243,376	(414)	242,962
16	3	394	238	-	259	2	499	250	1	251
17	-	10,016	6,088	-	6,623	15	12,726	6,388	(7)	6,381
18	12	2,762	1,672	-	1,818	3	3,493	1,754	2	1,756
19	46	11,209	6,785	-	7,382	13	14,180	7,119	9	7,128
20	-	8,647	5,256	-	5,718	36	11,010	5,515	(13)	5,502
21	270	213,491	129,606	-	140,996	322	270,924	135,984	(15)	135,969
22	49	47,842	29,051	-	31,604	53	60,708	30,481	(3)	30,478
23	44	6,261	3,779	-	4,111	-	7,890	3,965	10	3,975
24	111	9,176	5,510	-	5,994	9	11,513	5,781	28	5,809
25	-	370,556	225,241	-	245,036	650	470,927	236,326	(184)	236,142
26	-	382,686	232,615	-	253,058	1,841	487,514	244,063	(515)	243,548
27	444	421,081	255,683	-	278,153	550	534,386	268,266	(37)	268,229
28	-	31,559	19,183	-	20,869	118	40,170	20,127	(34)	20,093
29	42	8,585	5,193	-	5,649	12	10,854	5,449	7	5,456
30	2	176	106	-	115	-	221	111	2	113
31	-	3,451	2,098	-	2,282	8	4,388	2,201	(4)	2,197
32	111	80,855	49,080	-	53,393	105	102,578	51,495	(1)	51,494
33	744	276,339	167,520	-	182,242	427	350,189	175,764	90	175,854
34	138	48,382	29,325	-	31,902	72	61,299	30,768	18	30,786
35	-	20,250	12,309	-	13,391	240	25,940	12,915	(70)	12,845
36	-	20,831	12,662	-	13,775	65	26,502	13,285	(20)	13,265
37	-	3,364	2,045	-	2,225	12	4,282	2,145	(7)	2,138
38	17	4,566	2,765	-	3,008	4	5,777	2,901	2	2,903
39	35	4,040	2,435	-	2,649	2	5,086	2,554	8	2,562
40	2	230	139	-	151	18	308	146	(5)	141
41	13	2,306	1,394	-	1,517	2	2,913	1,463	2	1,465
42	32	58,906	35,787	-	38,932	66	74,785	37,548	(12)	37,536
43	107	59,280	35,968	-	39,129	74	75,171	37,738	7	37,745
44	-	13,402	8,146	-	8,862	16	17,024	8,547	(7)	8,540

(continued)

Schedule of HBS OPEB Amounts by Employer

As of and for the year ended June 30, 2019

	Employer Number	Employer Name	Net OPEB Liability: Beginning Net OPEB Liability/(Asset)	Net OPEB Liability: Ending Net OPEB Liability/(Asset)	Discount Rate Sensitivity: Net OPEB Liability 1% Decrease (6.5% Discount Rate)	Discount Rate Sensitivity: Net OPEB Liability 1% Increase (8.5% Discount Rate)	Difference Between Expected and Actual Experience	Changes in Assumptions	Difference Between Projected and Actual Investment Earnings
1	302690	Tucson Preparatory School	$ (2,035)	$ (1,597)	$ 8,091	$ (9,852)	$ -	$ 3,141	$ -
2	240010	Tucson Unified School District #1	(924,360)	(693,073)	3,510,744	(4,274,935)	-	1,362,986	-
3	497440	Tusayan Fire District	(1,235)	(937)	4,746	(5,779)	-	1,842	-
4	480130	Tusayan, Town of	(868)	(840)	4,256	(5,182)	-	1,652	-
5	300620	Union Elementary School District No. 62	(26,423)	(20,188)	102,260	(124,519)	-	39,701	-
6	104120	University of Arizona, The	(1,467,178)	(1,192,933)	6,042,774	(7,358,117)	-	2,346,004	-
7	450200	Vail School District #20	(238,438)	(187,752)	951,053	(1,158,070)	-	369,230	-
8	481220	Valentine ESD #22	(1,678)	(1,456)	7,377	(8,983)	-	2,864	-
9	306760	Valley Academy	(9,229)	(6,995)	35,431	(43,143)	-	13,755	-
10	302470	Valley Academy for Career and Technology	(1,152)	(923)	4,676	(5,693)	-	1,815	-
11	496030	Valley Metro	(74,362)	(62,124)	314,689	(383,188)	-	122,173	-
12	496010	Valley School	(7,126)	(5,312)	26,905	(32,762)	-	10,446	-
13	463220	Valley Union High School #22	(3,378)	(2,214)	11,213	(13,654)	-	4,353	-
14	303020	Vechij Himdag Alternative School (Vechij Himdag MashchamakuD)	-	-	-	-	-	-	-
15	497240	Verde Valley Fire District	(918)	(771)	3,906	(4,756)	-	1,516	-
16	461090	Vernon Elementary School District #9	(2,629)	(2,211)	11,199	(13,637)	-	4,348	-
17	302200	Visions Unlimited Academy	-	-	-	-	-	-	-
18	300060	Washington Elementary School District #6	(408,015)	(319,415)	1,617,990	(1,970,180)	-	628,157	-
19	493240	Wellton Elementary School #24	(3,597)	(2,700)	13,677	(16,654)	-	5,310	-
20	420780	Wellton, Town of	(3,144)	(2,722)	13,789	(16,790)	-	5,353	-
21	494190	Wenden Elementary School District #19	(2,704)	(2,189)	11,087	(13,500)	-	4,304	-
22	410040	Western Arizona Council Of Governments	(28,109)	(22,191)	112,409	(136,877)	-	43,641	-
23	240040	Western Arizona Vocational Education #50	(1,077)	(873)	4,424	(5,386)	-	1,717	-
24	302700	Western Maricopa Education Center	(26,697)	(22,199)	112,451	(136,928)	-	43,657	-
25	497410	Whetstone Fire District	(1,005)	(683)	3,458	(4,210)	-	1,342	-
26	495180	White Mountain Summer Homes Water Improvement District	(158)	(130)	658	(801)	-	255	-
27	482200	Whiteriver Unified School District #20	(44,356)	(34,569)	175,109	(213,225)	-	67,983	-
28	300090	Wickenburg Unified School District #9	(23,647)	(17,396)	88,121	(107,303)	-	34,212	-
29	420800	Wickenburg, Town of	(9,125)	(7,058)	35,752	(43,535)	-	13,880	-
30	462130	Willcox Unified School District #13	(17,310)	(13,329)	67,515	(82,212)	-	26,212	-
31	420820	Willcox, City of	(5,945)	(4,610)	23,350	(28,432)	-	9,065	-
32	464020	Williams Unified School District #2	(12,106)	(9,476)	48,001	(58,450)	-	18,636	-
33	420850	Williams, City of	(9,582)	(7,752)	39,266	(47,813)	-	15,244	-
34	492020	Williamson Valley School District #2	(79)	(11)	56	(68)	-	22	-
35	302230	Willow Creek Charter	(1,340)	(956)	4,844	(5,898)	-	1,880	-
36	300070	Wilson School District No. 7	(27,648)	(20,033)	101,476	(123,565)	-	39,396	-
37	461080	Window Rock Unified School District #8	(56,261)	(42,161)	213,563	(260,050)	-	82,912	-
38	482010	Winslow Unified School District #1	(34,425)	(25,867)	131,027	(159,548)	-	50,869	-
39	420900	Winslow, City of	(9,953)	(7,376)	37,362	(45,495)	-	14,505	-
40	497620	Wittmann Fire District	-	-	-	-	-	-	-
41	492520	Yarnell Elementary School District #52	(1,264)	(1,075)	5,445	(6,631)	-	2,114	-
42	492530	Yavapai Accommodation District #99	(2,006)	(1,630)	8,259	(10,057)	-	3,206	-
43	492990	Yavapai College	(71,085)	(56,520)	286,300	(348,619)	-	111,151	-
44	410230	Yavapai County	(195,061)	(143,546)	727,131	(885,407)	-	282,296	-

	Deferred Outflows of Resources		Deferred Inflows of Resources					OPEB Expense		
	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference Between Expected and Actual Experience	Changes in Assumptions	Difference Between Projected and Actual Investment Earnings	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of OPEB Plan Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total OPEB Expense
1	$ 5	$ 3,146	$ 1,909	$ -	$ 2,077	$ 3	$ 3,989	$ 2,003	$ (1)	$ 2,002
2	-	1,362,986	828,487	-	901,298	4,276	1,734,061	869,260	(1,216)	868,044
3	10	1,852	1,120	-	1,218	-	2,338	1,175	5	1,180
4	2	1,654	1,004	-	1,093	1	2,098	1,054	1	1,055
5	-	39,701	24,132	-	26,253	207	50,592	25,320	(61)	25,259
6	8,001	2,354,005	1,426,011	-	1,551,335	3,615	2,980,961	1,496,191	1,232	1,497,423
7	724	369,954	224,435	-	244,160	531	469,126	235,481	52	235,533
8	26	2,890	1,741	-	1,894	2	3,637	1,827	7	1,834
9	20	13,775	8,361	-	9,096	15	17,472	8,773	(1)	8,772
10	17	1,832	1,103	-	1,200	3	2,306	1,158	4	1,162
11	746	122,919	74,262	-	80,789	193	155,244	77,917	154	78,071
12	-	10,446	6,349	-	6,907	43	13,299	6,662	(14)	6,648
13	33	4,386	2,646	-	2,879	-	5,525	2,776	9	2,785
14	-	-	-	-	-	-	-	-	-	-
15	1	1,517	922	-	1,003	-	1,925	967	2	969
16	18	4,366	2,643	-	2,875	4	5,522	2,773	3	2,776
17	17	17	-	-	-	-	-	-	7	7
18	-	628,157	381,823	-	415,379	2,431	799,633	400,614	(681)	399,933
19	-	5,310	3,228	-	3,511	31	6,770	3,386	(12)	3,374
20	21	5,374	3,254	-	3,540	7	6,801	3,414	2	3,416
21	36	4,340	2,616	-	2,846	5	5,467	2,745	7	2,752
22	31	43,672	26,527	-	28,858	63	55,448	27,832	(9)	27,823
23	20	1,737	1,044	-	1,136	-	2,180	1,095	6	1,101
24	447	44,104	26,537	-	28,869	65	55,471	27,843	106	27,949
25	12	1,354	816	-	888	-	1,704	856	4	860
26	-	255	155	-	169	-	324	163	-	163
27	-	67,983	41,323	-	44,955	326	86,604	43,357	(95)	43,262
28	-	34,212	20,795	-	22,623	94	43,512	21,819	(30)	21,789
29	38	13,918	8,437	-	9,179	17	17,633	8,852	5	8,857
30	-	26,212	15,933	-	17,333	264	33,530	16,717	(77)	16,640
31	-	9,065	5,510	-	5,994	47	11,551	5,781	(15)	5,766
32	85	18,721	11,328	-	12,323	21	23,672	11,885	17	11,902
33	-	15,244	9,266	-	10,081	108	19,455	9,722	(32)	9,690
34	-	22	13	-	14	-	27	14	(1)	13
35	6	1,886	1,143	-	1,243	2	2,388	1,199	2	1,201
36	-	39,396	23,947	-	26,052	183	50,182	25,125	(55)	25,070
37	-	82,912	50,398	-	54,827	176	105,401	52,878	(54)	52,824
38	-	50,869	30,921	-	33,638	363	64,922	32,442	(105)	32,337
39	32	14,537	8,817	-	9,592	17	18,426	9,251	3	9,254
40	-	-	-	-	-	-	-	-	-	-
41	3	2,117	1,285	-	1,398	5	2,688	1,348	(1)	1,347
42	2	3,208	1,949	-	2,120	2	4,071	2,045	(2)	2,043
43	-	111,151	67,563	-	73,501	277	141,341	70,888	(79)	70,809
44	754	283,050	171,593	-	186,673	332	358,598	180,038	110	180,148

(continued)

Schedule of HBS OPEB Amounts by Employer

As of and for the year ended June 30, 2019

	Employer Number	Employer Name	Net OPEB Liability: Beginning Net OPEB Liability/(Asset)	Net OPEB Liability: Ending Net OPEB Liability/(Asset)	Discount Rate Sensitivity: Net OPEB Liability 1% Decrease (6.5% Discount Rate)	Discount Rate Sensitivity: Net OPEB Liability 1% Increase (8.5% Discount Rate)	Difference Between Expected and Actual Experience	Changes in Assumptions	Difference Between Projected and Actual Investment Earnings
1	451000	Yavapai County Education Service Agency	$ -	$ -	$ -	$ -	$ -	$ -	$ -
2	471050	Young Elementary School District #5	(2,902)	(2,161)	10,947	(13,330)	-	4,250	-
3	307340	Young Scholar's Academy	(6,096)	(5,295)	26,821	(32,660)	-	10,413	-
4	420920	Youngtown, Town of	(3,147)	(2,283)	11,563	(14,080)	-	4,489	-
5	481130	Yucca Elementary School District #13	(979)	(724)	3,668	(4,466)	-	1,424	-
6	410240	Yuma County	(156,160)	(113,239)	573,608	(698,466)	-	222,693	-
7	497210	Yuma County Airport Authority	(4,616)	(3,416)	17,302	(21,069)	-	6,717	-
8	480100	Yuma County Intergovernmental Public Transportation Authority	(1,131)	(793)	4,018	(4,892)	-	1,560	-
9	493000	Yuma County Superintendent's Office	(29)	-	-	-	-	-	-
10	493010	Yuma Elementary School District One	(125,499)	(98,636)	499,639	(608,396)	-	193,976	-
11	480070	Yuma Mesa Irrigation & Drainage District	(4,832)	(3,454)	17,498	(21,307)	-	6,793	-
12	500820	Yuma Metropolitan Planning Organization	(915)	(746)	3,780	(4,602)	-	1,467	-
13	493830	Yuma Union High School District #70	(154,299)	(121,637)	616,150	(750,268)	-	239,210	-
14	420980	Yuma, City of	(112,852)	(89,364)	452,674	(551,208)	-	175,743	-
Total			$ (36,009,059)	$ (27,635,357)	$ 139,986,293	$ (170,457,378)	$ -	$ 54,347,283	$ -

The accompanying notes are an integral part of these schedules.

	Deferred Outflows of Resources		Deferred Inflows of Resources					OPEB Expense		
	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference Between Expected and Actual Experience	Changes in Assumptions	Difference Between Projected and Actual Investment Earnings	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of OPEB Plan Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total OPEB Expense
1	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
2	25	4,275	2,583	-	2,810	4	5,397	2,710	5	2,715
3	71	10,484	6,329	-	6,886	19	13,234	6,641	13	6,654
4	37	4,526	2,729	-	2,968	3	5,700	2,863	8	2,871
5	-	1,424	866	-	942	-	1,808	908	(1)	907
6	597	223,290	135,364	-	147,260	255	282,879	142,025	89	142,114
7	35	6,752	4,083	-	4,442	6	8,531	4,284	8	4,292
8	23	1,583	948	-	1,031	1	1,980	995	6	1,001
9	-	-	-	-	-	18	18	-	(5)	(5)
10	-	193,976	117,908	-	128,270	478	246,656	123,711	(136)	123,575
11	-	6,793	4,129	-	4,492	21	8,642	4,333	(7)	4,326
12	15	1,482	892	-	970	-	1,862	936	4	940
13	-	239,210	145,403	-	158,181	655	304,239	152,559	(184)	152,375
14	-	175,743	106,825	-	116,213	445	223,483	112,082	(127)	111,955
	$ 67,577	$ 54,414,860	$ 33,034,834	$ -	$ 35,938,062	$ 193,394	$ 69,166,290	$ 34,660,609	$ (35,800)	$ 34,624,809

Schedule of LTD OPEB Amounts by Employer

As of and for the year ended June 30, 2019

	Employer Number	Employer Name	Net OPEB Liability: Beginning Net OPEB Liability	Net OPEB Liability: Ending Net OPEB Liability	Discount Rate Sensitivity: Net OPEB Liability 1% Decrease (6.5% Discount Rate)	Discount Rate Sensitivity: Net OPEB Liability 1% Increase (8.5% Discount Rate)	Difference Between Expected and Actual Experience	Changes in Assumptions	Difference Between Projected and Actual Investment Earnings
1	307850	Academy Of Excellence	$ -	$ -	$ -	$ -	$ -	$ -	$ -
2	450540	Academy Of Tucson	14,682	17,700	19,589	15,868	2,091	2,648	-
3	307940	Accelerated Elementary and Secondary Schools	3,522	3,817	4,225	3,422	451	571	-
4	303320	Accelerated Learning Center	3,370	3,778	4,182	3,387	446	565	-
5	307490	Acclaim Charter School	6,934	5,922	6,554	5,309	700	886	-
6	302160	Agua Fria Union High School District #216	184,731	256,865	284,279	230,282	30,347	38,426	-
7	300630	Aguila Elementary School District #63	3,924	4,339	4,802	3,890	513	649	-
8	302310	AIBT Non-Profit Charter High School	2,231	2,228	2,466	1,997	263	333	-
9	450150	Ajo Unified School District	9,447	9,433	10,440	8,457	1,114	1,411	-
10	302800	Akimel O'Otham Pee Posh (3-5)	669	827	916	742	98	124	-
11	302810	Akimel O'Otham Pee Posh (K-2)	16,542	21,035	23,280	18,858	2,485	3,147	-
12	300680	Alhambra Elementary District #68	340,720	420,228	465,077	376,738	49,648	62,865	-
13	461070	Alpine Elementary School District #7	2,518	3,316	3,670	2,973	392	496	-
14	450510	Altar Valley School District #51	18,424	22,162	24,527	19,869	2,618	3,315	-
15	308200	American Basic Schools	1,588	1,993	2,206	1,787	236	298	-
16	307860	American Leadership Academy	1,406	508	562	456	60	76	-
17	450100	Amphitheater Unified School District #10	354,211	433,569	479,842	388,699	51,224	64,861	-
18	493810	Antelope Union High School District #50	8,909	9,583	10,605	8,591	1,132	1,434	-
19	410100	Apache County	59,309	73,288	81,109	65,703	8,659	10,964	-
20	460000	Apache County Superintendent of Schools	-	-	-	-	-	-	-
21	462420	Apache Elementary School District #42	470	671	743	602	79	100	-
22	200430	Apache Junction Unified School District #43	81,119	93,561	103,546	83,878	11,054	13,996	-
23	496800	Apache Junction Water District	3,877	4,462	4,939	4,001	527	668	-
24	420020	Apache Junction, City of	53,766	64,526	71,412	57,848	7,623	9,653	-
25	302020	Aprender Tucson	6,516	8,143	9,012	7,300	962	1,218	-
26	109120	Arizona Acupuncture Board of Examiners	178	489	541	438	58	73	-
27	307810	Arizona Agribusiness & Equine Center	29,224	34,455	38,132	30,889	4,071	5,154	-
28	480090	Arizona Association of Counties	1,829	2,033	2,249	1,822	240	304	-
29	101050	Arizona Attorney General's Office	345,992	407,948	451,487	365,729	48,197	61,028	-
30	109010	Arizona Automobile Theft Authority	1,651	2,013	2,228	1,805	238	301	-
31	109280	Arizona Board of Athletic Training	21	85	94	76	10	13	-
32	103180	Arizona Board of Chiropractic Examiners	972	1,049	1,161	940	124	157	-
33	105700	Arizona Board of Executive Clemency	2,294	3,212	3,554	2,879	379	480	-
34	109140	Arizona Board of Fingerprinting	1,714	1,876	2,076	1,682	222	281	-
35	103460	Arizona Board of Funeral Directors &	742	1,062	1,175	952	125	159	-
36	103200	Arizona Board of Homeopathic and Integrated Medicine Examiners	157	7	7	6	1	1	-
37	102500	Arizona Board of Nursing Care Examiners	1,249	1,498	1,658	1,343	177	224	-
38	103240	Arizona Board of Occupational Therapy	637	736	815	660	87	110	-
39	103770	Arizona Board of Osteopathic Examiners	1,886	2,006	2,221	1,799	237	300	-
40	103850	Arizona Board of Podiatry Examiners	361	365	404	327	43	55	-
41	103860	Arizona Board of Psychologist Examiners	1,092	1,401	1,550	1,256	165	210	-
42	104100	Arizona Board of Regents	15,038	18,058	19,985	16,189	2,133	2,701	-
43	101880	Arizona Board of Tax Appeals	878	1,055	1,168	946	125	158	-
44	302090	Arizona Charter Academy	15,147	20,950	23,186	18,782	2,475	3,134	-

	Deferred Outflows of Resources		Deferred Inflows of Resources					OPEB Expense		
	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference Between Expected and Actual Experience	Changes in Assumptions	Difference Between Projected and Actual Investment Earnings	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of OPEB Plan Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total OPEB Expense
1	$ -	$ -	$ -	$ -	$ -	$ 854	$ 854	$ -	$ (139)	$ (139)
2	11	4,750	-	-	378	367	745	5,724	(50)	5,674
3	57	1,079	-	-	81	346	427	1,235	(39)	1,196
4	-	1,011	-	-	81	271	352	1,222	(39)	1,183
5	-	1,586	-	-	126	2,377	2,503	1,915	(349)	1,566
6	21,387	90,160	-	-	5,479	12	5,491	83,068	3,091	86,159
7	-	1,162	-	-	93	487	580	1,403	(72)	1,331
8	-	596	-	-	48	520	568	720	(78)	642
9	203	2,728	-	-	201	1,413	1,614	3,051	(164)	2,887
10	2	224	-	-	18	5	23	268	-	268
11	526	6,158	-	-	449	-	449	6,803	80	6,883
12	-	112,513	-	-	8,964	8,190	17,154	135,898	(1,260)	134,638
13	105	993	-	-	71	94	165	1,072	(1)	1,071
14	101	6,034	-	-	473	490	963	7,167	(52)	7,115
15	7	541	-	-	43	35	78	645	(4)	641
16	85	221	-	-	11	748	759	164	(91)	73
17	-	116,085	-	-	9,248	7,811	17,059	140,213	(1,151)	139,062
18	464	3,030	-	-	204	919	1,123	3,099	(53)	3,046
19	2,221	21,844	-	-	1,563	415	1,978	23,701	300	24,001
20	-	-	-	-	-	-	-	-	-	-
21	50	229	-	-	14	84	98	217	(6)	211
22	-	25,050	-	-	1,996	4,924	6,920	30,257	(695)	29,562
23	26	1,221	-	-	95	225	320	1,443	(27)	1,416
24	1,170	18,446	-	-	1,376	1,527	2,903	20,867	(23)	20,844
25	159	2,339	-	-	174	-	174	2,633	27	2,660
26	159	290	-	-	10	65	75	158	12	170
27	1,146	10,371	-	-	735	1,200	1,935	11,142	17	11,159
28	8	552	-	-	43	149	192	657	(19)	638
29	-	109,225	-	-	8,702	19,111	27,813	131,927	(2,767)	129,160
30	-	539	-	-	43	70	113	651	(12)	639
31	36	59	-	-	2	75	77	27	(7)	20
32	-	281	-	-	22	106	128	339	(16)	323
33	340	1,199	-	-	69	-	69	1,039	51	1,090
34	-	503	-	-	40	265	305	607	(40)	567
35	188	472	-	-	23	-	23	343	30	373
36	5	7	-	-	-	114	114	2	(14)	(12)
37	-	401	-	-	32	67	99	485	(10)	475
38	-	197	-	-	16	66	82	238	(10)	228
39	-	537	-	-	43	353	396	649	(54)	595
40	-	98	-	-	8	59	67	118	(10)	108
41	23	398	-	-	30	89	119	453	(11)	442
42	693	5,527	-	-	385	419	804	5,840	54	5,894
43	-	283	-	-	23	32	55	341	(6)	335
44	1,238	6,847	-	-	447	1,103	1,550	6,775	(6)	6,769

(continued)

Schedule of LTD OPEB Amounts by Employer

As of and for the year ended June 30, 2019

	Employer Number	Employer Name	Net OPEB Liability: Beginning Net OPEB Liability	Net OPEB Liability: Ending Net OPEB Liability	Discount Rate Sensitivity: Net OPEB Liability 1% Decrease (6.5% Discount Rate)	Discount Rate Sensitivity: Net OPEB Liability 1% Increase (8.5% Discount Rate)	Difference Between Expected and Actual Experience	Changes in Assumptions	Difference Between Projected and Actual Investment Earnings
1	495900	Arizona City Sanitary District	$ 2,388	$ 2,645	$ 2,927	$ 2,371	$ 312	$ 396	$ -
2	109030	Arizona Commission for Postsecondary	1,797	2,469	2,732	2,213	292	369	-
3	102100	Arizona Commission for the Deaf and Hard of Hearing	4,833	6,124	6,777	5,490	723	916	-
4	109260	Arizona Commission of African American Affairs	361	430	476	385	51	64	-
5	104820	Arizona Commission on the Arts	2,597	3,270	3,619	2,932	386	489	-
6	304040	Arizona Community Development Corporation	26,721	35,895	39,726	32,180	4,241	5,370	-
7	103250	Arizona Corporation Commission	78,141	90,701	100,381	81,314	10,716	13,569	-
8	109270	Arizona Cotton Research and Protection	6,213	9,094	10,065	8,153	1,074	1,360	-
9	497380	Arizona Counties Insurance Pool	4,201	4,573	5,061	4,100	540	684	-
10	101140	Arizona Court of Appeals Division One	19,239	22,950	25,400	20,575	2,711	3,433	-
11	101150	Arizona Court of Appeals Division Two	9,175	8,332	9,221	7,470	984	1,246	-
12	101190	Arizona Criminal Justice Commission	6,923	7,583	8,392	6,798	896	1,134	-
13	100000	Arizona Department of Administration	172,620	203,003	224,669	181,994	23,984	30,369	-
14	103060	Arizona Department of Agriculture	56,060	74,252	82,176	66,567	8,772	11,108	-
15	109300	Arizona Department of Child Safety	582,148	695,939	770,214	623,916	82,222	104,110	-
16	105200	Arizona Department of Corrections	255,212	310,681	343,838	278,528	36,705	46,477	-
17	102200	Arizona Department of Economic Security	1,547,648	1,900,389	2,103,210	1,703,717	224,522	284,293	-
18	104550	Arizona Department of Education	150,753	173,682	192,218	155,707	20,520	25,982	-
19	105360	Arizona Department of Emergency & Military Affairs	84,813	100,264	110,965	89,888	11,846	14,999	-
20	107100	Arizona Department of Environmental Quality	128,928	165,936	183,646	148,763	19,605	24,824	-
21	103070	Arizona Department of Financial Institutions	-	-	-	-	-	-	-
22	103120	Arizona Department of Financial Institutions	15,356	18,755	20,757	16,814	2,216	2,806	-
23	103660	Arizona Department of Fire, Building and Life Safety	-	-	-	-	-	-	-
24	109050	Arizona Department of Gaming	31,664	38,227	42,307	34,271	4,516	5,719	-
25	103880	Arizona Department of Gaming / Racing	-	-	-	-	-	-	-
26	102350	Arizona Department of Health Services	370,544	454,109	502,575	407,113	53,651	67,933	-
27	109210	Arizona Department of Homeland Security	4,541	5,068	5,609	4,544	599	758	-
28	109160	Arizona Department of Housing	20,487	25,445	28,161	22,812	3,006	3,807	-
29	103530	Arizona Department of Insurance	22,044	27,458	30,389	24,617	3,244	4,108	-
30	105220	Arizona Department of Juvenile Corrections	23,335	25,706	28,450	23,046	3,037	3,846	-
31	103570	Arizona Department of Liquor Licenses and Control	5,910	7,153	7,916	6,413	845	1,070	-
32	105800	Arizona Department of Public Safety	229,526	267,594	296,153	239,901	31,615	40,031	-
33	103900	Arizona Department of Real Estate	6,782	7,772	8,601	6,967	918	1,163	-
34	101790	Arizona Department of Revenue	142,701	171,486	189,788	153,739	20,260	25,654	-
35	106100	Arizona Department of Transportation	926,379	1,110,030	1,228,499	995,153	131,145	166,057	-
36	102400	Arizona Department of Veterans' Services	76,672	105,202	116,430	94,314	12,429	15,738	-
37	107900	Arizona Department of Water Resources	42,898	54,591	60,417	48,941	6,450	8,167	-
38	103010	Arizona Department of Weights and Measures	-	-	-	-	-	-	-
39	109230	Arizona Early Childhood Development and Health Board	46,090	55,783	61,737	50,010	6,591	8,345	-
40	101100	Arizona Exposition & State Fair	10,790	12,703	14,059	11,389	1,501	1,900	-
41	109330	Arizona Finance Authority	4,833	5,309	5,876	4,760	627	794	-
42	501410	Arizona Fire & Medical Authority	17,859	22,840	25,277	20,476	2,698	3,417	-
43	107200	Arizona Game and Fish Department	127,094	151,357	167,510	135,693	17,882	22,643	-
44	107300	Arizona Geological Survey, The	-	-	-	-	-	-	-

	Deferred Outflows of Resources		Deferred Inflows of Resources					OPEB Expense		
	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference Between Expected and Actual Experience	Changes in Assumptions	Difference Between Projected and Actual Investment Earnings	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of OPEB Plan Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total OPEB Expense
1	$ 96	$ 804	$ -	$ -	$ 56	$ 200	$ 256	$ 855	$ (12)	$ 843
2	179	840	-	-	53	-	53	798	27	825
3	59	1,698	-	-	131	277	408	1,980	(36)	1,944
4	-	115	-	-	9	27	36	139	(5)	134
5	18	893	-	-	70	148	218	1,058	(21)	1,037
6	1,545	11,156	-	-	766	1,722	2,488	11,608	(64)	11,544
7	-	24,285	-	-	1,935	7,876	9,811	29,332	(1,181)	28,151
8	1,485	3,919	-	-	194	-	194	2,941	223	3,164
9	-	1,224	-	-	98	401	499	1,479	(57)	1,422
10	1,319	7,463	-	-	490	626	1,116	7,422	125	7,547
11	345	2,575	-	-	178	1,871	2,049	2,694	(204)	2,490
12	-	2,030	-	-	162	726	888	2,452	(104)	2,348
13	-	54,353	-	-	4,330	13,204	17,534	65,650	(1,967)	63,683
14	2,607	22,487	-	-	1,584	1,732	3,316	24,012	82	24,094
15	-	186,332	-	-	14,845	30,368	45,213	225,061	(4,495)	220,566
16	-	83,182	-	-	6,627	7,100	13,727	100,471	(1,044)	99,427
17	-	508,815	-	-	40,537	72,017	112,554	614,569	(11,218)	603,351
18	-	46,502	-	-	3,705	16,392	20,097	56,167	(2,453)	53,714
19	-	26,845	-	-	2,139	7,029	9,168	32,424	(1,061)	31,363
20	6,071	50,500	-	-	3,540	8	3,548	53,662	909	54,571
21	-	-	-	-	-	-	-	-	-	-
22	438	5,460	-	-	400	238	638	6,065	37	6,102
23	-	-	-	-	-	-	-	-	-	-
24	-	10,235	-	-	815	1,776	2,591	12,362	(271)	12,091
25	-	-	-	-	-	-	-	-	-	-
26	-	121,584	-	-	9,687	14,588	24,275	146,855	(2,247)	144,608
27	-	1,357	-	-	108	574	682	1,639	(85)	1,554
28	-	6,813	-	-	543	1,655	2,198	8,229	(267)	7,962
29	-	7,352	-	-	586	1,018	1,604	8,880	(165)	8,715
30	-	6,883	-	-	548	3,494	4,042	8,313	(521)	7,792
31	-	1,915	-	-	153	322	475	2,313	(50)	2,263
32	-	71,646	-	-	5,708	13,954	19,662	86,538	(2,001)	84,537
33	-	2,081	-	-	166	584	750	2,513	(87)	2,426
34	-	45,914	-	-	3,658	11,795	15,453	55,457	(1,817)	53,640
35	-	297,202	-	-	23,678	73,226	96,904	358,974	(11,202)	347,772
36	5,762	33,929	-	-	2,244	1,784	4,028	34,021	511	34,532
37	1,779	16,396	-	-	1,164	2	1,166	17,654	272	17,926
38	-	-	-	-	-	-	-	-	-	-
39	-	14,936	-	-	1,190	3,703	4,893	18,040	(577)	17,463
40	409	3,810	-	-	271	453	724	4,108	3	4,111
41	61	1,482	-	-	113	498	611	1,717	(61)	1,656
42	11,100	17,215	-	-	487	-	487	7,386	1,784	9,170
43	-	40,525	-	-	3,229	8,207	11,436	48,947	(1,229)	47,718
44	33	33	-	-	-	-	-	-	7	7

(continued)

Schedule of LTD OPEB Amounts by Employer

As of and for the year ended June 30, 2019

	Employer Number	Employer Name	Net OPEB Liability: Beginning Net OPEB Liability	Net OPEB Liability: Ending Net OPEB Liability	Discount Rate Sensitivity: Net OPEB Liability 1% Decrease (6.5% Discount Rate)	Discount Rate Sensitivity: Net OPEB Liability 1% Increase (8.5% Discount Rate)	Difference Between Expected and Actual Experience	Changes in Assumptions	Difference Between Projected and Actual Investment Earnings
1	101400	Arizona Governor's Office	$ 36,377	$ 45,113	$ 49,927	$ 40,444	$ 5,330	$ 6,749	$ -
2	102300	Arizona Health Care Cost Containment System	279,885	344,654	381,437	308,985	40,719	51,559	-
3	496050	Arizona Health Facilities Authority	-	-	-	-	-	-	-
4	104920	Arizona Historical Society	7,634	9,290	10,281	8,328	1,098	1,390	-
5	101520	Arizona House of Representatives	35,264	43,471	48,110	38,972	5,136	6,503	-
6	109150	Arizona Independent Redistricting Commission	-	-	-	-	-	-	-
7	103500	Arizona Industrial Commission	49,674	59,698	66,070	53,520	7,053	8,931	-
8	501210	Arizona Industrial Development Authority	449	625	692	561	74	94	-
9	495300	Arizona Interscholastic Association	7,994	8,925	9,877	8,001	1,054	1,335	-
10	101540	Arizona Joint Legislative Budget Committee	8,438	9,895	10,952	8,871	1,169	1,480	-
11	101530	Arizona Legislative Council	16,919	20,012	22,148	17,941	2,364	2,994	-
12	103620	Arizona Medical Board	14,881	17,166	18,998	15,389	2,028	2,568	-
13	240050	Arizona Montessori Charter School at Anthem	7,529	12,123	13,417	10,869	1,432	1,814	-
14	495090	Arizona Municipal Water Users Association	3,276	3,902	4,319	3,498	461	584	-
15	103680	Arizona Naturopathic Physicians Board of Medical Examiners	481	397	440	356	47	59	-
16	109040	Arizona Navigable Streams Adjudication Commission	371	443	490	397	52	66	-
17	109070	Arizona Office of Administrative Hearings	4,598	4,886	5,407	4,380	577	731	-
18	109320	Arizona Office of Economic Opportunity	8,778	10,384	11,492	9,309	1,227	1,553	-
19	103940	Arizona Office of Pest Management	-	-	-	-	-	-	-
20	101590	Arizona Office of the Auditor General	70,920	84,323	93,323	75,596	9,962	12,614	-
21	101430	Arizona Office of Tourism	8,376	11,114	12,300	9,963	1,313	1,663	-
22	102700	Arizona Pioneers' Home	17,039	19,784	21,896	17,737	2,337	2,960	-
23	109990	Arizona Power Authority	3,412	4,280	4,737	3,837	506	640	-
24	496750	Arizona Prosecuting Attorneys' Advisory	1,698	2,163	2,394	1,939	256	324	-
25	103100	Arizona Radiation Regulatory Agency	3,443	-	-	-	-	-	-
26	103220	Arizona Registrar of Contractors	24,479	30,266	33,496	27,134	3,576	4,528	-
27	103260	Arizona Residential Utility Consumer Office	2,936	3,094	3,425	2,774	366	463	-
28	109080	Arizona School Facilities Board	4,906	5,726	6,337	5,134	677	857	-
29	306890	Arizona School for the Arts	19,651	25,042	27,714	22,450	2,959	3,746	-
30	101800	Arizona Secretary of State	31,737	36,175	40,036	32,431	4,274	5,412	-
31	497510	Arizona Sports and Tourism Authority	2,696	3,361	3,720	3,014	397	503	-
32	109190	Arizona State Board for Charter Schools	3,093	3,726	4,124	3,341	440	557	-
33	103870	Arizona State Board for Private Postsecondary Education	1,850	2,261	2,502	2,027	267	338	-
34	103020	Arizona State Board of Accountancy	3,752	4,163	4,607	3,732	492	623	-
35	103150	Arizona State Board of Barbers	972	1,166	1,291	1,045	138	174	-
36	103160	Arizona State Board of Behavioral Health	3,631	4,313	4,773	3,866	510	645	-
37	103270	Arizona State Board Of Cosmetology	3,887	4,456	4,931	3,995	526	667	-
38	103350	Arizona State Board of Dental Examiners	2,607	2,456	2,718	2,202	290	367	-
39	103380	Arizona State Board Of Dispensing Opticians	387	469	519	420	55	70	-
40	109310	Arizona State Board of Education	1,787	2,182	2,415	1,956	258	326	-
41	109290	Arizona State Board of Massage Therapy	998	1,205	1,334	1,080	142	180	-
42	103710	Arizona State Board of Nursing	15,790	18,579	20,562	16,656	2,195	2,779	-
43	103750	Arizona State Board Of Optometry	648	775	858	695	92	116	-
44	103820	Arizona State Board of Pharmacy	7,670	9,374	10,375	8,404	1,108	1,402	-

	Deferred Outflows of Resources		Deferred Inflows of Resources					OPEB Expense		
	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference Between Expected and Actual Experience	Changes in Assumptions	Difference Between Projected and Actual Investment Earnings	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of OPEB Plan Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total OPEB Expense
1	$ -	$ 12,079	$ -	$ -	$ 962	$ 967	$ 1,929	$ 14,589	$ (154)	$ 14,435
2	204	92,482	-	-	7,352	2,678	10,030	111,458	(340)	111,118
3	-	-	-	-	-	198	198	-	(32)	(32)
4	-	2,488	-	-	198	952	1,150	3,004	(152)	2,852
5	514	12,153	-	-	927	308	1,235	14,058	39	14,097
6	-	-	-	-	-	302	302	-	(49)	(49)
7	-	15,984	-	-	1,273	5,834	7,107	19,306	(912)	18,394
8	37	205	-	-	13	81	94	202	(10)	192
9	662	3,051	-	-	190	628	818	2,886	20	2,906
10	-	2,649	-	-	211	410	621	3,200	(59)	3,141
11	-	5,358	-	-	427	842	1,269	6,472	(122)	6,350
12	-	4,596	-	-	366	1,459	1,825	5,551	(218)	5,333
13	2,919	6,165	-	-	259	-	259	3,921	435	4,356
14	92	1,137	-	-	83	110	193	1,262	(1)	1,261
15	-	106	-	-	8	143	151	129	(22)	107
16	-	118	-	-	9	25	34	143	(5)	138
17	-	1,308	-	-	104	875	979	1,580	(130)	1,450
18	217	2,997	-	-	222	457	679	3,358	(35)	3,323
19	-	-	-	-	-	-	-	-	-	-
20	-	22,576	-	-	1,799	3,451	5,250	27,269	(503)	26,766
21	519	3,495	-	-	237	-	237	3,594	76	3,670
22	-	5,297	-	-	422	1,428	1,850	6,398	(212)	6,186
23	576	1,722	-	-	91	-	91	1,384	94	1,478
24	26	606	-	-	46	36	82	699	(2)	697
25	-	-	-	-	-	4,731	4,731	-	(706)	(706)
26	-	8,104	-	-	646	232	878	9,788	(36)	9,752
27	-	829	-	-	66	770	836	1,001	(118)	883
28	482	2,016	-	-	122	237	359	1,852	45	1,897
29	835	7,540	-	-	534	-	534	8,098	128	8,226
30	-	9,686	-	-	772	2,725	3,497	11,699	(395)	11,304
31	42	942	-	-	72	-	72	1,087	7	1,094
32	-	997	-	-	79	126	205	1,205	(19)	1,186
33	23	628	-	-	48	27	75	731	-	731
34	-	1,115	-	-	89	583	672	1,346	(89)	1,257
35	65	377	-	-	25	26	51	377	7	384
36	-	1,155	-	-	92	566	658	1,395	(90)	1,305
37	-	1,193	-	-	95	600	695	1,441	(92)	1,349
38	-	657	-	-	52	589	641	794	(86)	708
39	6	131	-	-	10	7	17	152	-	152
40	-	584	-	-	47	35	82	706	(6)	700
41	96	418	-	-	26	22	48	390	12	402
42	287	5,261	-	-	396	669	1,065	6,008	(47)	5,961
43	-	208	-	-	17	25	42	251	(5)	246
44	-	2,510	-	-	200	267	467	3,032	(42)	2,990

(continued)

Schedule of LTD OPEB Amounts by Employer

As of and for the year ended June 30, 2019

	Employer Number	Employer Name	Net OPEB Liability: Beginning Net OPEB Liability	Net OPEB Liability: Ending Net OPEB Liability	Discount Rate Sensitivity: Net OPEB Liability 1% Decrease (6.5% Discount Rate)	Discount Rate Sensitivity: Net OPEB Liability 1% Increase (8.5% Discount Rate)	Difference Between Expected and Actual Experience	Changes in Assumptions	Difference Between Projected and Actual Investment Earnings
1	103830	Arizona State Board of Physical Therapy	$ 1,050	$ 1,140	$ 1,262	$ 1,022	$ 135	$ 171	$ -
2	103890	Arizona State Board of Respiratory Care	878	1,023	1,132	917	121	153	-
3	103960	Arizona State Board of Technical Registration	4,922	6,013	6,655	5,391	710	900	-
4	109250	Arizona State Forestry Division	32,144	42,982	47,570	38,534	5,078	6,430	-
5	107400	Arizona State Land Department	29,710	37,243	41,218	33,389	4,400	5,571	-
6	103610	Arizona State Lottery	20,524	25,485	28,204	22,847	3,011	3,812	-
7	103650	Arizona State Mine Inspector	3,590	4,124	4,564	3,697	487	617	-
8	107700	Arizona State Parks	41,163	49,757	55,068	44,608	5,879	7,444	-
9	101030	Arizona State Personnel Board	366	339	375	304	40	51	-
10	104750	Arizona State Schools for the Deaf and the Blind	145,549	173,408	191,915	155,462	20,487	25,941	-
11	101510	Arizona State Senate	24,965	30,781	34,066	27,595	3,637	4,605	-
12	101920	Arizona State Treasurer's Office	9,745	11,778	13,035	10,559	1,392	1,762	-
13	104140	Arizona State University	1,930,821	2,534,043	2,804,491	2,271,794	299,386	379,085	-
14	103980	Arizona State Veterinary Medical Examining	1,076	1,244	1,377	1,115	147	186	-
15	101170	Arizona Supreme Court	142,827	165,995	183,711	148,816	19,612	24,832	-
16	109110	Arizona Water Infrastructure Finance Authority	-	-	-	-	-	-	-
17	493880	Arizona Western College	124,492	155,689	172,305	139,577	18,394	23,291	-
18	300470	Arlington Elementary School District #47	8,564	8,873	9,820	7,954	1,048	1,327	-
19	308130	Arts Academy at Estrella Mountain	23,246	29,927	33,121	26,830	3,536	4,477	-
20	240060	Arts Academy at Scottsdale	3,062	2,221	2,459	1,992	262	332	-
21	462530	Ash Creek Elementary School District #53	1,322	1,902	2,105	1,705	225	285	-
22	492310	Ash Fork Joint Unified School District #31	7,399	9,661	10,692	8,661	1,141	1,445	-
23	308090	ASU Preparatory Academy	80,716	135,279	149,717	121,279	15,983	20,237	-
24	300440	Avondale Elementary School District #44	134,743	174,893	193,559	156,794	20,663	26,164	-
25	420010	Avondale, City of	115,818	152,367	168,628	136,598	18,001	22,794	-
26	497500	Avra Valley Fire District	1,583	1,948	2,156	1,746	230	291	-
27	450400	Baboquivari Unified school District #40	49,256	60,825	67,317	54,531	7,186	9,099	-
28	492200	Bagdad Unified School District	15,597	18,729	20,728	16,791	2,213	2,802	-
29	302240	Ball Charter Schools (Dobson Academy)	11,359	14,026	15,523	12,574	1,657	2,098	-
30	307430	Ball Charter Schools (Hearn Academy)	14,134	16,553	18,320	14,840	1,956	2,476	-
31	200280	Ball Charter Schools (Val Vista Academy)	6,688	8,156	9,027	7,312	964	1,220	-
32	300310	Balsz Elementary School District #31	64,754	72,200	79,905	64,728	8,530	10,801	-
33	492260	Beaver Creek Elementary School District #26	7,582	9,596	10,620	8,603	1,134	1,436	-
34	302080	Benchmark School	8,162	10,664	11,802	9,561	1,260	1,595	-
35	306910	Benjamin Franklin Charter School	47,072	59,620	65,983	53,450	7,044	8,919	-
36	462090	Benson Unified School District #9	31,512	38,937	43,092	34,907	4,600	5,825	-
37	420030	Benson, City of	13,444	17,335	19,185	15,541	2,048	2,593	-
38	494760	Bicentennial Union High School District #76	4,222	5,674	6,280	5,087	670	849	-
39	462020	Bisbee Unified School District #2	20,137	21,967	24,311	19,693	2,595	3,286	-
40	420050	Bisbee, City of	10,210	10,821	11,975	9,701	1,278	1,619	-
41	496080	Black Canyon Fire District	-	-	-	-	-	-	-
42	473220	Blue Elementary School District #22	475	430	476	385	51	64	-
43	482320	Blue Ridge Unified School District #32	51,441	61,874	68,478	55,471	7,310	9,256	-
44	302860	Blueprint Education (Hope HS, Blueprint HS)	-	-	-	-	-	-	-

	Deferred Outflows of Resources		Deferred Inflows of Resources					OPEB Expense		
	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference Between Expected and Actual Experience	Changes in Assumptions	Difference Between Projected and Actual Investment Earnings	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of OPEB Plan Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total OPEB Expense
1	$ -	$ 306	$ -	$ -	$ 24	$ 162	$ 186	$ 369	$ (25)	$ 344
2	-	274	-	-	22	86	108	331	(15)	316
3	-	1,610	-	-	128	291	419	1,944	(46)	1,898
4	4,199	15,707	-	-	917	-	917	13,900	639	14,539
5	113	10,084	-	-	794	1,250	2,044	12,044	(187)	11,857
6	975	7,798	-	-	544	66	610	8,241	148	8,389
7	-	1,104	-	-	88	513	601	1,334	(79)	1,255
8	-	13,323	-	-	1,061	1,187	2,248	16,091	(172)	15,919
9	-	91	-	-	7	214	221	110	(34)	76
10	-	46,428	-	-	3,699	9,557	13,256	56,079	(1,435)	54,644
11	7	8,249	-	-	657	216	873	9,954	(29)	9,925
12	844	3,998	-	-	251	226	477	3,809	105	3,914
13	131,747	810,218	-	-	54,054	140	54,194	819,488	19,528	839,016
14	-	333	-	-	27	113	140	402	(18)	384
15	1,320	45,764	-	-	3,541	7,314	10,855	53,681	(804)	52,877
16	-	-	-	-	-	458	458	-	(75)	(75)
17	1,022	42,707	-	-	3,321	8	3,329	50,348	158	50,506
18	434	2,809	-	-	189	1,087	1,276	2,869	(80)	2,789
19	2,816	10,829	-	-	638	-	638	9,678	443	10,121
20	265	859	-	-	47	961	1,008	718	(90)	628
21	151	661	-	-	41	21	62	615	18	633
22	395	2,981	-	-	206	-	206	3,124	59	3,183
23	31,666	67,886	-	-	2,886	5	2,891	43,748	4,641	48,389
24	6,922	53,749	-	-	3,731	10	3,741	56,559	1,023	57,582
25	7,951	48,746	-	-	3,250	7	3,257	49,274	1,175	50,449
26	-	521	-	-	42	71	113	630	(13)	617
27	-	16,285	-	-	1,297	534	1,831	19,670	(79)	19,591
28	158	5,173	-	-	400	435	835	6,057	(35)	6,022
29	81	3,836	-	-	299	86	385	4,536	2	4,538
30	617	5,049	-	-	353	648	1,001	5,353	10	5,363
31	-	2,184	-	-	174	224	398	2,638	(35)	2,603
32	1,759	21,090	-	-	1,540	5,156	6,696	23,349	(432)	22,917
33	83	2,653	-	-	205	75	280	3,103	(1)	3,102
34	413	3,268	-	-	227	-	227	3,449	62	3,511
35	1,984	17,947	-	-	1,272	2	1,274	19,281	308	19,589
36	535	10,960	-	-	831	218	1,049	12,592	55	12,647
37	485	5,126	-	-	370	-	370	5,606	72	5,678
38	245	1,764	-	-	121	426	547	1,835	(34)	1,801
39	-	5,881	-	-	469	2,327	2,796	7,104	(335)	6,769
40	30	2,927	-	-	231	1,151	1,382	3,499	(155)	3,344
41	-	-	-	-	-	129	129	-	(21)	(21)
42	62	177	-	-	9	98	107	139	(3)	136
43	893	17,459	-	-	1,320	1,376	2,696	20,010	(47)	19,963
44	-	-	-	-	-	-	-	-	-	-

(continued)

Schedule of LTD OPEB Amounts by Employer

As of and for the year ended June 30, 2019

	Employer Number	Employer Name	Net OPEB Liability: Beginning Net OPEB Liability	Net OPEB Liability: Ending Net OPEB Liability	Discount Rate Sensitivity: Net OPEB Liability 1% Decrease (6.5% Discount Rate)	Discount Rate Sensitivity: Net OPEB Liability 1% Increase (8.5% Discount Rate)	Difference Between Expected and Actual Experience	Changes in Assumptions	Difference Between Projected and Actual Investment Earnings
1	472100	Bonita Elementary School District #16	$ 4,384	$ 3,518	$ 3,893	$ 3,154	$ 416	$ 526	$ -
2	494260	Bouse Elementary School District #26	1,777	1,655	1,831	1,483	195	248	-
3	462140	Bowie Unified School District #14	3,067	4,339	4,802	3,890	513	649	-
4	300330	Buckeye Elementary School District #33	110,698	159,558	176,587	143,046	18,851	23,869	-
5	302010	Buckeye Union High School District #201	100,404	128,348	142,046	115,065	15,164	19,200	-
6	495020	Buckeye Valley Fire District	7,038	9,159	10,137	8,211	1,082	1,370	-
7	497430	Buckeye Water Conservation & Drainage District	2,827	3,348	3,706	3,002	396	501	-
8	420070	Buckeye, City of	108,639	136,445	151,007	122,324	16,120	20,412	-
9	481150	Bullhead City Elementary School District #15	56,336	65,477	72,465	58,701	7,736	9,795	-
10	495000	Bullhead City Fire District	6,453	7,335	8,118	6,576	867	1,097	-
11	480120	Camp Verde Fire District	-	-	-	-	-	-	-
12	492280	Camp Verde Unified School District #28	39,162	45,966	50,872	41,209	5,431	6,876	-
13	421020	Camp Verde, Town Of	16,704	20,794	23,013	18,642	2,457	3,111	-
14	492500	Canon Elementary School District #50	4,389	5,355	5,926	4,801	633	801	-
15	305020	Canyon Rose Academy	3,861	4,697	5,198	4,211	555	703	-
16	421030	Carefree, Town of	5,439	6,547	7,246	5,869	774	979	-
17	303090	Carpe Diem Collegiate High School (Academy)	4,023	4,743	5,249	4,252	560	709	-
18	300830	Cartwright Elementary School District #83	436,072	505,938	559,935	453,579	59,774	75,687	-
19	200040	Casa Grande Elementary School District #4	162,760	194,789	215,578	174,630	23,013	29,140	-
20	200820	Casa Grande Union High School District #82	73,124	98,538	109,054	88,340	11,642	14,741	-
21	420090	Casa Grande, City of	75,413	88,323	97,749	79,182	10,435	13,213	-
22	450160	Catalina Foothills School District #16	125,720	154,692	171,202	138,683	18,276	23,141	-
23	300930	Cave Creek Unified School District No. 93	124,382	154,158	170,611	138,204	18,213	23,062	-
24	420580	Cave Creek, Town of	12,848	16,319	18,060	14,630	1,928	2,441	-
25	464160	CAVIAT School District	1,108	1,277	1,413	1,145	151	191	-
26	482250	Cedar Unified School District # 25	8,125	9,009	9,971	8,077	1,064	1,348	-
27	495130	Central Arizona Association Of Governments	2,827	3,309	3,663	2,967	391	495	-
28	493890	Central Arizona College	119,105	144,054	159,428	129,146	17,019	21,550	-
29	500650	Central Arizona Fire And Medical Authority	8,250	10,332	11,435	9,263	1,221	1,546	-
30	497150	Central Arizona Irrigation And Drainage	16,083	20,338	22,509	18,233	2,403	3,043	-
31	497310	Central Arizona Project	270,553	323,228	357,724	289,777	38,188	48,354	-
32	302600	Central Arizona Valley Institute Of Technology	5,643	8,228	9,106	7,376	972	1,231	-
33	303050	Central Yavapai Fire District	-	-	-	-	-	-	-
34	307680	Challenge Charter School	10,957	13,048	14,441	11,698	1,542	1,952	-
35	300800	Chandler Unified School District #80	1,124,268	1,459,537	1,615,307	1,308,489	172,438	218,342	-
36	420120	Chandler, City of	399,444	473,939	524,521	424,891	55,994	70,900	-
37	303070	Charter Foundation, The (AmeriSchools Academy)	7,352	9,830	10,879	8,813	1,161	1,471	-
38	464050	Chevelon Butte Elementary School District #5	308	345	382	310	41	52	-
39	461240	Chinle Unified School District #24	135,501	165,018	182,629	147,940	19,496	24,686	-
40	497260	Chino Valley Fire District	-	-	-	-	-	-	-
41	492510	Chino Valley Unified School District #51	46,163	58,969	65,262	52,866	6,967	8,822	-
42	420990	Chino Valley, Town of	16,861	21,100	23,352	18,917	2,493	3,157	-
43	497370	Christopher-Kohl's Fire District	157	202	224	181	24	30	-
44	109130	Citizens Clean Elections Commission	2,874	2,932	3,244	2,628	346	439	-

	Deferred Outflows of Resources		Deferred Inflows of Resources					OPEB Expense		
	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference Between Expected and Actual Experience	Changes in Assumptions	Difference Between Projected and Actual Investment Earnings	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of OPEB Plan Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total OPEB Expense
1	$ 196	$ 1,138	$ -	$ -	$ 75	$ 1,173	$ 1,248	$ 1,138	$ (132)	$ 1,006
2	-	443	-	-	35	350	385	535	(50)	485
3	472	1,634	-	-	93	-	93	1,403	70	1,473
4	14,278	56,998	-	-	3,404	8	3,412	51,600	2,013	53,613
5	1,879	36,243	-	-	2,738	725	3,463	41,507	143	41,650
6	1,533	3,985	-	-	195	-	195	2,962	243	3,205
7	-	897	-	-	71	188	259	1,083	(30)	1,053
8	6,560	43,092	-	-	2,911	5	2,916	44,125	1,044	45,169
9	-	17,531	-	-	1,397	4,395	5,792	21,175	(646)	20,529
10	226	2,190	-	-	156	429	585	2,372	(23)	2,349
11	-	-	-	-	-	-	-	-	-	-
12	520	12,827	-	-	981	1,733	2,714	14,865	(158)	14,707
13	510	6,078	-	-	444	24	468	6,725	78	6,803
14	-	1,434	-	-	114	93	207	1,732	(14)	1,718
15	651	1,909	-	-	100	72	172	1,519	95	1,614
16	-	1,753	-	-	140	175	315	2,117	(26)	2,091
17	1,108	2,377	-	-	101	165	266	1,534	156	1,690
18	9,180	144,641	-	-	10,792	22,857	33,649	163,616	(1,696)	161,920
19	3,409	55,562	-	-	4,155	4,948	9,103	62,993	(138)	62,855
20	8,815	35,198	-	-	2,102	3	2,105	31,866	1,323	33,189
21	163	23,811	-	-	1,884	3,451	5,335	28,563	(455)	28,108
22	3,872	45,289	-	-	3,300	1,275	4,575	50,026	447	50,473
23	-	41,275	-	-	3,288	886	4,174	49,853	(132)	49,721
24	271	4,640	-	-	348	-	348	5,277	41	5,318
25	-	342	-	-	27	105	132	413	(16)	397
26	-	2,412	-	-	192	862	1,054	2,914	(126)	2,788
27	-	886	-	-	71	1,084	1,155	1,070	(174)	896
28	3,320	41,889	-	-	3,073	2,710	5,783	46,586	158	46,744
29	350	3,117	-	-	220	-	220	3,341	57	3,398
30	681	6,127	-	-	434	-	434	6,577	107	6,684
31	7,016	93,558	-	-	6,895	8,567	15,462	104,529	(60)	104,469
32	720	2,923	-	-	176	-	176	2,661	102	2,763
33	-	-	-	-	-	144	144	-	(24)	(24)
34	-	3,494	-	-	278	869	1,147	4,220	(133)	4,087
35	52,916	443,696	-	-	31,133	83	31,216	472,002	7,749	479,751
36	5,878	132,772	-	-	10,110	14,620	24,730	153,268	(1,084)	152,184
37	950	3,582	-	-	210	-	210	3,179	146	3,325
38	22	115	-	-	7	24	31	112	-	112
39	82	44,264	-	-	3,520	2,405	5,925	53,365	(321)	53,044
40	-	-	-	-	-	9	9	-	(2)	(2)
41	1,552	17,341	-	-	1,258	2	1,260	19,070	231	19,301
42	371	6,021	-	-	450	-	450	6,824	60	6,884
43	3	57	-	-	4	-	4	65	1	66
44	38	823	-	-	63	392	455	948	(48)	900

(continued)

Schedule of LTD OPEB Amounts by Employer

As of and for the year ended June 30, 2019

	Employer Number	Employer Name	Net OPEB Liability: Beginning Net OPEB Liability	Net OPEB Liability: Ending Net OPEB Liability	Discount Rate Sensitivity: Net OPEB Liability 1% Decrease (6.5% Discount Rate)	Discount Rate Sensitivity: Net OPEB Liability 1% Increase (8.5% Discount Rate)	Difference Between Expected and Actual Experience	Changes in Assumptions	Difference Between Projected and Actual Investment Earnings
1	302890	CITY Center For Collaborative Learning (City HS)	$ 10,116	$ 13,381	$ 14,809	$ 11,996	$ 1,581	$ 2,002	$ -
2	496070	Clarkdale Fire District	-	-	-	-	-	-	-
3	421000	Clarkdale, Town of	8,062	9,778	10,822	8,766	1,155	1,463	-
4	492030	Clarkdale-Jerome Elementary School District #3	10,847	13,563	15,011	12,159	1,602	2,029	-
5	473030	Clifton Unified School District #3	-	-	-	-	-	-	-
6	420130	Clifton, Town of	4,379	4,690	5,191	4,205	554	702	-
7	471420	Cobre Valley Institute Of Technology	1,197	1,238	1,370	1,110	146	185	-
8	463500	Cochise Community College	105,478	123,605	136,797	110,813	14,603	18,491	-
9	410110	Cochise County	142,931	166,789	184,590	149,528	19,705	24,951	-
10	462260	Cochise Elementary School District #26	3,851	5,225	5,782	4,684	617	782	-
11	463230	Cochise Technology District #1	805	1,407	1,557	1,261	166	211	-
12	410130	Coconino County	214,755	271,731	300,732	243,609	32,104	40,650	-
13	464990	Coconino County Community College	47,057	57,933	64,116	51,938	6,845	8,667	-
14	303060	Coconino County Regional Accommodation	5,288	6,560	7,260	5,881	775	981	-
15	481140	Colorado City Unified School District #14	14,886	18,573	20,555	16,651	2,194	2,778	-
16	480020	Colorado River Sewage System Joint Venture	1,855	3,010	3,331	2,698	356	450	-
17	481920	Colorado River Union High School District #2	38,806	45,901	50,800	41,151	5,423	6,867	-
18	461060	Concho Elementary School District #6	7,440	8,384	9,279	7,516	991	1,254	-
19	492170	Congress Elementary School District #17	5,016	6,795	7,520	6,091	803	1,016	-
20	450390	Continental School District	14,902	18,260	20,209	16,370	2,157	2,732	-
21	200210	Coolidge Unified School District 21	53,504	67,861	75,104	60,838	8,017	10,152	-
22	420100	Coolidge, City of	22,739	27,263	30,173	24,442	3,221	4,078	-
23	500810	Copper Canyon Fire and Medical Authority	2,033	-	-	-	-	-	-
24	502410	Copper Canyon Fire & Medical District	-	2,339	2,588	2,097	276	350	-
25	420110	Cottonwood, City of	42,145	51,588	57,094	46,249	6,095	7,717	-
26	492060	Cottonwood-Oak Creek Elementary School	44,319	58,591	64,844	52,527	6,922	8,765	-
27	302360	Country Gardens Charter School	308	391	433	350	46	58	-
28	491280	County Of Santa Cruz Elementary School	7,247	8,677	9,603	7,779	1,025	1,298	-
29	497420	County Supervisor Association Of Arizona	2,613	3,218	3,562	2,885	380	481	-
30	493130	Crane Elementary School District #13	129,482	156,692	173,415	140,476	18,512	23,441	-
31	300140	Creighton Elementary School District #14	158,930	194,202	214,929	174,104	22,944	29,052	-
32	492410	Crown King Elementary School District #41	293	423	469	380	50	63	-
33	497610	Crown King Fire District	465	938	1,038	841	111	140	-
34	308080	Daisy Education Corporation (Sonoran Science Academy - Phoenix)	366	436	483	391	52	65	-
35	308070	Daisy Education Corporation (Sonoran Science Academy - Tucson)	3,067	3,583	3,965	3,212	423	536	-
36	472110	Dan Hinton Accommodation School: Graham County Special Services	3,600	4,554	5,040	4,082	538	681	-
37	300970	Deer Valley Unified School District #97	786,845	978,848	1,083,317	877,547	115,646	146,433	-
38	302370	Desert Mosaic School	-	-	-	-	-	-	-
39	302170	Desert Rose Academy	1,437	1,394	1,543	1,250	165	209	-
40	450550	Desert Springs Academy	1,280	-	-	-	-	-	-
41	307870	Destiny School	8,088	9,759	10,800	8,749	1,153	1,460	-
42	497530	Diamond Star Fire District	-	-	-	-	-	-	-
43	307900	Discovery Plus Academy	2,231	3,029	3,353	2,716	358	453	-
44	462450	Double Adobe Elementary School District #45	1,411	1,850	2,048	1,659	219	277	-

	Deferred Outflows of Resources		Deferred Inflows of Resources					OPEB Expense		
	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference Between Expected and Actual Experience	Changes in Assumptions	Difference Between Projected and Actual Investment Earnings	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of OPEB Plan Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total OPEB Expense
1	$ 1,042	$ 4,625	$ -	$ -	$ 285	$ -	$ 285	$ 4,327	$ 159	$ 4,486
2	-	-	-	-	-	-	-	-	-	-
3	204	2,822	-	-	209	165	374	3,162	9	3,171
4	112	3,743	-	-	289	-	289	4,386	18	4,404
5	-	-	-	-	-	-	-	-	-	-
6	75	1,331	-	-	100	465	565	1,517	(52)	1,465
7	52	383	-	-	26	152	178	400	(13)	387
8	-	33,094	-	-	2,637	6,863	9,500	39,973	(1,002)	38,971
9	5,157	49,813	-	-	3,558	6,914	10,472	53,938	(129)	53,809
10	252	1,651	-	-	111	54	165	1,690	27	1,717
11	242	619	-	-	30	33	63	455	28	483
12	3,890	76,644	-	-	5,796	16	5,812	87,875	573	88,448
13	3,555	19,067	-	-	1,236	457	1,693	18,735	509	19,244
14	-	1,756	-	-	140	46	186	2,121	(8)	2,113
15	121	5,093	-	-	396	-	396	6,006	20	6,026
16	418	1,224	-	-	64	182	246	973	29	1,002
17	-	12,290	-	-	979	1,769	2,748	14,844	(253)	14,591
18	224	2,469	-	-	179	539	718	2,711	(38)	2,673
19	514	2,333	-	-	145	-	145	2,197	77	2,274
20	6	4,895	-	-	390	194	584	5,905	(26)	5,879
21	839	19,008	-	-	1,448	4	1,452	21,946	120	22,066
22	-	7,299	-	-	582	1,174	1,756	8,817	(176)	8,641
23	-	-	-	-	-	1,351	1,351	-	(192)	(192)
24	1,102	1,728	-	-	50	-	50	756	154	910
25	183	13,995	-	-	1,100	587	1,687	16,683	(53)	16,630
26	2,297	17,984	-	-	1,250	2	1,252	18,948	326	19,274
27	4	108	-	-	8	9	17	126	(1)	125
28	379	2,702	-	-	185	217	402	2,806	31	2,837
29	49	910	-	-	69	23	92	1,041	5	1,046
30	1,615	43,568	-	-	3,342	2,896	6,238	50,673	(143)	50,530
31	-	51,996	-	-	4,143	7,305	11,448	62,803	(1,126)	61,677
32	55	168	-	-	9	-	9	137	9	146
33	216	467	-	-	20	84	104	303	16	319
34	-	117	-	-	9	103	112	141	(17)	124
35	32	991	-	-	76	146	222	1,159	(15)	1,144
36	37	1,256	-	-	97	63	160	1,473	(5)	1,468
37	-	262,079	-	-	20,880	9,777	30,657	316,551	(1,546)	315,005
38	-	-	-	-	-	-	-	-	-	-
39	-	374	-	-	30	270	300	451	(40)	411
40	49	49	-	-	-	800	800	-	(104)	(104)
41	327	2,940	-	-	208	197	405	3,156	26	3,182
42	-	-	-	-	-	220	220	-	(36)	(36)
43	147	958	-	-	65	17	82	980	18	998
44	53	549	-	-	39	36	75	598	1	599

(continued)

Schedule of LTD OPEB Amounts by Employer

As of and for the year ended June 30, 2019

	Employer Number	Employer Name	Net OPEB Liability: Beginning Net OPEB Liability	Net OPEB Liability: Ending Net OPEB Liability	Discount Rate Sensitivity: Net OPEB Liability 1% Decrease (6.5% Discount Rate)	Discount Rate Sensitivity: Net OPEB Liability 1% Increase (8.5% Discount Rate)	Difference Between Expected and Actual Experience	Changes in Assumptions	Difference Between Projected and Actual Investment Earnings
1	462270	Douglas Unified School District #27	$ 80,507	$ 101,469	$ 112,298	$ 90,968	$ 11,988	$ 15,179	$ -
2	420140	Douglas, City of	23,283	26,494	29,322	23,752	3,130	3,963	-
3	495600	Drexel Heights Fire District	5,121	6,345	7,022	5,688	750	949	-
4	473020	Duncan Unified School District #2	9,755	10,671	11,810	9,566	1,261	1,596	-
5	421010	Duncan, Town of	1,066	1,642	1,817	1,472	194	246	-
6	300890	Dysart Unified School District #89	528,576	681,210	753,912	610,711	80,482	101,907	-
7	421040	Eagar, Town of	6,375	7,120	7,880	6,383	841	1,065	-
8	308220	East Valley Educational Services (East Valley Academy)	287	274	303	245	32	41	-
9	304010	East Valley Institute Of Technology	47,684	67,399	74,592	60,423	7,963	10,083	-
10	472990	Eastern Arizona College	100,232	109,013	120,647	97,731	12,879	16,308	-
11	450070	Edge High School	6,035	6,729	7,448	6,033	795	1,007	-
12	307880	Edkey (American Heritage Academy)	8,313	9,694	10,728	8,690	1,145	1,450	-
13	304090	Edkey (Arizona Conservatory for Arts and Academics Elementary School)	4,206	5,107	5,652	4,579	603	764	-
14	302710	Edkey (AZ Conservatory for Arts & Academics)	7,634	8,560	9,474	7,674	1,011	1,281	-
15	304060	Edkey (Pathfinder Academy)	12,012	13,921	15,407	12,481	1,645	2,083	-
16	302420	Edkey (Sequoia Charter School)	34,266	41,497	45,926	37,203	4,903	6,208	-
17	302390	Edkey (Sequoia Choice Schools)	12,462	12,612	13,958	11,307	1,490	1,887	-
18	200290	Edkey (Sequoia Pathway Academy)	16,401	21,830	24,160	19,571	2,579	3,266	-
19	304070	Edkey (Sequoia Ranch School: Children First Academy)	5,246	6,593	7,296	5,910	779	986	-
20	304080	Edkey (Sequoia School Deaf & Hard Of Hearing)	5,586	6,703	7,419	6,010	792	1,003	-
21	302410	Edkey (Sequoia Village School)	8,846	11,270	12,473	10,104	1,331	1,686	-
22	306710	EduPreneurship Student Center (Phoenix)	1,688	1,980	2,192	1,775	234	296	-
23	307080	EduPrize Schools	66,640	85,535	94,664	76,683	10,106	12,796	-
24	502010	Ehrenberg Improvement District	-	541	598	485	64	81	-
25	302520	El Centro for the Study of Primary and	-	-	-	-	-	-	-
26	420160	El Mirage, City of	30,969	37,992	42,047	34,060	4,489	5,684	-
27	500020	El Pueblo Integral - (Paulo Freire FS/PF2)	-	-	-	-	-	-	-
28	500010	El Pueblo Integral - (Paulo Freire FS-University)	-	-	-	-	-	-	-
29	462120	Elfrida Elementary School District #12	3,360	4,117	4,557	3,691	486	616	-
30	495100	Elfrida Fire District	773	990	1,096	888	117	148	-
31	200110	Eloy Elementary School District #11	20,879	22,058	24,412	19,775	2,606	3,300	-
32	495080	Eloy Fire District	773	834	923	748	99	125	-
33	420170	Eloy, City of	20,691	25,836	28,594	23,163	3,052	3,865	-
34	303080	Esperanza Community Collegial Academy	-	-	-	-	-	-	-
35	306730	Espiritu Community Development Corporation	15,132	-	-	-	-	-	-
36	302290	Excalibur Charter School (Avalon Elementary)	5,016	8,032	8,890	7,201	949	1,202	-
37	302540	Flagstaff Arts And Leadership Academy	7,493	9,224	10,209	8,270	1,090	1,380	-
38	493910	Flagstaff Junior Academy	6,918	9,452	10,461	8,474	1,117	1,414	-
39	464010	Flagstaff Unified School District #1	258,049	328,713	363,795	294,694	38,836	49,174	-
40	420180	Flagstaff, City of	174,245	200,176	221,540	179,460	23,650	29,946	-
41	200010	Florence Unified School District No. 1	212,105	273,939	303,176	245,589	32,365	40,980	-
42	420190	Florence, Town of	26,867	32,071	35,493	28,752	3,789	4,798	-
43	496770	Flowing Wells Irrigation District	2,524	2,840	3,143	2,546	336	425	-
44	450080	Flowing Wells Unified School District #8	131,180	164,835	182,427	147,776	19,475	24,659	-

	Deferred Outflows of Resources		Deferred Inflows of Resources					OPEB Expense		
	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference Between Expected and Actual Experience	Changes in Assumptions	Difference Between Projected and Actual Investment Earnings	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of OPEB Plan Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total OPEB Expense
1	$ 2,293	$ 29,460	$ -	$ -	$ 2,164	$ 3	$ 2,167	$ 32,814	$ 355	$ 33,169
2	36	7,129	-	-	565	1,530	2,095	8,568	(207)	8,361
3	325	2,024	-	-	135	25	160	2,052	49	2,101
4	-	2,857	-	-	228	1,238	1,466	3,451	(180)	3,271
5	316	756	-	-	35	-	35	531	47	578
6	13,216	195,605	-	-	14,531	7,226	21,757	220,297	668	220,965
7	-	1,906	-	-	152	1,071	1,223	2,303	(163)	2,140
8	56	129	-	-	6	50	56	88	3	91
9	5,250	23,296	-	-	1,438	2	1,440	21,796	741	22,537
10	835	30,022	-	-	2,325	9,631	11,956	35,254	(1,204)	34,050
11	31	1,833	-	-	144	481	625	2,176	(61)	2,115
12	-	2,595	-	-	207	404	611	3,135	(57)	3,078
13	-	1,367	-	-	109	442	551	1,652	(70)	1,582
14	-	2,292	-	-	183	669	852	2,768	(96)	2,672
15	-	3,728	-	-	297	949	1,246	4,502	(140)	4,362
16	-	11,111	-	-	885	2,140	3,025	13,420	(330)	13,090
17	447	3,824	-	-	269	1,764	2,033	4,079	(172)	3,907
18	827	6,672	-	-	466	-	466	7,060	115	7,175
19	30	1,795	-	-	141	619	760	2,132	(96)	2,036
20	1,663	3,458	-	-	143	158	301	2,168	246	2,414
21	1,077	4,094	-	-	240	-	240	3,645	172	3,817
22	1	531	-	-	42	73	115	640	(10)	630
23	1,817	24,719	-	-	1,825	3	1,828	27,661	261	27,922
24	305	450	-	-	12	-	12	175	43	218
25	-	-	-	-	-	-	-	-	-	-
26	10	10,183	-	-	810	382	1,192	12,286	(53)	12,233
27	-	-	-	-	-	-	-	-	-	-
28	-	-	-	-	-	-	-	-	-	-
29	154	1,256	-	-	88	43	131	1,331	20	1,351
30	97	362	-	-	21	-	21	320	17	337
31	-	5,906	-	-	471	2,626	3,097	7,133	(372)	6,761
32	58	282	-	-	18	79	97	270	(1)	269
33	80	6,997	-	-	551	-	551	8,355	13	8,368
34	-	-	-	-	-	-	-	-	-	-
35	1,227	1,227	-	-	-	16,476	16,476	-	(2,090)	(2,090)
36	1,066	3,217	-	-	171	158	329	2,598	123	2,721
37	24	2,494	-	-	197	72	269	2,983	(7)	2,976
38	561	3,092	-	-	202	-	202	3,057	80	3,137
39	4,990	93,000	-	-	7,012	19	7,031	106,303	710	107,013
40	6,314	59,910	-	-	4,270	10,326	14,596	64,735	(417)	64,318
41	5,655	79,000	-	-	5,843	924	6,767	88,590	636	89,226
42	-	8,587	-	-	684	1,310	1,994	10,371	(194)	10,177
43	-	761	-	-	61	248	309	919	(37)	882
44	737	44,871	-	-	3,516	285	3,801	53,306	56	53,362

(continued)

Schedule of LTD OPEB Amounts by Employer

As of and for the year ended June 30, 2019

	Employer Number	Employer Name	Net OPEB Liability: Beginning Net OPEB Liability	Net OPEB Liability: Ending Net OPEB Liability	Discount Rate Sensitivity: Net OPEB Liability 1% Decrease (6.5% Discount Rate)	Discount Rate Sensitivity: Net OPEB Liability 1% Increase (8.5% Discount Rate)	Difference Between Expected and Actual Experience	Changes in Assumptions	Difference Between Projected and Actual Investment Earnings
1	500630	Forest Lakes Domestic Water Improvement District	$ 784	$ 977	$ 1,081	$ 876	$ 115	$ 146	$ -
2	463000	Fort Huachuca Accommodation Schools	28,853	37,647	41,665	33,751	4,448	5,632	-
3	497480	Fort Mojave Mesa Fire District	815	919	1,017	823	109	137	-
4	472070	Fort Thomas Unified School District #7	24,610	30,989	34,297	27,782	3,661	4,636	-
5	300980	Fountain Hills Unified School District #98	33,294	40,780	45,133	36,560	4,818	6,101	-
6	300450	Fowler Elementary School District #45	105,959	131,866	145,939	118,219	15,579	19,727	-
7	307330	Franklin Phonetic Primary School	11,892	12,664	14,016	11,353	1,496	1,895	-
8	420380	Fredonia, Town of	1,688	2,046	2,264	1,834	242	306	-
9	464060	Fredonia-Moccasin Unified School District #6	6,766	8,189	9,063	7,341	967	1,225	-
10	493320	Gadsden Elementary School District #32	101,319	124,889	138,217	111,964	14,755	18,683	-
11	461190	Ganado Unified School District #20	51,456	68,480	75,788	61,393	8,091	10,244	-
12	307420	Genesis Program (Genesis Academy)	3,417	3,915	4,333	3,510	463	586	-
13	200270	George Gervin Youth Center (GGPA)	4,718	4,612	5,104	4,135	545	690	-
14	300240	Gila Bend Unified School District #24	10,445	10,136	11,218	9,087	1,198	1,516	-
15	420200	Gila Bend, Town of	7,153	8,436	9,337	7,563	997	1,262	-
16	410140	Gila County	87,645	112,511	124,519	100,867	13,293	16,831	-
17	471000	Gila County Education Service Agency	904	678	750	607	80	101	-
18	306060	Gila County Regional School District #49	742	645	714	578	76	96	-
19	473010	Gila Institute For Technology	1,343	1,472	1,629	1,320	174	220	-
20	300410	Gilbert Public Schools	870,069	1,074,565	1,189,249	963,358	126,955	160,752	-
21	420210	Gilbert, Town of	260,416	342,654	379,224	307,192	40,483	51,260	-
22	300400	Glendale Elementary School District	278,145	342,797	379,382	307,321	40,500	51,281	-
23	302050	Glendale Union High School District #205	427,367	538,634	596,121	482,891	63,637	80,578	-
24	220230	Glendale, City of	361,667	438,651	485,466	393,254	51,825	65,621	-
25	471010	Globe Unified School District #1	37,202	44,578	49,336	39,965	5,267	6,669	-
26	420220	Globe, City of	12,885	16,130	17,851	14,461	1,906	2,413	-
27	496500	Golder Ranch Fire District	11,751	15,263	16,892	13,684	1,803	2,283	-
28	420250	Goodyear, City of	139,754	168,210	186,162	150,802	19,873	25,164	-
29	109170	Governor Office Of Highway Safety	3,381	3,850	4,261	3,452	455	576	-
30	410150	Graham County	31,659	37,673	41,694	33,774	4,451	5,636	-
31	307780	Grand Canyon College Preparatory Charter	-	-	-	-	-	-	-
32	464040	Grand Canyon Unified School District	14,285	18,840	20,850	16,890	2,226	2,818	-
33	302210	Great Expectations Academy	4,734	6,332	7,008	5,677	748	947	-
34	495030	Green Valley Domestic Water Improvement	2,205	2,814	3,115	2,523	332	421	-
35	410160	Greenlee County	30,472	35,986	39,826	32,262	4,252	5,383	-
36	473840	Greenlee County Accommodation School	355	-	-	-	-	-	-
37	473000	Greenlee County School Office	282	-	-	-	-	-	-
38	302040	Griffin Foundation (Children Reaching for the Sky Preparatory, FIMS)	3,266	3,980	4,405	3,568	470	595	-
39	495070	Groom Creek Fire District	-	-	-	-	-	-	-
40	420270	Guadalupe, Town of	4,076	4,560	5,047	4,088	539	682	-
41	481030	Hackberry Elementary School District #3	2,221	2,684	2,970	2,406	317	402	-
42	302300	Happy Valley School	11,469	12,918	14,297	11,581	1,526	1,933	-
43	496100	Harquahala Valley Irrigation District	1,552	1,844	2,040	1,653	218	276	-
44	420280	Hayden, Town of	4,149	4,951	5,479	4,439	585	741	-

	Deferred Outflows of Resources		Deferred Inflows of Resources					OPEB Expense		
	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference Between Expected and Actual Experience	Changes in Assumptions	Difference Between Projected and Actual Investment Earnings	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of OPEB Plan Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total OPEB Expense
1	$ 14	$ 275	$ -	$ -	$ 21	$ -	$ 21	$ 316	$ 3	$ 319
2	999	11,079	-	-	803	2,219	3,022	12,175	(221)	11,954
3	68	314	-	-	20	57	77	297	2	299
4	652	8,949	-	-	661	-	661	10,022	102	10,124
5	-	10,919	-	-	870	1,290	2,160	13,188	(200)	12,988
6	-	35,306	-	-	2,813	654	3,467	42,644	(104)	42,540
7	1,591	4,982	-	-	270	1,303	1,573	4,095	75	4,170
8	51	599	-	-	44	36	80	662	4	666
9	39	2,231	-	-	175	148	323	2,648	(14)	2,634
10	557	33,995	-	-	2,664	895	3,559	40,388	(36)	40,352
11	2,589	20,924	-	-	1,461	3,211	4,672	22,146	(159)	21,987
12	-	1,049	-	-	84	335	419	1,266	(51)	1,215
13	-	1,235	-	-	98	1,024	1,122	1,492	(149)	1,343
14	-	2,714	-	-	216	2,348	2,564	3,278	(341)	2,937
15	289	2,548	-	-	180	292	472	2,728	6	2,734
16	3,443	33,567	-	-	2,400	3	2,403	36,385	511	36,896
17	68	249	-	-	14	271	285	219	(26)	193
18	118	290	-	-	14	167	181	209	(4)	205
19	53	447	-	-	31	122	153	476	(8)	468
20	-	287,707	-	-	22,922	17,791	40,713	347,505	(2,730)	344,775
21	11,936	103,679	-	-	7,309	19	7,328	110,811	1,681	112,492
22	-	91,781	-	-	7,312	8,339	15,651	110,858	(1,292)	109,566
23	4,069	148,284	-	-	11,490	31	11,521	174,190	576	174,766
24	7,831	125,277	-	-	9,357	7,500	16,857	141,856	220	142,076
25	972	12,908	-	-	951	1,095	2,046	14,416	4	14,420
26	656	4,975	-	-	344	-	344	5,216	106	5,322
27	1,216	5,302	-	-	326	-	326	4,936	189	5,125
28	8,202	53,239	-	-	3,588	3,675	7,263	54,398	812	55,210
29	-	1,031	-	-	82	419	501	1,245	(64)	1,181
30	-	10,087	-	-	804	1,752	2,556	12,183	(261)	11,922
31	-	-	-	-	-	-	-	-	-	-
32	1,001	6,045	-	-	402	-	402	6,093	149	6,242
33	711	2,406	-	-	135	-	135	2,048	110	2,158
34	51	804	-	-	60	-	60	910	9	919
35	470	10,105	-	-	768	1,217	1,985	11,638	(94)	11,544
36	2	2	-	-	-	266	266	-	(36)	(36)
37	-	-	-	-	-	211	211	-	(30)	(30)
38	-	1,065	-	-	85	375	460	1,287	(61)	1,226
39	-	-	-	-	-	3	3	-	(1)	(1)
40	70	1,291	-	-	97	316	413	1,475	(32)	1,443
41	108	827	-	-	57	51	108	868	10	878
42	-	3,459	-	-	276	1,585	1,861	4,178	(238)	3,940
43	36	530	-	-	39	55	94	596	(2)	594
44	511	1,837	-	-	106	134	240	1,601	64	1,665

(continued)

Schedule of LTD OPEB Amounts by Employer

As of and for the year ended June 30, 2019

	Employer Number	Employer Name	Net OPEB Liability: Beginning Net OPEB Liability	Net OPEB Liability: Ending Net OPEB Liability	Discount Rate Sensitivity: Net OPEB Liability 1% Decrease (6.5% Discount Rate)	Discount Rate Sensitivity: Net OPEB Liability 1% Increase (8.5% Discount Rate)	Difference Between Expected and Actual Experience	Changes in Assumptions	Difference Between Projected and Actual Investment Earnings
1	471410	Hayden-Winkelman Unified School District #41	$ 9,118	$ 11,250	$ 12,451	$ 10,086	$ 1,329	$ 1,683	$ -
2	497230	Heber-Overgaard Fire District	920	1,355	1,500	1,215	160	203	-
3	482060	Heber-Overgaard Unified School District #6	13,204	16,456	18,212	14,753	1,944	2,462	-
4	501610	Hellsgate Fire District	376	469	519	420	55	70	-
5	306740	Heritage Academy	36,037	48,226	53,373	43,236	5,698	7,215	-
6	496060	Highlands Fire District	831	1,570	1,738	1,408	185	235	-
7	300600	Higley Unified School District #60	263,112	362,998	401,740	325,431	42,887	54,303	-
8	492350	Hillside Elementary School District #35	831	580	642	520	68	87	-
9	482030	Holbrook Unified School District #3	65,062	76,082	84,202	68,208	8,989	11,382	-
10	420290	Holbrook, City of	8,151	10,136	11,218	9,087	1,198	1,516	-
11	500410	Horizon Community Learning Center (Horizon Honors Elementary School)	14,756	19,348	21,413	17,346	2,286	2,894	-
12	306940	Horizon Community Learning Center (Horizon Honors Secondary School)	16,856	21,980	24,326	19,705	2,597	3,288	-
13	495820	Housing Authority Of Maricopa County	10,717	13,022	14,412	11,675	1,539	1,948	-
14	497100	Housing Authority of the City of Yuma	7,733	9,733	10,771	8,725	1,150	1,456	-
15	307830	Humanities & Sciences Academy (Tempe)	4,253	6,677	7,390	5,986	789	999	-
16	492220	Humboldt Unified School District #22	127,360	166,249	183,992	149,044	19,642	24,870	-
17	493160	Hyder Elementary School District #16	4,640	5,205	5,761	4,666	615	779	-
18	500830	Incito Schools	10,006	11,465	12,689	10,279	1,355	1,715	-
19	302620	Intelli School	2,691	3,355	3,713	3,008	396	502	-
20	302510	Intelli-School (Paradise Valley)	1,202	1,394	1,543	1,250	165	209	-
21	307820	International Commerce Secondary Schools	6,709	8,638	9,560	7,744	1,021	1,292	-
22	300050	Isaac School District #5	197,387	214,547	237,445	192,343	25,348	32,096	-
23	200440	J.O. Combs Unified School District	99,035	124,823	138,145	111,905	14,747	18,673	-
24	302530	James Sandoval Preparatory High School	752	749	829	672	89	112	-
25	482020	Joseph City Schools	13,695	16,475	18,233	14,770	1,946	2,465	-
26	302570	Juniper Tree Academy (Desert View Academy)	15,137	19,895	22,018	17,836	2,351	2,976	-
27	482270	Kayenta Unified School District #27	81,584	102,466	113,402	91,862	12,106	15,329	-
28	420330	Kearny, Town of	3,924	5,075	5,616	4,550	600	759	-
29	302590	Khalsa Montessori School	5,084	6,358	7,037	5,700	751	951	-
30	481050	Kingman Academy of Learning	25,336	31,634	35,010	28,360	3,737	4,732	-
31	481040	Kingman Unified School District #20	142,555	185,089	204,842	165,934	21,867	27,689	-
32	420350	Kingman, City of	56,530	73,900	81,787	66,252	8,731	11,055	-
33	492230	Kirkland Elementary School District #23	3,015	3,342	3,699	2,996	395	500	-
34	300280	Kyrene School District #28	433,559	547,168	605,565	490,542	64,645	81,855	-
35	410170	La Paz County	35,624	44,631	49,394	40,012	5,273	6,677	-
36	481510	Lake Havasu Unified School District #1	115,197	138,015	152,745	123,732	16,306	20,647	-
37	420370	Lake Havasu, City of	86,255	105,593	116,862	94,665	12,475	15,796	-
38	497600	Lakeside Fire District	-	-	-	-	-	-	-
39	300590	Laveen Elementary School District #59	162,473	213,980	236,817	191,835	25,281	32,011	-
40	495160	League of Arizona Cities and Towns	7,226	8,443	9,344	7,569	997	1,263	-
41	300250	Liberty Elementary School District #25	74,629	95,007	105,146	85,174	11,225	14,213	-
42	307450	Liberty High School	2,435	2,612	2,891	2,342	309	391	-
43	302650	Life Skills Center of Arizona	1,573	-	-	-	-	-	-
44	495170	Linden Fire Department	-	-	-	-	-	-	-

	Deferred Outflows of Resources		Deferred Inflows of Resources					OPEB Expense		
	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference Between Expected and Actual Experience	Changes in Assumptions	Difference Between Projected and Actual Investment Earnings	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of OPEB Plan Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total OPEB Expense
1	$ -	$ 3,012	$ -	$ -	$ 240	$ 686	$ 926	$ 3,638	$ (111)	$ 3,527
2	125	488	-	-	29	79	108	438	5	443
3	283	4,689	-	-	351	7	358	5,322	45	5,367
4	225	350	-	-	10	-	10	152	37	189
5	3,541	16,454	-	-	1,029	1	1,030	15,596	528	16,124
6	397	817	-	-	33	-	33	508	58	566
7	25,169	122,359	-	-	7,743	18	7,761	117,390	3,587	120,977
8	-	155	-	-	12	287	299	187	(42)	145
9	-	20,371	-	-	1,623	4,044	5,667	24,604	(586)	24,018
10	-	2,714	-	-	216	126	342	3,278	(21)	3,257
11	859	6,039	-	-	413	-	413	6,257	128	6,385
12	791	6,676	-	-	469	-	469	7,108	115	7,223
13	-	3,487	-	-	278	586	864	4,211	(91)	4,120
14	53	2,659	-	-	208	64	272	3,147	(3)	3,144
15	1,290	3,078	-	-	142	-	142	2,159	191	2,350
16	5,286	49,798	-	-	3,546	9	3,555	53,763	751	54,514
17	113	1,507	-	-	111	349	460	1,683	(30)	1,653
18	2,452	5,522	-	-	245	777	1,022	3,708	280	3,988
19	136	1,034	-	-	72	-	72	1,085	22	1,107
20	72	446	-	-	30	64	94	451	3	454
21	161	2,474	-	-	184	110	294	2,794	5	2,799
22	-	57,444	-	-	4,577	20,942	25,519	69,383	(2,953)	66,430
23	1,603	35,023	-	-	2,663	5	2,668	40,367	241	40,608
24	-	201	-	-	16	225	241	242	(34)	208
25	21	4,432	-	-	351	364	715	5,328	(48)	5,280
26	611	5,938	-	-	424	527	951	6,434	-	6,434
27	4,306	31,741	-	-	2,186	5	2,191	33,137	685	33,822
28	112	1,471	-	-	108	-	108	1,641	17	1,658
29	11	1,713	-	-	136	109	245	2,056	(16)	2,040
30	22	8,491	-	-	675	18	693	10,230	(1)	10,229
31	8,144	57,700	-	-	3,948	10	3,958	59,856	1,214	61,070
32	2,042	21,828	-	-	1,576	571	2,147	23,899	191	24,090
33	167	1,062	-	-	71	252	323	1,081	(8)	1,073
34	6,851	153,351	-	-	11,672	33	11,705	176,949	1,014	177,963
35	120	12,070	-	-	952	4,280	5,232	14,433	(674)	13,759
36	10,084	47,037	-	-	2,944	3,412	6,356	44,633	1,151	45,784
37	-	28,271	-	-	2,252	4,050	6,302	34,148	(629)	33,519
38	-	-	-	-	-	-	-	-	-	-
39	6,825	64,117	-	-	4,564	394	4,958	69,199	883	70,082
40	282	2,542	-	-	180	342	522	2,730	(2)	2,728
41	5,258	30,696	-	-	2,027	4	2,031	30,724	823	31,547
42	198	898	-	-	56	256	312	845	(4)	841
43	-	-	-	-	-	1,574	1,574	-	(228)	(228)
44	-	-	-	-	-	-	-	-	-	-

(continued)

Schedule of LTD OPEB Amounts by Employer

As of and for the year ended June 30, 2019

	Employer Number	Employer Name	Net OPEB Liability: Beginning Net OPEB Liability	Net OPEB Liability: Ending Net OPEB Liability	Discount Rate Sensitivity: Net OPEB Liability 1% Decrease (6.5% Discount Rate)	Discount Rate Sensitivity: Net OPEB Liability 1% Increase (8.5% Discount Rate)	Difference Between Expected and Actual Experience	Changes in Assumptions	Difference Between Projected and Actual Investment Earnings
1	300790	Litchfield Elementary School District #79	$ 250,102	$ 335,598	$ 371,416	$ 300,867	$ 39,649	$ 50,205	$ -
2	420390	Litchfield Park, City of	11,014	13,843	15,321	12,411	1,636	2,071	-
3	481090	Littlefield Unified School District #9	10,236	13,042	14,434	11,692	1,541	1,951	-
4	300650	Littleton Elementary School District #65	125,929	166,249	183,992	149,044	19,642	24,870	-
5	302720	Luz Academy of Tucson	-	-	-	-	-	-	-
6	300380	Madison School District #38	137,831	188,939	209,103	169,385	22,322	28,265	-
7	464100	Maine Consolidated School District #10	6,521	8,117	8,983	7,277	959	1,214	-
8	200080	Mammoth-San Manuel Unified School District	20,273	23,354	25,847	20,937	2,759	3,494	-
9	303000	Marana Domestic Water Improvement District	726	1,088	1,204	975	129	163	-
10	450060	Marana Unified School District #6	306,297	397,375	439,785	356,251	46,948	59,446	-
11	420300	Marana, Town of	74,478	92,453	102,320	82,885	10,923	13,831	-
12	495140	Maricopa Association of Governments	47,908	58,493	64,736	52,440	6,911	8,750	-
13	210170	Maricopa County	2,481,552	3,309,820	3,663,054	2,967,285	391,041	495,132	-
14	307100	Maricopa County Community College District	1,851,463	2,174,850	2,406,962	1,949,774	256,948	325,351	-
15	480030	Maricopa County Municipal Water Conservation District #1	19,866	23,400	25,897	20,978	2,765	3,501	-
16	305090	Maricopa County Regional School District #509	19,516	16,456	18,212	14,753	1,944	2,462	-
17	210250	Maricopa County Special Health Care District	1,132,037	1,413,213	1,564,039	1,266,959	166,965	211,412	-
18	200200	Maricopa Unified School District #20	153,595	202,482	224,092	181,527	23,922	30,291	-
19	420080	Maricopa, City of	45,406	56,096	62,083	50,291	6,627	8,392	-
20	200900	Mary C O'Brien Accommodation District #90	11,469	-	-	-	-	-	-
21	302250	Mary Ellen Halvorson Educational Foundation: Tri-City College Prep High School	5,345	6,430	7,116	5,764	760	962	-
22	302030	Masada Charter School	12,070	15,283	16,914	13,701	1,806	2,286	-
23	492430	Mayer Unified School District #43	16,401	19,367	21,434	17,363	2,288	2,897	-
24	461230	McNary Elementary School District #23	5,492	6,671	7,383	5,980	788	998	-
25	462550	McNeal Elementary School District #55	2,048	2,319	2,567	2,079	274	347	-
26	300040	Mesa Unified School District #4	1,630,010	2,092,976	2,316,351	1,876,373	247,275	313,103	-
27	420400	Mesa, City of	852,586	1,068,337	1,182,357	957,775	126,219	159,820	-
28	308160	Metropolitan Arts Institute	5,748	6,814	7,541	6,109	805	1,019	-
29	495400	Metropolitan Domestic Water Improvement District	17,441	21,224	23,489	19,028	2,508	3,175	-
30	308170	Mexicayotl Academy	6,202	6,567	7,267	5,887	776	982	-
31	471400	Miami Unified School District #40	23,345	26,957	29,834	24,167	3,185	4,033	-
32	420410	Miami, Town of	5,074	6,677	7,390	5,986	789	999	-
33	306820	Mingus Springs Charter School	3,438	3,987	4,412	3,574	471	596	-
34	492860	Mingus Union High School District #4	28,957	36,312	40,187	32,554	4,290	5,432	-
35	300860	Mobile Elementary School District #86	1,986	1,889	2,091	1,694	223	283	-
36	302790	Mohave Accelerated Elementary School	9,536	12,417	13,742	11,132	1,467	1,857	-
37	302670	Mohave Accelerated Learning Center	13,439	15,745	17,426	14,116	1,860	2,355	-
38	492890	Mohave Community College	70,439	83,782	92,724	75,112	9,898	12,534	-
39	410180	Mohave County	187,260	227,843	252,160	204,263	26,919	34,085	-
40	497160	Mohave County Airport Authority	3,736	4,964	5,494	4,450	586	743	-
41	302830	Mohave Educational Services Cooperative	8,130	10,071	11,146	9,029	1,190	1,507	-
42	481160	Mohave Valley Elementary School District #16	30,258	36,527	40,425	32,746	4,315	5,464	-
43	500640	Mohave Valley Fire Department	690	879	973	788	104	132	-
44	493170	Mohawk Valley Elementary District #17	4,509	5,010	5,544	4,491	592	749	-

	Deferred Outflows of Resources		Deferred Inflows of Resources					OPEB Expense		
	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference Between Expected and Actual Experience	Changes in Assumptions	Difference Between Projected and Actual Investment Earnings	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of OPEB Plan Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total OPEB Expense
1	$ 14,241	$ 104,095	$ -	$ -	$ 7,159	$ 2,597	$ 9,756	$ 108,530	$ 1,559	$ 110,089
2	201	3,908	-	-	295	-	295	4,477	32	4,509
3	165	3,657	-	-	278	569	847	4,218	(68)	4,150
4	5,826	50,338	-	-	3,546	9	3,555	53,763	815	54,578
5	-	-	-	-	-	534	534	-	(87)	(87)
6	10,251	60,838	-	-	4,030	1,227	5,257	61,101	1,225	62,326
7	-	2,173	-	-	173	12	185	2,625	(3)	2,622
8	-	6,253	-	-	498	1,433	1,931	7,553	(206)	7,347
9	108	400	-	-	23	23	46	352	12	364
10	9,487	115,881	-	-	8,476	21	8,497	128,508	1,319	129,827
11	-	24,754	-	-	1,972	541	2,513	29,899	(84)	29,815
12	-	15,661	-	-	1,248	1,037	2,285	18,916	(152)	18,764
13	129,264	1,015,437	-	-	70,589	61,247	131,836	1,070,369	8,071	1,078,440
14	-	582,299	-	-	46,392	121,259	167,651	703,327	(17,753)	685,574
15	443	6,709	-	-	499	829	1,328	7,567	(45)	7,522
16	2,085	6,491	-	-	351	4,744	5,095	5,322	(322)	5,000
17	63,169	441,546	-	-	30,145	76	30,221	457,021	10,156	467,177
18	14,057	68,270	-	-	4,319	11	4,330	65,481	2,120	67,601
19	533	15,552	-	-	1,197	322	1,519	18,141	41	18,182
20	-	-	-	-	-	10,285	10,285	-	(1,467)	(1,467)
21	169	1,891	-	-	137	142	279	2,079	8	2,087
22	407	4,499	-	-	326	-	326	4,942	64	5,006
23	92	5,277	-	-	413	655	1,068	6,263	(76)	6,187
24	-	1,786	-	-	142	181	323	2,157	(27)	2,130
25	1	622	-	-	49	141	190	750	(19)	731
26	36,112	596,490	-	-	44,645	31,744	76,389	676,850	(107)	676,743
27	3,000	289,039	-	-	22,789	4,264	27,053	345,491	(273)	345,218
28	179	2,003	-	-	145	213	358	2,204	-	2,204
29	182	5,865	-	-	453	317	770	6,864	(15)	6,849
30	626	2,384	-	-	140	703	843	2,124	4	2,128
31	-	7,218	-	-	575	2,066	2,641	8,718	(306)	8,412
32	575	2,363	-	-	142	-	142	2,159	89	2,248
33	54	1,121	-	-	85	180	265	1,289	(16)	1,273
34	422	10,144	-	-	775	-	775	11,743	66	11,809
35	212	718	-	-	40	353	393	611	(15)	596
36	876	4,200	-	-	265	-	265	4,015	135	4,150
37	219	4,434	-	-	336	611	947	5,092	(49)	5,043
38	1,430	23,862	-	-	1,787	2,454	4,241	27,094	(111)	26,983
39	1,059	62,063	-	-	4,860	3,448	8,308	73,682	(310)	73,372
40	212	1,541	-	-	106	-	106	1,605	31	1,636
41	376	3,073	-	-	215	41	256	3,257	55	3,312
42	824	10,603	-	-	779	727	1,506	11,812	31	11,843
43	44	280	-	-	19	-	19	284	8	292
44	57	1,398	-	-	107	368	475	1,620	(42)	1,578

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Schedule of LTD OPEB Amounts by Employer

As of and for the year ended June 30, 2019

	Employer Number	Employer Name	Net OPEB Liability: Beginning Net OPEB Liability	Net OPEB Liability: Ending Net OPEB Liability	Discount Rate Sensitivity: Net OPEB Liability 1% Decrease (6.5% Discount Rate)	Discount Rate Sensitivity: Net OPEB Liability 1% Increase (8.5% Discount Rate)	Difference Between Expected and Actual Experience	Changes in Assumptions	Difference Between Projected and Actual Investment Earnings
1	497250	Montezuma Rimrock Fire District	$ -	$ -	$ -	$ -	$ -	$ -	$ -
2	473180	Morenci Unified School District #18	38,556	49,340	54,606	44,234	5,829	7,381	-
3	300750	Morristown Elementary School District #75	3,402	4,964	5,494	4,450	586	743	-
4	301010	Mountain Institute JTED #2	3,449	3,759	4,160	3,370	444	562	-
5	302110	Mountain Oak Charter School	1,526	1,244	1,377	1,115	147	186	-
6	308260	Mountain Rose Academy	2,231	2,534	2,805	2,272	299	379	-
7	302780	Mountain School	4,065	4,801	5,314	4,304	567	718	-
8	480110	Mt Lemmon Domestic Water Improvement District	1,129	1,335	1,478	1,197	158	200	-
9	300210	Murphy Elementary School District #21	45,071	45,894	50,792	41,145	5,422	6,866	-
10	462230	Naco Elementary School District No. 23	6,328	6,677	7,390	5,986	789	999	-
11	300810	Nadaburg Unified School District No. 81	24,976	30,787	34,073	27,601	3,637	4,606	-
12	410190	Navajo County	91,496	105,788	117,079	94,840	12,498	15,826	-
13	482990	Navajo County Accommodation District #99	1,150	1,296	1,435	1,162	153	194	-
14	308040	Navajo County Arizona - Special Services	-	-	-	-	-	-	-
15	482440	Navajo County Arizona - Hope School	-	-	-	-	-	-	-
16	482000	Navajo County Arizona - Superintendent of Schools	6,380	6,541	7,239	5,864	773	978	-
17	496200	New Magma Irrigation & Drainage District	2,236	2,489	2,754	2,231	294	372	-
18	306770	New School for the Arts & Academics	3,025	3,954	4,376	3,545	467	592	-
19	302740	New School for the Arts Middle School	1,102	1,492	1,651	1,337	176	223	-
20	307920	New West Charter School	-	-	-	-	-	-	-
21	491010	Nogales Unified School District #1	121,953	153,871	170,293	137,947	18,179	23,019	-
22	420450	Nogales, City of	34,308	42,122	46,618	37,763	4,977	6,301	-
23	302480	North Star Charter School Inc.	1,338	4,769	5,278	4,275	563	713	-
24	302760	Northeast Arizona Technological Institute of Vocational Education	2,111	2,710	2,999	2,430	320	405	-
25	495040	Northern Apache Special Health Care District	5,350	5,694	6,301	5,104	673	852	-
26	306830	Northern Arizona Academy for Career	1,672	2,430	2,689	2,178	287	364	-
27	497140	Northern Arizona Consolidated Fire District	167	85	94	76	10	13	-
28	495150	Northern Arizona Council of Governments	16,668	20,599	22,797	18,467	2,434	3,082	-
29	302840	Northern Arizona Council of Governments - Head Start	41,022	52,005	57,555	46,623	6,144	7,780	-
30	496040	Northern Arizona Intergovernmental Public Transportation Authority	23,633	29,563	32,718	26,503	3,493	4,422	-
31	104160	Northern Arizona University	612,234	762,614	844,005	683,691	90,099	114,085	-
32	483000	Northern Arizona Vocational Institute of Technology	1,677	2,098	2,322	1,881	248	314	-
33	493770	Northland Pioneer College	63,119	77,157	85,392	69,172	9,116	11,542	-
34	307580	Northland Preparatory Academy	16,501	19,537	21,622	17,515	2,308	2,923	-
35	497300	Northwest Fire District	11,108	14,013	15,508	12,562	1,656	2,096	-
36	302820	Nosotros Academy	4,703	5,993	6,633	5,373	708	897	-
37	200020	Oracle School District #2	12,901	15,804	17,491	14,168	1,867	2,364	-
38	420040	Oro Valley, Town of	68,448	84,532	93,553	75,783	9,987	12,646	-
39	300080	Osborn School District #8	75,471	94,440	104,519	84,666	11,158	14,128	-
40	481060	Owens-Whitney Elementary School District #6	873	1,120	1,240	1,005	132	168	-
41	307090	PACE Academy	1,557	1,974	2,185	1,770	233	295	-
42	464080	Page Unified School District #8	78,663	89,880	99,472	80,578	10,619	13,446	-
43	420230	Page, City of	26,533	31,908	35,313	28,606	3,770	4,773	-
44	200250	Painted Rock Academy	10,586	12,905	14,282	11,570	1,525	1,931	-

	Deferred Outflows of Resources		Deferred Inflows of Resources					OPEB Expense		
	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference Between Expected and Actual Experience	Changes in Assumptions	Difference Between Projected and Actual Investment Earnings	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of OPEB Plan Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total OPEB Expense
1	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
2	754	13,964	-	-	1,052	633	1,685	15,956	1	15,957
3	434	1,763	-	-	106	537	643	1,605	(26)	1,579
4	256	1,262	-	-	80	327	407	1,216	(4)	1,212
5	309	642	-	-	27	396	423	402	(4)	398
6	-	678	-	-	54	430	484	820	(67)	753
7	327	1,612	-	-	102	162	264	1,553	31	1,584
8	-	358	-	-	28	54	82	432	(9)	423
9	-	12,288	-	-	979	7,359	8,338	14,842	(1,049)	13,793
10	96	1,884	-	-	142	730	872	2,159	(86)	2,073
11	-	8,243	-	-	657	1,580	2,237	9,956	(252)	9,704
12	-	28,324	-	-	2,257	8,942	11,199	34,211	(1,332)	32,879
13	-	347	-	-	28	376	404	419	(60)	359
14	-	-	-	-	-	-	-	-	-	-
15	-	-	-	-	-	-	-	-	-	-
16	-	1,751	-	-	140	874	1,014	2,115	(123)	1,992
17	-	666	-	-	53	280	333	805	(43)	762
18	249	1,308	-	-	84	-	84	1,279	39	1,318
19	130	529	-	-	32	-	32	482	20	502
20	-	-	-	-	-	-	-	-	-	-
21	2,410	43,608	-	-	3,282	8	3,290	49,761	364	50,125
22	-	11,278	-	-	899	730	1,629	13,622	(110)	13,512
23	1,866	3,142	-	-	102	724	826	1,542	142	1,684
24	174	899	-	-	58	-	58	876	28	904
25	136	1,661	-	-	121	589	710	1,841	(59)	1,782
26	206	857	-	-	52	415	467	786	(39)	747
27	-	23	-	-	2	81	83	27	(13)	14
28	-	5,516	-	-	439	299	738	6,661	(46)	6,615
29	657	14,581	-	-	1,109	1	1,110	16,818	95	16,913
30	1,218	9,133	-	-	631	-	631	9,560	197	9,757
31	10,161	214,345	-	-	16,267	625	16,892	246,623	1,548	248,171
32	12	574	-	-	45	-	45	678	3	681
33	-	20,658	-	-	1,646	1,585	3,231	24,952	(236)	24,716
34	570	5,801	-	-	417	627	1,044	6,318	5	6,323
35	94	3,846	-	-	299	708	1,007	4,532	(101)	4,431
36	553	2,158	-	-	128	-	128	1,938	88	2,026
37	-	4,231	-	-	337	1,018	1,355	5,111	(161)	4,950
38	1,789	24,422	-	-	1,803	508	2,311	27,337	218	27,555
39	187	25,473	-	-	2,015	2,711	4,726	30,541	(413)	30,128
40	55	355	-	-	24	-	24	362	10	372
41	20	548	-	-	42	125	167	638	(18)	620
42	-	24,065	-	-	1,917	5,576	7,493	29,066	(791)	28,275
43	408	8,951	-	-	681	711	1,392	10,319	(34)	10,285
44	437	3,893	-	-	275	179	454	4,173	46	4,219

(continued)

Schedule of LTD OPEB Amounts by Employer

As of and for the year ended June 30, 2019

	Employer Number	Employer Name	Net OPEB Liability: Beginning Net OPEB Liability	Net OPEB Liability: Ending Net OPEB Liability	Discount Rate Sensitivity: Net OPEB Liability 1% Decrease (6.5% Discount Rate)	Discount Rate Sensitivity: Net OPEB Liability 1% Increase (8.5% Discount Rate)	Difference Between Expected and Actual Experience	Changes in Assumptions	Difference Between Projected and Actual Investment Earnings
1	300490	Palo Verde Elementary District #49	$ 12,284	$ 15,628	$ 17,296	$ 14,011	$ 1,846	$ 2,338	$ -
2	300940	Paloma Elementary School District #94	4,797	5,843	6,467	5,239	690	874	-
3	462490	Palominas Elementary School District #49	24,025	32,559	36,034	29,190	3,847	4,871	-
4	302580	Paradise Education Center, Paradise Honors High School	46,968	63,197	69,941	56,656	7,466	9,454	-
5	300690	Paradise Valley Unified School District #69	742,306	964,966	1,067,953	865,101	114,006	144,356	-
6	420470	Paradise Valley, Town of	24,542	30,637	33,907	27,467	3,620	4,583	-
7	500620	Paragon Preparatory Academy	345	-	-	-	-	-	-
8	303040	Paramount Academy	4,661	6,111	6,763	5,478	722	914	-
9	308270	Park View School, Inc.	2,215	4,117	4,557	3,691	486	616	-
10	494270	Parker Unified School District #27	52,527	65,262	72,227	58,508	7,710	9,763	-
11	420480	Parker, Town of	6,986	9,062	10,029	8,124	1,071	1,356	-
12	491060	Patagonia Elementary School District #6	3,140	3,316	3,670	2,973	392	496	-
13	307050	Patagonia Montessori Elementary School	846	1,120	1,240	1,005	132	168	-
14	491820	Patagonia Union High School District #20	5,173	5,909	6,539	5,297	698	884	-
15	420500	Patagonia, Town of	1,698	2,026	2,242	1,816	239	303	-
16	240020	Paulden Community School	2,686	2,717	3,006	2,435	321	406	-
17	471100	Payson Unified School District #10	53,008	65,881	72,912	59,063	7,783	9,856	-
18	220240	Payson, Town of	28,017	34,605	38,298	31,024	4,088	5,177	-
19	481080	Peach Springs Unified School District #8	1,682	1,629	1,802	1,460	192	244	-
20	302550	PEAK School, The	3,793	5,042	5,580	4,520	596	754	-
21	462220	Pearce Elementary School District #22	4,509	4,599	5,090	4,123	543	688	-
22	300920	Pendergast Elementary School District #92	199,774	253,119	280,133	226,924	29,905	37,866	-
23	300110	Peoria Unified School District #11	828,143	1,022,736	1,131,889	916,893	120,832	152,998	-
24	420520	Peoria, City of	287,858	350,360	387,753	314,101	41,393	52,413	-
25	300010	Phoenix Elementary School District #1	229,850	268,962	297,667	241,127	31,777	40,236	-
26	308110	Phoenix School of Academic Excellence	2,529	3,094	3,425	2,774	366	463	-
27	302100	Phoenix Union High School District	903,891	1,108,968	1,227,324	994,201	131,019	165,898	-
28	495800	Phoenix-Mesa Gateway Airport Authority	31,826	40,448	44,765	36,262	4,779	6,051	-
29	200330	Picacho Elementary School District No. 33	5,037	6,104	6,756	5,472	721	913	-
30	496400	Picture Rocks Fire & Medical District	298	339	375	304	40	51	-
31	306090	Pillar Academy of Business & Finance	596	795	880	713	94	119	-
32	307070	Pima Accommodation District	3,323	3,537	3,915	3,171	418	529	-
33	495120	Pima Association of Governments	22,144	26,436	29,257	23,700	3,123	3,955	-
34	450990	Pima Community College	387,129	421,915	466,944	378,251	49,847	63,117	-
35	210200	Pima County	1,229,385	1,490,780	1,649,885	1,336,499	176,129	223,016	-
36	307040	Pima County Joint Technical Education District	25,190	27,843	30,814	24,961	3,289	4,165	-
37	450320	Pima County Reserve Fund 32	-	-	-	-	-	-	-
38	307060	Pima County Special Projects	1,902	1,401	1,550	1,256	165	210	-
39	200260	Pima PP (Arizona Collegiate High School)	2,947	3,166	3,504	2,838	374	474	-
40	200230	Pima PP (Pima Partnership Academy)	2,153	3,466	3,836	3,107	409	518	-
41	302560	Pima PP (Pima Partnership High School)	6,416	6,677	7,390	5,986	789	999	-
42	472060	Pima Unified School District #6	16,595	23,107	25,573	20,715	2,730	3,457	-
43	420550	Pima, Town of	1,615	1,798	1,990	1,612	212	269	-
44	200860	Pinal County Juvenile Justice Educ Services	941	1,902	2,105	1,705	225	285	-

	Deferred Outflows of Resources		Deferred Inflows of Resources					OPEB Expense		
	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference Between Expected and Actual Experience	Changes in Assumptions	Difference Between Projected and Actual Investment Earnings	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of OPEB Plan Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total OPEB Expense
1	$ 184	$ 4,368	$ -	$ -	$ 333	$ 15	$ 348	$ 5,054	$ 23	$ 5,077
2	296	1,860	-	-	125	84	209	1,890	37	1,927
3	1,561	10,279	-	-	695	628	1,323	10,529	114	10,643
4	7,500	24,420	-	-	1,348	2	1,350	20,437	1,148	21,585
5	23,561	281,923	-	-	20,584	32,300	52,884	312,062	(1,938)	310,124
6	1,673	9,876	-	-	654	1	655	9,908	270	10,178
7	-	-	-	-	-	378	378	-	(56)	(56)
8	180	1,816	-	-	130	462	592	1,976	(50)	1,926
9	1,212	2,314	-	-	88	-	88	1,331	179	1,510
10	-	17,473	-	-	1,392	208	1,600	21,105	(31)	21,074
11	628	3,055	-	-	193	-	193	2,930	99	3,029
12	-	888	-	-	71	550	621	1,072	(82)	990
13	93	393	-	-	24	-	24	362	16	378
14	154	1,736	-	-	126	327	453	1,911	(20)	1,891
15	10	552	-	-	43	54	97	655	(6)	649
16	-	727	-	-	58	380	438	879	(54)	825
17	-	17,639	-	-	1,405	494	1,899	21,305	(78)	21,227
18	-	9,265	-	-	738	638	1,376	11,191	(101)	11,090
19	-	436	-	-	35	2,240	2,275	527	(357)	170
20	402	1,752	-	-	108	-	108	1,631	62	1,693
21	170	1,401	-	-	98	616	714	1,487	(58)	1,429
22	2,382	70,153	-	-	5,399	8,202	13,601	81,856	(994)	80,862
23	-	273,830	-	-	21,816	17,660	39,476	330,744	(2,715)	328,029
24	-	93,806	-	-	7,474	11,153	18,627	113,303	(1,684)	111,619
25	5,533	77,546	-	-	5,737	10,670	16,407	86,980	(591)	86,389
26	-	829	-	-	66	291	357	1,001	(48)	953
27	-	296,917	-	-	23,655	14,512	38,167	358,631	(2,097)	356,534
28	1,427	12,257	-	-	863	-	863	13,081	220	13,301
29	133	1,767	-	-	130	107	237	1,974	7	1,981
30	45	136	-	-	7	20	27	110	5	115
31	29	242	-	-	17	128	145	257	(16)	241
32	1,704	2,651	-	-	75	366	441	1,144	225	1,369
33	336	7,414	-	-	564	712	1,276	8,549	(45)	8,504
34	-	112,964	-	-	9,000	41,909	50,909	136,444	(5,941)	130,503
35	-	399,145	-	-	31,800	40,970	72,770	482,105	(6,040)	476,065
36	1,153	8,607	-	-	594	2,150	2,744	9,004	(114)	8,890
37	-	-	-	-	-	1,316	1,316	-	(213)	(213)
38	-	375	-	-	30	1,071	1,101	453	(161)	292
39	-	848	-	-	68	624	692	1,024	(95)	929
40	572	1,499	-	-	74	-	74	1,121	83	1,204
41	-	1,788	-	-	142	2,036	2,178	2,159	(311)	1,848
42	2,046	8,233	-	-	493	-	493	7,473	299	7,772
43	-	481	-	-	38	134	172	581	(20)	561
44	438	948	-	-	41	30	71	615	55	670

(continued)

Schedule of LTD OPEB Amounts by Employer

As of and for the year ended June 30, 2019

	Employer Number	Employer Name	Net OPEB Liability: Beginning Net OPEB Liability	Net OPEB Liability: Ending Net OPEB Liability	Discount Rate Sensitivity: Net OPEB Liability 1% Decrease (6.5% Discount Rate)	Discount Rate Sensitivity: Net OPEB Liability 1% Increase (8.5% Discount Rate)	Difference Between Expected and Actual Experience	Changes in Assumptions	Difference Between Projected and Actual Investment Earnings
1	200890	Pinal County School Office Data Processing	$ 967	$ 1,186	$ 1,312	$ 1,063	$ 140	$ 177	$ -
2	210210	Pinal County	367,305	429,166	474,969	384,751	50,704	64,202	-
3	200880	Pinal County School Education Services	1,275	1,739	1,925	1,559	205	260	-
4	200000	Pinal County School Office	3,396	18,638	20,627	16,709	2,202	2,788	-
5	306900	Pine Forest Charter School	7,007	8,117	8,983	7,277	959	1,214	-
6	471120	Pine Strawberry School District #12	8,966	10,482	11,600	9,397	1,238	1,568	-
7	496090	Pine-Strawberry Fire District	523	593	656	531	70	89	-
8	497540	Pinetop Fire District	2,644	3,707	4,102	3,323	438	555	-
9	497130	Pinetop Water Community Facilities District	1,667	1,870	2,069	1,676	221	280	-
10	497110	Pinetop-Lakeside Sanitary District	5,350	6,645	7,354	5,957	785	994	-
11	420240	Pinetop-Lakeside, Town of	9,515	11,224	12,422	10,063	1,326	1,679	-
12	495010	Pinewood Fire District	293	443	490	397	52	66	-
13	497390	Pinewood Sanitary District	4,326	4,508	4,989	4,041	533	674	-
14	482040	Pinon Unified School District No. 4	44,523	53,093	58,759	47,598	6,273	7,943	-
15	303310	Pointe Schools	16,401	19,537	21,622	17,515	2,308	2,923	-
16	462640	Pomerene School District #64	2,910	3,283	3,634	2,943	388	491	-
17	480050	Ponderosa Park Domestic Water Improvement District	1,374	1,837	2,033	1,647	217	275	-
18	492010	Prescott Unified School District #1	83,141	105,853	117,151	94,899	12,506	15,835	-
19	104940	Prescott Valley Historical Society	2,545	3,290	3,641	2,949	389	492	-
20	307030	Prescott Valley School	1,327	2,026	2,242	1,816	239	303	-
21	420600	Prescott, City of	107,349	127,872	141,519	114,639	15,108	19,129	-
22	307370	Presidio Schools	7,791	9,101	10,072	8,159	1,075	1,361	-
23	101750	Public Safety Personnel Retirement System	26,031	34,494	38,175	30,924	4,075	5,160	-
24	497320	Puerco Valley Fire District	2,900	3,602	3,987	3,230	426	539	-
25	494040	Quartzsite Elementary School District #4	5,126	6,580	7,282	5,899	777	984	-
26	300950	Queen Creek Unified School District #95	169,584	232,670	257,502	208,591	27,489	34,807	-
27	420460	Queen Creek, Town of	74,483	97,593	108,009	87,493	11,530	14,600	-
28	496000	Queen Valley Domestic Water Improvement District	1,014	1,114	1,233	999	132	167	-
29	496700	Queen Valley Sanitary District	460	599	663	537	71	90	-
30	200030	Ray Unified School District No. 3	12,984	15,172	16,791	13,602	1,793	2,270	-
31	461270	Red Mesa Unified School District #27	23,544	26,813	29,675	24,039	3,168	4,011	-
32	200050	Red Rock Elementary District #5	7,503	10,866	12,026	9,742	1,284	1,626	-
33	492870	Rimrock Public High School	-	-	-	-	-	-	-
34	497120	Rio Rico Medical & Fire District	1,839	2,430	2,689	2,178	287	364	-
35	300020	Riverside Elementary School District #2	23,523	27,817	30,785	24,938	3,286	4,161	-
36	300660	Roosevelt Elementary School District #66	253,598	308,844	341,805	276,881	36,488	46,202	-
37	497360	Roosevelt Irrigation District	7,733	9,987	11,052	8,953	1,180	1,494	-
38	240070	Rose Academies Public High Schools	3,375	3,440	3,807	3,084	406	515	-
39	461100	Round Valley Schools #10	28,288	34,325	37,988	30,772	4,055	5,135	-
40	302850	RSD Charter School (High School)	16	632	699	567	75	95	-
41	200180	Sacaton Elementary School District #18	29,198	35,328	39,098	31,672	4,174	5,285	-
42	300900	Saddle Mountain Unified School District #90	37,579	55,184	61,073	49,473	6,520	8,255	-
43	472010	Safford Unified School District #1	70,752	84,284	93,279	75,561	9,958	12,609	-
44	420620	Safford, City of	31,679	38,494	42,602	34,510	4,548	5,759	-

	Deferred Outflows of Resources		Deferred Inflows of Resources					OPEB Expense		
	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference Between Expected and Actual Experience	Changes in Assumptions	Difference Between Projected and Actual Investment Earnings	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of OPEB Plan Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total OPEB Expense
1	$ 5	$ 322	$ -	$ -	$ 25	$ 12	$ 37	$ 383	$ -	$ 383
2	12,332	127,238	-	-	9,155	17,438	26,593	138,788	(434)	138,354
3	114	579	-	-	37	-	37	562	17	579
4	10,712	15,702	-	-	398	-	398	6,027	1,534	7,561
5	123	2,296	-	-	173	374	547	2,625	(32)	2,593
6	445	3,251	-	-	224	421	645	3,390	13	3,403
7	81	240	-	-	13	36	49	192	9	201
8	923	1,916	-	-	79	-	79	1,199	145	1,344
9	-	501	-	-	40	125	165	605	(19)	586
10	-	1,779	-	-	142	171	313	2,149	(29)	2,120
11	916	3,921	-	-	239	388	627	3,630	95	3,725
12	46	164	-	-	9	62	71	143	(3)	140
13	-	1,207	-	-	96	854	950	1,458	(127)	1,331
14	-	14,216	-	-	1,133	4,182	5,315	17,170	(644)	16,526
15	-	5,231	-	-	417	2,599	3,016	6,318	(408)	5,910
16	134	1,013	-	-	70	208	278	1,062	(8)	1,054
17	144	636	-	-	39	-	39	594	23	617
18	1,299	29,640	-	-	2,258	578	2,836	34,232	85	34,317
19	69	950	-	-	70	196	266	1,064	(22)	1,042
20	673	1,215	-	-	43	-	43	655	104	759
21	989	35,226	-	-	2,728	3,626	6,354	41,353	(345)	41,008
22	106	2,542	-	-	194	371	565	2,943	(34)	2,909
23	2,628	11,863	-	-	736	-	736	11,155	396	11,551
24	440	1,405	-	-	77	9	86	1,165	69	1,234
25	112	1,873	-	-	140	433	573	2,128	(54)	2,074
26	24,027	86,323	-	-	4,963	11	4,974	75,244	3,589	78,833
27	5,106	31,236	-	-	2,082	3	2,085	31,561	760	32,321
28	1	300	-	-	24	90	114	360	(12)	348
29	41	202	-	-	13	-	13	194	8	202
30	-	4,063	-	-	324	681	1,005	4,907	(97)	4,810
31	-	7,179	-	-	572	3,938	4,510	8,671	(603)	8,068
32	907	3,817	-	-	232	5	237	3,514	124	3,638
33	-	-	-	-	-	73	73	-	(13)	(13)
34	81	732	-	-	52	313	365	786	(39)	747
35	-	7,447	-	-	593	1,421	2,014	8,996	(211)	8,785
36	-	82,690	-	-	6,588	8,662	15,250	99,877	(1,299)	98,578
37	402	3,076	-	-	213	-	213	3,230	61	3,291
38	-	921	-	-	73	463	536	1,112	(66)	1,046
39	199	9,389	-	-	732	576	1,308	11,100	(48)	11,052
40	366	536	-	-	13	533	546	204	(36)	168
41	-	9,459	-	-	754	1,247	2,001	11,425	(188)	11,237
42	7,498	22,273	-	-	1,177	1	1,178	17,846	1,097	18,943
43	204	22,771	-	-	1,798	2,386	4,184	27,257	(299)	26,958
44	-	10,307	-	-	821	1,604	2,425	12,449	(247)	12,202

(continued)

Schedule of LTD OPEB Amounts by Employer

As of and for the year ended June 30, 2019

	Employer Number	Employer Name	Net OPEB Liability: Beginning Net OPEB Liability	Net OPEB Liability: Ending Net OPEB Liability	Discount Rate Sensitivity: Net OPEB Liability 1% Decrease (6.5% Discount Rate)	Discount Rate Sensitivity: Net OPEB Liability 1% Increase (8.5% Discount Rate)	Difference Between Expected and Actual Experience	Changes in Assumptions	Difference Between Projected and Actual Investment Earnings
1	450300	Sahuarita Unified Schools #30	$ 151,469	$ 199,075	$ 220,322	$ 178,473	$ 23,520	$ 29,781	$ -
2	420790	Sahuarita, Town of	30,493	38,005	42,061	34,072	4,490	5,685	-
3	494300	Salome Consolidated Elementary School	2,764	3,844	4,254	3,446	454	575	-
4	493930	Salt River Schools	19,892	18,703	20,699	16,767	2,210	2,798	-
5	496600	San Carlos Irrigation And Drainage District	6,166	7,198	7,967	6,453	850	1,077	-
6	471200	San Carlos Unified School District #20	59,100	68,070	75,334	61,025	8,042	10,183	-
7	450350	San Fernando Elementary School District #35	794	795	880	713	94	119	-
8	420810	San Luis, City of	32,223	41,425	45,847	37,138	4,894	6,197	-
9	462180	San Simon Unified School District #18	4,358	5,993	6,633	5,373	708	897	-
10	461180	Sanders Unified School District #18	30,739	34,142	37,786	30,609	4,034	5,108	-
11	410220	Santa Cruz County	51,817	60,695	67,173	54,414	7,171	9,080	-
12	502210	Santa Cruz County Provisional Community College District	-	1,563	1,730	1,402	185	234	-
13	491030	Santa Cruz Valley Unified School District No. 35	77,628	92,609	102,493	83,025	10,941	13,854	-
14	200400	Santa Cruz Valley Union High School District	11,155	13,107	14,506	11,751	1,549	1,961	-
15	302610	SC Jensen Corporation, Inc. dba Intelli-School	1,040	1,479	1,637	1,326	175	221	-
16	300480	Scottsdale Unified School District #48	588,951	734,211	812,571	658,227	86,744	109,836	-
17	420630	Scottsdale, City of	552,501	689,164	762,715	617,842	81,422	103,097	-
18	306750	Sedona Charter School	2,848	3,876	4,290	3,475	458	580	-
19	500610	Sedona Fire District	5,951	6,058	6,705	5,431	716	906	-
20	420060	Sedona, City of	32,348	39,855	44,109	35,731	4,709	5,962	-
21	497470	Sedona-Oak Creek Airport Authority	2,257	2,690	2,978	2,412	318	402	-
22	492090	Sedona-Oak Creek Unified School District #9	26,277	25,465	28,183	22,830	3,009	3,809	-
23	302460	Self Development Academy	7,326	7,218	7,988	6,471	853	1,080	-
24	492400	Seligman Unified School District #40	6,578	8,189	9,063	7,341	967	1,225	-
25	300710	Sentinel Elementary District No. 71	2,153	2,052	2,271	1,840	242	307	-
26	482100	Show low Unified School District #10	53,875	69,653	77,086	62,444	8,229	10,420	-
27	420640	Show Low, City of	27,761	35,256	39,019	31,608	4,165	5,274	-
28	462680	Sierra Vista Unified School District #68	142,999	166,776	184,576	149,517	19,704	24,949	-
29	420650	Sierra Vista, City of	58,949	74,630	82,594	66,906	8,817	11,164	-
30	492150	Skull Valley School #15	893	1,296	1,435	1,162	153	194	-
31	302340	Skyline Prep High School	2,492	3,251	3,598	2,914	384	486	-
32	306950	Skyview School, Inc.	5,350	6,834	7,563	6,126	807	1,022	-
33	482050	Snowflake Unified School District #5	46,701	58,369	64,599	52,329	6,896	8,732	-
34	420660	Snowflake, Town of	7,346	9,133	10,108	8,188	1,079	1,366	-
35	472050	Solomon School #5	4,128	4,358	4,823	3,907	515	652	-
36	493110	Somerton School District No. 11	65,951	80,141	88,694	71,847	9,468	11,989	-
37	420610	Somerton, City of	15,022	18,560	20,540	16,639	2,193	2,776	-
38	491250	Sonoita Elementary School District #25	6,746	6,449	7,138	5,782	762	965	-
39	495810	Sonoita-Elgin Fire Dist	282	723	800	648	85	108	-
40	308190	Sonoran Desert School	590	-	-	-	-	-	-
41	308060	Sonoran Science Academy Broadway K-8	1,029	1,322	1,464	1,186	156	198	-
42	420670	South Tucson, City of	5,810	6,286	6,957	5,636	743	940	-
43	495110	SouthEastern Arizona Governments Organization	3,177	4,078	4,513	3,656	482	610	-
44	450560	Southern Arizona Community Academy	3,725	3,935	4,355	3,528	465	589	-

	Deferred Outflows of Resources		Deferred Inflows of Resources					OPEB Expense		
	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference Between Expected and Actual Experience	Changes in Assumptions	Difference Between Projected and Actual Investment Earnings	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of OPEB Plan Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total OPEB Expense
1	$ 10,658	$ 63,959	$ -	$ -	$ 4,246	$ 10	$ 4,256	$ 64,379	$ 1,582	$ 65,961
2	252	10,427	-	-	811	15	826	12,291	37	12,328
3	239	1,268	-	-	82	725	807	1,243	(84)	1,159
4	-	5,008	-	-	399	5,037	5,436	6,048	(732)	5,316
5	-	1,927	-	-	154	512	666	2,328	(76)	2,252
6	-	18,225	-	-	1,452	4,234	5,686	22,013	(608)	21,405
7	20	233	-	-	17	117	134	257	(13)	244
8	743	11,834	-	-	884	536	1,420	13,397	16	13,413
9	335	1,940	-	-	128	130	258	1,938	26	1,964
10	233	9,375	-	-	728	2,524	3,252	11,041	(314)	10,727
11	-	16,251	-	-	1,295	3,559	4,854	19,628	(523)	19,105
12	764	1,183	-	-	33	-	33	506	107	613
13	1,831	26,626	-	-	1,975	2,537	4,512	29,949	(57)	29,892
14	-	3,510	-	-	280	569	849	4,239	(82)	4,157
15	109	505	-	-	32	133	165	478	(6)	472
16	-	196,580	-	-	15,661	11,357	27,018	237,438	(1,830)	235,608
17	47	184,566	-	-	14,701	734	15,435	222,870	(113)	222,757
18	195	1,233	-	-	83	229	312	1,253	(10)	1,243
19	-	1,622	-	-	129	992	1,121	1,959	(144)	1,815
20	1,053	11,724	-	-	850	295	1,145	12,889	129	13,018
21	230	950	-	-	57	75	132	870	27	897
22	962	7,780	-	-	543	4,397	4,940	8,235	(455)	7,780
23	775	2,708	-	-	154	1,155	1,309	2,334	(36)	2,298
24	-	2,192	-	-	175	582	757	2,648	(95)	2,553
25	15	564	-	-	44	381	425	664	(51)	613
26	1,861	20,510	-	-	1,486	3	1,489	22,525	267	22,792
27	464	9,903	-	-	752	1	753	11,402	66	11,468
28	-	44,653	-	-	3,558	9,542	13,100	53,934	(1,385)	52,549
29	1,340	21,321	-	-	1,592	4	1,596	24,135	201	24,336
30	109	456	-	-	28	60	88	419	6	425
31	86	956	-	-	69	127	196	1,051	(8)	1,043
32	222	2,051	-	-	146	-	146	2,210	35	2,245
33	1,326	16,954	-	-	1,245	2	1,247	18,876	212	19,088
34	234	2,679	-	-	195	18	213	2,954	36	2,990
35	-	1,167	-	-	93	584	677	1,409	(85)	1,324
36	157	21,614	-	-	1,709	1,276	2,985	25,917	(152)	25,765
37	195	5,164	-	-	396	104	500	6,002	17	6,019
38	295	2,022	-	-	138	1,181	1,319	2,086	(117)	1,969
39	224	417	-	-	15	-	15	234	33	267
40	43	43	-	-	-	405	405	-	(50)	(50)
41	79	433	-	-	28	-	28	428	14	442
42	-	1,683	-	-	134	690	824	2,033	(100)	1,933
43	146	1,238	-	-	87	-	87	1,319	23	1,342
44	-	1,054	-	-	84	563	647	1,272	(83)	1,189

(continued)

Schedule of LTD OPEB Amounts by Employer

As of and for the year ended June 30, 2019

	Employer Number	Employer Name	Net OPEB Liability: Beginning Net OPEB Liability	Net OPEB Liability: Ending Net OPEB Liability	Discount Rate Sensitivity: Net OPEB Liability 1% Decrease (6.5% Discount Rate)	Discount Rate Sensitivity: Net OPEB Liability 1% Increase (8.5% Discount Rate)	Difference Between Expected and Actual Experience	Changes in Assumptions	Difference Between Projected and Actual Investment Earnings
1	501010	Southwest Technical Education District of Yuma	$ 1,714	$ 2,228	$ 2,466	$ 1,997	$ 263	$ 333	$ -
2	420680	Springerville, Town of	5,356	6,410	7,094	5,747	757	959	-
3	462210	St. David Unified School District #21	11,140	12,925	14,304	11,587	1,527	1,933	-
4	461010	St. Johns Unified School District	22,755	26,436	29,257	23,700	3,123	3,955	-
5	420440	St. Johns, City of	6,197	7,270	8,046	6,518	859	1,088	-
6	200240	Stanfield Elementary School District #24	12,462	13,329	14,751	11,949	1,575	1,994	-
7	420260	Star Valley, Town of	1,458	1,609	1,781	1,443	190	241	-
8	308030	StarShine Academy	1,160	-	-	-	-	-	-
9	109060	State Board of Equalization	841	899	995	806	106	134	-
10	306720	STEP UP School	2,257	2,847	3,151	2,552	336	426	-
11	497490	Summit Fire & Medical District	920	1,218	1,348	1,092	144	182	-
12	497340	Sun City Fire District	5,936	8,580	9,495	7,692	1,014	1,283	-
13	497330	Sun City West Fire District	-	-	-	-	-	-	-
14	497270	Sun Lakes Fire District	-	-	-	-	-	-	-
15	450120	Sunnyside Unified School District	373,152	463,881	513,389	415,874	54,805	69,395	-
16	496790	Sunsites-Pearce Fire District	251	463	512	415	55	69	-
17	200150	Superior Unified School District #15	10,487	12,273	13,583	11,003	1,450	1,836	-
18	420710	Superior, Town of	2,795	3,342	3,699	2,996	395	500	-
19	495200	Superstition Fire & Medical District	9,870	13,263	14,679	11,891	1,567	1,984	-
20	497350	Superstition Mountains Community Facilities District No. 1	8,752	10,273	11,370	9,210	1,214	1,537	-
21	420690	Surprise, City of	193,112	253,425	280,472	227,198	29,941	37,912	-
22	450130	Tanque Verde Unified School District #13	49,878	58,044	64,239	52,037	6,858	8,683	-
23	420720	Taylor, Town of	6,594	7,830	8,666	7,020	925	1,171	-
24	302270	Telesis Preparatory Academy	8,616	10,762	11,910	9,648	1,271	1,610	-
25	300030	Tempe Elementary School District #3	343,489	443,009	490,289	397,162	52,339	66,273	-
26	302130	Tempe Union School District No. 213	350,987	457,086	505,869	409,782	54,003	68,379	-
27	420730	Tempe, City of	406,033	501,196	554,686	449,327	59,214	74,977	-
28	472040	Thatcher Unified School District #4	30,331	38,774	42,912	34,761	4,581	5,800	-
29	420740	Thatcher, Town of	8,339	10,254	11,348	9,193	1,211	1,534	-
30	495060	Three Points Fire District	157	208	231	187	25	31	-
31	500210	Timber Mesa Fire And Medical District	3,287	4,098	4,535	3,674	484	613	-
32	300170	Tolleson Elementary School District #17	79,395	97,567	107,980	87,470	11,527	14,596	-
33	302140	Tolleson Union High School District #214	248,994	329,455	364,617	295,360	38,924	49,286	-
34	420750	Tolleson, City of	44,596	57,705	63,864	51,733	6,818	8,632	-
35	200220	Toltec School District #22	19,113	24,162	26,741	21,662	2,855	3,615	-
36	462010	Tombstone Unified School District/Tombstone USD #1	19,630	25,100	27,779	22,503	2,965	3,755	-
37	420770	Tombstone, City of	3,088	3,993	4,420	3,580	472	597	-
38	471330	Tonto Basin School District #33	4,697	5,440	6,020	4,877	643	814	-
39	481120	Topock Elementary School #12	3,710	4,756	5,263	4,263	562	711	-
40	496760	Tri-City Fire District	449	274	303	245	32	41	-
41	307210	Triumphant Learning Center	2,215	2,723	3,014	2,441	322	407	-
42	464150	Tuba City Unified School District #15	60,349	70,727	78,276	63,408	8,356	10,581	-
43	480060	Tucson Airport Authority	56,754	70,467	77,987	63,174	8,325	10,542	-
44	302180	Tucson Country Day School	13,909	16,214	17,945	14,536	1,916	2,426	-

	Deferred Outflows of Resources		Deferred Inflows of Resources					OPEB Expense		
	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference Between Expected and Actual Experience	Changes in Assumptions	Difference Between Projected and Actual Investment Earnings	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of OPEB Plan Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total OPEB Expense
1	$ 477	$ 1,073	$ -	$ -	$ 48	$ 84	$ 132	$ 720	$ 60	$ 780
2	-	1,716	-	-	137	221	358	2,073	(33)	2,040
3	-	3,460	-	-	276	844	1,120	4,180	(124)	4,056
4	960	8,038	-	-	564	1,169	1,733	8,549	(7)	8,542
5	16	1,963	-	-	155	277	432	2,351	(36)	2,315
6	-	3,569	-	-	284	1,930	2,214	4,310	(282)	4,028
7	34	465	-	-	34	125	159	520	(12)	508
8	430	430	-	-	-	870	870	-	(51)	(51)
9	-	240	-	-	19	181	200	291	(28)	263
10	20	782	-	-	61	74	135	921	(9)	912
11	43	369	-	-	26	-	26	394	6	400
12	2,010	4,307	-	-	183	-	183	2,775	309	3,084
13	-	-	-	-	-	6,209	6,209	-	(1,002)	(1,002)
14	-	-	-	-	-	1,867	1,867	-	(302)	(302)
15	-	124,200	-	-	9,895	1,635	11,530	150,015	(246)	149,769
16	123	247	-	-	10	-	10	150	19	169
17	51	3,337	-	-	262	485	747	3,969	(59)	3,910
18	155	1,050	-	-	71	87	158	1,081	13	1,094
19	930	4,481	-	-	283	-	283	4,289	138	4,427
20	-	2,751	-	-	219	579	798	3,322	(86)	3,236
21	9,747	77,600	-	-	5,406	13	5,419	81,956	1,401	83,357
22	1,035	16,576	-	-	1,238	2,507	3,745	18,771	(182)	18,589
23	372	2,468	-	-	167	236	403	2,532	27	2,559
24	758	3,639	-	-	230	-	230	3,480	123	3,603
25	9,925	128,537	-	-	9,450	25	9,475	143,265	1,400	144,665
26	11,632	134,014	-	-	9,750	6,877	16,627	147,818	506	148,324
27	4,532	138,723	-	-	10,691	3,164	13,855	162,082	290	162,372
28	800	11,181	-	-	827	1	828	12,539	117	12,656
29	502	3,247	-	-	219	87	306	3,316	69	3,385
30	35	91	-	-	4	-	4	67	6	73
31	-	1,097	-	-	87	25	112	1,325	(6)	1,319
32	1,846	27,969	-	-	2,081	878	2,959	31,552	175	31,727
33	17,901	106,111	-	-	7,028	17	7,045	106,543	2,630	109,173
34	2,455	17,905	-	-	1,231	2	1,233	18,661	369	19,030
35	194	6,664	-	-	515	1,499	2,014	7,814	(215)	7,599
36	473	7,193	-	-	535	-	535	8,117	69	8,186
37	86	1,155	-	-	85	83	168	1,291	(2)	1,289
38	141	1,598	-	-	116	252	368	1,759	(12)	1,747
39	336	1,609	-	-	101	-	101	1,538	53	1,591
40	-	73	-	-	6	299	305	88	(45)	43
41	113	842	-	-	58	23	81	881	15	896
42	921	19,858	-	-	1,509	2,736	4,245	22,873	(232)	22,641
43	925	19,792	-	-	1,503	194	1,697	22,788	122	22,910
44	61	4,403	-	-	346	682	1,028	5,244	(84)	5,160

(continued)

Schedule of LTD OPEB Amounts by Employer

As of and for the year ended June 30, 2019

	Employer Number	Employer Name	Net OPEB Liability: Beginning Net OPEB Liability	Net OPEB Liability: Ending Net OPEB Liability	Discount Rate Sensitivity: Net OPEB Liability 1% Decrease (6.5% Discount Rate)	Discount Rate Sensitivity: Net OPEB Liability 1% Increase (8.5% Discount Rate)	Difference Between Expected and Actual Experience	Changes in Assumptions	Difference Between Projected and Actual Investment Earnings
1	302690	Tucson Preparatory School	$ 2,900	$ 3,726	$ 4,124	$ 3,341	$ 440	$ 557	$ -
2	240010	Tucson Unified School District #1	1,362,958	1,641,147	1,816,299	1,471,304	193,894	245,511	-
3	497440	Tusayan Fire District	1,761	2,189	2,422	1,962	259	327	-
4	480130	Tusayan, Town of	1,238	1,961	2,170	1,758	232	293	-
5	300620	Union Elementary School District No. 62	37,944	47,243	52,285	42,354	5,582	7,067	-
6	104120	University of Arizona, The	2,156,924	2,839,252	3,142,274	2,545,417	335,445	424,744	-
7	450200	Vail School District #20	348,322	442,670	489,914	396,858	52,299	66,222	-
8	481220	Valentine ESD #22	2,398	3,804	4,210	3,411	449	569	-
9	306760	Valley Academy	13,193	16,345	18,089	14,653	1,931	2,445	-
10	302470	Valley Academy for Career and Technology	1,735	2,202	2,437	1,974	260	329	-
11	496030	Valley Metro	106,575	145,930	161,505	130,828	17,241	21,831	-
12	496010	Valley School	13,141	14,416	15,955	12,925	1,703	2,157	-
13	463220	Valley Union High School #22	5,105	5,374	5,948	4,818	635	804	-
14	303020	Vechij Himdag Alternative School (Vechij Himdag MashchamakuD)	-	-	-	-	-	-	-
15	497240	Verde Valley Fire District	1,311	1,805	1,997	1,618	213	270	-
16	461090	Vernon Elementary School District #9	4,044	5,244	5,804	4,701	620	785	-
17	302200	Visions Unlimited Academy	-	-	-	-	-	-	-
18	300060	Washington Elementary School District #6	604,120	757,722	838,590	679,305	89,521	113,353	-
19	493240	Wellton Elementary School #24	5,377	6,423	7,109	5,759	759	961	-
20	420780	Wellton, Town of	4,509	6,365	7,044	5,706	752	952	-
21	494190	Wenden Elementary School District #19	3,898	5,172	5,725	4,637	611	774	-
22	410040	Western Arizona Council Of Governments	40,583	52,083	57,642	46,693	6,153	7,791	-
23	240040	Western Arizona Vocational Education #50	1,536	2,039	2,257	1,828	241	305	-
24	302700	Western Maricopa Education Center	40,797	53,568	59,285	48,025	6,329	8,014	-
25	497410	Whetstone Fire District	1,432	1,596	1,766	1,431	189	239	-
26	495180	White Mountain Summer Homes Water Improvement District	225	300	332	269	35	45	-
27	482200	Whiteriver Unified School District #20	63,860	81,131	89,790	72,735	9,585	12,137	-
28	300090	Wickenburg Unified School District #9	35,520	41,666	46,113	37,354	4,923	6,233	-
29	420800	Wickenburg, Town of	13,089	16,521	18,284	14,811	1,952	2,471	-
30	462130	Willcox Unified School District #13	26,245	32,045	35,465	28,728	3,786	4,794	-
31	420820	Willcox, City of	8,485	10,768	11,918	9,654	1,272	1,611	-
32	464020	Williams Unified School District #2	17,718	22,351	24,737	20,038	2,641	3,344	-
33	420850	Williams, City of	13,846	18,169	20,108	16,289	2,147	2,718	-
34	492020	Williamson Valley School District #2	110	26	29	23	3	4	-
35	302230	Willow Creek Charter	1,912	2,241	2,480	2,009	265	335	-
36	300070	Wilson School District No. 7	40,269	47,367	52,422	42,465	5,596	7,086	-
37	461080	Window Rock Unified School District #8	83,031	99,541	110,164	89,239	11,760	14,891	-
38	482010	Winslow Unified School District #1	51,169	61,360	67,908	55,009	7,249	9,179	-
39	420900	Winslow, City of	14,369	17,302	19,149	15,512	2,044	2,588	-
40	497620	Wittmann Fire District	-	-	-	-	-	-	-
41	492520	Yarnell Elementary School District #52	1,803	2,508	2,776	2,249	296	375	-
42	492530	Yavapai Accommodation District #99	2,984	3,811	4,218	3,417	450	570	-
43	492990	Yavapai College	103,012	132,823	146,999	119,077	15,692	19,870	-
44	410230	Yavapai County	280,747	336,725	372,663	301,878	39,783	50,373	-

	Deferred Outflows of Resources		Deferred Inflows of Resources					OPEB Expense		
	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference Between Expected and Actual Experience	Changes in Assumptions	Difference Between Projected and Actual Investment Earnings	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of OPEB Plan Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total OPEB Expense
1	$ 117	$ 1,114	$ -	$ -	$ 79	$ -	$ 79	$ 1,205	$ 19	$ 1,224
2	-	439,405	-	-	35,007	38,773	73,780	530,733	(5,465)	525,268
3	78	664	-	-	47	4	51	708	12	720
4	284	809	-	-	42	-	42	634	41	675
5	-	12,649	-	-	1,008	1,116	2,124	15,278	(180)	15,098
6	155,504	915,693	-	-	60,564	156	60,720	918,189	23,045	941,234
7	13,103	131,624	-	-	9,443	24	9,467	143,156	1,998	145,154
8	676	1,694	-	-	81	-	81	1,230	100	1,330
9	109	4,485	-	-	349	65	414	5,286	8	5,294
10	190	779	-	-	47	-	47	712	31	743
11	13,433	52,505	-	-	3,113	6	3,119	47,193	1,990	49,183
12	638	4,498	-	-	308	1,187	1,495	4,662	(61)	4,601
13	301	1,740	-	-	115	596	711	1,738	(34)	1,704
14	-	-	-	-	-	-	-	-	-	-
15	113	596	-	-	38	-	38	584	17	601
16	302	1,707	-	-	112	-	112	1,696	47	1,743
17	4	4	-	-	-	-	-	-	2	2
18	2,562	205,436	-	-	16,163	3,716	19,879	245,041	(246)	244,795
19	-	1,720	-	-	137	312	449	2,077	(48)	2,029
20	638	2,342	-	-	136	-	136	2,058	94	2,152
21	466	1,851	-	-	110	-	110	1,673	72	1,745
22	1,306	15,250	-	-	1,111	2	1,113	16,843	191	17,034
23	222	768	-	-	43	-	43	659	36	695
24	5,700	20,043	-	-	1,143	1	1,144	17,324	884	18,208
25	93	521	-	-	34	115	149	516	-	516
26	12	92	-	-	6	18	24	97	(2)	95
27	894	22,616	-	-	1,731	1,580	3,311	26,237	(131)	26,106
28	297	11,453	-	-	889	1,587	2,476	13,475	(174)	13,301
29	401	4,824	-	-	352	-	352	5,343	64	5,407
30	-	8,580	-	-	684	1,371	2,055	10,363	(214)	10,149
31	112	2,995	-	-	230	241	471	3,482	(23)	3,459
32	913	6,898	-	-	477	-	477	7,228	146	7,374
33	540	5,405	-	-	388	526	914	5,876	(10)	5,866
34	-	7	-	-	1	70	71	8	(11)	(3)
35	46	646	-	-	48	86	134	725	(5)	720
36	-	12,682	-	-	1,010	2,581	3,591	15,318	(380)	14,938
37	640	27,291	-	-	2,123	2,420	4,543	32,191	(234)	31,957
38	-	16,428	-	-	1,309	2,907	4,216	19,843	(438)	19,405
39	271	4,903	-	-	369	372	741	5,595	(7)	5,588
40	-	-	-	-	-	-	-	-	-	-
41	155	826	-	-	53	6	59	811	21	832
42	136	1,156	-	-	81	-	81	1,232	22	1,254
43	2,614	38,176	-	-	2,833	131	2,964	42,954	341	43,295
44	6,052	96,208	-	-	7,183	8,098	15,281	108,894	(149)	108,745

(continued)

Schedule of LTD OPEB Amounts by Employer

As of and for the year ended June 30, 2019

	Employer Number	Employer Name	Net OPEB Liability: Beginning Net OPEB Liability	Net OPEB Liability: Ending Net OPEB Liability	Discount Rate Sensitivity: Net OPEB Liability 1% Decrease (6.5% Discount Rate)	Discount Rate Sensitivity: Net OPEB Liability 1% Increase (8.5% Discount Rate)	Difference Between Expected and Actual Experience	Changes in Assumptions	Difference Between Projected and Actual Investment Earnings
1	451000	Yavapai County Education Service Agency	$ -	$ -	$ -	$ -	$ -	$ -	$ -
2	471050	Young Elementary School District #5	4,143	5,049	5,588	4,526	596	755	-
3	307340	Young Scholar's Academy	8,700	12,364	13,684	11,085	1,461	1,850	-
4	420920	Youngtown, Town of	4,494	5,329	5,898	4,777	630	797	-
5	481130	Yucca Elementary School District #13	1,400	1,694	1,875	1,518	200	253	-
6	410240	Yuma County	223,966	265,132	293,428	237,693	31,324	39,663	-
7	497210	Yuma County Airport Authority	6,578	7,967	8,817	7,143	941	1,192	-
8	480100	Yuma County Intergovernmental Public Transportation Authority	1,609	1,850	2,048	1,659	219	277	-
9	493000	Yuma County Superintendent's Office	42	-	-	-	-	-	-
10	493010	Yuma Elementary School District One	187,992	235,126	260,220	210,793	27,779	35,174	-
11	480070	Yuma Mesa Irrigation & Drainage District	6,897	8,045	8,904	7,213	951	1,204	-
12	500820	Yuma Metropolitan Planning Organization	1,359	1,772	1,961	1,589	209	265	-
13	493830	Yuma Union High School District #70	220,617	286,206	316,751	256,586	33,814	42,816	-
14	420980	Yuma, City of	162,384	209,433	231,785	187,759	24,744	31,331	-
Total			$ 52,250,445	$ 65,144,514	$ 72,097,119	$ 58,402,685	$ 7,696,524	$ 9,745,426	$ -

The accompanying notes are an integral part of these schedules.

	Deferred Outflows of Resources		Deferred Inflows of Resources					OPEB Expense		
	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference Between Expected and Actual Experience	Changes in Assumptions	Difference Between Projected and Actual Investment Earnings	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of OPEB Plan Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total OPEB Expense
1	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
2	176	1,527	-	-	108	70	178	1,633	19	1,652
3	1,421	4,732	-	-	264	-	264	3,999	210	4,209
4	260	1,687	-	-	114	165	279	1,723	19	1,742
5	12	465	-	-	36	31	67	548	(3)	545
6	4,687	75,674	-	-	5,656	8,557	14,213	85,741	(434)	85,307
7	263	2,396	-	-	170	142	312	2,577	23	2,600
8	172	668	-	-	39	94	133	598	14	612
9	-	-	-	-	-	153	153	-	(25)	(25)
10	2,341	65,294	-	-	5,015	13	5,028	76,038	367	76,405
11	-	2,155	-	-	172	369	541	2,602	(53)	2,549
12	175	649	-	-	38	-	38	573	28	601
13	6,648	83,278	-	-	6,105	2,749	8,854	92,557	478	93,035
14	4,155	60,230	-	-	4,467	780	5,247	67,729	450	68,179
	$ 1,375,285	$ 18,817,235	$ -	$ -	$ 1,389,600	$ 1,424,131	$ 2,813,731	$ 21,067,170	$ (7,734)	$ 21,059,436

Note 1. Plan Description

Organization – The Arizona State Retirement System (ASRS) is a component unit of the State of Arizona. The ASRS is a cost-sharing, multiple-employer, pension plan established by the State of Arizona to provide pension benefits for employees of the State and employees of participating political subdivisions and school districts. The ASRS is administered in accordance with Title 38, Chapter 5, Articles 2 and 2.1 of the Arizona Revised Statutes (A.R.S.).

The ASRS is a qualified governmental pension plan pursuant to I.R.C. § 414. The ASRS pension plan has two components, the Plan and the System (collectively, Retirement Fund). The assets of the Retirement Fund are utilized to pay benefits to members of both Plan and System. The Plan is a defined benefit plan and the System is a closed defined contribution plan, with guaranteed benefits. These plans are administered through a trust.

The System was established by the Arizona Legislature in 1953 to provide retirement and other benefits for state employees, teachers, and employees of political subdivisions that elected coverage. In 1943, the Legislature established the Arizona Teachers' Retirement System (the Teachers' System) to provide benefits for teachers. After the establishment of the ASRS, teachers who were, or later became, eligible through employment covered by the ASRS were transferred to the System. The Teachers' System then became inactive, except for continuation of retirement benefits already being paid and obligations to teacher members who did not become eligible for the ASRS.

The Plan, enacted by the Legislature in 1970, became effective July 1, 1971. Effective July 1, 1981, all non-retired members of the System became members of the Plan, as prescribed by Laws of 1980, Chapter 238.

In addition to retirement benefits, the ASRS provides retired members access to health insurance and a health insurance premium supplement benefit. The ASRS also provides a long term disability program for actively contributing members. The Health Benefit Supplement (HBS) program is administered in accordance with Title 38, Chapter 5, Article 2. The Long Term Disability (LTD) program is administered in accordance with Title 38, Chapter 5, Article 2.1.

A.R.S. § 38-783 and A.R.S. § 38-797 establish the health insurance premium benefits (HBS) program and the long term disability benefits program (LTD), respectively. Effective July 1, 1995, the ASRS established an account for each benefit program and has reported those funds in the basic financial statements. Both the Health Benefit Supplement (HBS) Program and the Long Term Disability (LTD) Program are cost-sharing, multiple-employer postemployment benefit plans. The LTD and HBS Funds' assets or income may be utilized solely for the payment of eligible member benefits of each respective fund.

Plan Administration – The operations and administration of the ASRS are vested with the ASRS Board, which is comprised of nine members, who are appointed by the Governor and confirmed by the Arizona Senate pursuant to A.R.S. § 38-211. The ASRS Board is responsible for establishing and maintaining the funding policy.

The composition of the ASRS Board, their qualifications and term are defined in A.R.S. § 38-713. Five of the trustees must be ASRS members each representing one of the following member groups: an educator, an employee of a political subdivision, a retired member, an employee of the State and an at large member who may represent any ASRS member group. Each trustee representing an ASRS member group must have no less than five years of administrative management experience. Additionally, four trustees, who are not ASRS members, are appointed to represent the public. Four trustees of the ASRS Board must have a minimum of 10 years of investment experience. There is no limit on the number of terms a trustee may serve.

Pursuant to the Arizona Revised Statutes, contribution requirements for active members and their participating employers are established and may be amended by the ASRS Board. Contribution rates are actuarially determined and are expected to finance the costs of benefits earned by members during the year and any unfunded accrued liability. The cost of administering the Plan is financed through employer contributions, member contributions and investment earnings.

Health Insurance - Pursuant to A.R.S. § 38-782, the Retiree Group Insurance Program makes available group health insurance coverage to eligible retired and disabled members and their dependents. Retired and disabled members of the ASRS, University Optional Retirement Plans, the Public Safety Personnel Retirement System, the Elected Officials' Retirement Plan, the Elected Officials Defined Contribution Plan, the Community College District Optional Retirement Plans and the Corrections Officer Retirement Plan are eligible for health insurance benefits through the ASRS.

The ASRS, and eligible retirees, pay premiums on a monthly basis to a contracted health insurance provider as consideration for health insurance coverage provided. The ASRS contract with the insurance provider allows for a portion of the difference between the total revenues and total claims expenses incurred by the provider to be distributed back to the ASRS in the form of a Retrospective Rate Adjustment (RRA) refund. The amount is calculated based on a targeted retention ratio as agreed upon per the contract and may fluctuate from year-to-year. RRA assets are held in the HBS fund, but are not restricted to pay HBS program benefits.

Health Benefit Supplement Program - Pursuant to A.R.S. § 38-783, retired and disabled members, with at least five years of credited service, are eligible to participate in the HBS program. This assistance is provided to those members who elect group coverage through either the ASRS Retiree Group Insurance Program or their former member employer. For a more detailed summary of benefits, refer to the Summary of Plan Provisions in the Actuarial Section of this report.

In accordance with the funding policy as of June 30, 2019, the required contribution rate for employers for their active members was 0.46% of covered payroll. There were 78,179 retired members or their beneficiaries receiving benefits as of June 30, 2019.

Long Term Disability Program - Pursuant to A.R.S. § 38-797, members of the ASRS are eligible for LTD benefits in the event they become unable to perform their work. The monthly benefit is equal to two-thirds of their monthly compensation. Participants continue to earn service credit up to their normal retirement dates. Members with LTD commencement dates after June 30, 1999 are limited to 30 years of service or the service on record as of the effective disability date, if their service is greater than 30 years.

In accordance with the funding policy as of June 30, 2019, the required contribution rate for employers and active members was 0.16% of covered payroll. There were 3,327 disabled members receiving long term disability benefits as of June 30, 2019.

Reporting Entity – The financial statements of the ASRS include the financial activities of the Retirement Fund, HBS Fund and LTD Fund. The ASRS is considered a component unit of the State of Arizona reporting entity and is included in the State's financial reports as a pension trust fund.

Retirement Benefits – The ASRS provides benefits under formulas and provisions described in Arizona State law. Benefits and administrative expenses are paid from monies contributed by members and employers and from earnings on investments. The ASRS provides for retirement, disability, health insurance premium supplemental benefits and survivor benefits.

Retirement benefits are calculated on the basis of total credited service, average monthly compensation, and graded multiplier, which is established on a fiscal year basis (July 1 to June 30). Members with an initial membership date before July 1, 2011, are eligible for full retirement benefits upon the earliest of attaining:

- Age 65;
- Age 62 with 10 years of credited service;
- Age plus credited service equaling 80 or more

Members with initial membership dates on or after July 1, 2011, are eligible for full retirement benefits upon the earliest of attaining:

- Age 65;
- Age 62 with 10 years of credited service;
- Age 60 with 25 years of credited service;
- Age 55 with 30 years of credited service

Average monthly compensation is determined by a 60-month or 36-month calculation depending on the membership date.

Termination pay includes vacation/sick pay (except for state and county employees), compensation time pay, termination incentive pay (excludes payments made after retirement begins, such as VIP or ESP), or any other payments paid at the time of termination.

Exhibit 1: Average Monthly Compensation Calculation

Membership Date	Calculation	
Prior to January 1, 1984	*Greater of the following calculations:*	
	36 Months	This is calculated by taking the highest consecutive 36 months of contributions within the last 120 months (10 years) of contributions reported. Termination Pay is excluded.
	60 Months	This is calculated by taking the highest consecutive 60 months of contributions within the last 120 months (10 years) of contributions reported. Termination Pay is included.
January 1, 1984 - June 30, 2011	36 Months	This is calculated by taking the highest consecutive 36 months of contributions within the last 120 months (10 years) of contributions reported. Termination Pay is excluded.
July 1, 2011, or after	60 Months	This is calculated by taking the highest consecutive 60 months of contributions within the last 120 months (10 years) of contributions reported. Termination Pay is excluded.

The graded multiplier is a percentage set by Arizona State statute. It is the percentage of the average monthly compensation members will receive for each year of credited service they have accrued at retirement. This percentage is based on their total years of service at retirement based on the following graded multiplier schedule:

Exhibit 2: Graded Multiplier

Years of Service	Multiplier
0.00 to 19.99	2.10%
20.00 to 24.99	2.15%
25.00 to 29.99	2.20%
30.00 or more years	2.30%

Permanent Benefit Increase (PBI) – Pursuant to A.R.S. § 38-767, retired members who have been retired for at least one year, and members receiving LTD benefits, are eligible for a benefit increase adjustment annually up to a maximum of 4%, if funds are available.

The PBI is paid when the average investment return is in excess of 8% over a rolling 10 year period from a reserve of excess investment earnings. Funds are reserved when total actuarial investment returns for each fiscal year are greater than 8%. If there are no excess investment earnings in the reserve, then no additional benefit increase is paid. As of June 30, 2019, there is a $62.5 million balance in the reserve for future PBIs however, this amount will not create a PBI in the current year per the above statute.

Enhanced Permanent Benefit Increase (EPBI) – Pursuant to A.R.S. § 38-767, retired members with at least 10 years of service who have been retired five or more years are eligible for an enhanced permanent benefit increase.

For each complete five-year period the member has been retired, an incremental benefit is paid if monies to pay the benefit are available. This benefit is funded by an interest credit of 8% of the reserve for future PBIs.

Due to legislation enacted in the 2013 legislative session, PBIs and EPBIs will not be awarded to members hired after September 13, 2013.

HBS Benefits – Pursuant to A.R.S. § 38-783, retired and disabled members, with at least five years of credited service, are eligible to receive HBS program benefits. The benefits are payable only with respect to allowable health insurance premiums for which the member is responsible. The maximum monthly benefits for members with 10 or more years of service range from $150 to $260, depending on age and number of dependents. For members with five to nine years of service, the benefits are the same dollar amounts as above multiplied by a vesting fraction equal to 10% for each completed year of service (i.e., 50% to 90%).

LTD Benefits – Pursuant to A.R.S. § 38-797, members of the ASRS are eligible for LTD benefits in the event they become unable to perform their work. The monthly benefit is equal to two-thirds of their monthly compensation. Participants continue to earn service credit up to their normal retirement dates. Members with LTD commencement dates after June 30, 1999 are limited to 30 years of service or the service on record as of the effective disability date, if their service is greater than 30 years.

Contributions – Per the Arizona Revised Statutes, contribution requirements for active members and their participating employers are established, and may be amended, by the ASRS Board. Contribution rates are actuarially determined and are expected to finance the costs of benefits accrued by plan members during the year and any unfunded accrued liability. The cost of administering the pension and other postemployment benefits is financed through employer contributions, member contributions and investment earnings.

Employers are also required to pay an Alternate Contribution Rate (ACR) for retired members who return to work. ACR contributions totaling $33.7 million were received during the 2019 fiscal year and are included in Employer Contributions on the Combined Statements of Changes in Fiduciary Net Position.

The contractually required contribution rates of employers as a percentage of covered payroll and the employees' matching contributions were as follows for fiscal year 2019:

Exhibit 3: Contribution Rates

Contribution Rates	Employer	Member
Retirement	11.18%	11.64%
Health benefit supplement	0.46%	0.00%
Long term disability	0.16%	0.16%
Total required	11.80%	11.80%

Exhibit 4: Alternate Contribution Rates

Alternate Contribution Rates	Employer	Member
ACR Retirement	10.41%	0.00%
ACR Health benefit supplement	0.06%	0.00%
ACR Long term disability	0.06%	0.00%
Total ACR required	10.53%	0.00%

The Arizona Revised Statutes allow the purchase of eligible service credit for which no benefit can be paid by another qualified plan. Purchasable services include leave of absence, military service, other public service employment and previously forfeited service under the ASRS. The Arizona Revised Statutes also allow purchase of military service regardless of whether a benefit may be paid.

Termination of Employment – Upon termination of employment, members may elect to receive their contributions made to the Plan, plus accrued interest.

Members with an initial membership date before July 1, 2011, may receive a percentage of employer contributions to the Plan based on years of service as follows:

Exhibit 5: Vesting Period

(Initial membership date before July 1, 2011)

Years of Service	Vesting
5 to 5.9	25%
6 to 6.9	40%
7 to 7.9	55%
8 to 8.9	70%
9 to 9.9	85%
10 or more	100%

Members with an initial membership date on or after July 1, 2011 will not receive any portion of the employer contributions if they withdraw their account balance prior to retirement. This does not apply to terminations due to an employer reduction in force or position elimination, in which case the above ASRS vesting schedule will apply.

Withdrawal of accumulated contributions results in forfeiture of the member's accrued benefits in the Plan; however, state law allows for reinstatement of a member's forfeited service upon repayment of the accumulated contributions, plus interest if a former member returns to covered service.

Note 2. Condensed Summary of Significant Accounting Policies

Governmental Accounting Standards Board (GASB) Statements No. 68 and No. 75 require entities to report pension and other post employment benefits (OPEB) information in their financial statements. The Schedule of Employer Allocations, Schedule of Pensions Amounts by Employer, Schedule of HBS OPEB Amounts by Employer and Schedule of LTD OPEB Amounts by Employer (collectively, pension and OPEB allocation schedules) provide employers participating in the ASRS with the required information for financial reporting.

Basis of Accounting – The underlying financial information used to prepare the pension and OPEB allocation schedules is based on the ASRS financial statements. The ASRS financial statements are prepared using the accrual basis of accounting and are prepared in accordance with accounting principles generally accepted in the United States of America (GAAP) that apply to governmental accounting for fiduciary funds.

Employer Contributions – Contributions are recognized as revenues when due, pursuant to statutory and contractual requirements.

Use of Estimates – The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and changes therein, disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

For a complete description of significant accounting policies, please refer to the ASRS' June 30, 2019 CAFR.

Note 3. Net Pension and OPEB Liability (Asset) of Employers

The components of the net pension and OPEB liability of the participating employers at June 30, 2019 were as follows:

Exhibit 6: Net Pension and OPEB Liability (Asset) of Employers

(Dollars in Thousands)

	Pension	HBS	LTD
Total pension/OPEB liability	$54,376,305	$ 1,704,045	$ 239,935
Fund fiduciary net position	39,825,142	1,731,681	174,791
Employers' net pension/OPEB liability (asset)	$14,551,163	$ (27,636)	$ 65,144
Fund fiduciary net position as a percentage of total pension/OPEB liability (asset)	73.24%	101.62%	72.85%

Actuarial Assumptions – The total pension and OPEB liabilities were determined by an actuarial valuation as of June 30, 2018, and rolled forward using generally accepted actuarial procedures to June 30, 2019.

Exhibit 7: Actuarial Assumptions –Pension

Assumptions	
Actuarial valuation date	June 30, 2018
Actuarial roll forward date	June 30, 2019
Actuarial cost method	Entry age normal
Asset valuation	Fair value
Discount rate	7.5%
Projected salary increases	2.7 - 7.2%
Inflation	2.3%
Permanent benefit increase	Included
Mortality rates	2017 SRA Scale U-MP

Exhibit 8: Actuarial Assumptions –HBS

Assumptions	
Actuarial valuation date	June 30, 2018
Actuarial roll forward date	June 30, 2019
Actuarial cost method	Entry Age Normal
Asset valuation method	Fair Value
Inflation	2.3%
Investment Rate of Return	7.5%
Mortality rates	2017 SRA Scale U-MP
Healthcare Trend Rates	N/A

Exhibit 9: Actuarial Assumptions –LTD

Assumptions	
Actuarial valuation date	June 30, 2018
Actuarial roll forward date	June 30, 2019
Actuarial cost method	Entry Age Normal
Asset valuation method	Fair Value
Inflation	2.3%
Investment Rate of Return	7.5%
Recovery rates	2012 GLDT
Healthcare Trend Rates	N/A

The actuarial assumptions pertain to assumptions utilized for financial reporting requirements and differ from the assumptions utilized for funding purposes. The principal differences between the actuarial assumptions for financial reporting purposes and those utilized for funding purposes are the amortization methodology and valuation of assets.

The actuarial assumptions related to funding appear in the Notes to Required Supplementary Information and the Actuarial Section of the June 30, 2019 CAFR. The actuarial assumptions related to funding were selected on the basis of an experience study which was performed for the five-year period ending June 30, 2016. The ASRS Board adopted the experience study which recommended changes, and those changes were effective as of the June 30, 2017 actuarial valuation.

The long term expected rate of return on investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage.

On June 29, 2018, the ASRS Board approved updated strategic asset allocation targets to be effective beginning July 2018. The ASRS' estimates of geometric real rates of return for each major asset class are summarized in the following table:

Exhibit 10: Expected Return, Geometric Basis

Asset Class	Target Asset Allocation Effective July 1, 2018	Real Return Geometric Basis	Long term Contribution to Expected Real Return
Equity	50%	6.09%	3.05%
Credit	20%	5.36%	1.07%
Interest Rate Sensitive Bonds	10%	1.62%	0.16%
Real estate	20%	5.85%	1.17%
Total	100%		5.45%

Actual returns may be different due to volatility of returns.

Discount rate – The discount rate used to measure the total pension liability was 7.5%. The projection of cash flows used to determine the discount rate assumed that contributions from participating employers will be made based on the actuarially determined rates based on the funding policy of the ASRS Board, which establishes the contractually required rate under Arizona statute. Based on those assumptions, the Retirement Fund's fiduciary net position was projected to be available to make all the projected future benefit payments of current members. Therefore, the long term expected rate of return on investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the net pension liability to changes in the discount rate – The table below presents the net pension liability of the participating employers calculated using the discount rate of 7.5%, as well as what the employers' net pension liability would be if it were calculated using the discount rate that is 1% lower (6.5%) or 1% higher (8.5%) than the current rate at June 30, 2019:

Exhibit 11: Discount Rate Sensitivity
(Dollars in Thousands)

Net Liability	1% Decrease (6.5)%	Current Discount Rate (7.5)%	1% Increase (8.5%)
Pension	$ 20,709,676	$ 14,551,163	$ 9,404,232
HBS	139,986	(27,636)	(170,457)
LTD	72,097	65,144	58,403

Note 4. Basis for Allocation

The employers' proportionate share, reported in the Schedule of Employer Allocations, is calculated using accrued retirement contributions for employers that were members of the ASRS, as of June 30, 2019.

Accrued contributions for employers who entered the ASRS mid-year have been annualized. Adjustments have been made for employer contributions received that do not reflect an employer's projected long-term contribution effort. As a result, the total employer contribution amounts reported in the Schedule of Employer Allocations do not agree with the total employer contribution amounts reported on the Combined Statements of Changes in Fiduciary Net Position in the ASRS' June 30, 2019 CAFR.

Exhibit 12: Reconciliation of Employer Contributions
(Dollars in Thousands)

	Pension	HBS	LTD
Employer contributions reported in the ASRS' Statement of Changes in Fiduciary Net Position of the CAFR	$ 1,180,966	$ 47,386	$ 16,633
Adjust to properly represent contributions related to future contribution efforts	(289)	19	6
Deduct ASRS contributions not included in allocation	(1,589)	(63)	(22)
Deduct contributions for employers dissolved during the year	(36)	(1)	—
Add annualized contributions for employers joining the plan during the plan year	41	2	—
Total employer contributions used as the basis for allocating employer's proportionate share of collective pension amounts	$ 1,179,093	$ 47,343	$ 16,617

The difference in contributions, as reported on the June 30, 2019 Schedule of Employer Allocations, and the total employer contributions as reported on the Combined Statements of Changes in Fiduciary Net Position in the ASRS' June 30, 2019 CAFR, is a difference between employer contributions and proportionate share of contributions, which is allocated proportionately to employers on the Schedule of Pension Amounts by Employer, based on the calculated allocation percentage. That amount is deferred and recognized over the average of the expected remaining service lives of active and inactive members.

Note 5. Additional Financial and Actuarial Information

Additional financial information required to be disclosed by employers, in accordance with GASB Statement No. 68 and GASB Statement No. 75, is located in the notes and required supplementary information of the ASRS' CAFR for the fiscal year ended June 30, 2019. The additional financial and actuarial information is available at www.azasrs.gov. Requests for additional information should be addressed to:

ASRS Financial Services Division
3300 North Central Avenue
Phoenix, AZ 85012

Schedule of Net Deferred Outflows and Inflows of Resources by Employer to be Recognized in Pension Expense

Five Years and in the Aggregate Thereafter

Employer Number	Employer Name	FY2020	FY2021	FY2022	FY2023	FY2024	Thereafter
307850	Academy Of Excellence	$ (171,521)	$ -	$ -	$ -	$ -	$ -
450540	Academy Of Tucson	(103,071)	(143,292)	(17,147)	23,914	-	-
307940	Accelerated Elementary and Secondary Schools	(51,835)	(66,152)	(3,624)	5,054	-	-
303320	Accelerated Learning Center	(23,053)	(41,080)	(3,813)	5,317	-	-
307490	Acclaim Charter School	(334,945)	(202,826)	(6,136)	8,558	-	-
302160	Agua Fria Union High School District #216	2,134,050	362,753	(247,676)	345,415	-	-
300630	Aguila Elementary School District #63	(94,061)	(53,996)	(4,340)	6,053	-	-
302310	AIBT Non-Profit Charter High School	(98,851)	(54,075)	(2,117)	2,952	-	-
450150	Ajo Unified School District	(158,053)	(144,584)	(10,200)	14,226	-	-
302800	Akimel O'Otham Pee Posh (3-5)	(8,579)	(6,224)	(785)	1,095	-	-
302810	Akimel O'Otham Pee Posh (K-2)	51,346	(30,335)	(21,305)	29,712	-	-
300680	Alhambra Elementary District #68	(2,883,492)	(2,885,503)	(403,801)	563,152	-	-
461070	Alpine Elementary School District #7	(4,316)	1,534	(3,329)	4,643	-	-
450510	Altar Valley School District #51	(105,990)	(185,918)	(21,437)	29,896	-	-
308200	American Basic Schools	(22,263)	(12,658)	(1,897)	2,645	-	-
307860	American Leadership Academy	(86,639)	(90,969)	(484)	674	-	-
450100	Amphitheater Unified School District #10	(2,423,498)	(2,825,605)	(422,205)	588,817	-	-
493810	Antelope Union High School District #50	(25,053)	(81,519)	(10,583)	14,760	-	-
410100	Apache County	8,159	(509,948)	(70,133)	97,809	-	-
460000	Apache County Superintendent of Schools	-	-	-	-	-	-
462420	Apache Elementary School District #42	(10,247)	1,141	(634)	885	-	-
200430	Apache Junction Unified School District #43	(915,754)	(769,710)	(95,319)	132,935	-	-
496800	Apache Junction Water District	(30,987)	(35,671)	(4,579)	6,386	-	-
420020	Apache Junction, City of	(296,224)	(591,536)	(61,647)	85,975	-	-
302020	Aprender Tucson	10,252	(40,314)	(7,939)	11,072	-	-
109120	Arizona Acupuncture Board of Examiners	(1,709)	15,537	(465)	648	-	-
307810	Arizona Agribusiness & Equine Center	9,896	(249,505)	(34,702)	48,397	-	-
480090	Arizona Association of Counties	(26,082)	(31,734)	(1,928)	2,689	-	-
101050	Arizona Attorney General's Office	(1,984,624)	(4,213,169)	(393,099)	548,225	-	-
109010	Arizona Automobile Theft Authority	(13,705)	(17,365)	(1,916)	2,672	-	-
109280	Arizona Board of Athletic Training	(7,958)	3,643	(82)	114	-	-
103180	Arizona Board of Chiropractic Examiners	(12,712)	(19,072)	(999)	1,393	-	-
105700	Arizona Board of Executive Clemency	58,160	32,448	(3,542)	4,940	-	-
109140	Arizona Board of Fingerprinting	(36,364)	(24,591)	(1,891)	2,637	-	-
103460	Arizona Board of Funeral Directors & Embalmers	24,376	2,497	(1,011)	1,410	-	-
103200	Arizona Board of Homeopathic and Integrated Medicine Examiners	(15,694)	(13,413)	(6)	9	-	-
102500	Arizona Board of Nursing Care Examiners	(14,239)	(14,796)	(1,426)	1,988	-	-
103240	Arizona Board of Occupational Therapy Examiners	(11,789)	(9,822)	(697)	972	-	-
103770	Arizona Board of Osteopathic Examiners	(49,426)	(36,559)	(1,966)	2,742	-	-
103850	Arizona Board of Podiatry Examiners	(12,090)	(8,583)	(345)	482	-	-
103860	Arizona Board of Psychologist Examiners	(16,117)	(7,311)	(1,332)	1,857	-	-
104100	Arizona Board of Regents	(5,215)	(177,406)	(16,927)	23,607	-	-
101880	Arizona Board of Tax Appeals	(9,323)	(10,371)	(1,005)	1,402	-	-
302090	Arizona Charter Academy	(83,557)	3,268	(19,892)	27,742	-	-

(continued)

Schedule of Net Deferred Outflows and Inflows of Resources by Employer to be Recognized in Pension Expense

Five Years and in the Aggregate Thereafter

Employer Number	Employer Name	FY2020	FY2021	FY2022	FY2023	FY2024	Thereafter
495900	Arizona City Sanitary District	$ (37,722)	$ (38,793)	$ (2,550)	$ 3,556	$ -	$ -
109030	Arizona Commission for Postsecondary Education	14,624	(1,580)	(2,343)	3,267	-	-
102100	Arizona Commission for the Deaf and Hard of Hearing	(53,633)	(36,005)	(5,822)	8,120	-	-
109260	Arizona Commission of African American Affairs	(5,319)	(4,376)	(408)	569	-	-
104820	Arizona Commission on the Arts	(34,869)	(21,050)	(3,109)	4,336	-	-
304040	Arizona Community Development Corporation (La Paloma Academy)	(248,641)	(61,415)	(34,080)	47,529	-	-
103250	Arizona Corporation Commission	(1,462,926)	(1,073,027)	(86,934)	121,241	-	-
109270	Arizona Cotton Research and Protection Council	191,865	33,863	(8,680)	12,106	-	-
497380	Arizona Counties Insurance Pool	(44,760)	(33,538)	(5,056)	7,051	-	-
101140	Arizona Court of Appeals Division One	41,809	(227,931)	(21,971)	30,641	-	-
101150	Arizona Court of Appeals Division Two	(181,897)	(199,290)	(9,214)	12,850	-	-
101190	Arizona Criminal Justice Commission	(135,520)	(128,359)	(7,204)	10,047	-	-
100000	Arizona Department of Administration	(2,643,431)	(2,259,082)	(193,648)	270,066	-	-
103060	Arizona Department of Agriculture	(8,174)	(169,609)	(71,333)	99,482	-	-
109300	Arizona Department of Child Safety	(7,357,491)	(6,901,659)	(663,751)	925,683	-	-
105200	Arizona Department of Corrections	(1,887,403)	(2,539,584)	(298,351)	416,088	-	-
102200	Arizona Department of Economic Security	(17,195,237)	(14,566,218)	(1,821,610)	2,540,463	-	-
104550	Arizona Department of Education	(3,103,049)	(1,990,261)	(169,158)	235,912	-	-
105360	Arizona Department of Emergency & Military Affairs	(1,388,726)	(1,028,765)	(96,394)	134,433	-	-
107100	Arizona Department of Environmental Quality	353,089	(796,284)	(157,896)	220,206	-	-
103070	Arizona Department of Financial Institutions	-	-	-	-	-	-
103120	Arizona Department of Financial Institutions	(37,108)	(160,391)	(17,825)	24,860	-	-
103660	Arizona Department of Fire, Building and Life Safety	(131,486)	-	-	-	-	-
109050	Arizona Department of Gaming	(413,386)	(342,269)	(36,599)	51,042	-	-
103880	Arizona Department of Gaming / Racing Division	-	-	-	-	-	-
102350	Arizona Department of Health Services	(4,409,717)	(3,552,762)	(435,150)	606,871	-	-
109210	Arizona Department of Homeland Security	(107,031)	(78,134)	(4,817)	6,719	-	-
109160	Arizona Department of Housing	(282,003)	(178,829)	(24,314)	33,908	-	-
103530	Arizona Department of Insurance	(290,703)	(196,770)	(26,097)	36,396	-	-
105220	Arizona Department of Juvenile Corrections	(591,191)	(363,996)	(25,356)	35,362	-	-
103570	Arizona Department of Liquor Licenses and Control	(64,637)	(65,951)	(6,796)	9,478	-	-
105800	Arizona Department of Public Safety	(2,570,077)	(3,015,236)	(257,487)	359,098	-	-
103900	Arizona Department of Real Estate	(108,329)	(93,614)	(7,543)	10,520	-	-
101790	Arizona Department of Revenue	(2,985,508)	(1,630,313)	(163,612)	228,178	-	-
106100	Arizona Department of Transportation	(15,585,463)	(10,431,974)	(1,064,788)	1,484,981	-	-
102400	Arizona Department of Veterans' Services	39,732	(44,540)	(100,288)	139,864	-	-
107900	Arizona Department of Water Resources	164,395	(274,098)	(52,396)	73,072	-	-
103010	Arizona Department of Weights and Measures	(128,132)	-	-	-	-	-
109230	Arizona Early Childhood Development and Health	(708,738)	(493,663)	(53,338)	74,386	-	-
101100	Arizona Exposition & State Fair	(45,762)	(129,419)	(12,292)	17,142	-	-
109330	Arizona Finance Authority	26,298	(87,875)	(5,050)	7,043	-	-
501410	Arizona Fire & Medical Authority	1,743,368	(105,446)	(21,833)	30,448	-	-
107200	Arizona Game and Fish Department	(1,831,407)	(1,554,295)	(144,160)	201,049	-	-
107300	Arizona Geological Survey, The	(174,412)	-	-	-	-	-

(continued)

Schedule of Net Deferred Outflows and Inflows of Resources by Employer to be Recognized in Pension Expense

Five Years and in the Aggregate Thereafter

Employer Number	Employer Name	FY2020	FY2021	FY2022	FY2023	FY2024	Thereafter
101400	Arizona Governor's Office	$ (259,201)	$ (321,322)	$ (43,119)	$ 60,134	$ -	$ -
102300	Arizona Health Care Cost Containment System	(918,590)	(2,691,716)	(328,405)	458,002	-	-
496050	Arizona Health Facilities Authority	(68,579)	-	-	-	-	-
104920	Arizona Historical Society	(174,614)	(66,279)	(9,082)	12,666	-	-
101520	Arizona House of Representatives	(108,081)	(323,994)	(41,611)	58,032	-	-
109150	Arizona Independent Redistricting Commission	(66,368)	-	-	-	-	-
103500	Arizona Industrial Commission	(1,123,791)	(568,419)	(56,937)	79,405	-	-
501210	Arizona Industrial Development Authority	9,424	450	(597)	832	-	-
495300	Arizona Interscholastic Association	40,221	(50,638)	(9,830)	13,709	-	-
101540	Arizona Joint Legislative Budget Committee	(116,340)	(114,764)	(9,403)	13,113	-	-
101530	Arizona Legislative Council	(118,312)	(129,632)	(20,451)	28,521	-	-
103620	Arizona Medical Board	(228,533)	(213,780)	(16,406)	22,880	-	-
240050	Arizona Montessori Charter School at Anthem	412,767	121,232	(11,683)	16,293	-	-
495090	Arizona Municipal Water Users Association	(13,305)	(40,353)	(3,699)	5,159	-	-
103680	Arizona Naturopathic Physicians Board of Medical	(19,463)	(16,654)	(383)	534	-	-
109040	Arizona Navigable Streams Adjudication	(5,724)	(4,439)	(421)	587	-	-
109070	Arizona Office of Administrative Hearings	(125,038)	(84,910)	(4,792)	6,684	-	-
109320	Arizona Office of Economic Opportunity	130,975	(93,807)	(10,181)	14,199	-	-
103940	Arizona Office of Pest Management	(76,716)	-	-	-	-	-
101590	Arizona Office of the Auditor General	(758,782)	(848,728)	(80,754)	112,622	-	-
101430	Arizona Office of Tourism	50,227	(31,215)	(10,565)	14,734	-	-
102700	Arizona Pioneers' Home	(231,672)	(230,272)	(19,000)	26,498	-	-
109990	Arizona Power Authority	78,655	(26,954)	(4,064)	5,667	-	-
496750	Arizona Prosecuting Attorneys' Advisory Council	(19,678)	(11,322)	(2,054)	2,864	-	-
103100	Arizona Radiation Regulatory Agency	(693,227)	(304,004)	-	-	-	-
103220	Arizona Registrar of Contractors	(113,789)	(232,136)	(28,767)	40,119	-	-
103260	Arizona Residential Utility Consumer Office	(93,060)	(38,802)	(3,297)	4,599	-	-
109080	Arizona School Facilities Board	23,943	(68,208)	(5,446)	7,595	-	-
306890	Arizona School for the Arts	50,563	(113,416)	(24,087)	33,593	-	-
101800	Arizona Secretary of State	(496,912)	(491,244)	(34,470)	48,072	-	-
497510	Arizona Sports and Tourism Authority	(7,610)	(22,541)	(3,197)	4,459	-	-
109190	Arizona State Board for Charter Schools	(27,164)	(35,713)	(3,542)	4,940	-	-
103870	Arizona State Board for Private Postsecondary Education	(1,895)	(18,788)	(2,148)	2,996	-	-
103020	Arizona State Board of Accountancy	(88,407)	(65,915)	(3,957)	5,519	-	-
103150	Arizona State Board of Barbers	941	(11,474)	(1,112)	1,550	-	-
103160	Arizona State Board of Behavioral Health Examiners	(104,262)	(45,567)	(4,095)	5,711	-	-
103270	Arizona State Board Of Cosmetology	(95,040)	(59,320)	(4,233)	5,904	-	-
103350	Arizona State Board of Dental Examiners	(87,971)	(74,271)	(2,330)	3,250	-	-
103380	Arizona State Board Of Dispensing Opticians	(1,532)	(4,133)	(446)	622	-	-
109310	Arizona State Board of Education	(29,259)	(18,812)	(2,073)	2,891	-	-
109290	Arizona State Board of Massage Therapy	10,717	928	(1,338)	1,866	-	-
103710	Arizona State Board of Nursing	(74,999)	(166,106)	(18,378)	25,630	-	-
103750	Arizona State Board Of Optometry	(3,149)	(7,748)	(735)	1,025	-	-
103820	Arizona State Board of Pharmacy	(60,470)	(79,908)	(8,906)	12,421	-	-

(continued)

Schedule of Net Deferred Outflows and Inflows of Resources by Employer to be Recognized in Pension Expense

Five Years and in the Aggregate Thereafter

Employer Number	Employer Name	FY2020	FY2021	FY2022	FY2023	FY2024	Thereafter
103830	Arizona State Board of Physical Therapy	$ (26,299)	$ (19,629)	$ (1,087)	$ 1,515	$ -	$ -
103890	Arizona State Board of Respiratory Care Examiners	(16,222)	(12,017)	(974)	1,358	-	-
103960	Arizona State Board of Technical Registration	(62,817)	(51,454)	(5,716)	7,971	-	-
109250	Arizona State Forestry Division	649,325	(61,669)	(41,429)	57,778	-	-
107400	Arizona State Land Department	(353,230)	(247,514)	(35,424)	49,404	-	-
103610	Arizona State Lottery	71,334	(176,201)	(24,408)	34,040	-	-
103650	Arizona State Mine Inspector	(90,959)	(54,160)	(3,919)	5,466	-	-
107700	Arizona State Parks	(265,420)	(437,719)	(47,716)	66,546	-	-
101030	Arizona State Personnel Board	(34,154)	(10,313)	(327)	455	-	-
104750	Arizona State Schools for the Deaf and the Blind	(1,721,807)	(1,509,594)	(169,416)	236,271	-	-
101510	Arizona State Senate	(72,455)	(204,388)	(29,866)	41,652	-	-
101920	Arizona State Treasurer's Office	76,504	(104,349)	(11,293)	15,750	-	-
104140	Arizona State University	9,778,238	(7,942,981)	(2,396,692)	3,342,488	-	-
103980	Arizona State Veterinary Medical Examining Board	(21,793)	(11,829)	(1,244)	1,734	-	-
101170	Arizona Supreme Court	(871,941)	(1,588,856)	(164,730)	229,737	-	-
109110	Arizona Water Infrastructure Finance Authority	(179,130)	-	-	-	-	-
493880	Arizona Western College	(553,750)	(891,589)	(149,317)	208,241	-	-
300470	Arlington Elementary School District #47	(115,200)	(176,601)	(8,599)	11,992	-	-
308130	Arts Academy at Estrella Mountain	345,261	(131,431)	(28,490)	39,733	-	-
240060	Arts Academy at Scottsdale	(90,318)	(127,732)	(2,110)	2,943	-	-
462530	Ash Creek Elementary School District #53	7,101	4,110	(1,796)	2,505	-	-
492310	Ash Fork Joint Unified School District #31	35,247	(2,815)	(9,622)	13,420	-	-
308090	ASU Preparatory Academy	4,096,182	1,516,170	(128,357)	179,010	-	-
300440	Avondale Elementary School District #44	316,312	(518,299)	(168,662)	235,220	-	-
420010	Avondale, City of	519,720	(461,328)	(144,838)	201,995	-	-
497500	Avra Valley Fire District	(21,056)	(14,692)	(1,853)	2,584	-	-
450400	Baboquivari Unified school District #40	(407,442)	(413,593)	(58,419)	81,473	-	-
492200	Bagdad Unified School District	(55,825)	(99,444)	(18,994)	26,489	-	-
302240	Ball Charter Schools (Dobson Academy)	(84,164)	(89,375)	(13,567)	18,921	-	-
307430	Ball Charter Schools (Hearn Academy)	(37,069)	(179,068)	(15,853)	22,109	-	-
200280	Ball Charter Schools (Val Vista Academy)	(95,520)	(68,587)	(7,744)	10,801	-	-
300310	Balsz Elementary School District #31	(571,280)	(881,684)	(71,998)	100,411	-	-
492260	Beaver Creek Elementary School District #26	(46,466)	(24,859)	(9,610)	13,402	-	-
302080	Benchmark School	40,376	(18,791)	(10,420)	14,532	-	-
306910	Benjamin Franklin Charter School	92,224	(306,900)	(56,880)	79,327	-	-
462090	Benson Unified School District #9	(26,868)	(190,574)	(38,584)	53,810	-	-
420030	Benson, City of	(981)	(77,333)	(16,462)	22,959	-	-
494760	Bicentennial Union High School District #76	(42,725)	26,349	(5,873)	8,190	-	-
462020	Bisbee Unified School District #2	(368,259)	(319,307)	(21,701)	30,264	-	-
420050	Bisbee, City of	(175,637)	(197,371)	(10,470)	14,602	-	-
496080	Black Canyon Fire District	(29,713)	-	-	-	-	-
473220	Blue Elementary School District #22	(3,945)	(14,500)	(408)	569	-	-
482320	Blue Ridge Unified School District #32	(161,202)	(472,630)	(60,517)	84,398	-	-
302860	Blueprint Education (Hope HS, Blueprint HS)	-	-	-	-	-	-

(continued)

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Five Years and in the Aggregate Thereafter

Employer Number	Employer Name	FY2020	FY2021	FY2022	FY2023	FY2024	Thereafter
472100	Bonita Elementary School District #16	$ (50,404)	$ (50,559)	$ (5,125)	$ 7,148	$ -	$ -
494260	Bouse Elementary School District #26	(47,878)	(40,564)	(1,721)	2,400	-	-
462140	Bowie Unified School District #14	58,935	22,343	(4,434)	6,184	-	-
300330	Buckeye Elementary School District #33	1,136,421	394,270	(150,466)	209,844	-	-
302010	Buckeye Union High School District #201	(144,762)	(436,236)	(125,280)	174,718	-	-
495020	Buckeye Valley Fire District	218,781	(35,304)	(8,693)	12,123	-	-
497430	Buckeye Water Conservation & Drainage District	(47,309)	(34,930)	(3,191)	4,450	-	-
420070	Buckeye, City of	650,452	(715,916)	(131,774)	183,775	-	-
481150	Bullhead City Elementary School District #15	(839,476)	(704,663)	(63,331)	88,323	-	-
495000	Bullhead City Fire District	(50,017)	(100,178)	(6,966)	9,714	-	-
480120	Camp Verde Fire District	(27,943)	-	-	-	-	-
492280	Camp Verde Unified School District #28	(290,905)	(446,527)	(44,745)	62,403	-	-
421020	Camp Verde, Town Of	2,669	(143,195)	(19,741)	27,531	-	-
492500	Canon Elementary School District #50	(32,414)	(47,702)	(5,037)	7,025	-	-
305020	Canyon Rose Academy	87,858	(40,461)	(4,459)	6,219	-	-
421030	Carefree, Town of	(51,578)	(62,431)	(6,224)	8,681	-	-
303090	Carpe Diem Collegiate High School (Academy)	88,040	(51,768)	(4,503)	6,281	-	-
300830	Cartwright Elementary School District #83	(2,578,201)	(5,074,637)	(496,929)	693,030	-	-
200040	Casa Grande Elementary School District #4	(892,944)	(1,556,366)	(190,620)	265,844	-	-
200820	Casa Grande Union High School District #82	1,055,281	148,584	(98,403)	137,236	-	-
420090	Casa Grande, City of	(812,281)	(970,963)	(84,359)	117,650	-	-
450160	Catalina Foothills School District #16	141,859	(817,220)	(152,859)	213,181	-	-
300930	Cave Creek Unified School District No. 93	(651,227)	(886,340)	(150,108)	209,345	-	-
420580	Cave Creek, Town of	(17,688)	(69,736)	(15,828)	22,074	-	-
464160	CAVIAT School District	(20,422)	(15,778)	(1,212)	1,691	-	-
482250	Cedar Unified School District # 25	(128,414)	(104,675)	(9,114)	12,710	-	-
495130	Central Arizona Association Of Governments	(193,131)	(35,122)	(3,147)	4,389	-	-
493890	Central Arizona College	(353,180)	(1,118,953)	(139,230)	194,173	-	-
500650	Central Arizona Fire And Medical Authority	159,738	(69,952)	(9,754)	13,604	-	-
497150	Central Arizona Irrigation And Drainage	25,044	(110,859)	(19,427)	27,093	-	-
497310	Central Arizona Project	(1,157,934)	(3,052,613)	(308,545)	430,304	-	-
302600	Central Arizona Valley Institute Of Technology	62,544	59,816	(8,285)	11,554	-	-
303050	Central Yavapai Fire District	(161,196)	-	-	-	-	-
307680	Challenge Charter School	(185,872)	(131,812)	(12,386)	17,274	-	-
300800	Chandler Unified School District #80	2,831,817	(4,432,623)	(1,407,916)	1,963,515	-	-
420120	Chandler, City of	(2,924,764)	(4,842,028)	(451,248)	629,321	-	-
303070	Charter Foundation, The (AmeriSchools Academy)	160,311	43,400	(10,345)	14,427	-	-
464050	Chevelon Butte Elementary School District #5	(3,942)	(6,967)	(308)	429	-	-
461240	Chinle Unified School District #24	(978,016)	(1,086,621)	(161,797)	225,646	-	-
497260	Chino Valley Fire District	(8,073)	-	-	-	-	-
492510	Chino Valley Unified School District #51	47,121	(212,867)	(57,395)	80,045	-	-
420990	Chino Valley, Town of	(38,083)	(124,313)	(20,262)	28,258	-	-
497370	Christopher-Kohl's Fire District	260	(1,158)	(188)	263	-	-
109130	Citizens Clean Elections Commission	(53,003)	(66,533)	(2,789)	3,889	-	-

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Five Years and in the Aggregate Thereafter

Employer Number	Employer Name	FY2020	FY2021	FY2022	FY2023	FY2024	Thereafter
302890	CITY Center For Collaborative Learning (City HS)	$ 187,341	$ (19,817)	$ (12,970)	$ 18,088	$ -	$ -
496070	Clarkdale Fire District	(11,279)	-	-	-	-	-
421000	Clarkdale, Town of	(7,486)	(67,423)	(9,566)	13,341	-	-
492030	Clarkdale-Jerome Elementary School District #3	(33,962)	(61,320)	(13,347)	18,614	-	-
473030	Clifton Unified School District #3	-	-	-	-	-	-
420130	Clifton, Town of	(63,720)	(77,196)	(4,591)	6,403	-	-
471420	Cobre Valley Institute Of Technology	(3,790)	(8,209)	(1,476)	2,058	-	-
463500	Cochise Community College	(1,450,006)	(1,303,254)	(118,816)	165,704	-	-
410110	Cochise County	(629,920)	(1,731,697)	(161,533)	225,278	-	-
462260	Cochise Elementary School District #26	(2,178)	(6,253)	(4,962)	6,920	-	-
463230	Cochise Technology District #1	37,043	33,196	(1,558)	2,172	-	-
410130	Coconino County	(347,467)	(1,452,897)	(259,660)	362,129	-	-
464990	Coconino County Community College	381,804	(405,131)	(55,637)	77,592	-	-
303060	Coconino County Regional Accommodation School	(1,926)	(4,473)	(6,909)	9,636	-	-
481140	Colorado City Unified School District #14	90,522	(110,929)	(17,800)	24,825	-	-
480020	Colorado River Sewage System Joint Venture	11,145	28,814	(2,864)	3,994	-	-
481920	Colorado River Union High School District #2	(419,308)	(453,977)	(44,086)	61,483	-	-
461060	Concho Elementary School District #6	(39,788)	(82,408)	(8,561)	11,939	-	-
492170	Congress Elementary School District #17	57,191	8,271	(6,708)	9,355	-	-
450390	Continental School District	(78,147)	(128,278)	(17,624)	24,579	-	-
200210	Coolidge Unified School District 21	(483,994)	(142,484)	(68,211)	95,129	-	-
420100	Coolidge, City of	(268,136)	(215,354)	(26,644)	37,158	-	-
500810	Copper Canyon Fire and Medical Authority	(158,260)	(172,764)	-	-	-	-
502410	Copper Canyon Fire & Medical District	168,619	144,957	(2,274)	3,171	-	-
420110	Cottonwood, City of	(225,419)	(393,039)	(49,356)	68,833	-	-
492060	Cottonwood-Oak Creek Elementary School District	150,785	(3,509)	(58,174)	81,131	-	-
302360	Country Gardens Charter School	(3,009)	(2,306)	(371)	517	-	-
491280	County Of Santa Cruz Elementary School District	12,914	(77,621)	(8,385)	11,694	-	-
497420	County Supervisor Association Of Arizona	(12,695)	(24,447)	(3,059)	4,266	-	-
493130	Crane Elementary School District #13	(585,418)	(983,330)	(155,221)	216,475	-	-
300140	Creighton Elementary School District #14	(1,839,857)	(1,322,081)	(188,861)	263,391	-	-
492410	Crown King Elementary School District #41	5,146	738	(402)	561	-	-
497610	Crown King Fire District	11,222	18,892	(892)	1,244	-	-
308080	Daisy Education Corporation (Sonoran Science Academy - Phoenix)	(25,562)	(3,998)	(421)	587	-	-
308070	Daisy Education Corporation (Sonoran Science Academy - Tucson)	(42,785)	(40,854)	(3,404)	4,748	-	-
472110	Dan Hinton Accommodation School: Graham County Special Services	(13,646)	(9,520)	(4,598)	6,412	-	-
300970	Deer Valley Unified School District #97	(3,727,993)	(4,798,849)	(961,674)	1,341,175	-	-
302370	Desert Mosaic School	-	-	-	-	-	-
302170	Desert Rose Academy	(57,088)	(38,079)	(1,319)	1,840	-	-
450550	Desert Springs Academy	(125,234)	(108,538)	-	-	-	-
307870	Destiny School	34,440	(28,605)	(10,294)	14,357	-	-
497530	Diamond Star Fire District	(36,789)	-	-	-	-	-
307900	Discovery Plus Academy	11,446	4,940	(3,002)	4,187	-	-
462450	Double Adobe Elementary School District #45	(6,747)	(6,700)	(1,752)	2,444	-	-

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Five Years and in the Aggregate Thereafter

Employer Number	Employer Name	FY2020	FY2021	FY2022	FY2023	FY2024	Thereafter
462270	Douglas Unified School District #27	$ (24,034)	$ (381,337)	$ (99,408)	$ 138,637	$ -	$ -
420140	Douglas, City of	(268,394)	(322,292)	(25,764)	35,932	-	-
495600	Drexel Heights Fire District	23,679	(45,975)	(6,023)	8,400	-	-
473020	Duncan Unified School District #2	(214,022)	(161,654)	(10,433)	14,550	-	-
421010	Duncan, Town of	39,260	11,081	(1,558)	2,172	-	-
300890	Dysart Unified School District #89	(1,147,006)	(2,638,988)	(653,588)	911,510	-	-
421040	Eagar, Town of	(175,023)	(83,546)	(7,110)	9,916	-	-
308220	East Valley Educational Services (East Valley Academy)	995	(8,089)	(264)	368	-	-
304010	East Valley Institute Of Technology	480,672	132,172	(64,468)	89,908	-	-
472990	Eastern Arizona College	(1,310,040)	(1,257,489)	(113,503)	158,294	-	-
450070	Edge High School	(70,543)	(92,094)	(6,551)	9,136	-	-
307880	Edkey (American Heritage Academy)	(85,824)	(98,451)	(9,447)	13,174	-	-
304090	Edkey (Arizona Conservatory for Arts and Academics Elementary School)	(78,548)	(46,565)	(4,849)	6,762	-	-
302710	Edkey (AZ Conservatory for Arts & Academics)	(155,724)	(125,324)	(8,128)	11,335	-	-
304060	Edkey (Pathfinder Academy)	(190,570)	(159,646)	(13,385)	18,667	-	-
302420	Edkey (Sequoia Charter School)	(422,464)	(350,690)	(39,670)	55,325	-	-
302390	Edkey (Sequoia Choice Schools)	(262,519)	(288,536)	(12,028)	16,775	-	-
200290	Edkey (Sequoia Pathway Academy)	54,296	(40,026)	(20,859)	29,090	-	-
304070	Edkey (Sequoia Ranch School: Children First Academy)	(266,826)	(37,335)	(6,262)	8,733	-	-
304080	Edkey (Sequoia School Deaf & Hard Of Hearing)	222,211	(63,724)	(6,363)	8,873	-	-
302410	Edkey (Sequoia Village School)	167,060	(58,817)	(10,709)	14,935	-	-
306710	EduPreneurship Student Center (Phoenix)	(17,862)	(22,252)	(1,884)	2,628	-	-
307080	EduPrize Schools	(80,116)	(375,228)	(81,721)	113,971	-	-
502010	Ehrenberg Improvement District	39,574	34,074	(515)	718	-	-
302520	El Centro for the Study of Primary and Secondary	(2,234)	-	-	-	-	-
420160	El Mirage, City of	(208,307)	(267,793)	(36,618)	51,068	-	-
500020	El Pueblo Integral - (Paulo Freire FS/PF2)	(36,375)	-	-	-	-	-
500010	El Pueblo Integral - (Paulo Freire FS-University)	(40,137)	-	-	-	-	-
462120	Elfrida Elementary School District #12	(14,342)	(35,570)	(3,894)	5,431	-	-
495100	Elfrida Fire District	9,232	(5,316)	(936)	1,305	-	-
200110	Eloy Elementary School District #11	(357,618)	(260,344)	(23,786)	33,172	-	-
495080	Eloy Fire District	(1,659)	(14,561)	(791)	1,104	-	-
420170	Eloy, City of	(58,671)	(122,342)	(25,306)	35,292	-	-
303080	Esperanza Community Collegial Academy	(1,015)	-	-	-	-	-
306730	Espiritu Community Development Corporation (NFL YET)	(1,380,310)	(1,458,960)	-	-	-	-
302290	Excalibur Charter School (Avalon Elementary)	69,432	70,799	(7,625)	10,634	-	-
302540	Flagstaff Arts And Leadership Academy	(37,967)	(72,075)	(8,756)	12,211	-	-
493910	Flagstaff Junior Academy	36,939	(5,272)	(8,975)	12,517	-	-
464010	Flagstaff Unified School District #1	(530,064)	(1,278,291)	(319,794)	445,993	-	-
420180	Flagstaff, City of	(1,035,492)	(2,487,211)	(191,581)	267,184	-	-
200010	Florence Unified School District No. 1	203,172	(884,969)	(265,024)	369,609	-	-
420190	Florence, Town of	(306,435)	(271,912)	(31,172)	43,474	-	-
496770	Flowing Wells Irrigation District	(48,696)	(41,066)	(2,695)	3,758	-	-
450080	Flowing Wells Unified School District #8	(496,041)	(851,943)	(159,222)	222,055	-	-

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Five Years and in the Aggregate Thereafter

Employer Number	Employer Name	FY2020	FY2021	FY2022	FY2023	FY2024	Thereafter
500630	Forest Lakes Domestic Water Improvement District	$ 123	$ (6,223)	$ (930)	$ 1,296	$ -	$ -
463000	Fort Huachuca Accommodation Schools	(410,820)	(139,539)	(35,695)	49,781	-	-
497480	Fort Mojave Mesa Fire District	(3,468)	(13,630)	(867)	1,209	-	-
472070	Fort Thomas Unified School District #7	24,093	(93,967)	(30,927)	43,132	-	-
300980	Fountain Hills Unified School District #98	(343,661)	(237,905)	(40,204)	56,070	-	-
300450	Fowler Elementary School District #45	(616,149)	(786,747)	(127,214)	177,416	-	-
307330	Franklin Phonetic Primary School	58,732	(227,432)	(12,430)	17,335	-	-
420380	Fredonia, Town of	(11,933)	(18,387)	(1,935)	2,698	-	-
464060	Fredonia-Moccasin Unified School District #6	(66,340)	(73,210)	(7,820)	10,906	-	-
493320	Gadsden Elementary School District #32	(233,081)	(538,702)	(124,790)	174,035	-	-
461190	Ganado Unified School District #20	(434,320)	(157,473)	(64,901)	90,512	-	-
307420	Genesis Program (Genesis Academy)	(41,830)	(35,139)	(3,970)	5,536	-	-
200270	George Gervin Youth Center (GGPA)	(153,843)	(122,456)	(4,384)	6,114	-	-
300240	Gila Bend Unified School District #24	(368,096)	(263,980)	(9,773)	13,630	-	-
420200	Gila Bend, Town of	(42,232)	(78,475)	(8,228)	11,475	-	-
410140	Gila County	72,781	(405,902)	(108,893)	151,864	-	-
471000	Gila County Education Service Agency	(17,376)	(11,485)	(1,036)	1,445	-	-
306060	Gila County Regional School District #49	9,724	(3,529)	(942)	1,314	-	-
473010	Gila Institute For Technology	(4,501)	(11,752)	(1,602)	2,234	-	-
300410	Gilbert Public Schools	(5,131,980)	(6,687,833)	(1,041,342)	1,452,282	-	-
420210	Gilbert, Town of	274,515	(967,867)	(326,728)	455,663	-	-
300400	Glendale Elementary School District	(2,888,500)	(2,135,987)	(333,361)	464,913	-	-
302050	Glendale Union High School District #205	(1,017,315)	(2,837,526)	(518,033)	722,462	-	-
220230	Glendale, City of	(965,310)	(3,563,319)	(421,055)	587,214	-	-
471010	Globe Unified School District #1	(138,888)	(333,167)	(43,916)	61,247	-	-
420220	Globe, City of	66,869	(94,656)	(15,464)	21,566	-	-
496500	Golder Ranch Fire District	144,165	(60,538)	(14,490)	20,208	-	-
420250	Goodyear, City of	167,989	(1,553,646)	(159,925)	223,036	-	-
109170	Governor Office Of Highway Safety	(53,586)	(33,786)	(3,976)	5,545	-	-
410150	Graham County	(428,078)	(364,737)	(36,059)	50,289	-	-
307780	Grand Canyon College Preparatory Charter School	-	-	-	-	-	-
464040	Grand Canyon Unified School District	105,063	(34,700)	(18,208)	25,394	-	-
302210	Great Expectations Academy	75,808	(13,185)	(6,011)	8,383	-	-
495030	Green Valley Domestic Water Improvement	(4,835)	(14,229)	(2,676)	3,732	-	-
410160	Greenlee County	(215,886)	(385,776)	(34,168)	47,652	-	-
473840	Greenlee County Accommodation School	(34,685)	(31,320)	-	-	-	-
473000	Greenlee County School Office	(27,739)	(24,872)	-	-	-	-
302040	Griffin Foundation (Children Reaching for the Sky Preparatory, FIMS)	(102,833)	(33,512)	(3,781)	5,273	-	-
495070	Groom Creek Fire District	(6,309)	-	-	-	-	-
420270	Guadalupe, Town of	(22,154)	(41,709)	(4,736)	6,605	-	-
481030	Hackberry Elementary School District #3	(11,022)	(25,421)	(2,550)	3,556	-	-
302300	Happy Valley School	(264,690)	(184,973)	(12,267)	17,107	-	-
496100	Harquahala Valley Irrigation District	(8,843)	(17,721)	(1,752)	2,444	-	-
420280	Hayden, Town of	49,583	(38,466)	(4,880)	6,806	-	-

(continued)

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Five Years and in the Aggregate Thereafter

Employer Number	Employer Name	FY2020	FY2021	FY2022	FY2023	FY2024	Thereafter
471410	Hayden-Winkelman Unified School District #41	$ (83,157)	$ (47,554)	$ (11,494)	$ 16,030	$ -	$ -
497230	Heber-Overgaard Fire District	(17,250)	(4,254)	(1,137)	1,585	-	-
482060	Heber-Overgaard Unified School District #6	41,912	(38,328)	(16,783)	23,406	-	-
501610	Hellsgate Fire District	35,164	(3,168)	(440)	613	-	-
306740	Heritage Academy	397,547	(94,610)	(45,788)	63,857	-	-
496060	Highlands Fire District	48,552	26,724	(1,489)	2,076	-	-
300600	Higley Unified School District #60	2,773,207	148,657	(346,928)	483,834	-	-
492350	Hillside Elementary School District #35	(43,181)	(36,120)	(553)	771	-	-
482030	Holbrook Unified School District #3	(718,364)	(646,244)	(75,867)	105,807	-	-
420290	Holbrook, City of	(60,353)	(41,494)	(10,068)	14,042	-	-
500410	Horizon Community Learning Center (Horizon Honors Elementary School)	(10,180)	(64,722)	(18,372)	25,622	-	-
306940	Horizon Community Learning Center (Horizon Honors Secondary School)	26,148	(63,153)	(21,173)	29,528	-	-
495820	Housing Authority Of Maricopa County	(144,489)	(111,921)	(12,367)	17,248	-	-
497100	Housing Authority of the City of Yuma	(48,199)	(56,884)	(9,277)	12,938	-	-
307830	Humanities & Sciences Academy (Tempe)	182,444	71,390	(6,633)	9,250	-	-
492220	Humboldt Unified School District #22	215,817	(410,965)	(160,987)	224,516	-	-
493160	Hyder Elementary School District #16	(12,441)	(22,294)	(5,841)	8,146	-	-
500830	Incito Schools	393,007	(146,519)	(10,885)	15,180	-	-
302620	Intelli School	15,353	(17,871)	(3,266)	4,555	-	-
302510	Intelli-School (Paradise Valley)	(3,513)	(16,961)	(1,325)	1,848	-	-
307820	International Commerce Secondary Schools	(34,995)	(29,982)	(8,354)	11,650	-	-
300050	Isaac School District #5	(3,315,711)	(3,419,846)	(207,811)	289,819	-	-
200440	J.O. Combs Unified School District	(75,160)	(543,118)	(121,856)	169,944	-	-
302530	James Sandoval Preparatory High School (Crown Point)	(25,447)	(18,652)	(710)	990	-	-
482020	Joseph City Schools	(79,582)	(111,095)	(16,337)	22,784	-	-
302570	Juniper Tree Academy (Desert View Academy)	(35,446)	(62,172)	(18,924)	26,393	-	-
482270	Kayenta Unified School District #27	449,708	(548,033)	(98,730)	137,691	-	-
420330	Kearny, Town of	(10,584)	(21,476)	(4,817)	6,719	-	-
302590	Khalsa Montessori School	(40,184)	(42,833)	(6,036)	8,418	-	-
481050	Kingman Academy of Learning	(108,343)	(180,919)	(30,463)	42,484	-	-
481040	Kingman Unified School District #20	634,785	(474,014)	(179,829)	250,795	-	-
420350	Kingman, City of	(84,425)	(248,429)	(70,378)	98,151	-	-
492230	Kirkland Elementary School District #23	(22,112)	(49,400)	(3,222)	4,494	-	-
300280	Kyrene School District #28	(814,185)	(2,802,270)	(526,788)	734,673	-	-
410170	La Paz County	(1,018,496)	(277,188)	(42,535)	59,320	-	-
481510	Lake Havasu Unified School District #1	642,167	(1,095,334)	(134,814)	188,015	-	-
420370	Lake Havasu, City of	(985,189)	(834,860)	(100,570)	140,258	-	-
497600	Lakeside Fire District	-	-	-	-	-	-
300590	Laveen Elementary School District #59	324,432	(563,937)	(204,369)	285,018	-	-
495160	League of Arizona Cities and Towns	(40,004)	(88,347)	(8,184)	11,414	-	-
300250	Liberty Elementary School District #25	223,077	(620,426)	(88,756)	123,781	-	-
307450	Liberty High School	(2,584)	(36,696)	(2,657)	3,705	-	-
302650	Life Skills Center of Arizona	(236,400)	(138,645)	-	-	-	-
495170	Linden Fire Department	-	-	-	-	-	-

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Employer Number	Employer Name	FY2020	FY2021	FY2022	FY2023	FY2024	Thereafter
300790	Litchfield Elementary School District #79	$ 238,226	$ (488,091)	$ (320,422)	$ 446,869	$ -	$ -
420390	Litchfield Park, City of	(28,238)	(77,053)	(13,284)	18,526	-	-
481090	Littlefield Unified School District #9	(164,921)	(66,316)	(12,443)	17,353	-	-
300650	Littleton Elementary School District #65	291,879	(251,447)	(161,483)	225,208	-	-
302720	Luz Academy of Tucson	(74,322)	-	-	-	-	-
300380	Madison School District #38	378,459	104,283	(182,405)	254,386	-	-
464100	Maine Consolidated School District #10	(29,855)	(51,752)	(7,776)	10,844	-	-
200080	Mammoth-San Manuel Unified School District #8	(286,661)	(208,693)	(23,554)	32,848	-	-
303000	Marana Domestic Water Improvement District	7,501	5,119	(1,036)	1,445	-	-
450060	Marana Unified School District #6	(308,588)	(1,138,739)	(383,514)	534,858	-	-
420300	Marana, Town of	(434,683)	(643,599)	(87,958)	122,669	-	-
495140	Maricopa Association of Governments	(412,347)	(485,172)	(55,542)	77,461	-	-
210170	Maricopa County	(5,738,821)	(11,680,809)	(3,169,742)	4,420,622	-	-
307100	Maricopa County Community College District	(24,463,680)	(22,195,037)	(2,097,512)	2,925,244	-	-
480030	Maricopa County Municipal Water Conservation District #1	(141,705)	(240,215)	(22,467)	31,333	-	-
305090	Maricopa County Regional School District #509	(232,118)	(629,502)	(16,293)	22,722	-	-
210250	Maricopa County Special Health Care District	3,290,908	(8,972,804)	(1,342,990)	1,872,968	-	-
200200	Maricopa Unified School District #20	1,600,437	(304,315)	(196,493)	274,034	-	-
420080	Maricopa, City of	(124,659)	(382,337)	(53,809)	75,043	-	-
200900	Mary C O'Brien Accommodation District #90	(1,406,348)	(1,010,588)	-	-	-	-
302250	Mary Ellen Halvorson Educational Foundation: Tri-	1,823	(44,824)	(6,356)	8,865	-	-
302030	Masada Charter School	2,817	(86,967)	(14,515)	20,243	-	-
492430	Mayer Unified School District #43	(79,285)	(116,840)	(19,873)	27,715	-	-
461230	McNary Elementary School District #23	(16,167)	(17,552)	(6,940)	9,679	-	-
462550	McNeal Elementary School District #55	(31,236)	(30,061)	(2,255)	3,145	-	-
300040	Mesa Unified School District #4	(9,255,895)	(8,722,512)	(2,022,392)	2,820,480	-	-
420400	Mesa, City of	(4,888,290)	(6,682,493)	(1,018,046)	1,419,792	-	-
308160	Metropolitan Arts Institute	(28,828)	(70,891)	(6,476)	9,031	-	-
495400	Metropolitan Domestic Water Improvement District	(106,895)	(180,723)	(20,149)	28,101	-	-
308170	Mexicayotl Academy	(1,896)	(114,081)	(6,457)	9,005	-	-
471400	Miami Unified School District #40	(334,701)	(216,063)	(27,429)	38,253	-	-
420410	Miami, Town of	62,915	(20,319)	(6,344)	8,847	-	-
306820	Mingus Springs Charter School	(14,816)	(32,284)	(4,032)	5,624	-	-
492860	Mingus Union High School District #4	51,604	(159,519)	(35,644)	49,710	-	-
300860	Mobile Elementary School District #86	(9,456)	(40,293)	(2,048)	2,856	-	-
302790	Mohave Accelerated Elementary School	90,986	(44,965)	(11,821)	16,485	-	-
302670	Mohave Accelerated Learning Center	(62,820)	(164,231)	(15,168)	21,154	-	-
492890	Mohave Community College	(560,288)	(761,397)	(80,635)	112,455	-	-
410180	Mohave County	(1,272,964)	(1,827,027)	(218,244)	304,368	-	-
497160	Mohave County Airport Authority	8,219	(12,107)	(4,717)	6,578	-	-
302830	Mohave Educational Services Cooperative	1,364	(72,497)	(9,566)	13,341	-	-
481160	Mohave Valley Elementary School District #16	(156,413)	(328,056)	(34,746)	48,458	-	-
500640	Mohave Valley Fire Department	4,013	(4,238)	(835)	1,165	-	-
493170	Mohawk Valley Elementary District #17	(26,511)	(42,303)	(5,282)	7,367	-	-

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Employer Number	Employer Name	FY2020	FY2021	FY2022	FY2023	FY2024	Thereafter
497250	Montezuma Rimrock Fire District	$ (19,102)	$ -	$ -	$ -	$ -	$ -
473180	Morenci Unified School District #18	(65,158)	(99,471)	(49,180)	68,587	-	-
300750	Morristown Elementary School District #75	(59,395)	16,021	(4,711)	6,570	-	-
301010	Mountain Institute JTED #2	(19,035)	(63,973)	(3,568)	4,975	-	-
302110	Mountain Oak Charter School	92	(49,726)	(1,262)	1,761	-	-
308260	Mountain Rose Academy	(72,968)	(34,269)	(2,412)	3,364	-	-
302780	Mountain School	12,021	(43,754)	(4,692)	6,543	-	-
480110	Mt Lemmon Domestic Water Improvement District	(13,700)	(13,414)	(1,275)	1,778	-	-
300210	Murphy Elementary School District #21	(1,159,139)	(817,989)	(47,164)	65,775	-	-
462230	Naco Elementary School District No. 23	(140,686)	(133,633)	(6,344)	8,847	-	-
300810	Nadaburg Unified School District No. 81	(332,784)	(203,812)	(29,696)	41,415	-	-
410190	Navajo County	(1,686,885)	(1,202,437)	(101,984)	142,229	-	-
482990	Navajo County Accommodation District #99	(57,376)	(10,259)	(1,363)	1,901	-	-
308040	Navajo County Arizona - Special Services	(152,214)	-	-	-	-	-
482440	Navajo County Arizona - Hope School	-	-	-	-	-	-
482000	Navajo County Arizona - Superintendent of Schools	(875)	(129,154)	(6,438)	8,979	-	-
496200	New Magma Irrigation & Drainage District	(46,083)	(36,406)	(2,387)	3,329	-	-
306770	New School for the Arts & Academics	18,489	(14,414)	(3,750)	5,229	-	-
302740	New School for the Arts Middle School	17,214	(1,812)	(1,413)	1,971	-	-
307920	New West Charter School	-	-	-	-	-	-
491010	Nogales Unified School District #1	(207,663)	(721,147)	(149,241)	208,136	-	-
420450	Nogales, City of	(231,767)	(266,170)	(41,052)	57,252	-	-
302480	North Star Charter School Inc.	99,786	186,671	(4,529)	6,316	-	-
302760	Northeast Arizona Technological Institute of	15,648	(13,102)	(2,569)	3,583	-	-
495040	Northern Apache Special Health Care District	(53,811)	(93,619)	(5,609)	7,822	-	-
306830	Northern Arizona Academy for Career Development	(78,848)	8,692	(2,318)	3,232	-	-
497140	Northern Arizona Consolidated Fire District	(11,597)	(9,248)	(82)	114	-	-
495150	Northern Arizona Council of Governments	(125,867)	(124,978)	(19,999)	27,890	-	-
302840	Northern Arizona Council of Governments - Head Start	(100,346)	(261,957)	(49,833)	69,498	-	-
496040	Northern Arizona Intergovernmental Public	103,467	(196,072)	(28,070)	39,146	-	-
104160	Northern Arizona University	(1,088,884)	(4,594,262)	(734,147)	1,023,860	-	-
483000	Northern Arizona Vocational Institute of Technology	(8,344)	(14,157)	(1,991)	2,777	-	-
493770	Northland Pioneer College	(585,641)	(598,379)	(74,084)	103,319	-	-
307580	Northland Preparatory Academy	(51,477)	(182,643)	(18,893)	26,349	-	-
497300	Northwest Fire District	(155,241)	(68,916)	(13,535)	18,877	-	-
302820	Nosotros Academy	95,454	(1,375)	(6,186)	8,628	-	-
200020	Oracle School District #2	(200,071)	(106,298)	(15,338)	21,391	-	-
420040	Oro Valley, Town of	(50,569)	(571,366)	(81,187)	113,226	-	-
300080	Osborn School District #8	(764,704)	(543,959)	(90,395)	126,068	-	-
481060	Owens-Whitney Elementary School District #6	(5,171)	(7,330)	(1,036)	1,445	-	-
307090	PACE Academy	(22,385)	(11,097)	(1,872)	2,610	-	-
464080	Page Unified School District #8	(1,099,516)	(1,113,442)	(86,545)	120,698	-	-
420230	Page, City of	(136,564)	(279,102)	(30,626)	42,712	-	-
200250	Painted Rock Academy	3,790	(105,828)	(12,279)	17,125	-	-

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Employer Number	Employer Name	FY2020	FY2021	FY2022	FY2023	FY2024	Thereafter
300490	Palo Verde Elementary District #49	$ (9,616)	$ (51,240)	$ (15,369)	$ 21,435	$ -	$ -
300940	Paloma Elementary School District #94	19,590	(49,943)	(5,546)	7,735	-	-
462490	Palominas Elementary School District #49	(36,657)	(15,011)	(31,267)	43,605	-	-
302580	Paradise Education Center, Paradise Honors High	952,546	(50,014)	(60,856)	84,871	-	-
300690	Paradise Valley Unified School District #69	(4,525,284)	(1,530,286)	(951,832)	1,327,449	-	-
420470	Paradise Valley, Town of	145,027	(204,710)	(29,093)	40,574	-	-
500620	Paragon Preparatory Academy	(49,207)	(29,940)	-	-	-	-
303040	Paramount Academy	(58,527)	(12,665)	(5,923)	8,260	-	-
308270	Park View School, Inc.	153,589	67,937	(3,913)	5,457	-	-
494270	Parker Unified School District #27	(213,730)	(372,232)	(63,356)	88,358	-	-
420480	Parker, Town of	66,288	(37,480)	(8,599)	11,992	-	-
491060	Patagonia Elementary School District #6	(79,673)	(52,487)	(3,348)	4,669	-	-
307050	Patagonia Montessori Elementary School	10,609	(2,932)	(1,068)	1,489	-	-
491820	Patagonia Union High School District #20	(62,066)	(64,765)	(5,860)	8,173	-	-
420500	Patagonia, Town of	(12,156)	(17,650)	(1,960)	2,733	-	-
240020	Paulden Community School	(63,109)	(62,945)	(2,581)	3,600	-	-
471100	Payson Unified School District #10	(199,072)	(298,918)	(65,058)	90,731	-	-
220240	Payson, Town of	(207,447)	(241,037)	(33,113)	46,180	-	-
481080	Peach Springs Unified School District #8	(381,221)	(43,687)	(1,551)	2,164	-	-
302550	PEAK School, The	40,883	(9,150)	(4,836)	6,745	-	-
462220	Pearce Elementary School District #22	(59,484)	(92,509)	(4,535)	6,324	-	-
300920	Pendergast Elementary School District #92	(1,771,507)	(1,144,415)	(245,446)	342,306	-	-
300110	Peoria Unified School District #11	(4,868,086)	(5,963,400)	(998,286)	1,392,235	-	-
420520	Peoria, City of	(2,925,415)	(2,705,647)	(334,384)	466,341	-	-
300010	Phoenix Elementary School District #1	(1,389,520)	(2,602,338)	(262,970)	366,745	-	-
308110	Phoenix School of Academic Excellence	(51,586)	(25,483)	(2,933)	4,091	-	-
302100	Phoenix Union High School District	(5,665,954)	(7,829,079)	(1,067,621)	1,488,931	-	-
495800	Phoenix-Mesa Gateway Airport Authority	115,619	(177,891)	(39,067)	54,484	-	-
200330	Picacho Elementary School District No. 33	(8,912)	(38,775)	(6,049)	8,435	-	-
496400	Picture Rocks Fire & Medical District	3,647	(4,291)	(320)	447	-	-
306090	Pillar Academy of Business & Finance	(33,694)	(1,893)	(754)	1,051	-	-
307070	Pima Accommodation District	(24,623)	(38,952)	(3,769)	5,256	-	-
495120	Pima Association of Governments	(129,347)	(261,581)	(25,105)	35,012	-	-
450990	Pima Community College	(7,646,909)	(6,752,640)	(407,124)	567,786	-	-
210200	Pima County	(11,717,559)	(12,251,036)	(1,428,549)	1,992,291	-	-
307040	Pima County Joint Technical Education District	(48,067)	(205,372)	(30,249)	42,186	-	-
450320	Pima County Reserve Fund 32	-	-	-	-	-	-
307060	Pima County Special Projects	(118,900)	(60,675)	(1,620)	2,260	-	-
200260	Pima PP (Arizona Collegiate High School)	(116,047)	(60,883)	(2,921)	4,073	-	-
200230	Pima PP (Pima Partnership Academy)	77,581	38,008	(3,392)	4,730	-	-
302560	Pima PP (Pima Partnership High School)	(290,427)	(130,748)	(6,620)	9,233	-	-
472060	Pima Unified School District #6	214,287	53,464	(22,574)	31,482	-	-
420550	Pima, Town of	(20,225)	(25,390)	(1,721)	2,400	-	-
200860	Pinal County Juvenile Justice Educ Services	37,462	38,156	(1,803)	2,514	-	-

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Employer Number	Employer Name	FY2020	FY2021	FY2022	FY2023	FY2024	Thereafter
200890	Pinal County School Office Data Processing	$ (5,407)	$ (9,248)	$ (1,124)	$ 1,568	$ -	$ -
210210	Pinal County	(2,107,103)	(4,863,756)	(409,077)	570,510	-	-
200880	Pinal County School Education Services	(3,893)	1,054	(1,690)	2,356	-	-
200000	Pinal County School Office	1,413,877	912,467	(18,039)	25,157	-	-
306900	Pine Forest Charter School	(54,983)	(98,760)	(7,707)	10,748	-	-
471120	Pine Strawberry School District #12	(51,989)	(108,071)	(10,181)	14,199	-	-
496090	Pine-Strawberry Fire District	12,753	2,751	(747)	1,042	-	-
497540	Pinetop Fire District	126,734	3,601	(3,517)	4,905	-	-
497130	Pinetop Water Community Facilities District	(24,442)	(27,107)	(1,778)	2,479	-	-
497110	Pinetop-Lakeside Sanitary District	(57,674)	(47,252)	(6,306)	8,795	-	-
420240	Pinetop-Lakeside, Town of	53,025	(120,300)	(10,671)	14,882	-	-
495010	Pinewood Fire District	(4,002)	2,464	(421)	587	-	-
497390	Pinewood Sanitary District	(139,167)	(92,749)	(4,277)	5,965	-	-
482040	Pinon Unified School District No. 4	(961,430)	(466,039)	(51,328)	71,583	-	-
303310	Pointe Schools	(539,612)	(197,075)	(18,548)	25,867	-	-
462640	Pomerene School District #64	(15,089)	(44,415)	(3,159)	4,406	-	-
480050	Ponderosa Park Domestic Water Improvement District	12,591	(3,900)	(1,746)	2,435	-	-
492010	Prescott Unified School District #1	(375,636)	(371,925)	(103,548)	144,410	-	-
104940	Prescott Valley Historical Society	(32,750)	(15,133)	(3,122)	4,353	-	-
307030	Prescott Valley School	93,635	12,478	(1,928)	2,689	-	-
420600	Prescott, City of	(791,447)	(1,276,192)	(121,819)	169,892	-	-
307370	Presidio Schools	(37,643)	(89,921)	(8,888)	12,395	-	-
101750	Public Safety Personnel Retirement System	309,430	(60,915)	(33,402)	46,583	-	-
497320	Puerco Valley Fire District	44,769	(25,252)	(3,417)	4,765	-	-
494040	Quartzsite Elementary School District #4	(92,915)	(35,893)	(6,180)	8,619	-	-
300950	Queen Creek Unified School District #95	3,139,111	87,177	(223,551)	311,770	-	-
420460	Queen Creek, Town of	508,972	(240,591)	(94,070)	131,192	-	-
496000	Queen Valley Domestic Water Improvement District	(15,743)	(18,084)	(1,061)	1,480	-	-
496700	Queen Valley Sanitary District	8,804	2,921	(647)	902	-	-
200030	Ray Unified School District No. 3	(113,405)	(119,209)	(15,263)	21,286	-	-
461270	Red Mesa Unified School District #27	(705,111)	(307,983)	(26,129)	36,440	-	-
200050	Red Rock Elementary District #5	68,395	42,197	(10,464)	14,593	-	-
492870	Rimrock Public High School	(14,549)	-	-	-	-	-
497120	Rio Rico Medical & Fire District	(55,831)	(6,869)	(2,305)	3,215	-	-
300020	Riverside Elementary School District #2	(319,556)	(285,325)	(26,562)	37,044	-	-
300660	Roosevelt Elementary School District #66	(2,828,108)	(2,167,689)	(300,260)	418,750	-	-
497360	Roosevelt Irrigation District	18,175	(43,839)	(9,478)	13,218	-	-
240070	Rose Academies Public High Schools	(70,111)	(77,765)	(3,266)	4,555	-	-
461100	Round Valley Schools #10	(81,050)	(112,856)	(35,324)	49,264	-	-
302850	RSD Charter School (High School)	(54,659)	38,701	(597)	832	-	-
200180	Sacaton Elementary School District #18	(249,076)	(268,502)	(34,350)	47,906	-	-
300900	Saddle Mountain Unified School District #90	901,829	277,046	(53,401)	74,474	-	-
472010	Safford Unified School District #1	(380,560)	(543,725)	(84,843)	118,324	-	-
420620	Safford, City of	(433,617)	(331,121)	(36,580)	51,016	-	-

(continued)

Schedule of Net Deferred Outflows and Inflows of Resources by Employer to be Recognized in Pension Expense

Five Years and in the Aggregate Thereafter

Employer Number	Employer Name	FY2020	FY2021	FY2022	FY2023	FY2024	Thereafter
450300	Sahuarita Unified Schools #30	$ 953,553	$ (426,616)	$ (192,285)	$ 268,165	$ -	$ -
420790	Sahuarita, Town of	(115,909)	(258,534)	(36,090)	50,332	-	-
494300	Salome Consolidated Elementary School District	(102,011)	7,853	(3,649)	5,089	-	-
493930	Salt River Schools	(747,085)	(535,240)	(18,108)	25,254	-	-
496600	San Carlos Irrigation And Drainage District	(90,435)	(71,572)	(7,035)	9,811	-	-
471200	San Carlos Unified School District #20	(844,716)	(784,648)	(65,768)	91,721	-	-
450350	San Fernando Elementary School District #35	(13,295)	(18,978)	(760)	1,060	-	-
420810	San Luis, City of	(134,950)	(226,598)	(40,091)	55,912	-	-
462180	San Simon Unified School District #18	(5,320)	11,427	(5,829)	8,129	-	-
461180	Sanders Unified School District #18	(290,668)	(338,905)	(35,381)	49,343	-	-
410220	Santa Cruz County	(686,918)	(634,270)	(58,501)	81,586	-	-
502210	Santa Cruz County Provisional Community College	111,194	95,621	(1,489)	2,076	-	-
491030	Santa Cruz Valley Unified School District No. 35	(343,566)	(804,230)	(89,874)	125,340	-	-
200400	Santa Cruz Valley Union High School District #840	(51,892)	(55,689)	(13,931)	19,429	-	-
302610	SC Jensen Corporation, Inc. dba Intelli-School	(16,077)	2,864	(1,401)	1,953	-	-
300480	Scottsdale Unified School District #48	(4,567,730)	(3,883,352)	(715,034)	997,205	-	-
420630	Scottsdale, City of	(3,043,168)	(4,365,450)	(658,971)	919,017	-	-
306750	Sedona Charter School	(25,207)	(3,866)	(3,681)	5,133	-	-
500610	Sedona Fire District	(116,904)	(137,300)	(5,747)	8,015	-	-
420060	Sedona, City of	19,506	(287,570)	(38,106)	53,144	-	-
497470	Sedona-Oak Creek Airport Authority	27,995	(27,266)	(2,550)	3,556	-	-
492090	Sedona-Oak Creek Unified School District #9	(411,873)	(576,343)	(25,953)	36,194	-	-
302460	Self Development Academy	(38,634)	(182,187)	(6,896)	9,618	-	-
492400	Seligman Unified School District #40	(122,355)	(28,497)	(8,190)	11,422	-	-
300710	Sentinel Elementary District No. 71	(24,800)	(21,323)	(2,556)	3,565	-	-
482100	Show low Unified School District #10	110,719	(177,670)	(68,016)	94,857	-	-
420640	Show Low, City of	(83,153)	(179,352)	(33,710)	47,013	-	-
462680	Sierra Vista Unified School District #68	(1,782,932)	(1,752,466)	(161,389)	225,077	-	-
420650	Sierra Vista, City of	(109,908)	(396,425)	(71,364)	99,526	-	-
492150	Skull Valley School #15	(4,447)	3,439	(1,231)	1,717	-	-
302340	Skyline Prep High School	(19,558)	(12,137)	(3,084)	4,301	-	-
306950	Skyview School, Inc.	4,074	(34,583)	(6,488)	9,049	-	-
482050	Snowflake Unified School District #5	232,386	(96,802)	(60,002)	83,680	-	-
420660	Snowflake, Town of	(4,226)	(54,548)	(8,825)	12,307	-	-
472050	Solomon School #5	(19,014)	675	(5,333)	7,437	-	-
493110	Somerton School District No. 11	(195,408)	(432,816)	(80,088)	111,693	-	-
420610	Somerton, City of	(52,558)	(137,033)	(17,624)	24,579	-	-
491250	Sonoita Elementary School District #25	(110,961)	(165,172)	(6,526)	9,101	-	-
495810	Sonoita-Elgin Fire Dist	26,944	21,969	(691)	964	-	-
308190	Sonoran Desert School	(50,522)	(51,143)	-	-	-	-
308060	Sonoran Science Academy Broadway K-8	(1,701)	(5,924)	(1,256)	1,752	-	-
420670	South Tucson, City of	(141,933)	(85,620)	(6,400)	8,926	-	-
495110	SouthEastern Arizona Governments Organization	3,744	(18,902)	(3,875)	5,405	-	-
450560	Southern Arizona Community Academy	(76,707)	(56,499)	(4,076)	5,685	-	-

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Schedule of Net Deferred Outflows and Inflows of Resources by Employer to be Recognized in Pension Expense

Five Years and in the Aggregate Thereafter

Employer Number	Employer Name	FY2020	FY2021	FY2022	FY2023	FY2024	Thereafter
501010	Southwest Technical Education District of Yuma	$ 125,308	$ 27,913	$ (2,713)	$ 3,784	$ -	$ -
420680	Springerville, Town of	(58,287)	(62,033)	(6,086)	8,488	-	-
462210	St. David Unified School District #21	(162,829)	(120,426)	(12,851)	17,922	-	-
461010	St. Johns Unified School District	(30,626)	(211,372)	(26,895)	37,508	-	-
420440	St. Johns, City of	(63,379)	(81,369)	(6,903)	9,627	-	-
200240	Stanfield Elementary School District #24	(283,725)	(184,301)	(13,648)	19,035	-	-
420260	Star Valley, Town of	(13,323)	(25,602)	(1,533)	2,137	-	-
308030	StarShine Academy	(73,194)	(104,098)	-	-	-	-
109060	State Board of Equalization	(30,314)	(17,257)	(854)	1,191	-	-
306720	STEP UP School	(37,907)	(11,744)	(2,795)	3,898	-	-
497490	Summit Fire & Medical District	249	(3,052)	(1,162)	1,621	-	-
497340	Sun City Fire District	303,569	24,735	(8,146)	11,361	-	-
497330	Sun City West Fire District	(1,005,026)	-	-	-	-	-
497270	Sun Lakes Fire District	(312,568)	-	-	-	-	-
450120	Sunnyside Unified School District	(1,563,461)	(2,032,185)	(460,694)	642,496	-	-
496790	Sunsites-Pearce Fire District	19,212	7,409	(440)	613	-	-
200150	Superior Unified School District #15	(89,424)	(90,817)	(12,455)	17,370	-	-
420710	Superior, Town of	14,907	(23,345)	(3,329)	4,643	-	-
495200	Superstition Fire & Medical District	113,322	(22,574)	(12,593)	17,563	-	-
497350	Superstition Mountains Community Facilities	(114,476)	(114,649)	(9,754)	13,604	-	-
420690	Surprise, City of	398,846	(805,312)	(240,962)	336,052	-	-
450130	Tanque Verde Unified School District #13	(302,503)	(564,301)	(57,169)	79,729	-	-
420720	Taylor, Town of	4,977	(91,925)	(7,273)	10,144	-	-
302270	Telesis Preparatory Academy	20,731	(73,798)	(10,225)	14,261	-	-
300030	Tempe Elementary School District #3	(279,689)	(1,637,728)	(425,866)	593,924	-	-
302130	Tempe Union School District No. 213	(1,243,469)	(1,421,509)	(439,100)	612,380	-	-
420730	Tempe, City of	(1,770,987)	(3,533,379)	(479,261)	668,389	-	-
472040	Thatcher Unified School District #4	69,152	(20,799)	(39,582)	55,203	-	-
420740	Thatcher, Town of	15,940	(76,394)	(9,823)	13,700	-	-
495060	Three Points Fire District	4,547	(733)	(195)	272	-	-
500210	Timber Mesa Fire And Medical District	(5,819)	(27,704)	(3,888)	5,422	-	-
300170	Tolleson Elementary School District #17	83,945	(545,228)	(96,111)	134,039	-	-
302140	Tolleson Union High School District #214	1,784,987	(643,085)	(316,886)	441,937	-	-
420750	Tolleson, City of	196,302	(199,320)	(55,649)	77,610	-	-
200220	Toltec School District #22	(368,775)	(128,916)	(23,170)	32,314	-	-
462010	Tombstone Unified School District/Tombstone USD	(24,690)	(80,076)	(24,584)	34,285	-	-
420770	Tombstone, City of	(22,475)	(16,540)	(3,794)	5,291	-	-
471330	Tonto Basin School District #33	(6,916)	(62,663)	(5,219)	7,279	-	-
481120	Topock Elementary School #12	24,939	(22,841)	(4,516)	6,298	-	-
496760	Tri-City Fire District	(49,271)	(22,307)	(258)	359	-	-
307210	Triumphant Learning Center	8,472	(20,233)	(2,600)	3,626	-	-
464150	Tuba City Unified School District #15	(518,973)	(699,917)	(68,751)	95,882	-	-
480060	Tucson Airport Authority	(205,320)	(478,881)	(67,043)	93,499	-	-
302180	Tucson Country Day School	(115,542)	(152,673)	(15,985)	22,293	-	-

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Five Years and in the Aggregate Thereafter

Employer Number	Employer Name	FY2020	FY2021	FY2022	FY2023	FY2024	Thereafter
302690	Tucson Preparatory School	$ 8,760	$ (17,299)	$ (3,542)	$ 4,940	$ -	$ -
240010	Tucson Unified School District #1	(8,756,677)	(12,324,908)	(1,605,941)	2,239,687	-	-
497440	Tusayan Fire District	11,496	(15,604)	(2,079)	2,899	-	-
480130	Tusayan, Town of	33,917	16,563	(1,865)	2,602	-	-
300620	Union Elementary School District No. 62	(339,060)	(313,887)	(45,047)	62,824	-	-
104120	University of Arizona, The	13,010,389	(6,088,019)	(2,688,071)	3,748,853	-	-
450200	Vail School District #20	1,067,469	(1,885,547)	(428,774)	597,980	-	-
481220	Valentine ESD #22	121,896	67,833	(4,152)	5,790	-	-
306760	Valley Academy	(62,088)	(118,102)	(15,533)	21,662	-	-
302470	Valley Academy for Career and Technology	20,941	(5,312)	(2,198)	3,066	-	-
496030	Valley Metro	1,344,421	(17,813)	(139,110)	194,007	-	-
496010	Valley School	68,614	(6,344)	(17,423)	24,299	-	-
463220	Valley Union High School #22	(33,500)	(83,641)	(5,483)	7,647	-	-
303020	Vechij Himdag Alternative School (Vechij Himdag MashchamakuD)	-	-	-	-	-	-
497240	Verde Valley Fire District	5,218	(483)	(1,715)	2,391	-	-
461090	Vernon Elementary School District #9	7,832	(12,917)	(5,144)	7,174	-	-
302200	Visions Unlimited Academy	(28,092)	-	-	-	-	-
300060	Washington Elementary School District #6	(2,305,423)	(3,406,795)	(742,564)	1,035,598	-	-
493240	Wellton Elementary School #24	(85,453)	(50,482)	(6,306)	8,795	-	-
420780	Wellton, Town of	59,212	11,433	(6,049)	8,435	-	-
494190	Wenden Elementary School District #19	42,256	(3,566)	(5,050)	7,043	-	-
410040	Western Arizona Council Of Governments	6,809	(218,324)	(49,927)	69,630	-	-
240040	Western Arizona Vocational Education #50	25,192	(5,035)	(1,935)	2,698	-	-
302700	Western Maricopa Education Center	980,622	53,539	(54,531)	76,050	-	-
497410	Whetstone Fire District	(4,542)	(24,560)	(1,514)	2,111	-	-
495180	White Mountain Summer Homes Water Improvement District	(979)	(409)	(289)	403	-	-
482200	Whiteriver Unified School District #20	(552,201)	(394,827)	(77,815)	108,522	-	-
300090	Wickenburg Unified School District #9	(229,331)	(338,949)	(41,649)	58,085	-	-
420800	Wickenburg, Town of	(5,708)	(93,297)	(15,765)	21,986	-	-
462130	Willcox Unified School District #13	(235,106)	(153,733)	(32,177)	44,875	-	-
420820	Willcox, City of	(72,841)	(59,518)	(10,225)	14,261	-	-
464020	Williams Unified School District #2	56,829	(103,740)	(21,701)	30,264	-	-
420850	Williams, City of	(89,750)	(52,940)	(17,361)	24,211	-	-
492020	Williamson Valley School District #2	(8,865)	(7,606)	(38)	53	-	-
302230	Willow Creek Charter	(21,131)	(25,553)	(2,123)	2,961	-	-
300070	Wilson School District No. 7	(487,722)	(463,249)	(45,958)	64,094	-	-
461080	Window Rock Unified School District #8	(50,020)	(775,412)	(96,839)	135,055	-	-
482010	Winslow Unified School District #1	(574,683)	(469,750)	(60,203)	83,960	-	-
420900	Winslow, City of	(77,032)	(149,993)	(16,594)	23,143	-	-
497620	Wittmann Fire District	(2,743)	-	-	-	-	-
492520	Yarnell Elementary School District #52	3,643	963	(2,380)	3,320	-	-
492530	Yavapai Accommodation District #99	16,306	(20,057)	(3,618)	5,046	-	-
492990	Yavapai College	(142,111)	(493,608)	(127,704)	178,099	-	-
410230	Yavapai County	(1,320,413)	(3,074,667)	(322,400)	449,628	-	-

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Schedule of Net Deferred Outflows and Inflows of Resources by Employer to be Recognized in Pension Expense

Five Years and in the Aggregate Thereafter

Employer Number	Employer Name	FY2020	FY2021	FY2022	FY2023	FY2024	Thereafter
451000	Yavapai County Education Service Agency	$ -	$ -	$ -	$ -	$ -	$ -
471050	Young Elementary School District #5	(7,795)	(42,505)	(4,792)	6,684	-	-
307340	Young Scholar's Academy	151,955	23,262	(11,739)	16,372	-	-
420920	Youngtown, Town of	10	(55,245)	(5,062)	7,060	-	-
481130	Yucca Elementary School District #13	(6,925)	(15,015)	(1,608)	2,242	-	-
410240	Yuma County	(1,389,659)	(2,712,786)	(253,046)	352,905	-	-
497210	Yuma County Airport Authority	(10,074)	(70,759)	(7,575)	10,564	-	-
480100	Yuma County Intergovernmental Public Transportation Authority	9,054	(23,770)	(1,759)	2,453	-	-
493000	Yuma County Superintendent's Office	(24,549)	(3,684)	-	-	-	-
493010	Yuma Elementary School District One	(276,083)	(947,592)	(233,054)	325,023	-	-
480070	Yuma Mesa Irrigation & Drainage District	(92,461)	(92,056)	(7,663)	10,687	-	-
500820	Yuma Metropolitan Planning Organization	44,978	(3,389)	(1,740)	2,426	-	-
493830	Yuma Union High School District #70	(507,655)	(1,197,536)	(272,668)	380,270	-	-
420980	Yuma, City of	(349,856)	(841,281)	(200,274)	279,307	-	-
Total		$ (223,456,429)	$ (388,341,361)	$ (62,809,363)	$ 87,595,541	$ -	$ -

Schedule of Net Deferred Outflows and Inflows of Resources by Employer to be Recognized in HBS OPEB Expense

Five Years and in the Aggregate Thereafter

Employer Number	Employer Name	FY2020	FY2021	FY2022	FY2023	FY2024	Thereafter
307850	Academy Of Excellence	$ 93	$ 93	$ 93	$ 51	$ -	$ -
450540	Academy Of Tucson	(3,258)	(3,259)	905	1,815	(212)	-
307940	Accelerated Elementary and Secondary Schools	(702)	(703)	200	396	(46)	-
303320	Accelerated Learning Center	(681)	(681)	191	382	(44)	-
307490	Acclaim Charter School	(1,087)	(1,087)	257	570	(68)	-
302160	Agua Fria Union High School District #216	(47,133)	(47,133)	13,370	26,529	(3,107)	-
300630	Aguila Elementary School District #63	(796)	(795)	213	438	(51)	-
302310	AIBT Non-Profit Charter High School	(419)	(420)	110	228	(27)	-
450150	Ajo Unified School District	(1,817)	(1,817)	508	1,017	(118)	-
302800	Akimel O'Otham Pee Posh (3-5)	(153)	(153)	43	86	(10)	-
302810	Akimel O'Otham Pee Posh (K-2)	(3,795)	(3,794)	1,053	2,114	(247)	-
300680	Alhambra Elementary District #68	(77,842)	(77,843)	21,386	43,212	(5,073)	-
461070	Alpine Elementary School District #7	(606)	(606)	161	335	(39)	-
450510	Altar Valley School District #51	(4,085)	(4,085)	1,139	2,283	(266)	-
308200	American Basic Schools	(372)	(371)	104	207	(24)	-
307860	American Leadership Academy	(91)	(91)	31	55	(6)	-
450100	Amphitheater Unified School District #10	(79,848)	(79,848)	21,961	44,350	(5,207)	-
493810	Antelope Union High School District #50	(1,629)	(1,627)	455	911	(106)	-
410100	Apache County	(13,472)	(13,473)	3,867	7,622	(887)	-
460000	Apache County Superintendent of Schools	-	-	-	-	-	-
462420	Apache Elementary School District #42	(127)	(127)	33	69	(8)	-
200430	Apache Junction Unified School District #43	(16,870)	(16,871)	4,589	9,325	(1,097)	-
496800	Apache Junction Water District	(801)	(801)	220	446	(52)	-
420020	Apache Junction, City of	(11,899)	(11,899)	3,376	6,701	(779)	-
302020	Aprender Tucson	(1,488)	(1,488)	422	835	(97)	-
109120	Arizona Acupuncture Board of Examiners	(89)	(90)	25	50	(6)	-
307810	Arizona Agribusiness & Equine Center	(6,181)	(6,180)	1,766	3,488	(404)	-
480090	Arizona Association of Counties	(375)	(375)	106	211	(25)	-
101050	Arizona Attorney General's Office	(75,456)	(75,456)	20,848	42,001	(4,917)	-
109010	Arizona Automobile Theft Authority	(379)	(376)	105	210	(24)	-
109280	Arizona Board of Athletic Training	(19)	(20)	3	9	(1)	-
103180	Arizona Board of Chiropractic Examiners	(194)	(195)	55	109	(13)	-
105700	Arizona Board of Executive Clemency	(557)	(556)	153	309	(36)	-
109140	Arizona Board of Fingerprinting	(344)	(342)	90	187	(22)	-
103460	Arizona Board of Funeral Directors & Embalmers	(194)	(193)	59	111	(13)	-
103200	Arizona Board of Homeopathic and Integrated Medicine Examiners	(1)	-	1	1	-	-
102500	Arizona Board of Nursing Care Examiners	(280)	(280)	77	156	(18)	-
103240	Arizona Board of Occupational Therapy Examiners	(139)	(136)	38	76	(9)	-
103770	Arizona Board of Osteopathic Examiners	(374)	(373)	96	204	(24)	-
103850	Arizona Board of Podiatry Examiners	(68)	(67)	19	38	(4)	-
103860	Arizona Board of Psychologist Examiners	(264)	(264)	69	146	(17)	-
104100	Arizona Board of Regents	(3,280)	(3,281)	953	1,865	(216)	-
101880	Arizona Board of Tax Appeals	(194)	(195)	55	109	(13)	-
302090	Arizona Charter Academy	(3,932)	(3,933)	1,041	2,148	(254)	-

(continued)

Schedule of Net Deferred Outflows and Inflows of Resources by Employer to be Recognized in HBS OPEB Expense

Five Years and in the Aggregate Thereafter

Employer Number	Employer Name	FY2020	FY2021	FY2022	FY2023	FY2024	Thereafter
495900	Arizona City Sanitary District	$ (484)	$ (483)	$ 140	$ 273	$ (32)	$ -
109030	Arizona Commission for Postsecondary Education	(456)	(454)	130	256	(30)	-
102100	Arizona Commission for the Deaf and Hard of Hearing	(1,147)	(1,146)	309	632	(74)	-
109260	Arizona Commission of African American Affairs	(79)	(79)	22	44	(5)	-
104820	Arizona Commission on the Arts	(614)	(614)	165	338	(40)	-
304040	Arizona Community Development Corporation (La Paloma Academy)	(6,731)	(6,731)	1,790	3,684	(434)	-
103250	Arizona Corporation Commission	(16,919)	(16,920)	4,549	9,309	(1,094)	-
109270	Arizona Cotton Research and Protection Council	(1,658)	(1,659)	499	958	(110)	-
497380	Arizona Counties Insurance Pool	(796)	(796)	211	440	(51)	-
101140	Arizona Court of Appeals Division One	(4,200)	(4,199)	1,238	2,402	(278)	-
101150	Arizona Court of Appeals Division Two	(1,428)	(1,425)	400	798	(93)	-
101190	Arizona Criminal Justice Commission	(1,409)	(1,407)	393	788	(92)	-
100000	Arizona Department of Administration	(37,837)	(37,837)	10,325	20,948	(2,458)	-
103060	Arizona Department of Agriculture	(13,791)	(13,791)	3,765	7,633	(897)	-
109300	Arizona Department of Child Safety	(129,431)	(129,431)	35,671	71,965	(8,434)	-
105200	Arizona Department of Corrections	(57,501)	(57,500)	15,973	32,084	(3,754)	-
102200	Arizona Department of Economic Security	(353,599)	(353,598)	96,175	195,432	(23,003)	-
104550	Arizona Department of Education	(32,203)	(32,204)	8,578	17,639	(2,080)	-
105360	Arizona Department of Emergency & Military Affairs	(18,662)	(18,662)	5,032	10,281	(1,210)	-
107100	Arizona Department of Environmental Quality	(30,675)	(30,674)	8,740	17,304	(2,017)	-
103070	Arizona Department of Financial Institutions	-	-	-	-	-	-
103120	Arizona Department of Financial Institutions	(3,463)	(3,463)	998	1,958	(227)	-
103660	Arizona Department of Fire, Building and Life Safety	-	-	-	-	-	-
109050	Arizona Department of Gaming	(7,114)	(7,113)	1,945	3,938	(461)	-
103880	Arizona Department of Gaming / Racing Division	-	-	-	-	-	-
102350	Arizona Department of Health Services	(84,367)	(84,366)	23,120	46,785	(5,494)	-
109210	Arizona Department of Homeland Security	(950)	(949)	257	526	(61)	-
109160	Arizona Department of Housing	(4,777)	(4,776)	1,258	2,607	(307)	-
103530	Arizona Department of Insurance	(5,139)	(5,139)	1,390	2,835	(332)	-
105220	Arizona Department of Juvenile Corrections	(4,752)	(4,752)	1,250	2,587	(306)	-
103570	Arizona Department of Liquor Licenses and Control	(1,336)	(1,334)	366	743	(87)	-
105800	Arizona Department of Public Safety	(49,502)	(49,501)	13,710	27,586	(3,227)	-
103900	Arizona Department of Real Estate	(1,437)	(1,436)	393	798	(93)	-
101790	Arizona Department of Revenue	(32,084)	(32,083)	8,601	17,619	(2,078)	-
106100	Arizona Department of Transportation	(206,995)	(206,994)	55,632	113,812	(13,417)	-
102400	Arizona Department of Veterans' Services	(19,581)	(19,581)	5,388	10,874	(1,280)	-
107900	Arizona Department of Water Resources	(10,032)	(10,031)	2,868	5,667	(660)	-
103010	Arizona Department of Weights and Measures	-	-	-	-	-	-
109230	Arizona Early Childhood Development and Health	(10,433)	(10,433)	2,789	5,723	(675)	-
101100	Arizona Exposition & State Fair	(2,325)	(2,324)	674	1,319	(153)	-
109330	Arizona Finance Authority	(1,053)	(1,051)	217	553	(64)	-
501410	Arizona Fire & Medical Authority	(3,802)	(3,802)	1,603	2,612	(275)	-
107200	Arizona Game and Fish Department	(28,198)	(28,197)	7,721	15,633	(1,834)	-
107300	Arizona Geological Survey, The	37	37	31	-	-	-

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Schedule of Net Deferred Outflows and Inflows of Resources by Employer to be Recognized in HBS OPEB Expense

Five Years and in the Aggregate Thereafter

Employer Number	Employer Name	FY2020	FY2021	FY2022	FY2023	FY2024	Thereafter
101400	Arizona Governor's Office	$ (8,390)	$ (8,391)	$ 2,304	$ 4,659	$ (545)	$ -
102300	Arizona Health Care Cost Containment System	(63,886)	(63,886)	17,924	35,799	(4,185)	-
496050	Arizona Health Facilities Authority	(8)	(8)	(8)	(4)	-	-
104920	Arizona Historical Society	(1,737)	(1,737)	443	933	(111)	-
101520	Arizona House of Representatives	(8,024)	(8,024)	2,275	4,512	(526)	-
109150	Arizona Independent Redistricting Commission	(12)	(12)	(12)	(7)	-	-
103500	Arizona Industrial Commission	(11,241)	(11,241)	2,926	6,099	(722)	-
501210	Arizona Industrial Development Authority	(194)	(193)	(31)	65	(8)	-
495300	Arizona Interscholastic Association	(1,529)	(1,530)	440	865	(100)	-
101540	Arizona Joint Legislative Budget Committee	(1,838)	(1,834)	517	1,029	(120)	-
101530	Arizona Legislative Council	(3,618)	(3,617)	973	1,992	(234)	-
103620	Arizona Medical Board	(3,200)	(3,201)	869	1,772	(207)	-
240050	Arizona Montessori Charter School at Anthem	(2,190)	(2,189)	671	1,272	(146)	-
495090	Arizona Municipal Water Users Association	(720)	(720)	205	405	(47)	-
103680	Arizona Naturopathic Physicians Board of Medical	(75)	(74)	21	42	(5)	-
109040	Arizona Navigable Streams Adjudication	(82)	(83)	23	46	(5)	-
109070	Arizona Office of Administrative Hearings	(910)	(909)	237	495	(58)	-
109320	Arizona Office of Economic Opportunity	(2,013)	(2,013)	433	1,064	(124)	-
103940	Arizona Office of Pest Management	-	-	-	-	-	-
101590	Arizona Office of the Auditor General	(15,635)	(15,635)	4,336	8,719	(1,020)	-
101430	Arizona Office of Tourism	(2,059)	(2,059)	585	1,156	(136)	-
102700	Arizona Pioneers' Home	(3,677)	(3,677)	1,008	2,040	(238)	-
109990	Arizona Power Authority	(772)	(771)	245	457	(52)	-
496750	Arizona Prosecuting Attorneys' Advisory Council	(405)	(405)	112	225	(26)	-
103100	Arizona Radiation Regulatory Agency	(83)	(81)	(80)	(44)	-	-
103220	Arizona Registrar of Contractors	(5,623)	(5,622)	1,573	3,145	(366)	-
103260	Arizona Residential Utility Consumer Office	(559)	(561)	133	295	(35)	-
109080	Arizona School Facilities Board	(1,042)	(1,042)	320	604	(69)	-
306890	Arizona School for the Arts	(4,602)	(4,601)	1,310	2,592	(302)	-
101800	Arizona Secretary of State	(6,733)	(6,734)	1,858	3,749	(437)	-
497510	Arizona Sports and Tourism Authority	(621)	(622)	177	349	(41)	-
109190	Arizona State Board for Charter Schools	(694)	(692)	194	388	(45)	-
103870	Arizona State Board for Private Postsecondary Education	(419)	(420)	118	235	(27)	-
103020	Arizona State Board of Accountancy	(785)	(784)	207	428	(50)	-
103150	Arizona State Board of Barbers	(213)	(213)	64	122	(14)	-
103160	Arizona State Board of Behavioral Health Examiners	(819)	(818)	207	443	(52)	-
103270	Arizona State Board Of Cosmetology	(843)	(841)	219	458	(54)	-
103350	Arizona State Board of Dental Examiners	(458)	(457)	125	254	(30)	-
103380	Arizona State Board Of Dispensing Opticians	(88)	(87)	25	49	(6)	-
109310	Arizona State Board of Education	(405)	(405)	114	227	(26)	-
109290	Arizona State Board of Massage Therapy	(202)	(202)	62	116	(14)	-
103710	Arizona State Board of Nursing	(3,378)	(3,378)	950	1,894	(220)	-
103750	Arizona State Board Of Optometry	(144)	(143)	40	80	(9)	-
103820	Arizona State Board of Pharmacy	(1,746)	(1,745)	486	975	(113)	-

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Employer Number	Employer Name	FY2020	FY2021	FY2022	FY2023	FY2024	Thereafter
103830	Arizona State Board of Physical Therapy	$ (215)	$ (215)	$ 59	$ 119	$ (14)	$ -
103890	Arizona State Board of Respiratory Care Examiners	(191)	(191)	53	106	(12)	-
103960	Arizona State Board of Technical Registration	(1,125)	(1,125)	306	623	(73)	-
109250	Arizona State Forestry Division	(7,837)	(7,838)	2,311	4,487	(517)	-
107400	Arizona State Land Department	(6,959)	(6,960)	1,888	3,844	(451)	-
103610	Arizona State Lottery	(4,676)	(4,675)	1,359	2,660	(307)	-
103650	Arizona State Mine Inspector	(779)	(779)	203	427	(50)	-
107700	Arizona State Parks	(9,210)	(9,211)	2,567	5,144	(602)	-
101030	Arizona State Personnel Board	(70)	(69)	12	35	(4)	-
104750	Arizona State Schools for the Deaf and the Blind	(32,002)	(32,003)	8,674	17,661	(2,076)	-
101510	Arizona State Senate	(5,666)	(5,667)	1,578	3,162	(369)	-
101920	Arizona State Treasurer's Office	(2,146)	(2,145)	643	1,236	(142)	-
104140	Arizona State University	(460,524)	(460,523)	131,109	259,726	(30,325)	-
103980	Arizona State Veterinary Medical Examining Board	(229)	(229)	62	127	(15)	-
101170	Arizona Supreme Court	(30,178)	(30,179)	8,440	16,888	(1,969)	-
109110	Arizona Water Infrastructure Finance Authority	(19)	(19)	(19)	(6)	-	-
493880	Arizona Western College	(28,746)	(28,747)	8,043	16,082	(1,883)	-
300470	Arlington Elementary School District #47	(1,594)	(1,596)	469	912	(105)	-
308130	Arts Academy at Estrella Mountain	(5,461)	(5,460)	1,639	3,153	(361)	-
240060	Arts Academy at Scottsdale	(401)	(402)	128	237	(27)	-
462530	Ash Creek Elementary School District #53	(351)	(351)	99	197	(23)	-
492310	Ash Fork Joint Unified School District #31	(1,756)	(1,753)	493	982	(115)	-
308090	ASU Preparatory Academy	(24,686)	(24,687)	7,397	14,238	(1,653)	-
300440	Avondale Elementary School District #44	(32,060)	(32,061)	9,043	18,000	(2,103)	-
420010	Avondale, City of	(28,146)	(28,146)	8,012	15,865	(1,851)	-
497500	Avra Valley Fire District	(366)	(364)	102	203	(24)	-
450400	Baboquivari Unified school District #40	(11,244)	(11,244)	3,119	6,271	(731)	-
492200	Bagdad Unified School District	(3,377)	(3,377)	938	1,885	(221)	-
302240	Ball Charter Schools (Dobson Academy)	(2,572)	(2,572)	724	1,442	(168)	-
307430	Ball Charter Schools (Hearn Academy)	(3,035)	(3,035)	883	1,723	(199)	-
200280	Ball Charter Schools (Val Vista Academy)	(1,518)	(1,518)	422	847	(99)	-
300310	Balsz Elementary School District #31	(13,045)	(13,044)	3,682	7,329	(852)	-
492260	Beaver Creek Elementary School District #26	(1,749)	(1,748)	477	967	(113)	-
302080	Benchmark School	(1,954)	(1,951)	547	1,093	(127)	-
306910	Benjamin Franklin Charter School	(11,066)	(11,067)	3,157	6,243	(724)	-
462090	Benson Unified School District #9	(7,059)	(7,060)	1,976	3,949	(462)	-
420030	Benson, City of	(3,211)	(3,209)	909	1,800	(210)	-
494760	Bicentennial Union High School District #76	(1,033)	(1,034)	262	558	(66)	-
462020	Bisbee Unified School District #2	(4,029)	(4,029)	1,088	2,223	(260)	-
420050	Bisbee, City of	(1,972)	(1,973)	560	1,108	(129)	-
496080	Black Canyon Fire District	(5)	(5)	(5)	(3)	-	-
473220	Blue Elementary School District #22	(78)	(77)	25	45	(5)	-
482320	Blue Ridge Unified School District #32	(11,282)	(11,282)	3,172	6,325	(738)	-
302860	Blueprint Education (Hope HS, Blueprint HS)	-	-	-	-	-	-

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Five Years and in the Aggregate Thereafter

Employer Number	Employer Name	FY2020	FY2021	FY2022	FY2023	FY2024	Thereafter
472100	Bonita Elementary School District #16	$ (514)	$ (513)	$ 127	$ 273	$ (33)	$ -
494260	Bouse Elementary School District #26	(293)	(292)	82	164	(19)	-
462140	Bowie Unified School District #14	(780)	(780)	215	435	(51)	-
300330	Buckeye Elementary School District #33	(28,916)	(28,917)	8,109	16,184	(1,901)	-
302010	Buckeye Union High School District #201	(23,590)	(23,591)	6,500	13,110	(1,537)	-
495020	Buckeye Valley Fire District	(1,648)	(1,649)	527	981	(111)	-
497430	Buckeye Water Conservation & Drainage District	(625)	(625)	172	348	(41)	-
420070	Buckeye, City of	(24,932)	(24,932)	7,221	14,173	(1,645)	-
481150	Bullhead City Elementary School District #15	(12,116)	(12,115)	3,303	6,707	(785)	-
495000	Bullhead City Fire District	(1,350)	(1,350)	392	763	(89)	-
480120	Camp Verde Fire District	-	-	-	-	-	-
492280	Camp Verde Unified School District #28	(8,430)	(8,429)	2,362	4,720	(550)	-
421020	Camp Verde, Town Of	(3,840)	(3,838)	1,102	2,165	(252)	-
492500	Canon Elementary School District #50	(987)	(985)	277	551	(64)	-
305020	Canyon Rose Academy	(845)	(844)	271	499	(57)	-
421030	Carefree, Town of	(1,219)	(1,216)	341	681	(79)	-
303090	Carpe Diem Collegiate High School (Academy)	(835)	(836)	289	516	(57)	-
300830	Cartwright Elementary School District #83	(92,313)	(92,314)	25,988	51,813	(6,041)	-
200040	Casa Grande Elementary School District #4	(35,511)	(35,511)	10,012	19,936	(2,323)	-
200820	Casa Grande Union High School District #82	(17,769)	(17,768)	5,098	10,051	(1,170)	-
420090	Casa Grande, City of	(16,352)	(16,353)	4,570	9,148	(1,067)	-
450160	Catalina Foothills School District #16	(28,063)	(28,063)	7,943	15,782	(1,839)	-
300930	Cave Creek Unified School District No. 93	(28,323)	(28,323)	7,821	15,758	(1,850)	-
420580	Cave Creek, Town of	(2,999)	(2,999)	837	1,676	(196)	-
464160	CAVIAT School District	(238)	(238)	65	132	(15)	-
482250	Cedar Unified School District # 25	(1,637)	(1,633)	443	902	(106)	-
495130	Central Arizona Association Of Governments	(653)	(653)	134	324	(40)	-
493890	Central Arizona College	(26,352)	(26,352)	7,474	14,838	(1,728)	-
500650	Central Arizona Fire And Medical Authority	(1,883)	(1,882)	545	1,066	(123)	-
497150	Central Arizona Irrigation And Drainage	(3,749)	(3,749)	1,069	2,117	(245)	-
497310	Central Arizona Project	(59,433)	(59,432)	16,936	33,542	(3,899)	-
302600	Central Arizona Valley Institute Of Technology	(1,484)	(1,484)	416	830	(97)	-
303050	Central Yavapai Fire District	(7)	(7)	(7)	(1)	-	-
307680	Challenge Charter School	(2,444)	(2,444)	654	1,344	(158)	-
300800	Chandler Unified School District #80	(268,394)	(268,393)	75,451	150,501	(17,624)	-
420120	Chandler, City of	(87,619)	(87,619)	24,750	49,259	(5,740)	-
303070	Charter Foundation, The (AmeriSchools Academy)	(1,724)	(1,724)	496	972	(113)	-
464050	Chevelon Butte Elementary School District #5	(58)	(59)	17	34	(4)	-
461240	Chinle Unified School District #24	(30,215)	(30,216)	8,378	16,846	(1,974)	-
497260	Chino Valley Fire District	-	-	-	-	-	-
492510	Chino Valley Unified School District #51	(10,812)	(10,812)	3,041	6,058	(708)	-
420990	Chino Valley, Town of	(3,886)	(3,887)	1,098	2,180	(254)	-
497370	Christopher-Kohl's Fire District	(37)	(37)	10	21	(2)	-
109130	Citizens Clean Elections Commission	(542)	(543)	155	306	(36)	-

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Employer Number	Employer Name	FY2020	FY2021	FY2022	FY2023	FY2024	Thereafter
302890	CITY Center For Collaborative Learning (City HS)	$ (2,437)	$ (2,437)	$ 708	$ 1,388	$ (160)	$ -
496070	Clarkdale Fire District	-	-	-	-	-	-
421000	Clarkdale, Town of	(1,782)	(1,780)	508	1,004	(116)	-
492030	Clarkdale-Jerome Elementary School District #3	(2,476)	(2,474)	689	1,384	(161)	-
473030	Clifton Unified School District #3	-	-	-	-	-	-
420130	Clifton, Town of	(853)	(854)	241	479	(56)	-
471420	Cobre Valley Institute Of Technology	(204)	(204)	57	113	(13)	-
463500	Cochise Community College	(22,870)	(22,871)	6,267	12,683	(1,488)	-
410110	Cochise County	(30,616)	(30,617)	8,777	17,324	(2,010)	-
462260	Cochise Elementary School District #26	(971)	(970)	267	541	(63)	-
463230	Cochise Technology District #1	(243)	(243)	63	132	(16)	-
410130	Coconino County	(50,231)	(50,231)	14,075	28,123	(3,290)	-
464990	Coconino County Community College	(10,562)	(10,561)	3,123	6,059	(697)	-
303060	Coconino County Regional Accommodation School	(1,167)	(1,167)	317	646	(76)	-
481140	Colorado City Unified School District #14	(3,427)	(3,426)	960	1,918	(223)	-
480020	Colorado River Sewage System Joint Venture	(569)	(567)	148	312	(36)	-
481920	Colorado River Union High School District #2	(8,489)	(8,488)	2,354	4,736	(552)	-
461060	Concho Elementary School District #6	(1,501)	(1,501)	426	842	(98)	-
492170	Congress Elementary School District #17	(1,236)	(1,236)	351	694	(81)	-
450390	Continental School District	(3,367)	(3,368)	940	1,881	(220)	-
200210	Coolidge Unified School District 21	(12,285)	(12,285)	3,390	6,832	(800)	-
420100	Coolidge, City of	(5,021)	(5,021)	1,365	2,777	(325)	-
500810	Copper Canyon Fire and Medical Authority	111	111	120	146	70	-
502410	Copper Canyon Fire & Medical District	(613)	(612)	(62)	58	(116)	-
420110	Cottonwood, City of	(9,538)	(9,538)	2,667	5,338	(622)	-
492060	Cottonwood-Oak Creek Elementary School District	(10,687)	(10,686)	2,950	5,940	(696)	-
302360	Country Gardens Charter School	(71)	(72)	20	40	(5)	-
491280	County Of Santa Cruz Elementary School District	(1,592)	(1,590)	464	904	(105)	-
497420	County Supervisor Association Of Arizona	(595)	(595)	167	335	(39)	-
493130	Crane Elementary School District #13	(28,550)	(28,550)	7,933	15,927	(1,863)	-
300140	Creighton Elementary School District #14	(35,869)	(35,868)	9,691	19,762	(2,330)	-
492410	Crown King Elementary School District #41	(79)	(79)	22	44	(5)	-
497610	Crown King Fire District	(178)	(177)	45	97	(11)	-
308080	Daisy Education Corporation (Sonoran Science Academy - Phoenix)	(86)	(85)	20	46	(5)	-
308070	Daisy Education Corporation (Sonoran Science Academy - Tucson)	(662)	(664)	187	372	(43)	-
472110	Dan Hinton Accommodation School: Graham County Special Services	(830)	(826)	224	459	(53)	-
300970	Deer Valley Unified School District #97	(179,583)	(179,583)	49,226	99,583	(11,717)	-
302370	Desert Mosaic School	-	-	-	-	-	-
302170	Desert Rose Academy	(259)	(259)	72	144	(17)	-
450550	Desert Springs Academy	95	95	93	93	42	-
307870	Destiny School	(1,703)	(1,700)	478	952	(111)	-
497530	Diamond Star Fire District	(9)	(9)	(9)	(3)	-	-
307900	Discovery Plus Academy	(546)	(546)	151	304	(36)	-
462450	Double Adobe Elementary School District #45	(345)	(343)	95	192	(22)	-

(continued)

Schedule of Net Deferred Outflows and Inflows of Resources by Employer to be Recognized in HBS OPEB Expense

Five Years and in the Aggregate Thereafter

Employer Number	Employer Name	FY2020	FY2021	FY2022	FY2023	FY2024	Thereafter
462270	Douglas Unified School District #27	$ (18,456)	$ (18,456)	$ 5,179	$ 10,337	$ (1,211)	$ -
420140	Douglas, City of	(4,867)	(4,867)	1,354	2,719	(317)	-
495600	Drexel Heights Fire District	(1,164)	(1,164)	343	664	(77)	-
473020	Duncan Unified School District #2	(1,969)	(1,966)	534	1,088	(127)	-
421010	Duncan, Town of	(299)	(300)	89	172	(20)	-
300890	Dysart Unified School District #89	(126,180)	(126,180)	34,702	70,067	(8,242)	-
421040	Eagar, Town of	(1,317)	(1,316)	335	707	(84)	-
308220	East Valley Educational Services (East Valley Academy)	(50)	(49)	16	30	(3)	-
304010	East Valley Institute Of Technology	(12,445)	(12,445)	3,489	6,965	(815)	-
472990	Eastern Arizona College	(19,488)	(19,488)	5,299	10,770	(1,263)	-
450070	Edge High School	(1,238)	(1,235)	347	691	(80)	-
307880	Edkey (American Heritage Academy)	(1,776)	(1,774)	495	992	(115)	-
304090	Edkey (Arizona Conservatory for Arts and Academics Elementary School)	(957)	(956)	246	519	(61)	-
302710	Edkey (AZ Conservatory for Arts & Academics)	(1,593)	(1,590)	442	888	(104)	-
304060	Edkey (Pathfinder Academy)	(2,582)	(2,581)	705	1,430	(167)	-
302420	Edkey (Sequoia Charter School)	(7,739)	(7,739)	2,086	4,264	(502)	-
302390	Edkey (Sequoia Choice Schools)	(2,317)	(2,317)	673	1,317	(152)	-
200290	Edkey (Sequoia Pathway Academy)	(4,037)	(4,037)	1,127	2,259	(263)	-
304070	Edkey (Sequoia Ranch School: Children First Academy)	(1,251)	(1,248)	317	673	(80)	-
304080	Edkey (Sequoia School Deaf & Hard Of Hearing)	(1,177)	(1,177)	414	734	(81)	-
302410	Edkey (Sequoia Village School)	(2,054)	(2,055)	620	1,189	(136)	-
306710	EduPreneurship Student Center (Phoenix)	(367)	(367)	103	206	(24)	-
307080	EduPrize Schools	(15,821)	(15,822)	4,427	8,847	(1,034)	-
502010	Ehrenberg Improvement District	(112)	(113)	15	43	(13)	-
302520	El Centro for the Study of Primary and Secondary	-	-	-	-	-	-
420160	El Mirage, City of	(7,006)	(7,006)	1,948	3,914	(456)	-
500020	El Pueblo Integral - (Paulo Freire FS/PF2)	-	-	-	-	-	-
500010	El Pueblo Integral - (Paulo Freire FS-University)	-	-	-	-	-	-
462120	Elfrida Elementary School District #12	(754)	(752)	223	431	(50)	-
495100	Elfrida Fire District	(178)	(179)	52	103	(12)	-
200110	Eloy Elementary School District #11	(3,868)	(3,867)	1,022	2,114	(249)	-
495080	Eloy Fire District	(151)	(151)	45	87	(10)	-
420170	Eloy, City of	(4,726)	(4,726)	1,318	2,643	(308)	-
303080	Esperanza Community Collegial Academy	-	-	-	-	-	-
306730	Espiritu Community Development Corporation (NFL YET)	(3,011)	(3,011)	(3,007)	(3,028)	(1,527)	-
302290	Excalibur Charter School (Avalon Elementary)	(1,498)	(1,497)	410	831	(97)	-
302540	Flagstaff Arts And Leadership Academy	(1,717)	(1,716)	478	958	(112)	-
493910	Flagstaff Junior Academy	(1,753)	(1,753)	492	982	(114)	-
464010	Flagstaff Unified School District #1	(60,330)	(60,331)	16,754	33,647	(3,947)	-
420180	Flagstaff, City of	(36,874)	(36,874)	10,605	20,900	(2,423)	-
200010	Florence Unified School District No. 1	(50,497)	(50,497)	13,955	28,101	(3,298)	-
420190	Florence, Town of	(5,910)	(5,910)	1,623	3,281	(383)	-
496770	Flowing Wells Irrigation District	(532)	(530)	148	295	(34)	-
450080	Flowing Wells Unified School District #8	(30,385)	(30,384)	8,427	16,934	(1,985)	-

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Schedule of Net Deferred Outflows and Inflows of Resources by Employer to be Recognized in HBS OPEB Expense

Five Years and in the Aggregate Thereafter

Employer Number	Employer Name	FY2020	FY2021	FY2022	FY2023	FY2024	Thereafter
500630	Forest Lakes Domestic Water Improvement District	$ (178)	$ (181)	$ 51	$ 101	$ (12)	$ -
463000	Fort Huachuca Accommodation Schools	(7,043)	(7,044)	1,850	3,836	(454)	-
497480	Fort Mojave Mesa Fire District	(166)	(167)	51	95	(11)	-
472070	Fort Thomas Unified School District #7	(5,612)	(5,612)	1,584	3,147	(366)	-
300980	Fountain Hills Unified School District #98	(7,489)	(7,489)	2,027	4,134	(485)	-
300450	Fowler Elementary School District #45	(24,342)	(24,341)	6,741	13,564	(1,589)	-
307330	Franklin Phonetic Primary School	(2,215)	(2,213)	693	1,302	(148)	-
420380	Fredonia, Town of	(376)	(376)	108	213	(25)	-
464060	Fredonia-Moccasin Unified School District #6	(1,514)	(1,515)	424	848	(99)	-
493320	Gadsden Elementary School District #32	(22,664)	(22,663)	6,287	12,639	(1,477)	-
461190	Ganado Unified School District #20	(12,818)	(12,817)	3,415	7,015	(830)	-
307420	Genesis Program (Genesis Academy)	(718)	(717)	188	391	(46)	-
200270	George Gervin Youth Center (GGPA)	(866)	(865)	232	476	(56)	-
300240	Gila Bend Unified School District #24	(1,894)	(1,894)	493	1,032	(122)	-
420200	Gila Bend, Town of	(1,538)	(1,538)	442	867	(101)	-
410140	Gila County	(20,679)	(20,679)	5,810	11,588	(1,353)	-
471000	Gila County Education Service Agency	(90)	(90)	27	51	(6)	-
306060	Gila County Regional School District #49	(93)	(92)	26	52	(6)	-
473010	Gila Institute For Technology	(255)	(256)	72	143	(17)	-
300410	Gilbert Public Schools	(198,302)	(198,302)	54,547	110,149	(12,937)	-
420210	Gilbert, Town of	(63,456)	(63,457)	17,732	35,483	(4,159)	-
300400	Glendale Elementary School District	(63,302)	(63,302)	17,215	34,978	(4,118)	-
302050	Glendale Union High School District #205	(99,446)	(99,447)	27,687	55,529	(6,509)	-
220230	Glendale, City of	(80,755)	(80,754)	22,850	45,426	(5,294)	-
471010	Globe Unified School District #1	(8,060)	(8,060)	2,277	4,525	(528)	-
420220	Globe, City of	(2,958)	(2,957)	860	1,683	(194)	-
496500	Golder Ranch Fire District	(2,800)	(2,800)	825	1,605	(185)	-
420250	Goodyear, City of	(30,870)	(30,870)	9,042	17,640	(2,039)	-
109170	Governor Office Of Highway Safety	(699)	(696)	181	382	(45)	-
410150	Graham County	(7,001)	(7,001)	1,916	3,882	(454)	-
307780	Grand Canyon College Preparatory Charter School	-	-	-	-	-	-
464040	Grand Canyon Unified School District	(3,451)	(3,451)	979	1,939	(226)	-
302210	Great Expectations Academy	(1,158)	(1,157)	348	667	(77)	-
495030	Green Valley Domestic Water Improvement	(524)	(524)	146	293	(34)	-
410160	Greenlee County	(6,660)	(6,659)	1,885	3,748	(435)	-
473840	Greenlee County Accommodation School	1	-	-	-	-	-
473000	Greenlee County School Office	-	-	-	-	-	-
302040	Griffin Foundation (Children Reaching for the Sky Preparatory, FIMS)	(752)	(752)	194	406	(48)	-
495070	Groom Creek Fire District	-	-	-	-	-	-
420270	Guadalupe, Town of	(811)	(810)	225	452	(53)	-
481030	Hackberry Elementary School District #3	(498)	(498)	140	279	(32)	-
302300	Happy Valley School	(2,430)	(2,430)	641	1,329	(156)	-
496100	Harquahala Valley Irrigation District	(340)	(341)	96	192	(22)	-
420280	Hayden, Town of	(880)	(879)	272	510	(59)	-

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Employer Number	Employer Name	FY2020	FY2021	FY2022	FY2023	FY2024	Thereafter
471410	Hayden-Winkelman Unified School District #41	$ (2,046)	$ (2,045)	$ 537	$ 1,113	$ (131)	$ -
497230	Heber-Overgaard Fire District	(227)	(226)	59	124	(15)	-
482060	Heber-Overgaard Unified School District #6	(2,961)	(2,960)	822	1,651	(193)	-
501610	Hellsgate Fire District	(77)	(77)	33	52	(6)	-
306740	Heritage Academy	(8,890)	(8,889)	2,563	5,035	(585)	-
496060	Highlands Fire District	(288)	(289)	84	163	(19)	-
300600	Higley Unified School District #60	(67,046)	(67,046)	18,878	37,611	(4,410)	-
492350	Hillside Elementary School District #35	(109)	(108)	30	60	(7)	-
482030	Holbrook Unified School District #3	(13,883)	(13,883)	3,773	7,674	(900)	-
420290	Holbrook, City of	(1,847)	(1,846)	509	1,028	(120)	-
500410	Horizon Community Learning Center (Horizon Honors Elementary School)	(3,583)	(3,582)	1,015	2,010	(234)	-
306940	Horizon Community Learning Center (Horizon Honors Secondary School)	(4,049)	(4,048)	1,136	2,266	(264)	-
495820	Housing Authority Of Maricopa County	(2,429)	(2,428)	667	1,350	(157)	-
497100	Housing Authority of the City of Yuma	(1,808)	(1,808)	502	1,008	(118)	-
307830	Humanities & Sciences Academy (Tempe)	(1,197)	(1,194)	358	684	(79)	-
492220	Humboldt Unified School District #22	(30,594)	(30,595)	8,509	17,075	(2,002)	-
493160	Hyder Elementary School District #16	(885)	(882)	240	490	(57)	-
500830	Incito Schools	(2,203)	(2,204)	535	1,248	(139)	-
302620	Intelli School	(603)	(604)	175	342	(40)	-
302510	Intelli-School (Paradise Valley)	(257)	(255)	76	146	(17)	-
307820	International Commerce Secondary Schools	(1,594)	(1,593)	439	886	(103)	-
300050	Isaac School District #5	(39,537)	(39,538)	10,909	22,001	(2,569)	-
200440	J.O. Combs Unified School District	(22,868)	(22,867)	6,374	12,777	(1,493)	-
302530	James Sandoval Preparatory High School (Crown Point)	(143)	(144)	36	78	(9)	-
482020	Joseph City Schools	(3,007)	(3,006)	830	1,677	(196)	-
302570	Juniper Tree Academy (Desert View Academy)	(3,711)	(3,712)	1,011	2,052	(240)	-
482270	Kayenta Unified School District #27	(18,596)	(18,596)	5,378	10,562	(1,226)	-
420330	Kearny, Town of	(942)	(940)	265	527	(61)	-
302590	Khalsa Montessori School	(1,187)	(1,186)	325	660	(77)	-
481050	Kingman Academy of Learning	(5,839)	(5,839)	1,629	3,263	(380)	-
481040	Kingman Unified School District #20	(33,874)	(33,874)	9,590	19,049	(2,225)	-
420350	Kingman, City of	(13,723)	(13,724)	3,792	7,639	(898)	-
492230	Kirkland Elementary School District #23	(610)	(609)	179	345	(40)	-
300280	Kyrene School District #28	(100,808)	(100,809)	28,128	56,348	(6,599)	-
410170	La Paz County	(8,432)	(8,432)	2,138	4,517	(540)	-
481510	Lake Havasu Unified School District #1	(24,941)	(24,940)	7,407	14,342	(1,649)	-
420370	Lake Havasu, City of	(19,689)	(19,689)	5,347	10,872	(1,276)	-
497600	Lakeside Fire District	-	-	-	-	-	-
300590	Laveen Elementary School District #59	(39,628)	(39,629)	11,019	22,113	(2,596)	-
495160	League of Arizona Cities and Towns	(1,548)	(1,545)	442	870	(101)	-
300250	Liberty Elementary School District #25	(16,574)	(16,574)	4,789	9,407	(1,091)	-
307450	Liberty High School	(463)	(463)	139	265	(31)	-
302650	Life Skills Center of Arizona	(14)	(14)	(14)	(4)	-	-
495170	Linden Fire Department	-	-	-	-	-	-

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Employer Number	Employer Name	FY2020	FY2021	FY2022	FY2023	FY2024	Thereafter
300790	Litchfield Elementary School District #79	$ (62,262)	$ (62,262)	$ 17,213	$ 34,651	$ (4,074)	$ -
420390	Litchfield Park, City of	(2,552)	(2,552)	723	1,436	(167)	-
481090	Littlefield Unified School District #9	(2,444)	(2,443)	648	1,335	(157)	-
300650	Littleton Elementary School District #65	(30,566)	(30,566)	8,483	17,041	(2,002)	-
302720	Luz Academy of Tucson	(13)	(13)	(13)	(4)	-	-
300380	Madison School District #38	(34,598)	(34,599)	9,554	19,242	(2,264)	-
464100	Maine Consolidated School District #10	(1,496)	(1,495)	417	836	(97)	-
200080	Mammoth-San Manuel Unified School District #8	(4,238)	(4,238)	1,153	2,341	(274)	-
303000	Marana Domestic Water Improvement District	(203)	(203)	57	113	(13)	-
450060	Marana Unified School District #6	(72,981)	(72,981)	20,271	40,705	(4,778)	-
420300	Marana, Town of	(17,157)	(17,157)	4,774	9,580	(1,119)	-
495140	Maricopa Association of Governments	(10,867)	(10,867)	3,027	6,067	(707)	-
210170	Maricopa County	(612,567)	(612,557)	169,975	341,506	(40,111)	-
307100	Maricopa County Community College District	(403,509)	(403,508)	110,272	223,516	(26,247)	-
480030	Maricopa County Municipal Water Conservation District #1	(4,307)	(4,308)	1,222	2,425	(282)	-
305090	Maricopa County Regional School District #509	(2,922)	(2,921)	914	1,719	(195)	-
210250	Maricopa County Special Health Care District	(258,119)	(258,119)	75,050	147,008	(17,048)	-
200200	Maricopa Unified School District #20	(36,933)	(36,933)	10,614	20,915	(2,437)	-
420080	Maricopa, City of	(10,334)	(10,334)	2,901	5,792	(675)	-
200900	Mary C O'Brien Accommodation District #90	(63)	(63)	(60)	(29)	1	-
302250	Mary Ellen Halvorson Educational Foundation: Tri-	(1,169)	(1,167)	333	656	(76)	-
302030	Masada Charter School	(2,827)	(2,827)	805	1,592	(186)	-
492430	Mayer Unified School District #43	(3,476)	(3,476)	958	1,932	(226)	-
461230	McNary Elementary School District #23	(1,190)	(1,189)	331	664	(77)	-
462550	McNeal Elementary School District #55	(419)	(420)	122	238	(28)	-
300040	Mesa Unified School District #4	(386,224)	(386,225)	106,040	214,316	(25,212)	-
420400	Mesa, City of	(198,121)	(198,121)	55,020	110,510	(12,957)	-
308160	Metropolitan Arts Institute	(1,257)	(1,257)	362	711	(82)	-
495400	Metropolitan Domestic Water Improvement District	(3,933)	(3,933)	1,108	2,205	(257)	-
308170	Mexicayotl Academy	(1,171)	(1,171)	362	683	(78)	-
471400	Miami Unified School District #40	(4,902)	(4,901)	1,302	2,682	(316)	-
420410	Miami, Town of	(1,224)	(1,225)	362	699	(81)	-
306820	Mingus Springs Charter School	(718)	(717)	202	402	(47)	-
492860	Mingus Union High School District #4	(6,626)	(6,627)	1,868	3,714	(433)	-
300860	Mobile Elementary School District #86	(319)	(319)	92	181	(21)	-
302790	Mohave Accelerated Elementary School	(2,278)	(2,275)	666	1,294	(151)	-
302670	Mohave Accelerated Learning Center	(2,893)	(2,894)	818	1,624	(189)	-
492890	Mohave Community College	(15,439)	(15,440)	4,328	8,644	(1,008)	-
410180	Mohave County	(42,115)	(42,115)	11,771	23,557	(2,753)	-
497160	Mohave County Airport Authority	(920)	(923)	259	516	(60)	-
302830	Mohave Educational Services Cooperative	(1,854)	(1,853)	539	1,050	(122)	-
481160	Mohave Valley Elementary School District #16	(6,740)	(6,741)	1,925	3,804	(441)	-
500640	Mohave Valley Fire Department	(160)	(161)	47	91	(11)	-
493170	Mohawk Valley Elementary District #17	(885)	(883)	248	495	(58)	-

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Employer Number	Employer Name	FY2020	FY2021	FY2022	FY2023	FY2024	Thereafter
497250	Montezuma Rimrock Fire District	$ -	$ -	$ -	$ -	$ -	$ -
473180	Morenci Unified School District #18	(8,838)	(8,839)	2,422	4,902	(573)	-
300750	Morristown Elementary School District #75	(944)	(943)	234	503	(60)	-
301010	Mountain Institute JTED #2	(688)	(687)	205	391	(45)	-
302110	Mountain Oak Charter School	(210)	(211)	75	128	(15)	-
308260	Mountain Rose Academy	(481)	(482)	120	260	(31)	-
302780	Mountain School	(868)	(867)	257	495	(57)	-
480110	Mt Lemmon Domestic Water Improvement District	(247)	(247)	68	138	(16)	-
300210	Murphy Elementary School District #21	(8,286)	(8,286)	2,207	4,537	(534)	-
462230	Naco Elementary School District No. 23	(1,242)	(1,242)	343	691	(81)	-
300810	Nadaburg Unified School District No. 81	(5,719)	(5,718)	1,516	3,125	(369)	-
410190	Navajo County	(19,698)	(19,698)	5,269	10,809	(1,272)	-
482990	Navajo County Accommodation District #99	(242)	(242)	49	122	(15)	-
308040	Navajo County Arizona - Special Services	-	-	-	-	-	-
482440	Navajo County Arizona - Hope School	-	-	-	-	-	-
482000	Navajo County Arizona - Superintendent of Schools	(1,195)	(1,195)	335	670	(78)	-
496200	New Magma Irrigation & Drainage District	(463)	(464)	123	257	(30)	-
306770	New School for the Arts & Academics	(727)	(728)	211	410	(48)	-
302740	New School for the Arts Middle School	(275)	(273)	79	155	(18)	-
307920	New West Charter School	-	-	-	-	-	-
491010	Nogales Unified School District #1	(28,265)	(28,264)	7,912	15,815	(1,851)	-
420450	Nogales, City of	(7,758)	(7,757)	2,128	4,306	(503)	-
302480	North Star Charter School Inc.	(917)	(916)	217	478	(58)	-
302760	Northeast Arizona Technological Institute of	(496)	(496)	146	282	(33)	-
495040	Northern Apache Special Health Care District	(1,091)	(1,089)	313	614	(71)	-
306830	Northern Arizona Academy for Career Development	(467)	(467)	109	245	(29)	-
497140	Northern Arizona Consolidated Fire District	(17)	(18)	5	9	(1)	-
495150	Northern Arizona Council of Governments	(3,790)	(3,791)	1,045	2,111	(246)	-
302840	Northern Arizona Council of Governments - Head Start	(9,611)	(9,610)	2,685	5,371	(626)	-
496040	Northern Arizona Intergovernmental Public	(5,435)	(5,435)	1,579	3,087	(358)	-
104160	Northern Arizona University	(140,370)	(140,370)	39,554	78,806	(9,209)	-
483000	Northern Arizona Vocational Institute of Technology	(389)	(389)	109	218	(25)	-
493770	Northland Pioneer College	(14,252)	(14,251)	3,944	7,936	(927)	-
307580	Northland Preparatory Academy	(3,573)	(3,573)	1,029	2,025	(234)	-
497300	Northwest Fire District	(2,614)	(2,611)	692	1,428	(168)	-
302820	Nosotros Academy	(1,057)	(1,057)	312	604	(70)	-
200020	Oracle School District #2	(2,944)	(2,944)	773	1,604	(189)	-
420040	Oro Valley, Town of	(15,553)	(15,552)	4,421	8,759	(1,019)	-
300080	Osborn School District #8	(17,594)	(17,594)	4,747	9,691	(1,142)	-
481060	Owens-Whitney Elementary School District #6	(198)	(198)	61	114	(13)	-
307090	PACE Academy	(372)	(372)	97	203	(24)	-
464080	Page Unified School District #8	(16,643)	(16,642)	4,595	9,265	(1,082)	-
420230	Page, City of	(5,878)	(5,877)	1,662	3,304	(384)	-
200250	Painted Rock Academy	(2,376)	(2,376)	687	1,346	(157)	-

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Schedule of Net Deferred Outflows and Inflows of Resources by Employer to be Recognized in HBS OPEB Expense

Five Years and in the Aggregate Thereafter

Employer Number	Employer Name	FY2020	FY2021	FY2022	FY2023	FY2024	Thereafter
300490	Palo Verde Elementary District #49	$ (2,863)	$ (2,863)	$ 792	$ 1,597	$ (186)	$ -
300940	Paloma Elementary School District #94	(1,075)	(1,074)	316	612	(71)	-
462490	Palominas Elementary School District #49	(6,018)	(6,017)	1,644	3,335	(390)	-
302580	Paradise Education Center, Paradise Honors High	(11,479)	(11,479)	3,433	6,619	(764)	-
300690	Paradise Valley Unified School District #69	(176,703)	(176,702)	47,396	97,034	(11,485)	-
420470	Paradise Valley, Town of	(5,621)	(5,622)	1,657	3,214	(371)	-
500620	Paragon Preparatory Academy	(5)	(5)	(5)	(2)	-	-
303040	Paramount Academy	(1,146)	(1,146)	294	618	(73)	-
308270	Park View School, Inc.	(749)	(748)	230	433	(50)	-
494270	Parker Unified School District #27	(12,002)	(12,001)	3,338	6,700	(785)	-
420480	Parker, Town of	(1,664)	(1,665)	488	946	(110)	-
491060	Patagonia Elementary School District #6	(608)	(606)	158	330	(39)	-
307050	Patagonia Montessori Elementary School	(207)	(206)	61	118	(14)	-
491820	Patagonia Union High School District #20	(1,070)	(1,068)	306	602	(70)	-
420500	Patagonia, Town of	(374)	(373)	105	209	(24)	-
240020	Paulden Community School	(504)	(503)	142	282	(33)	-
471100	Payson Unified School District #10	(12,044)	(12,043)	3,309	6,688	(784)	-
220240	Payson, Town of	(6,422)	(6,421)	1,768	3,567	(419)	-
481080	Peach Springs Unified School District #8	(382)	(381)	7	127	(20)	-
302550	PEAK School, The	(921)	(920)	270	520	(61)	-
462220	Pearce Elementary School District #22	(825)	(825)	243	469	(54)	-
300920	Pendergast Elementary School District #92	(46,865)	(46,865)	12,584	25,750	(3,043)	-
300110	Peoria Unified School District #11	(188,052)	(188,053)	51,545	104,283	(12,261)	-
420520	Peoria, City of	(65,206)	(65,205)	17,768	36,065	(4,244)	-
300010	Phoenix Elementary School District #1	(49,121)	(49,121)	13,867	27,607	(3,216)	-
308110	Phoenix School of Academic Excellence	(583)	(584)	150	317	(37)	-
302100	Phoenix Union High School District	(204,898)	(204,899)	56,805	114,215	(13,388)	-
495800	Phoenix-Mesa Gateway Airport Authority	(7,420)	(7,420)	2,113	4,182	(486)	-
200330	Picacho Elementary School District No. 33	(1,111)	(1,113)	312	622	(72)	-
496400	Picture Rocks Fire & Medical District	(61)	(61)	18	35	(4)	-
306090	Pillar Academy of Business & Finance	(152)	(153)	36	82	(10)	-
307070	Pima Accommodation District	(607)	(606)	169	339	(39)	-
495120	Pima Association of Governments	(4,892)	(4,891)	1,385	2,749	(320)	-
450990	Pima Community College	(78,029)	(78,028)	21,449	43,356	(5,066)	-
210200	Pima County	(276,199)	(276,200)	76,190	153,617	(18,017)	-
307040	Pima County Joint Technical Education District	(4,852)	(4,852)	1,338	2,699	(316)	-
450320	Pima County Reserve Fund 32	-	-	-	-	-	-
307060	Pima County Special Projects	(245)	(244)	47	117	(15)	-
200260	Pima PP (Arizona Collegiate High School)	(587)	(586)	146	316	(37)	-
200230	Pima PP (Pima Partnership Academy)	(631)	(631)	180	355	(41)	-
302560	Pima PP (Pima Partnership High School)	(1,265)	(1,262)	287	650	(79)	-
472060	Pima Unified School District #6	(4,220)	(4,219)	1,201	2,372	(276)	-
420550	Pima, Town of	(336)	(335)	94	188	(22)	-
200860	Pinal County Juvenile Justice Educ Services	(354)	(354)	99	197	(23)	-

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Five Years and in the Aggregate Thereafter

Employer Number	Employer Name	FY2020	FY2021	FY2022	FY2023	FY2024	Thereafter
200890	Pinal County School Office Data Processing	$ (221)	$ (220)	$ 62	$ 123	$ (14)	$ -
210210	Pinal County	(79,029)	(79,028)	22,674	44,746	(5,191)	-
200880	Pinal County School Education Services	(320)	(319)	90	178	(21)	-
200000	Pinal County School Office	(3,357)	(3,356)	1,028	1,949	(228)	-
306900	Pine Forest Charter School	(1,500)	(1,498)	427	843	(98)	-
471120	Pine Strawberry School District #12	(1,907)	(1,905)	546	1,075	(125)	-
496090	Pine-Strawberry Fire District	(92)	(93)	27	53	(6)	-
497540	Pinetop Fire District	(660)	(660)	219	399	(45)	-
497130	Pinetop Water Community Facilities District	(347)	(347)	98	195	(23)	-
497110	Pinetop-Lakeside Sanitary District	(1,240)	(1,241)	339	689	(80)	-
420240	Pinetop-Lakeside, Town of	(2,041)	(2,040)	619	1,183	(135)	-
495010	Pinewood Fire District	(86)	(86)	21	46	(5)	-
497390	Pinewood Sanitary District	(848)	(848)	222	461	(54)	-
482040	Pinon Unified School District No. 4	(9,887)	(9,886)	2,617	5,396	(639)	-
303310	Pointe Schools	(3,709)	(3,709)	933	1,985	(236)	-
462640	Pomerene School District #64	(599)	(599)	175	339	(39)	-
480050	Ponderosa Park Domestic Water Improvement District	(339)	(340)	99	192	(22)	-
492010	Prescott Unified School District #1	(19,440)	(19,439)	5,351	10,796	(1,268)	-
104940	Prescott Valley Historical Society	(619)	(618)	164	340	(40)	-
307030	Prescott Valley School	(358)	(358)	124	220	(25)	-
420600	Prescott, City of	(23,668)	(23,667)	6,653	13,271	(1,547)	-
307370	Presidio Schools	(1,665)	(1,662)	470	933	(109)	-
101750	Public Safety Personnel Retirement System	(6,300)	(6,300)	1,827	3,577	(416)	-
497320	Puerco Valley Fire District	(651)	(651)	205	379	(44)	-
494040	Quartzsite Elementary School District #4	(1,227)	(1,225)	321	669	(79)	-
300950	Queen Creek Unified School District #95	(42,460)	(42,461)	12,379	24,197	(2,814)	-
420460	Queen Creek, Town of	(17,908)	(17,907)	5,098	10,092	(1,175)	-
496000	Queen Valley Domestic Water Improvement District	(207)	(207)	58	116	(14)	-
496700	Queen Valley Sanitary District	(104)	(104)	29	58	(7)	-
200030	Ray Unified School District No. 3	(2,749)	(2,749)	760	1,534	(179)	-
461270	Red Mesa Unified School District #27	(4,961)	(4,962)	1,252	2,655	(316)	-
200050	Red Rock Elementary District #5	(1,993)	(1,992)	556	1,112	(130)	-
492870	Rimrock Public High School	(24)	(24)	(24)	(13)	-	-
497120	Rio Rico Medical & Fire District	(463)	(463)	114	248	(29)	-
300020	Riverside Elementary School District #2	(5,170)	(5,170)	1,420	2,868	(335)	-
300660	Roosevelt Elementary School District #66	(56,827)	(56,828)	15,581	31,521	(3,702)	-
497360	Roosevelt Irrigation District	(1,844)	(1,845)	526	1,038	(121)	-
240070	Rose Academies Public High Schools	(637)	(638)	179	357	(42)	-
461100	Round Valley Schools #10	(6,098)	(6,098)	1,676	3,387	(397)	-
302850	RSD Charter School (High School)	(140)	(140)	10	57	(8)	-
200180	Sacaton Elementary School District #18	(6,518)	(6,517)	1,775	3,605	(422)	-
300900	Saddle Mountain Unified School District #90	(10,066)	(10,067)	2,919	5,720	(664)	-
472010	Safford Unified School District #1	(15,244)	(15,244)	4,214	8,486	(991)	-
420620	Safford, City of	(7,178)	(7,178)	1,953	3,968	(466)	-

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Five Years and in the Aggregate Thereafter

Employer Number	Employer Name	FY2020	FY2021	FY2022	FY2023	FY2024	Thereafter
450300	Sahuarita Unified Schools #30	$ (36,503)	$ (36,504)	$ 10,370	$ 20,560	$ (2,400)	$ -
420790	Sahuarita, Town of	(7,046)	(7,046)	1,981	3,949	(460)	-
494300	Salome Consolidated Elementary School District	(746)	(745)	170	383	(47)	-
493930	Salt River Schools	(3,496)	(3,497)	909	1,897	(224)	-
496600	San Carlos Irrigation And Drainage District	(1,331)	(1,329)	357	736	(86)	-
471200	San Carlos Unified School District #20	(12,580)	(12,580)	3,450	6,978	(817)	-
450350	San Fernando Elementary School District #35	(146)	(147)	41	82	(10)	-
420810	San Luis, City of	(7,656)	(7,656)	2,096	4,241	(498)	-
462180	San Simon Unified School District #18	(1,105)	(1,105)	301	612	(72)	-
461180	Sanders Unified School District #18	(6,111)	(6,112)	1,673	3,392	(396)	-
410220	Santa Cruz County	(11,238)	(11,238)	3,071	6,226	(731)	-
502210	Santa Cruz County Provisional Community College	(395)	(395)	(25)	56	(69)	-
491030	Santa Cruz Valley Unified School District No. 35	(16,947)	(16,948)	4,792	9,530	(1,111)	-
200400	Santa Cruz Valley Union High School District #840	(2,316)	(2,314)	618	1,273	(149)	-
302610	SC Jensen Corporation, Inc. dba Intelli-School	(280)	(281)	71	151	(18)	-
300480	Scottsdale Unified School District #48	(135,334)	(135,334)	36,914	74,883	(8,818)	-
420630	Scottsdale, City of	(127,638)	(127,638)	35,528	71,271	(8,351)	-
306750	Sedona Charter School	(732)	(733)	189	401	(47)	-
500610	Sedona Fire District	(1,131)	(1,129)	308	628	(73)	-
420060	Sedona, City of	(7,335)	(7,335)	2,098	4,145	(482)	-
497470	Sedona-Oak Creek Airport Authority	(488)	(487)	150	283	(32)	-
492090	Sedona-Oak Creek Unified School District #9	(4,551)	(4,551)	1,305	2,569	(298)	-
302460	Self Development Academy	(1,305)	(1,301)	406	760	(87)	-
492400	Seligman Unified School District #40	(1,501)	(1,501)	395	823	(97)	-
300710	Sentinel Elementary District No. 71	(322)	(323)	83	177	(21)	-
482100	Show low Unified School District #10	(12,771)	(12,771)	3,554	7,129	(835)	-
420640	Show Low, City of	(6,524)	(6,525)	1,826	3,647	(425)	-
462680	Sierra Vista Unified School District #68	(30,817)	(30,818)	8,428	17,080	(2,001)	-
420650	Sierra Vista, City of	(13,782)	(13,781)	3,877	7,726	(901)	-
492150	Skull Valley School #15	(245)	(243)	64	134	(16)	-
302340	Skyline Prep High School	(611)	(611)	165	338	(39)	-
306950	Skyview School, Inc.	(1,263)	(1,262)	360	710	(83)	-
482050	Snowflake Unified School District #5	(10,474)	(10,474)	2,893	5,826	(685)	-
420660	Snowflake, Town of	(1,669)	(1,667)	484	947	(109)	-
472050	Solomon School #5	(706)	(705)	179	378	(45)	-
493110	Somerton School District No. 11	(14,567)	(14,567)	3,997	8,084	(949)	-
420610	Somerton, City of	(3,438)	(3,437)	974	1,928	(224)	-
491250	Sonoita Elementary School District #25	(1,155)	(1,156)	330	651	(76)	-
495810	Sonoita-Elgin Fire Dist	(134)	(134)	38	75	(9)	-
308190	Sonoran Desert School	25	25	23	23	9	-
308060	Sonoran Science Academy Broadway K-8	(243)	(243)	70	137	(16)	-
420670	South Tucson, City of	(1,140)	(1,140)	301	623	(73)	-
495110	SouthEastern Arizona Governments Organization	(755)	(755)	215	423	(49)	-
450560	Southern Arizona Community Academy	(703)	(701)	186	383	(45)	-

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Five Years and in the Aggregate Thereafter

Employer Number	Employer Name	FY2020	FY2021	FY2022	FY2023	FY2024	Thereafter
501010	Southwest Technical Education District of Yuma	$ (431)	$ (430)	$ 41	$ 201	$ (23)	$ -
420680	Springerville, Town of	(1,193)	(1,192)	332	665	(78)	-
462210	St. David Unified School District #21	(2,360)	(2,360)	645	1,307	(153)	-
461010	St. Johns Unified School District	(4,731)	(4,731)	1,336	2,657	(309)	-
420440	St. Johns, City of	(1,349)	(1,350)	378	755	(88)	-
200240	Stanfield Elementary School District #24	(2,425)	(2,425)	630	1,315	(155)	-
420260	Star Valley, Town of	(297)	(297)	84	168	(20)	-
308030	StarShine Academy	20	20	18	6	-	-
109060	State Board of Equalization	(170)	(170)	44	93	(11)	-
306720	STEP UP School	(526)	(524)	141	290	(34)	-
497490	Summit Fire & Medical District	(226)	(226)	64	127	(15)	-
497340	Sun City Fire District	(1,539)	(1,539)	497	915	(104)	-
497330	Sun City West Fire District	(247)	(246)	(244)	(145)	-	-
497270	Sun Lakes Fire District	(75)	(74)	(74)	(41)	-	-
450120	Sunnyside Unified School District	(84,386)	(84,385)	23,228	46,883	(5,507)	-
496790	Sunsites-Pearce Fire District	(85)	(86)	24	48	(6)	-
200150	Superior Unified School District #15	(2,210)	(2,210)	618	1,236	(144)	-
420710	Superior, Town of	(602)	(602)	173	339	(39)	-
495200	Superstition Fire & Medical District	(2,448)	(2,446)	703	1,380	(160)	-
497350	Superstition Mountains Community Facilities	(1,915)	(1,916)	525	1,067	(124)	-
420690	Surprise, City of	(46,934)	(46,933)	13,195	26,319	(3,080)	-
450130	Tanque Verde Unified School District #13	(10,520)	(10,520)	2,962	5,898	(686)	-
420720	Taylor, Town of	(1,355)	(1,355)	398	772	(89)	-
302270	Telesis Preparatory Academy	(1,966)	(1,967)	592	1,134	(130)	-
300030	Tempe Elementary School District #3	(81,722)	(81,723)	22,777	45,650	(5,353)	-
302130	Tempe Union School District No. 213	(84,724)	(84,723)	23,197	46,949	(5,527)	-
420730	Tempe, City of	(92,595)	(92,596)	26,026	51,927	(6,067)	-
472040	Thatcher Unified School District #4	(6,979)	(6,978)	1,923	3,877	(454)	-
420740	Thatcher, Town of	(1,872)	(1,872)	539	1,059	(123)	-
495060	Three Points Fire District	(38)	(37)	11	21	(2)	-
500210	Timber Mesa Fire And Medical District	(764)	(762)	213	426	(50)	-
300170	Tolleson Elementary School District #17	(17,768)	(17,768)	5,004	9,971	(1,162)	-
302140	Tolleson Union High School District #214	(60,553)	(60,553)	17,165	34,076	(3,985)	-
420750	Tolleson, City of	(10,598)	(10,598)	3,008	5,965	(694)	-
200220	Toltec School District #22	(4,526)	(4,526)	1,188	2,465	(291)	-
462010	Tombstone Unified School District/Tombstone USD	(4,604)	(4,604)	1,272	2,564	(299)	-
420770	Tombstone, City of	(746)	(744)	205	415	(48)	-
471330	Tonto Basin School District #33	(999)	(997)	287	563	(65)	-
481120	Topock Elementary School #12	(874)	(871)	258	499	(58)	-
496760	Tri-City Fire District	(56)	(55)	8	28	(3)	-
307210	Triumphant Learning Center	(503)	(501)	146	284	(33)	-
464150	Tuba City Unified School District #15	(12,968)	(12,967)	3,639	7,263	(846)	-
480060	Tucson Airport Authority	(13,013)	(13,014)	3,677	7,312	(853)	-
302180	Tucson Country Day School	(2,956)	(2,956)	828	1,654	(192)	-

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Employer Number	Employer Name	FY2020	FY2021	FY2022	FY2023	FY2024	Thereafter
302690	Tucson Preparatory School	$ (692)	$ (690)	$ 196	$ 388	$ (45)	$ -
240010	Tucson Unified School District #1	(301,134)	(301,134)	83,225	167,624	(19,656)	-
497440	Tusayan Fire District	(402)	(401)	116	227	(26)	-
480130	Tusayan, Town of	(362)	(364)	102	204	(24)	-
300620	Union Elementary School District No. 62	(8,798)	(8,797)	2,403	4,872	(571)	-
104120	University of Arizona, The	(514,992)	(514,993)	146,566	290,389	(33,926)	-
450200	Vail School District #20	(81,195)	(81,195)	22,926	45,622	(5,330)	-
481220	Valentine ESD #22	(623)	(623)	185	355	(41)	-
306760	Valley Academy	(3,028)	(3,026)	855	1,700	(198)	-
302470	Valley Academy for Career and Technology	(395)	(394)	117	224	(26)	-
496030	Valley Metro	(26,729)	(26,729)	7,727	15,171	(1,765)	-
496010	Valley School	(2,312)	(2,312)	634	1,287	(150)	-
463220	Valley Union High School #22	(947)	(947)	280	538	(63)	-
303020	Vechij Himdag Alternative School (Vechij Himdag MashchamakuD)	-	-	-	-	-	-
497240	Verde Valley Fire District	(333)	(334)	94	187	(22)	-
461090	Vernon Elementary School District #9	(953)	(953)	273	539	(62)	-
302200	Visions Unlimited Academy	7	7	3	-	-	-
300060	Washington Elementary School District #6	(138,902)	(138,903)	38,234	77,166	(9,071)	-
493240	Wellton Elementary School #24	(1,179)	(1,178)	319	654	(76)	-
420780	Wellton, Town of	(1,177)	(1,175)	338	664	(77)	-
494190	Wenden Elementary School District #19	(939)	(939)	276	537	(62)	-
410040	Western Arizona Council Of Governments	(9,612)	(9,612)	2,695	5,382	(629)	-
240040	Western Arizona Vocational Education #50	(371)	(371)	112	212	(25)	-
302700	Western Maricopa Education Center	(9,501)	(9,501)	2,816	5,450	(631)	-
497410	Whetstone Fire District	(292)	(292)	87	166	(19)	-
495180	White Mountain Summer Homes Water Improvement District	(57)	(56)	16	32	(4)	-
482200	Whiteriver Unified School District #20	(15,055)	(15,054)	4,121	8,344	(977)	-
300090	Wickenburg Unified School District #9	(7,558)	(7,558)	2,095	4,212	(491)	-
420800	Wickenburg, Town of	(3,050)	(3,050)	869	1,715	(199)	-
462130	Willcox Unified School District #13	(5,845)	(5,845)	1,552	3,197	(377)	-
420820	Willcox, City of	(2,009)	(2,010)	550	1,113	(130)	-
464020	Williams Unified School District #2	(4,083)	(4,083)	1,176	2,307	(268)	-
420850	Williams, City of	(3,387)	(3,386)	916	1,866	(220)	-
492020	Williamson Valley School District #2	(4)	(5)	1	3	-	-
302230	Willow Creek Charter	(411)	(413)	117	232	(27)	-
300070	Wilson School District No. 7	(8,725)	(8,724)	2,388	4,841	(566)	-
461080	Window Rock Unified School District #8	(18,298)	(18,298)	5,087	10,213	(1,193)	-
482010	Winslow Unified School District #1	(11,299)	(11,298)	3,049	6,226	(731)	-
420900	Winslow, City of	(3,189)	(3,189)	904	1,793	(208)	-
497620	Wittmann Fire District	-	-	-	-	-	-
492520	Yarnell Elementary School District #52	(467)	(466)	131	261	(30)	-
492530	Yavapai Accommodation District #99	(707)	(705)	199	396	(46)	-
492990	Yavapai College	(24,538)	(24,537)	6,811	13,679	(1,605)	-
410230	Yavapai County	(62,007)	(62,008)	17,602	34,933	(4,068)	-

(continued)

Schedule of Net Deferred Outflows and Inflows of Resources by Employer to be Recognized in HBS OPEB Expense

Five Years and in the Aggregate Thereafter

Employer Number	Employer Name	FY2020	FY2021	FY2022	FY2023	FY2024	Thereafter
451000	Yavapai County Education Service Agency	$ -	$ -	$ -	$ -	$ -	$ -
471050	Young Elementary School District #5	(929)	(930)	270	528	(61)	-
307340	Young Scholar's Academy	(2,278)	(2,278)	661	1,295	(150)	-
420920	Youngtown, Town of	(978)	(978)	288	558	(64)	-
481130	Yucca Elementary School District #13	(314)	(314)	88	176	(20)	-
410240	Yuma County	(48,914)	(48,914)	13,885	27,562	(3,208)	-
497210	Yuma County Airport Authority	(1,471)	(1,469)	426	831	(96)	-
480100	Yuma County Intergovernmental Public Transportation Authority	(337)	(336)	104	194	(22)	-
493000	Yuma County Superintendent's Office	(5)	(5)	(5)	(3)	-	-
493010	Yuma Elementary School District One	(42,820)	(42,819)	11,883	23,874	(2,798)	-
480070	Yuma Mesa Irrigation & Drainage District	(1,501)	(1,502)	415	837	(98)	-
500820	Yuma Metropolitan Planning Organization	(318)	(318)	96	181	(21)	-
493830	Yuma Union High School District #70	(52,820)	(52,820)	14,635	29,431	(3,455)	-
420980	Yuma, City of	(38,799)	(38,798)	10,765	21,628	(2,536)	-
Total		$ (11,994,496)	$ (11,994,278)	$ 3,332,601	$ 6,690,193	$ (785,450)	$ -

Schedule of Net Deferred Outflows and Inflows of Resources by Employer to be Recognized in LTD OPEB Expense

Five Years and in the Aggregate Thereafter

Employer Number	Employer Name	FY2020	FY2021	FY2022	FY2023	FY2024	Thereafter
307850	Academy Of Excellence	$ (139)	$ (139)	$ (139)	$ (139)	$ (139)	$ (159)
450540	Academy Of Tucson	379	379	747	815	675	1,010
307940	Accelerated Elementary and Secondary Schools	53	54	133	148	117	147
303320	Accelerated Learning Center	52	52	131	146	116	162
307490	Acclaim Charter School	(205)	(205)	(82)	(60)	(107)	(258)
302160	Agua Fria Union High School District #216	9,318	9,318	14,663	15,643	13,608	22,119
300630	Aguila Elementary School District #63	33	33	123	140	106	147
302310	AIBT Non-Profit Charter High School	(25)	(24)	22	31	13	11
450150	Ajo Unified School District	64	65	261	297	222	205
302800	Akimel O'Otham Pee Posh (3-5)	21	20	36	39	33	52
302810	Akimel O'Otham Pee Posh (K-2)	589	590	1,028	1,108	941	1,453
300680	Alhambra Elementary District #68	8,928	8,927	17,672	19,275	15,941	24,616
461070	Alpine Elementary School District #7	80	79	148	161	135	225
450510	Altar Valley School District #51	485	485	946	1,031	855	1,269
308200	American Basic Schools	44	44	86	92	76	121
307860	American Leadership Academy	(79)	(79)	(68)	(66)	(70)	(176)
450100	Amphitheater Unified School District #10	9,360	9,360	18,382	20,036	16,596	25,292
493810	Antelope Union High School District #50	180	180	379	415	339	414
410100	Apache County	2,077	2,077	3,602	3,881	3,301	4,928
460000	Apache County Superintendent of Schools	-	-	-	-	-	-
462420	Apache Elementary School District #42	11	10	24	27	21	38
200430	Apache Junction Unified School District #43	1,573	1,574	3,522	3,879	3,137	4,445
496800	Apache Junction Water District	82	81	174	191	156	217
420020	Apache Junction, City of	1,542	1,541	2,884	3,130	2,619	3,827
302020	Aprender Tucson	224	224	394	425	360	538
109120	Arizona Acupuncture Board of Examiners	24	24	34	36	32	65
307810	Arizona Agribusiness & Equine Center	853	853	1,570	1,702	1,428	2,030
480090	Arizona Association of Counties	31	30	73	80	62	84
101050	Arizona Attorney General's Office	7,122	7,123	15,611	17,168	13,932	20,456
109010	Arizona Automobile Theft Authority	37	37	79	86	70	117
109280	Arizona Board of Athletic Training	(4)	(5)	(3)	(3)	(4)	1
103180	Arizona Board of Chiropractic Examiners	10	10	31	35	28	39
105700	Arizona Board of Executive Clemency	128	128	196	208	182	288
109140	Arizona Board of Fingerprinting	6	5	45	52	37	53
103460	Arizona Board of Funeral Directors & Embalmers	55	56	78	82	73	105
103200	Arizona Board of Homeopathic and Integrated Medicine Examiners	(13)	(13)	(15)	(16)	(16)	(34)
102500	Arizona Board of Nursing Care Examiners	26	26	58	63	51	78
103240	Arizona Board of Occupational Therapy Examiners	8	8	23	26	20	30
103770	Arizona Board of Osteopathic Examiners	(6)	(5)	36	44	28	44
103850	Arizona Board of Podiatry Examiners	(1)	(1)	6	8	7	12
103860	Arizona Board of Psychologist Examiners	24	23	52	57	46	77
104100	Arizona Board of Regents	491	492	868	936	793	1,143
101880	Arizona Board of Tax Appeals	19	19	42	46	39	63
302090	Arizona Charter Academy	501	502	938	1,018	852	1,486

(continued)

Schedule of Net Deferred Outflows and Inflows of Resources by Employer to be Recognized in LTD OPEB Expense

Five Years and in the Aggregate Thereafter

Employer Number	Employer Name	FY2020	FY2021	FY2022	FY2023	FY2024	Thereafter
495900	Arizona City Sanitary District	$ 53	$ 52	$ 107	$ 117	$ 96	$ 123
109030	Arizona Commission for Postsecondary Education	86	87	138	148	128	200
102100	Arizona Commission for the Deaf and Hard of Hearing	112	112	240	263	215	348
109260	Arizona Commission of African American Affairs	6	5	14	16	14	24
104820	Arizona Commission on the Arts	58	58	126	139	113	181
304040	Arizona Community Development Corporation (La Paloma Academy)	807	807	1,554	1,691	1,406	2,403
103250	Arizona Corporation Commission	1,018	1,018	2,907	3,253	2,534	3,744
109270	Arizona Cotton Research and Protection Council	443	443	633	667	595	944
497380	Arizona Counties Insurance Pool	54	55	150	167	131	168
101140	Arizona Court of Appeals Division One	680	681	1,159	1,247	1,064	1,516
101150	Arizona Court of Appeals Division Two	(3)	(2)	171	203	137	20
101190	Arizona Criminal Justice Commission	79	80	238	267	206	272
100000	Arizona Department of Administration	2,955	2,954	7,178	7,953	6,346	9,433
103060	Arizona Department of Agriculture	1,883	1,882	3,427	3,710	3,122	5,147
109300	Arizona Department of Child Safety	12,376	12,376	26,858	29,513	23,993	36,003
105200	Arizona Department of Corrections	6,488	6,488	12,952	14,138	11,675	17,714
102200	Arizona Department of Economic Security	34,853	34,852	74,396	81,647	66,571	103,942
104550	Arizona Department of Education	1,758	1,757	5,372	6,036	4,659	6,823
105360	Arizona Department of Emergency & Military Affairs	1,369	1,370	3,458	3,841	3,045	4,594
107100	Arizona Department of Environmental Quality	4,931	4,932	8,385	9,018	7,703	11,983
103070	Arizona Department of Financial Institutions	-	-	-	-	-	-
103120	Arizona Department of Financial Institutions	492	492	882	953	805	1,198
103660	Arizona Department of Fire, Building and Life Safety	-	-	-	-	-	-
109050	Arizona Department of Gaming	656	657	1,452	1,598	1,295	1,986
103880	Arizona Department of Gaming / Racing Division	-	-	-	-	-	-
102350	Arizona Department of Health Services	8,761	8,762	18,211	19,944	16,345	25,286
109210	Arizona Department of Homeland Security	38	38	143	163	122	171
109160	Arizona Department of Housing	351	351	880	977	776	1,280
103530	Arizona Department of Insurance	501	502	1,073	1,178	960	1,534
105220	Arizona Department of Juvenile Corrections	104	104	638	736	532	727
103570	Arizona Department of Liquor Licenses and Control	123	123	272	300	243	379
105800	Arizona Department of Public Safety	4,486	4,486	10,054	11,075	8,957	12,926
103900	Arizona Department of Real Estate	102	101	263	293	231	341
101790	Arizona Department of Revenue	2,339	2,340	5,909	6,564	5,206	8,103
106100	Arizona Department of Transportation	15,708	15,708	38,806	43,041	34,235	52,800
102400	Arizona Department of Veterans' Services	3,062	3,061	5,252	5,654	4,819	8,053
107900	Arizona Department of Water Resources	1,596	1,596	2,732	2,941	2,508	3,857
103010	Arizona Department of Weights and Measures	-	-	-	-	-	-
109230	Arizona Early Childhood Development and Health	776	775	1,936	2,150	1,707	2,699
101100	Arizona Exposition & State Fair	311	311	575	624	523	742
109330	Arizona Finance Authority	68	68	178	198	156	203
501410	Arizona Fire & Medical Authority	2,337	2,338	2,813	2,900	2,719	3,621
107200	Arizona Game and Fish Department	2,440	2,440	5,590	6,167	4,968	7,484
107300	Arizona Geological Survey, The	7	7	7	7	5	-

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Schedule of Net Deferred Outflows and Inflows of Resources by Employer to be Recognized in LTD OPEB Expense

Five Years and in the Aggregate Thereafter

Employer Number	Employer Name	FY2020	FY2021	FY2022	FY2023	FY2024	Thereafter
101400	Arizona Governor's Office	$ 940	$ 941	$ 1,879	$ 2,051	$ 1,694	$ 2,645
102300	Arizona Health Care Cost Containment System	8,015	8,015	15,187	16,502	13,768	20,965
496050	Arizona Health Facilities Authority	(32)	(32)	(32)	(32)	(32)	(38)
104920	Arizona Historical Society	74	73	267	302	228	394
101520	Arizona House of Representatives	1,094	1,094	1,998	2,164	1,819	2,749
109150	Arizona Independent Redistricting Commission	(49)	(49)	(49)	(49)	(49)	(57)
103500	Arizona Industrial Commission	536	535	1,777	2,006	1,533	2,490
501210	Arizona Industrial Development Authority	6	5	18	21	16	45
495300	Arizona Interscholastic Association	237	236	422	456	385	497
101540	Arizona Joint Legislative Budget Committee	180	181	387	425	346	509
101530	Arizona Legislative Council	363	363	780	856	697	1,030
103620	Arizona Medical Board	198	198	555	621	485	714
240050	Arizona Montessori Charter School at Anthem	729	729	981	1,027	931	1,509
495090	Arizona Municipal Water Users Association	93	94	175	190	159	233
103680	Arizona Naturopathic Physicians Board of Medical	(12)	(12)	(4)	(3)	(6)	(8)
109040	Arizona Navigable Streams Adjudication	5	6	15	17	15	26
109070	Arizona Office of Administrative Hearings	(11)	(12)	90	109	70	83
109320	Arizona Office of Economic Opportunity	216	217	433	472	390	590
103940	Arizona Office of Pest Management	-	-	-	-	-	-
101590	Arizona Office of the Auditor General	1,540	1,541	3,298	3,620	2,951	4,376
101430	Arizona Office of Tourism	346	345	577	619	531	840
102700	Arizona Pioneers' Home	267	268	679	755	598	880
109990	Arizona Power Authority	198	198	287	303	268	377
496750	Arizona Prosecuting Attorneys' Advisory Council	51	51	95	104	87	136
103100	Arizona Radiation Regulatory Agency	(706)	(706)	(706)	(706)	(706)	(1,201)
103220	Arizona Registrar of Contractors	697	698	1,328	1,443	1,203	1,857
103260	Arizona Residential Utility Consumer Office	(42)	(43)	21	33	9	15
109080	Arizona School Facilities Board	185	184	303	325	279	381
306890	Arizona School for the Arts	736	736	1,257	1,353	1,154	1,770
101800	Arizona Secretary of State	481	483	1,236	1,374	1,087	1,528
497510	Arizona Sports and Tourism Authority	89	88	158	171	145	219
109190	Arizona State Board for Charter Schools	71	71	149	163	134	204
103870	Arizona State Board for Private Postsecondary Education	54	55	102	110	93	139
103020	Arizona State Board of Accountancy	12	12	99	114	81	125
103150	Arizona State Board of Barbers	34	35	60	64	55	78
103160	Arizona State Board of Behavioral Health Examiners	14	15	104	121	87	156
103270	Arizona State Board Of Cosmetology	16	16	109	126	90	141
103350	Arizona State Board of Dental Examiners	(27)	(27)	25	34	15	(4)
103380	Arizona State Board Of Dispensing Opticians	11	11	21	23	19	29
109310	Arizona State Board of Education	46	47	92	102	85	130
109290	Arizona State Board of Massage Therapy	41	41	66	71	61	90
103710	Arizona State Board of Nursing	403	403	790	861	714	1,025
103750	Arizona State Board Of Optometry	13	14	31	35	29	44
103820	Arizona State Board of Pharmacy	186	185	380	416	342	534

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Schedule of Net Deferred Outflows and Inflows of Resources by Employer to be Recognized in LTD OPEB Expense

Five Years and in the Aggregate Thereafter

Employer Number	Employer Name	FY2020	FY2021	FY2022	FY2023	FY2024	Thereafter
103830	Arizona State Board of Physical Therapy	$ 3	$ 3	$ 26	$ 31	$ 22	$ 35
103890	Arizona State Board of Respiratory Care Examiners	9	10	31	35	27	54
103960	Arizona State Board of Technical Registration	100	100	225	248	200	318
109250	Arizona State Forestry Division	1,682	1,681	2,575	2,739	2,398	3,715
107400	Arizona State Land Department	716	717	1,492	1,634	1,338	2,143
103610	Arizona State Lottery	766	766	1,296	1,393	1,191	1,776
103650	Arizona State Mine Inspector	20	21	107	123	90	142
107700	Arizona State Parks	1,035	1,036	2,071	2,260	1,866	2,807
101030	Arizona State Personnel Board	(25)	(26)	(19)	(17)	(20)	(23)
104750	Arizona State Schools for the Deaf and the Blind	2,768	2,769	6,377	7,042	5,666	8,550
101510	Arizona State Senate	717	718	1,359	1,475	1,230	1,877
101920	Arizona State Treasurer's Office	390	391	636	681	587	836
104140	Arizona State University	80,959	80,959	133,689	143,358	123,255	193,804
103980	Arizona State Veterinary Medical Examining Board	12	12	38	43	33	55
101170	Arizona Supreme Court	3,220	3,220	6,674	7,308	5,991	8,496
109110	Arizona Water Infrastructure Finance Authority	(75)	(75)	(75)	(75)	(75)	(83)
493880	Arizona Western College	3,933	3,932	7,172	7,766	6,533	10,042
300470	Arlington Elementary School District #47	134	135	320	354	283	307
308130	Arts Academy at Estrella Mountain	1,169	1,169	1,791	1,905	1,668	2,489
240060	Arts Academy at Scottsdale	(37)	(36)	10	19	1	(106)
462530	Ash Creek Elementary School District #53	64	64	104	111	96	160
492310	Ash Fork Joint Unified School District #31	294	293	494	531	454	709
308090	ASU Preparatory Academy	7,921	7,920	10,735	11,252	10,178	16,989
300440	Avondale Elementary School District #44	5,263	5,263	8,902	9,569	8,182	12,829
420010	Avondale, City of	4,868	4,869	8,039	8,622	7,414	11,677
497500	Avra Valley Fire District	33	34	75	82	68	116
450400	Baboquivari Unified school District #40	1,395	1,396	2,661	2,894	2,412	3,696
492200	Bagdad Unified School District	419	419	809	880	732	1,079
302240	Ball Charter Schools (Dobson Academy)	342	342	634	687	576	870
307430	Ball Charter Schools (Hearn Academy)	411	411	756	819	688	963
200280	Ball Charter Schools (Val Vista Academy)	163	163	332	364	299	465
300310	Balsz Elementary School District #31	1,319	1,318	2,821	3,096	2,524	3,316
492260	Beaver Creek Elementary School District #26	232	232	431	468	392	618
302080	Benchmark School	320	321	542	583	499	776
306910	Benjamin Franklin Charter School	1,754	1,753	2,995	3,222	2,749	4,200
462090	Benson Unified School District #9	999	1,000	1,810	1,959	1,650	2,493
420030	Benson, City of	492	492	853	919	782	1,218
494760	Bicentennial Union High School District #76	103	104	222	243	198	347
462020	Bisbee Unified School District #2	198	198	656	739	565	729
420050	Bisbee, City of	107	107	332	374	288	337
496080	Black Canyon Fire District	(21)	(21)	(21)	(21)	(21)	(24)
473220	Blue Elementary School District #22	8	7	16	18	15	6
482320	Blue Ridge Unified School District #32	1,452	1,453	2,740	2,978	2,487	3,653
302860	Blueprint Education (Hope HS, Blueprint HS)	-	-	-	-	-	-

(continued)

Schedule of Net Deferred Outflows and Inflows of Resources by Employer to be Recognized in LTD OPEB Expense

Five Years and in the Aggregate Thereafter

Employer Number	Employer Name	FY2020	FY2021	FY2022	FY2023	FY2024	Thereafter
472100	Bonita Elementary School District #16	$ (46)	$ (47)	$ 26	$ 40	$ 12	$ (95)
494260	Bouse Elementary School District #26	(10)	(10)	25	31	21	1
462140	Bowie Unified School District #14	175	175	265	282	248	396
300330	Buckeye Elementary School District #33	5,881	5,881	9,201	9,810	8,546	14,267
302010	Buckeye Union High School District #201	3,254	3,254	5,925	6,416	5,399	8,532
495020	Buckeye Valley Fire District	464	465	656	691	618	896
497430	Buckeye Water Conservation & Drainage District	52	51	121	134	107	173
420070	Buckeye, City of	4,351	4,352	7,192	7,714	6,631	9,936
481150	Bullhead City Elementary School District #15	941	941	2,304	2,555	2,035	2,963
495000	Bullhead City Fire District	156	155	307	335	277	375
480120	Camp Verde Fire District	-	-	-	-	-	-
492280	Camp Verde Unified School District #28	956	956	1,914	2,089	1,725	2,473
421020	Camp Verde, Town Of	583	583	1,016	1,095	930	1,403
492500	Canon Elementary School District #50	116	116	227	248	205	315
305020	Canyon Rose Academy	209	209	307	325	287	400
421030	Carefree, Town of	132	133	269	294	242	368
303090	Carpe Diem Collegiate High School (Academy)	270	271	370	388	350	462
300830	Cartwright Elementary School District #83	10,570	10,569	21,097	23,027	19,014	26,715
200040	Casa Grande Elementary School District #4	4,585	4,584	8,637	9,383	7,838	11,432
200820	Casa Grande Union High School District #82	3,713	3,713	5,764	6,140	5,358	8,405
420090	Casa Grande, City of	1,687	1,687	3,526	3,863	3,162	4,551
450160	Catalina Foothills School District #16	4,197	4,197	7,416	8,006	6,781	10,117
300930	Cave Creek Unified School District No. 93	3,606	3,605	6,813	7,401	6,178	9,498
420580	Cave Creek, Town of	437	437	776	838	709	1,095
464160	CAVIAT School District	15	15	42	46	36	56
482250	Cedar Unified School District # 25	93	92	280	314	243	336
495130	Central Arizona Association Of Governments	(94)	(94)	(25)	(12)	(39)	(5)
493890	Central Arizona College	3,650	3,650	6,648	7,198	6,057	8,903
500650	Central Arizona Fire And Medical Authority	308	308	522	562	480	717
497150	Central Arizona Irrigation And Drainage	601	601	1,024	1,102	941	1,424
497310	Central Arizona Project	7,775	7,776	14,502	15,735	13,172	19,136
302600	Central Arizona Valley Institute Of Technology	301	301	473	502	437	733
303050	Central Yavapai Fire District	(24)	(24)	(24)	(24)	(24)	(24)
307680	Challenge Charter School	184	183	455	505	401	619
300800	Chandler Unified School District #80	43,133	43,132	73,502	79,071	67,493	106,149
420120	Chandler, City of	10,406	10,405	20,267	22,076	18,318	26,570
303070	Charter Foundation, The (AmeriSchools Academy)	385	384	589	626	548	840
464050	Chevelon Butte Elementary School District #5	9	8	16	17	14	20
461240	Chinle Unified School District #24	3,679	3,679	7,113	7,743	6,434	9,691
497260	Chino Valley Fire District	(2)	(2)	(2)	(2)	(1)	-
492510	Chino Valley Unified School District #51	1,660	1,660	2,889	3,114	2,646	4,112
420990	Chino Valley, Town of	571	572	1,011	1,091	924	1,402
497370	Christopher-Kohl's Fire District	6	6	10	10	8	13
109130	Citizens Clean Elections Commission	23	23	84	95	72	71

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Schedule of Net Deferred Outflows and Inflows of Resources by Employer to be Recognized in LTD OPEB Expense

Five Years and in the Aggregate Thereafter

Employer Number	Employer Name	FY2020	FY2021	FY2022	FY2023	FY2024	Thereafter
302890	CITY Center For Collaborative Learning (City HS)	$ 484	$ 483	$ 762	$ 813	$ 707	$ 1,091
496070	Clarkdale Fire District	-	-	-	-	-	-
421000	Clarkdale, Town of	245	246	450	487	409	611
492030	Clarkdale-Jerome Elementary School District #3	346	347	629	681	573	878
473030	Clifton Unified School District #3	-	-	-	-	-	-
420130	Clifton, Town of	62	62	159	177	140	166
471420	Cobre Valley Institute Of Technology	17	17	43	47	38	43
463500	Cochise Community College	1,994	1,994	4,567	5,039	4,060	5,940
410110	Cochise County	3,915	3,914	7,385	8,021	6,698	9,408
462260	Cochise Elementary School District #26	154	154	262	282	241	393
463230	Cochise Technology District #1	62	62	91	97	86	158
410130	Coconino County	7,160	7,160	12,815	13,852	11,696	18,149
464990	Coconino County Community College	1,914	1,915	3,120	3,341	2,881	4,203
303060	Coconino County Regional Accommodation School	150	150	288	313	261	408
481140	Colorado City Unified School District #14	471	471	858	929	780	1,188
480020	Colorado River Sewage System Joint Venture	102	102	165	176	152	281
481920	Colorado River Union High School District #2	860	860	1,816	1,991	1,627	2,388
461060	Concho Elementary School District #6	165	165	340	372	305	404
492170	Congress Elementary School District #17	241	242	383	409	355	558
450390	Continental School District	416	417	797	864	719	1,098
200210	Coolidge Unified School District 21	1,765	1,765	3,177	3,436	2,899	4,514
420100	Coolidge, City of	484	485	1,052	1,156	940	1,426
500810	Copper Canyon Fire and Medical Authority	(192)	(192)	(192)	(192)	(189)	(394)
502410	Copper Canyon Fire & Medical District	210	211	259	268	250	480
420110	Cottonwood, City of	1,197	1,198	2,272	2,469	2,060	3,112
492060	Cottonwood-Oak Creek Elementary School District	1,746	1,746	2,967	3,190	2,725	4,358
302360	Country Gardens Charter School	8	8	17	18	15	25
491280	County Of Santa Cruz Elementary School District	242	241	422	455	386	554
497420	County Supervisor Association Of Arizona	82	83	150	162	137	204
493130	Crane Elementary School District #13	3,656	3,656	6,916	7,514	6,273	9,315
300140	Creighton Elementary School District #14	3,582	3,582	7,623	8,365	6,826	10,570
492410	Crown King Elementary School District #41	19	19	28	30	26	37
497610	Crown King Fire District	39	39	58	62	54	111
308080	Daisy Education Corporation (Sonoran Science Academy - Phoenix)	(7)	(6)	3	4	1	10
308070	Daisy Education Corporation (Sonoran Science Academy - Tucson)	72	72	146	160	132	187
472110	Dan Hinton Accommodation School: Graham County Special Services	106	105	200	218	181	286
300970	Deer Valley Unified School District #97	22,183	22,183	42,552	46,287	38,522	59,695
302370	Desert Mosaic School	-	-	-	-	-	-
302170	Desert Rose Academy	(6)	(6)	23	28	17	18
450550	Desert Springs Academy	(104)	(104)	(104)	(104)	(104)	(231)
307870	Destiny School	262	263	466	503	425	616
497530	Diamond Star Fire District	(36)	(36)	(36)	(36)	(36)	(40)
307900	Discovery Plus Academy	92	91	154	166	142	231
462450	Double Adobe Elementary School District #45	47	46	84	91	77	129

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Five Years and in the Aggregate Thereafter

Employer Number	Employer Name	FY2020	FY2021	FY2022	FY2023	FY2024	Thereafter
462270	Douglas Unified School District #27	$ 2,816	$ 2,816	$ 4,928	$ 5,315	$ 4,510	$ 6,908
420140	Douglas, City of	435	435	987	1,088	877	1,212
495600	Drexel Heights Fire District	203	203	335	359	309	455
473020	Duncan Unified School District #2	78	79	301	341	257	335
421010	Duncan, Town of	87	87	121	127	114	185
300890	Dysart Unified School District #89	17,183	17,182	31,357	33,956	28,553	45,617
421040	Eagar, Town of	9	10	158	185	128	193
308220	East Valley Educational Services (East Valley Academy)	10	10	15	16	14	8
304010	East Valley Institute Of Technology	2,375	2,375	3,778	4,036	3,501	5,791
472990	Eastern Arizona College	1,439	1,439	3,707	4,125	3,260	4,096
450070	Edge High School	103	102	242	268	214	279
307880	Edkey (American Heritage Academy)	177	178	380	417	340	492
304090	Edkey (Arizona Conservatory for Arts and Academics Elementary School)	53	54	160	180	139	230
302710	Edkey (AZ Conservatory for Arts & Academics)	111	112	290	322	254	351
304060	Edkey (Pathfinder Academy)	198	198	487	540	430	629
302420	Edkey (Sequoia Charter School)	678	677	1,540	1,699	1,370	2,122
302390	Edkey (Sequoia Choice Schools)	134	134	396	444	344	339
200290	Edkey (Sequoia Pathway Academy)	645	644	1,098	1,182	1,009	1,628
304070	Edkey (Sequoia Ranch School: Children First Academy)	63	64	201	226	174	307
304080	Edkey (Sequoia School Deaf & Hard Of Hearing)	408	409	548	574	520	698
302410	Edkey (Sequoia Village School)	445	445	680	723	633	928
306710	EduPreneurship Student Center (Phoenix)	38	37	78	86	70	107
307080	EduPrize Schools	2,335	2,335	4,114	4,442	3,763	5,902
502010	Ehrenberg Improvement District	57	56	67	69	65	124
302520	El Centro for the Study of Primary and Secondary	-	-	-	-	-	-
420160	El Mirage, City of	869	869	1,660	1,805	1,503	2,285
500020	El Pueblo Integral - (Paulo Freire FS/PF2)	-	-	-	-	-	-
500010	El Pueblo Integral - (Paulo Freire FS-University)	-	-	-	-	-	-
462120	Elfrida Elementary School District #12	119	120	205	221	189	271
495100	Elfrida Fire District	41	41	62	65	57	75
200110	Eloy Elementary School District #11	163	164	623	707	532	620
495080	Eloy Fire District	19	19	37	40	33	37
420170	Eloy, City of	638	639	1,177	1,276	1,071	1,645
303080	Esperanza Community Collegial Academy	-	-	-	-	-	-
306730	Espiritu Community Development Corporation (NFL YET)	(2,090)	(2,090)	(2,090)	(2,090)	(2,090)	(4,799)
302290	Excalibur Charter School (Avalon Elementary)	317	318	485	516	452	800
302540	Flagstaff Arts And Leadership Academy	216	216	409	444	371	569
493910	Flagstaff Junior Academy	309	309	506	542	467	757
464010	Flagstaff Unified School District #1	8,678	8,679	15,519	16,773	14,166	22,154
420180	Flagstaff, City of	4,436	4,436	8,601	9,366	7,780	10,695
200010	Florence Unified School District No. 1	7,278	7,277	12,977	14,022	11,849	18,830
420190	Florence, Town of	584	583	1,252	1,374	1,120	1,680
496770	Flowing Wells Irrigation District	32	32	91	102	79	116
450080	Flowing Wells Unified School District #8	4,053	4,052	7,482	8,111	6,803	10,569

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Five Years and in the Aggregate Thereafter

Employer Number	Employer Name	FY2020	FY2021	FY2022	FY2023	FY2024	Thereafter
500630	Forest Lakes Domestic Water Improvement District	$ 26	$ 26	$ 47	$ 51	$ 42	$ 62
463000	Fort Huachuca Accommodation Schools	691	693	1,476	1,620	1,321	2,256
497480	Fort Mojave Mesa Fire District	24	24	43	47	40	59
472070	Fort Thomas Unified School District #7	854	853	1,498	1,616	1,370	2,097
300980	Fountain Hills Unified School District #98	789	790	1,638	1,794	1,470	2,278
300450	Fowler Elementary School District #45	3,092	3,092	5,838	6,342	5,296	8,179
307330	Franklin Phonetic Primary School	382	382	646	694	593	712
420380	Fredonia, Town of	53	54	96	104	88	124
464060	Fredonia-Moccasin Unified School District #6	184	184	355	386	321	478
493320	Gadsden Elementary School District #32	2,992	2,992	5,590	6,068	5,078	7,716
461190	Ganado Unified School District #20	1,502	1,501	2,926	3,187	2,645	4,491
307420	Genesis Program (Genesis Academy)	45	44	125	140	109	167
200270	George Gervin Youth Center (GGPA)	(37)	(37)	59	76	40	12
300240	Gila Bend Unified School District #24	(95)	(95)	116	154	74	(4)
420200	Gila Bend, Town of	211	211	386	418	351	499
410140	Gila County	3,238	3,240	5,582	6,011	5,118	7,975
471000	Gila County Education Service Agency	(10)	(10)	5	7	2	(30)
306060	Gila County Regional School District #49	11	11	25	28	22	12
473010	Gila Institute For Technology	28	28	58	64	52	64
300410	Gilbert Public Schools	23,320	23,320	45,680	49,780	41,256	63,638
420210	Gilbert, Town of	9,988	9,988	17,118	18,425	15,708	25,124
300400	Glendale Elementary School District	7,019	7,018	14,151	15,459	12,740	19,743
302050	Glendale Union High School District #205	13,633	13,634	24,842	26,897	22,624	35,133
220230	Glendale, City of	10,855	10,854	19,982	21,655	18,175	26,899
471010	Globe Unified School District #1	1,085	1,086	2,013	2,183	1,830	2,665
420220	Globe, City of	498	497	833	894	766	1,143
496500	Golder Ranch Fire District	558	558	877	935	814	1,234
420250	Goodyear, City of	4,890	4,890	8,390	9,032	7,698	11,076
109170	Governor Office Of Highway Safety	30	29	109	124	94	144
410150	Graham County	654	653	1,437	1,581	1,282	1,924
307780	Grand Canyon College Preparatory Charter School	-	-	-	-	-	-
464040	Grand Canyon Unified School District	605	606	998	1,070	920	1,444
302210	Great Expectations Academy	264	264	395	419	369	560
495030	Green Valley Domestic Water Improvement	76	77	136	147	122	186
410160	Greenlee County	778	779	1,528	1,666	1,380	1,989
473840	Greenlee County Accommodation School	(36)	(36)	(37)	(37)	(37)	(81)
473000	Greenlee County School Office	(30)	(30)	(30)	(30)	(30)	(61)
302040	Griffin Foundation (Children Reaching for the Sky Preparatory, FIMS)	35	35	118	134	102	181
495070	Groom Creek Fire District	(1)	(1)	(1)	-	-	-
420270	Guadalupe, Town of	78	79	173	191	155	202
481030	Hackberry Elementary School District #3	76	75	131	141	120	176
302300	Happy Valley School	75	75	344	393	291	420
496100	Harquahala Valley Irrigation District	44	43	81	88	73	107
420280	Hayden, Town of	184	184	287	306	267	369

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Employer Number	Employer Name	FY2020	FY2021	FY2022	FY2023	FY2024	Thereafter
471410	Hayden-Winkelman Unified School District #41	$ 161	$ 161	$ 396	$ 439	$ 350	$ 579
497230	Heber-Overgaard Fire District	39	38	66	71	60	106
482060	Heber-Overgaard Unified School District #6	444	444	786	849	719	1,089
501610	Hellsgate Fire District	48	48	58	60	56	70
306740	Heritage Academy	1,697	1,698	2,702	2,886	2,503	3,938
496060	Highlands Fire District	96	96	129	135	122	206
300600	Higley Unified School District #60	12,388	12,387	19,940	21,325	18,448	30,110
492350	Hillside Elementary School District #35	(28)	(28)	(16)	(14)	(17)	(41)
482030	Holbrook Unified School District #3	1,259	1,258	2,842	3,132	2,528	3,685
420290	Holbrook, City of	225	225	436	474	394	618
500410	Horizon Community Learning Center (Horizon Honors Elementary School)	597	597	1,000	1,073	920	1,439
306940	Horizon Community Learning Center (Horizon Honors Secondary School)	648	648	1,105	1,189	1,015	1,602
495820	Housing Authority Of Maricopa County	225	225	496	545	442	690
497100	Housing Authority of the City of Yuma	233	233	435	473	395	618
307830	Humanities & Sciences Academy (Tempe)	354	353	492	517	464	756
492220	Humboldt Unified School District #22	4,782	4,781	8,241	8,875	7,557	12,007
493160	Hyder Elementary School District #16	97	97	204	224	183	242
500830	Incito Schools	558	558	797	840	749	998
302620	Intelli School	104	104	174	187	160	233
302510	Intelli-School (Paradise Valley)	37	37	66	71	60	81
307820	International Commerce Secondary Schools	215	214	394	427	359	571
300050	Isaac School District #5	2,248	2,248	6,713	7,531	5,829	7,356
200440	J.O. Combs Unified School District	3,267	3,267	5,865	6,343	5,352	8,261
302530	James Sandoval Preparatory High School (Crown Point)	(16)	(16)	-	3	(3)	(8)
482020	Joseph City Schools	353	353	695	758	627	931
302570	Juniper Tree Academy (Desert View Academy)	483	483	896	972	814	1,339
482270	Kayenta Unified School District #27	3,170	3,169	5,301	5,692	4,879	7,339
420330	Kearny, Town of	140	140	246	265	224	348
302590	Khalsa Montessori School	138	138	270	295	244	383
481050	Kingman Academy of Learning	766	767	1,425	1,546	1,297	1,997
481040	Kingman Unified School District #20	5,701	5,701	9,552	10,259	8,790	13,739
420350	Kingman, City of	1,983	1,983	3,520	3,802	3,217	5,176
492230	Kirkland Elementary School District #23	73	73	143	155	129	166
300280	Kyrene School District #28	14,279	14,279	25,664	27,752	23,411	36,261
410170	La Paz County	408	408	1,337	1,508	1,154	2,023
481510	Lake Havasu Unified School District #1	4,498	4,497	7,369	7,897	6,802	9,618
420370	Lake Havasu, City of	1,931	1,932	4,130	4,533	3,695	5,748
497600	Lakeside Fire District	-	-	-	-	-	-
300590	Laveen Elementary School District #59	6,071	6,071	10,523	11,340	9,645	15,509
495160	League of Arizona Cities and Towns	202	202	378	411	344	483
300250	Liberty Elementary School District #25	3,126	3,126	5,103	5,466	4,713	7,131
307450	Liberty High School	59	59	114	124	103	127
302650	Life Skills Center of Arizona	(228)	(228)	(228)	(228)	(228)	(434)
495170	Linden Fire Department	-	-	-	-	-	-

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Five Years and in the Aggregate Thereafter

Employer Number	Employer Name	FY2020	FY2021	FY2022	FY2023	FY2024	Thereafter
300790	Litchfield Elementary School District #79	$ 9,694	$ 9,695	$ 16,678	$ 17,959	$ 15,298	$ 25,015
420390	Litchfield Park, City of	368	368	656	708	599	914
481090	Littlefield Unified School District #9	248	248	520	569	466	759
300650	Littleton Elementary School District #65	4,846	4,845	8,305	8,939	7,621	12,227
302720	Luz Academy of Tucson	(87)	(87)	(87)	(87)	(87)	(99)
300380	Madison School District #38	5,806	5,805	9,737	10,458	8,959	14,816
464100	Maine Consolidated School District #10	193	194	364	395	330	512
200080	Mammoth-San Manuel Unified School District #8	361	360	846	935	750	1,070
303000	Marana Domestic Water Improvement District	39	38	61	65	57	94
450060	Marana Unified School District #6	10,953	10,952	19,221	20,737	17,589	27,932
420300	Marana, Town of	2,158	2,158	4,083	4,436	3,702	5,704
495140	Maricopa Association of Governments	1,266	1,266	2,484	2,707	2,243	3,410
210170	Maricopa County	88,294	88,328	157,192	169,814	143,548	236,425
307100	Maricopa County Community College District	34,970	34,971	80,226	88,524	71,271	104,686
480030	Maricopa County Municipal Water Conservation District #1	523	524	1,010	1,099	914	1,311
305090	Maricopa County Regional School District #509	77	77	419	482	352	(11)
210250	Maricopa County Special Health Care District	44,416	44,416	73,823	79,215	68,003	101,452
200200	Maricopa Unified School District #20	7,028	7,029	11,242	12,015	10,408	16,218
420080	Maricopa, City of	1,401	1,401	2,569	2,783	2,338	3,541
200900	Mary C O'Brien Accommodation District #90	(1,467)	(1,467)	(1,467)	(1,467)	(1,467)	(2,950)
302250	Mary Ellen Halvorson Educational Foundation: Tri-	164	164	298	322	271	393
302030	Masada Charter School	434	434	753	811	690	1,051
492430	Mayer Unified School District #43	393	393	797	870	717	1,039
461230	McNary Elementary School District #23	134	135	274	299	246	375
462550	McNeal Elementary School District #55	38	37	84	93	75	105
300040	Mesa Unified School District #4	50,633	50,632	94,183	102,169	85,565	136,919
420400	Mesa, City of	25,625	25,626	47,857	51,933	43,458	67,487
308160	Metropolitan Arts Institute	165	165	307	333	279	396
495400	Metropolitan Domestic Water Improvement District	499	500	941	1,022	854	1,279
308170	Mexicayotl Academy	163	163	300	325	273	317
471400	Miami Unified School District #40	349	349	910	1,012	798	1,159
420410	Miami, Town of	252	251	390	415	362	551
306820	Mingus Springs Charter School	80	81	164	179	147	205
492860	Mingus Union High School District #4	948	947	1,703	1,841	1,553	2,377
300860	Mobile Elementary School District #86	32	31	70	77	62	53
302790	Mohave Accelerated Elementary School	436	436	694	742	643	984
302670	Mohave Accelerated Learning Center	332	333	660	720	596	846
492890	Mohave Community College	1,921	1,920	3,663	3,983	3,318	4,816
410180	Mohave County	5,214	5,214	9,955	10,824	9,018	13,530
497160	Mohave County Airport Authority	151	151	255	274	234	370
302830	Mohave Educational Services Cooperative	300	299	509	547	467	695
481160	Mohave Valley Elementary School District #16	917	917	1,678	1,817	1,527	2,241
500640	Mohave Valley Fire Department	30	29	48	51	44	59
493170	Mohawk Valley Elementary District #17	79	79	184	203	163	215

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Employer Number	Employer Name	FY2020	FY2021	FY2022	FY2023	FY2024	Thereafter
497250	Montezuma Rimrock Fire District	$ -	$ -	$ -	$ -	$ -	$ -
473180	Morenci Unified School District #18	1,197	1,198	2,225	2,413	2,022	3,224
300750	Morristown Elementary School District #75	94	94	198	217	177	340
301010	Mountain Institute JTED #2	87	87	165	180	150	186
302110	Mountain Oak Charter School	26	26	52	57	47	11
308260	Mountain Rose Academy	(6)	(6)	47	57	37	65
302780	Mountain School	147	147	247	266	228	313
480110	Mt Lemmon Domestic Water Improvement District	24	24	51	56	46	75
300210	Murphy Elementary School District #21	63	63	1,019	1,195	831	779
462230	Naco Elementary School District No. 23	77	76	215	240	187	217
300810	Nadaburg Unified School District No. 81	496	495	1,136	1,253	1,009	1,617
410190	Navajo County	1,232	1,233	3,434	3,839	3,000	4,387
482990	Navajo County Accommodation District #99	(28)	(29)	(2)	3	(7)	6
308040	Navajo County Arizona - Special Services	-	-	-	-	-	-
482440	Navajo County Arizona - Hope School	-	-	-	-	-	-
482000	Navajo County Arizona - Superintendent of Schools	35	35	171	197	145	154
496200	New Magma Irrigation & Drainage District	17	17	69	79	59	92
306770	New School for the Arts & Academics	136	135	217	232	201	303
302740	New School for the Arts Middle School	56	56	87	93	81	124
307920	New West Charter School	-	-	-	-	-	-
491010	Nogales Unified School District #1	4,095	4,094	7,296	7,883	6,664	10,286
420450	Nogales, City of	911	912	1,789	1,949	1,615	2,473
302480	North Star Charter School Inc.	257	257	357	375	337	733
302760	Northeast Arizona Technological Institute of	93	94	150	160	139	205
495040	Northern Apache Special Health Care District	80	79	198	219	174	201
306830	Northern Arizona Academy for Career Development	21	20	70	80	60	139
497140	Northern Arizona Consolidated Fire District	(10)	(11)	(9)	(9)	(8)	(13)
495150	Northern Arizona Council of Governments	454	454	882	961	797	1,230
302840	Northern Arizona Council of Governments - Head Start	1,356	1,357	2,439	2,637	2,225	3,457
496040	Northern Arizona Intergovernmental Public	913	913	1,529	1,642	1,407	2,098
104160	Northern Arizona University	20,037	20,036	35,904	38,814	32,767	49,895
483000	Northern Arizona Vocational Institute of Technology	53	54	98	106	86	132
493770	Northland Pioneer College	1,635	1,634	3,240	3,534	2,922	4,462
307580	Northland Preparatory Academy	478	479	885	960	805	1,150
497300	Northwest Fire District	238	239	530	584	473	775
302820	Nosotros Academy	234	233	358	381	333	491
200020	Oracle School District #2	222	222	551	611	486	784
420040	Oro Valley, Town of	2,268	2,267	4,026	4,349	3,679	5,522
300080	Osborn School District #8	1,876	1,877	3,844	4,204	3,455	5,491
481060	Owens-Whitney Elementary School District #6	37	37	60	65	56	76
307090	PACE Academy	29	30	71	78	63	110
464080	Page Unified School District #8	1,389	1,388	3,260	3,603	2,890	4,042
420230	Page, City of	740	741	1,404	1,526	1,273	1,875
200250	Painted Rock Academy	360	359	627	677	574	842

(continued)

Schedule of Net Deferred Outflows and Inflows of Resources by Employer to be Recognized in LTD OPEB Expense

Five Years and in the Aggregate Thereafter

Employer Number	Employer Name	FY2020	FY2021	FY2022	FY2023	FY2024	Thereafter
300490	Palo Verde Elementary District #49	$ 401	$ 402	$ 727	$ 787	$ 663	$ 1,040
300940	Paloma Elementary School District #94	178	178	300	323	276	396
462490	Palominas Elementary School District #49	903	904	1,582	1,706	1,448	2,413
302580	Paradise Education Center, Paradise Honors High	2,680	2,680	3,996	4,237	3,736	5,741
300690	Paradise Valley Unified School District #69	21,454	21,455	41,535	45,217	37,561	61,817
420470	Paradise Valley, Town of	1,013	1,014	1,651	1,768	1,525	2,250
500620	Paragon Preparatory Academy	(56)	(56)	(56)	(56)	(56)	(98)
303040	Paramount Academy	99	98	225	249	200	353
308270	Park View School, Inc.	278	279	364	380	348	577
494270	Parker Unified School District #27	1,552	1,551	2,909	3,159	2,641	4,061
420480	Parker, Town of	319	319	507	542	470	705
491060	Patagonia Elementary School District #6	(1)	(2)	67	80	54	69
307050	Patagonia Montessori Elementary School	43	43	66	71	62	84
491820	Patagonia Union High School District #20	123	123	246	269	222	300
420500	Patagonia, Town of	43	43	85	93	77	114
240020	Paulden Community School	13	13	69	80	58	56
471100	Payson Unified School District #10	1,520	1,519	2,890	3,141	2,620	4,050
220240	Payson, Town of	738	739	1,459	1,591	1,316	2,046
481080	Peach Springs Unified School District #8	(318)	(318)	(284)	(277)	(290)	(352)
302550	PEAK School, The	185	184	289	308	268	410
462220	Pearce Elementary School District #22	54	53	149	167	130	134
300920	Pendergast Elementary School District #92	5,143	5,142	10,409	11,377	9,371	15,110
300110	Peoria Unified School District #11	22,078	22,079	43,360	47,263	39,149	60,425
420520	Peoria, City of	6,809	6,810	14,100	15,437	12,657	19,366
300010	Phoenix Elementary School District #1	5,930	5,929	11,526	12,554	10,423	14,777
308110	Phoenix School of Academic Excellence	28	27	91	103	79	144
302100	Phoenix Union High School District	24,787	24,787	47,863	52,094	43,297	65,922
495800	Phoenix-Mesa Gateway Airport Authority	1,201	1,202	2,043	2,198	1,877	2,873
200330	Picacho Elementary School District No. 33	155	155	282	305	257	376
496400	Picture Rocks Fire & Medical District	14	13	20	22	19	21
306090	Pillar Academy of Business & Finance	3	3	20	23	17	31
307070	Pima Accommodation District	311	311	384	398	370	436
495120	Pima Association of Governments	596	597	1,147	1,248	1,038	1,512
450990	Pima Community College	4,286	4,287	13,067	14,677	11,330	14,408
210200	Pima County	30,100	30,100	61,121	66,809	54,983	83,262
307040	Pima County Joint Technical Education District	561	562	1,141	1,248	1,027	1,324
450320	Pima County Reserve Fund 32	(213)	(213)	(213)	(213)	(213)	(251)
307060	Pima County Special Projects	(126)	(127)	(98)	(93)	(104)	(178)
200260	Pima PP (Arizona Collegiate High School)	(19)	(19)	48	60	35	51
200230	Pima PP (Pima Partnership Academy)	166	167	239	252	225	376
302560	Pima PP (Pima Partnership High School)	(148)	(149)	(10)	15	(38)	(60)
472060	Pima Unified School District #6	860	859	1,340	1,428	1,245	2,008
420550	Pima, Town of	23	24	62	70	56	74
200860	Pinal County Juvenile Justice Educ Services	101	101	141	148	133	253

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Schedule of Net Deferred Outflows and Inflows of Resources by Employer to be Recognized in LTD OPEB Expense

Five Years and in the Aggregate Thereafter

Employer Number	Employer Name	FY2020	FY2021	FY2022	FY2023	FY2024	Thereafter
200890	Pinal County School Office Data Processing	$ 28	$ 29	$ 52	$ 56	$ 47	$ 73
210210	Pinal County	9,970	9,970	18,900	20,538	17,133	24,134
200880	Pinal County School Education Services	59	59	95	102	88	139
200000	Pinal County School Office	1,985	1,985	2,374	2,445	2,297	4,218
306900	Pine Forest Charter School	164	165	334	365	300	421
471120	Pine Strawberry School District #12	267	267	485	525	442	620
496090	Pine-Strawberry Fire District	24	23	36	38	33	37
497540	Pinetop Fire District	235	235	312	326	297	432
497130	Pinetop Water Community Facilities District	28	27	66	73	59	83
497110	Pinetop-Lakeside Sanitary District	132	132	270	296	243	393
420240	Pinetop-Lakeside, Town of	368	367	601	643	554	761
495010	Pinewood Fire District	7	8	17	19	15	27
497390	Pinewood Sanitary District	(17)	(18)	76	93	58	65
482040	Pinon Unified School District No. 4	644	643	1,749	1,951	1,530	2,384
303310	Pointe Schools	66	67	473	548	393	668
462640	Pomerene School District #64	72	72	140	152	126	173
480050	Ponderosa Park Domestic Water Improvement District	67	68	106	113	98	145
492010	Prescott Unified School District #1	2,650	2,652	4,856	5,260	4,420	6,966
104940	Prescott Valley Historical Society	57	58	126	139	113	191
307030	Prescott Valley School	153	153	195	203	187	281
420600	Prescott, City of	2,754	2,755	5,416	5,905	4,891	7,151
307370	Presidio Schools	186	186	376	411	339	479
101750	Public Safety Personnel Retirement System	1,232	1,233	1,951	2,083	1,809	2,819
497320	Puerco Valley Fire District	157	157	231	245	217	312
494040	Quartzsite Elementary School District #4	105	106	242	268	215	364
300950	Queen Creek Unified School District #95	9,230	9,229	14,071	14,959	13,113	20,747
420460	Queen Creek, Town of	3,125	3,127	5,159	5,531	4,757	7,452
496000	Queen Valley Domestic Water Improvement District	16	14	37	41	33	45
496700	Queen Valley Sanitary District	22	23	35	37	32	40
200030	Ray Unified School District No. 3	271	271	587	644	524	761
461270	Red Mesa Unified School District #27	48	48	606	708	496	763
200050	Red Rock Elementary District #5	388	387	615	657	571	962
492870	Rimrock Public High School	(13)	(13)	(13)	(13)	(13)	(8)
497120	Rio Rico Medical & Fire District	21	20	70	80	60	116
300020	Riverside Elementary School District #2	464	464	1,043	1,149	929	1,384
300660	Roosevelt Elementary School District #66	6,187	6,188	12,615	13,793	11,345	17,312
497360	Roosevelt Irrigation District	303	303	511	549	470	727
240070	Rose Academies Public High Schools	19	18	90	103	76	79
461100	Round Valley Schools #10	785	785	1,499	1,630	1,358	2,024
302850	RSD Charter School (High School)	(20)	(20)	(8)	(5)	(10)	53
200180	Sacaton Elementary School District #18	669	669	1,405	1,539	1,259	1,917
300900	Saddle Mountain Unified School District #90	2,434	2,436	3,584	3,795	3,357	5,489
472010	Safford Unified School District #1	1,745	1,744	3,498	3,820	3,152	4,628
420620	Safford, City of	688	687	1,488	1,635	1,330	2,054

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Schedule of Net Deferred Outflows and Inflows of Resources by Employer to be Recognized in LTD OPEB Expense

Five Years and in the Aggregate Thereafter

Employer Number	Employer Name	FY2020	FY2021	FY2022	FY2023	FY2024	Thereafter
450300	Sahuarita Unified Schools #30	$ 6,408	$ 6,408	$ 10,551	$ 11,310	$ 9,731	$ 15,295
420790	Sahuarita, Town of	958	959	1,750	1,895	1,595	2,444
494300	Salome Consolidated Elementary School District	10	9	89	104	73	176
493930	Salt River Schools	(278)	(278)	112	183	35	(202)
496600	San Carlos Irrigation And Drainage District	98	98	248	276	219	322
471200	San Carlos Unified School District #20	1,042	1,042	2,459	2,718	2,179	3,099
450350	San Fernando Elementary School District #35	6	6	23	26	20	18
420810	San Luis, City of	1,020	1,020	1,883	2,041	1,713	2,737
462180	San Simon Unified School District #18	172	171	296	319	271	453
461180	Sanders Unified School District #18	515	515	1,225	1,355	1,085	1,428
410220	Santa Cruz County	949	949	2,211	2,444	1,962	2,882
502210	Santa Cruz County Provisional Community College	146	145	177	183	171	328
491030	Santa Cruz Valley Unified School District No. 35	2,189	2,188	4,115	4,468	3,734	5,420
200400	Santa Cruz Valley Union High School District #840	236	236	508	558	455	668
302610	SC Jensen Corporation, Inc. dba Intelli-School	29	30	61	66	55	99
300480	Scottsdale Unified School District #48	15,970	15,969	31,247	34,048	28,225	44,103
420630	Scottsdale, City of	16,594	16,594	30,934	33,564	28,097	43,348
306750	Sedona Charter School	84	84	165	179	149	260
500610	Sedona Fire District	3	3	129	152	104	110
420060	Sedona, City of	1,095	1,095	1,925	2,077	1,760	2,627
497470	Sedona-Oak Creek Airport Authority	93	92	148	158	137	190
492090	Sedona-Oak Creek Unified School District #9	163	163	692	789	587	446
302460	Self Development Academy	140	139	289	317	259	255
492400	Seligman Unified School District #40	103	103	274	305	242	408
300710	Sentinel Elementary District No. 71	(1)	(1)	41	49	33	18
482100	Show low Unified School District #10	1,955	1,956	3,405	3,672	3,119	4,914
420640	Show Low, City of	920	922	1,655	1,790	1,510	2,353
462680	Sierra Vista Unified School District #68	2,657	2,658	6,128	6,765	5,442	7,903
420650	Sierra Vista, City of	2,010	2,010	3,563	3,848	3,257	5,037
492150	Skull Valley School #15	38	37	64	69	59	101
302340	Skyline Prep High School	71	71	138	151	125	204
306950	Skyview School, Inc.	200	200	343	369	315	478
482050	Snowflake Unified School District #5	1,627	1,627	2,843	3,065	2,602	3,943
420660	Snowflake, Town of	258	257	447	482	410	612
472050	Solomon School #5	21	21	111	128	93	116
493110	Somerton School District No. 11	1,792	1,791	3,458	3,764	3,128	4,696
420610	Somerton, City of	466	467	853	924	777	1,177
491250	Sonoita Elementary School District #25	39	39	174	198	147	106
495810	Sonoita-Elgin Fire Dist	50	49	65	67	62	109
308190	Sonoran Desert School	(50)	(50)	(50)	(50)	(50)	(112)
308060	Sonoran Science Academy Broadway K-8	46	46	74	79	68	92
420670	South Tucson, City of	53	52	183	207	157	207
495110	SouthEastern Arizona Governments Organization	122	122	207	222	190	288
450560	Southern Arizona Community Academy	13	13	94	109	78	100

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Schedule of Net Deferred Outflows and Inflows of Resources by Employer to be Recognized in LTD OPEB Expense

Five Years and in the Aggregate Thereafter

Employer Number	Employer Name	FY2020	FY2021	FY2022	FY2023	FY2024	Thereafter
501010	Southwest Technical Education District of Yuma	$ 113	$ 114	$ 160	$ 169	$ 151	$ 234
420680	Springerville, Town of	123	122	256	280	229	348
462210	St. David Unified School District #21	189	189	458	508	405	591
461010	St. Johns Unified School District	634	634	1,184	1,285	1,075	1,493
420440	St. Johns, City of	140	140	292	319	262	378
200240	Stanfield Elementary School District #24	42	41	318	369	264	321
420260	Star Valley, Town of	28	27	60	67	54	70
308030	StarShine Academy	(51)	(51)	(51)	(51)	(51)	(185)
109060	State Board of Equalization	(7)	(7)	13	16	9	16
306720	STEP UP School	59	60	119	130	108	171
497490	Summit Fire & Medical District	35	35	61	66	56	90
497340	Sun City Fire District	517	517	696	728	660	1,006
497330	Sun City West Fire District	(1,002)	(1,002)	(1,002)	(1,002)	(1,002)	(1,199)
497270	Sun Lakes Fire District	(302)	(302)	(302)	(302)	(302)	(357)
450120	Sunnyside Unified School District	10,999	11,000	20,652	22,422	18,746	28,851
496790	Sunsites-Pearce Fire District	30	30	40	42	38	57
200150	Superior Unified School District #15	238	239	494	541	443	635
420710	Superior, Town of	94	94	164	176	150	214
495200	Superstition Fire & Medical District	459	459	736	786	681	1,077
497350	Superstition Mountains Community Facilities	163	163	377	416	335	499
420690	Surprise, City of	7,544	7,545	12,818	13,785	11,777	18,712
450130	Tanque Verde Unified School District #13	1,226	1,225	2,434	2,655	2,195	3,096
420720	Taylor, Town of	216	216	380	410	348	495
302270	Telesis Preparatory Academy	383	383	608	649	564	822
300030	Tempe Elementary School District #3	12,139	12,140	21,358	23,048	19,534	30,843
302130	Tempe Union School District No. 213	11,588	11,587	21,098	22,842	19,216	31,056
420730	Tempe, City of	12,440	12,440	22,869	24,782	20,807	31,530
472040	Thatcher Unified School District #4	1,056	1,058	1,865	2,013	1,705	2,656
420740	Thatcher, Town of	317	317	531	570	489	717
495060	Three Points Fire District	12	11	15	16	15	18
500210	Timber Mesa Fire And Medical District	95	94	180	195	163	258
300170	Tolleson Elementary School District #17	2,541	2,541	4,572	4,945	4,171	6,240
302140	Tolleson Union High School District #214	10,617	10,617	17,472	18,729	16,119	25,512
420750	Tolleson, City of	1,767	1,768	2,970	3,190	2,732	4,245
200220	Toltec School District #22	371	371	874	966	774	1,294
462010	Tombstone Unified School District/Tombstone USD	678	677	1,200	1,296	1,096	1,711
420770	Tombstone, City of	95	95	178	193	161	265
471330	Tonto Basin School District #33	120	120	233	254	211	292
481120	Topock Elementary School #12	169	168	267	285	248	371
496760	Tri-City Fire District	(38)	(38)	(33)	(32)	(34)	(57)
307210	Triumphant Learning Center	81	81	138	148	126	187
464150	Tuba City Unified School District #15	1,483	1,483	2,954	3,225	2,664	3,804
480060	Tucson Airport Authority	1,831	1,830	3,297	3,565	3,007	4,565
302180	Tucson Country Day School	310	309	646	708	580	822

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Five Years and in the Aggregate Thereafter

Employer Number	Employer Name	FY2020	FY2021	FY2022	FY2023	FY2024	Thereafter
302690	Tucson Preparatory School	$ 109	$ 109	$ 187	$ 201	$ 172	$ 257
240010	Tucson Unified School District #1	34,321	34,320	68,470	74,732	61,713	92,069
497440	Tusayan Fire District	64	65	111	119	103	151
480130	Tusayan, Town of	88	89	129	137	121	203
300620	Union Elementary School District No. 62	965	965	1,949	2,130	1,755	2,761
104120	University of Arizona, The	91,876	91,876	150,956	161,789	139,265	219,211
450200	Vail School District #20	12,728	12,729	21,941	23,630	20,119	31,010
481220	Valentine ESD #22	192	192	271	286	256	416
306760	Valley Academy	404	404	744	807	677	1,035
302470	Valley Academy for Career and Technology	84	84	130	139	121	174
496030	Valley Metro	5,528	5,528	8,564	9,123	7,965	12,678
496010	Valley School	289	289	588	643	529	665
463220	Valley Union High School #22	96	96	208	229	186	214
303020	Vechij Himdag Alternative School (Vechij Himdag MashchamakuD)	-	-	-	-	-	-
497240	Verde Valley Fire District	61	61	98	105	91	142
461090	Vernon Elementary School District #9	175	174	283	303	262	398
302200	Visions Unlimited Academy	2	2	-	-	-	-
300060	Washington Elementary School District #6	18,123	18,123	33,890	36,781	30,771	47,869
493240	Wellton Elementary School #24	108	108	241	266	215	333
420780	Wellton, Town of	248	248	381	405	355	569
494190	Wenden Elementary School District #19	198	197	305	325	284	432
410040	Western Arizona Council Of Governments	1,453	1,454	2,538	2,737	2,324	3,631
240040	Western Arizona Vocational Education #50	86	85	128	136	119	171
302700	Western Maricopa Education Center	2,182	2,184	3,298	3,503	3,078	4,654
497410	Whetstone Fire District	39	39	72	78	65	79
495180	White Mountain Summer Homes Water Improvement District	5	5	12	13	12	21
482200	Whiteriver Unified School District #20	1,835	1,836	3,524	3,834	3,191	5,085
300090	Wickenburg Unified School District #9	836	837	1,704	1,863	1,533	2,204
420800	Wickenburg, Town of	465	465	808	871	740	1,123
462130	Willcox Unified School District #13	563	564	1,231	1,353	1,099	1,715
420820	Willcox, City of	238	238	462	503	418	665
464020	Williams Unified School District #2	688	688	1,153	1,238	1,061	1,593
420850	Williams, City of	430	430	809	878	734	1,210
492020	Williamson Valley School District #2	(11)	(10)	(10)	(10)	(10)	(13)
302230	Willow Creek Charter	49	49	96	105	87	126
300070	Wilson School District No. 7	768	768	1,755	1,936	1,560	2,304
461080	Window Rock Unified School District #8	2,179	2,180	4,252	4,632	3,843	5,662
482010	Winslow Unified School District #1	1,049	1,050	2,326	2,560	2,075	3,152
420900	Winslow, City of	413	412	772	839	701	1,025
497620	Wittmann Fire District	-	-	-	-	-	-
492520	Yarnell Elementary School District #52	81	82	134	144	124	202
492530	Yavapai Accommodation District #99	115	114	194	208	178	266
492990	Yavapai College	3,560	3,561	6,325	6,834	5,780	9,152
410230	Yavapai County	8,014	8,014	15,021	16,306	13,634	19,938

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Five Years and in the Aggregate Thereafter

Employer Number	Employer Name	FY2020	FY2021	FY2022	FY2023	FY2024	Thereafter
451000	Yavapai County Education Service Agency	$ -	$ -	$ -	$ -	$ -	$ -
471050	Young Elementary School District #5	141	141	246	266	226	329
307340	Young Scholar's Academy	510	510	767	814	716	1,151
420920	Youngtown, Town of	149	148	259	279	237	336
481130	Yucca Elementary School District #13	38	38	73	80	66	103
410240	Yuma County	5,994	5,993	11,510	12,524	10,423	15,017
497210	Yuma County Airport Authority	216	216	382	412	349	509
480100	Yuma County Intergovernmental Public Transportation Authority	60	59	97	104	90	125
493000	Yuma County Superintendent's Office	(25)	(25)	(25)	(25)	(25)	(28)
493010	Yuma Elementary School District One	6,067	6,067	10,960	11,857	9,993	15,322
480070	Yuma Mesa Irrigation & Drainage District	143	143	309	340	276	403
500820	Yuma Metropolitan Planning Organization	70	70	108	115	101	147
493830	Yuma Union High School District #70	7,417	7,416	13,372	14,465	12,197	19,557
420980	Yuma, City of	5,528	5,528	9,885	10,686	9,026	14,330
Total		$ 1,571,561	$ 1,571,606	$ 2,927,204	$ 3,175,815	$ 2,659,137	$ 4,098,181

Note 1. Recognition Period

The recognition period of the changes in proportion and differences between employer contributions and proportionate share of contributions, as well as the difference between expected and actual experience, and changes in assumptions are recognized over the average expected remaining service lives of active and inactive members. The difference between projected and actual investment earnings is recognized over five years. Plan amendments are recognized immediately.

The average expected remaining services lives of active and inactive members were as follows:

Average expected remaining service lives as of fiscal year end June 30,	Years		
	Pension	HBS	LTD
2019	2.9	5.5	8.2
2018	3.0	5.6	8.2
2017	3.2	5.9	8.6
2016	3.2	N/A	N/A
2015	3.2	N/A	N/A
2014	3.3	N/A	N/A

ARIZONA STATE RETIREMENT SYSTEM

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