

# Schedules of Employer Allocations, and Pension and OPEB Amounts by Employer

# 2022

A COMPONENT UNIT OF THE  
STATE OF ARIZONA

FOR FISCAL YEAR ENDED  
JUNE 30, 2022





*An agency of the State of Arizona*

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November 2, 2022

To: ASRS Employers

Included with this letter is the Schedule of Employer Allocations, as of and for the year ended June 30, 2022, the Schedules of Pension and OPEB Amounts by Employer, as of and for the year ended June 30, 2022, 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 the Audit of the Schedules

#### *Opinions*

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, 2022,
- the total for all 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 as of and for the year ended June 30, 2022 (specified Retirement Fund column totals), included in the accompanying schedule of pension amounts by employer,
- the total for all entities 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, 2022 (specified HBS Fund column totals), included in the accompanying schedule of HBS OPEB amounts by employer, and
- the total for all entities 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, 2022 (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 (Governmental Accounting Standards Board) 68 and 75 Schedules").

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, 2022 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, 2022, 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, 2022, 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, 2022, in accordance with accounting principles generally accepted in the United States of America.

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

### ***Basis for Opinions***

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Schedules section of our report. We are required to be independent of the ASRS and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

### ***Responsibilities of Management for the Schedules***

Management is responsible for the preparation and fair presentation of the schedules in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of schedules that are free from material misstatement, whether due to fraud or error

### ***Auditors' Responsibilities for the Audit of the Schedules***

Our objectives are to obtain reasonable assurance about whether the schedules as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based 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.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of 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, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in 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 Honorable Douglas A. Ducey, Governor  
State of Arizona and Board of Trustees  
Arizona State Retirement System

- Obtain an understanding of internal control relevant to the audit 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 ASRS' internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of 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.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

### ***Supplementary Information***

Our audit was conducted for the purpose of forming 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. 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. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the GASB 68 and 75 Schedules. The information has been subjected to the auditing procedures applied in the audit 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 GAAS. In our opinion, the Supplementary Schedules are fairly stated, in all material respects, in relation to the GASB 68 and 75 Schedules as a whole.

### ***Other Matter***

We have audited, in accordance with auditing standards generally accepted in the United States of America, the financial statements of the ASRS as of and for the year ended June 30, 2022, and our report thereon, dated November 2, 2022, expressed an unmodified opinion on those financial statements.




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

***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, 2022 and their auditors and is not intended to be and should not be used by anyone other than these specified parties.

***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated November 2, 2022, on our consideration of the 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 the ASRS' internal control over financial reporting and compliance.



**CliftonLarsonAllen LLP**

Baltimore, Maryland  
November 2, 2022

# Employer Allocations

## Schedules of Employer Allocations

As of and for the year ended June 30, 2022

Employer Number	Employer Name	Retirement		HBS		LTD	
		Employer Contributions	Allocation Percentage	Employer Contributions	Allocation Percentage	LTD Contributions	Allocation Percentage
307850	Academy Of Excellence	\$ -	-	\$ -	-	\$ -	-
450540	Academy Of Tucson	368,671	0.02579%	6,225	0.02552%	5,745	0.02564%
307940	Accelerated Elementary and Secondary Schools	94,214	0.00659%	1,647	0.00675%	1,490	0.00665%
303320	Accelerated Learning Center	94,205	0.00659%	1,514	0.00621%	1,450	0.00647%
307490	Acclaim Charter School	171,932	0.01203%	2,790	0.01144%	2,631	0.01174%
302160	Agua Fria Union High School District #216	6,615,861	0.46275%	112,594	0.46160%	103,441	0.46165%
300630	Aguila Elementary School District #63	116,401	0.00814%	1,925	0.00789%	1,797	0.00802%
302310	AI BT Non-Profit Charter High School	36,173	0.00253%	632	0.00259%	572	0.00255%
450150	Ajo Unified School District	212,680	0.01488%	3,354	0.01375%	3,216	0.01435%
302800	Akimel O'Otham Pee Posh (3-5)	3,752	0.00026%	66	0.00027%	59	0.00027%
302810	Akimel O'Otham Pee Posh (K-2)	419,053	0.02931%	6,744	0.02765%	6,429	0.02869%
300680	Alhambra Elementary District #68	8,716,981	0.60972%	150,472	0.61689%	137,184	0.61224%
461070	Alpine Elementary School District #7	80,516	0.00563%	1,408	0.00577%	1,274	0.00569%
450510	Altar Valley School District #51	359,355	0.02514%	6,061	0.02485%	5,597	0.02498%
308200	American Basic Schools	32,237	0.00225%	564	0.00231%	510	0.00228%
307860	American Leadership Academy	973	0.00007%	17	0.00007%	15	0.00007%
450100	Amphitheater Unified School District #10	9,246,219	0.64674%	153,793	0.63050%	143,154	0.63889%
493810	Antelope Union High School District #50	187,353	0.01310%	2,414	0.00990%	2,622	0.01170%
410100	Apache County	1,629,631	0.11399%	28,242	0.11578%	25,681	0.11461%
462420	Apache Elementary School District #42	17,018	0.00119%	298	0.00122%	269	0.00120%
200430	Apache Junction Unified School District #43	2,038,294	0.14257%	33,497	0.13733%	31,393	0.14011%
496800	Apache Junction Water District	111,158	0.00778%	1,901	0.00779%	1,741	0.00777%
420020	Apache Junction, City of	1,283,556	0.08978%	22,192	0.09098%	20,205	0.09018%
302020	Aprender Tucson	203,810	0.01426%	3,408	0.01397%	3,157	0.01409%
109120	Arizona Acupuncture Board of Examiners	14,412	0.00101%	252	0.00103%	228	0.00102%
307810	Arizona Agribusiness & Equine Center	791,560	0.05537%	13,024	0.05339%	12,194	0.05442%
480090	Arizona Association of Counties	48,703	0.00341%	852	0.00349%	770	0.00344%
101050	Arizona Attorney General's Office	8,420,553	0.58899%	143,792	0.58950%	131,803	0.58823%
109010	Arizona Automobile Theft Authority	-	-	-	-	-	-
109280	Arizona Board of Athletic Training	4,854	0.00034%	85	0.00035%	77	0.00034%
103180	Arizona Board of Chiropractic Examiners	18,489	0.00129%	323	0.00133%	292	0.00131%
105700	Arizona Board of Executive Clemency	71,021	0.00497%	1,242	0.00509%	1,123	0.00501%
109140	Arizona Board of Fingerprinting	39,778	0.00278%	616	0.00252%	597	0.00267%
103460	Arizona Board of Funeral Directors & Embalmers	16,664	0.00117%	259	0.00106%	250	0.00112%
103200	Arizona Board of Homeopathic and Integrated Medicine Examiners	-	-	-	-	-	-
102500	Arizona Board of Nursing Care Examiners	27,834	0.00195%	419	0.00172%	413	0.00185%
103240	Arizona Board of Occupational Therapy Examiners	12,881	0.00090%	225	0.00092%	204	0.00091%
103770	Arizona Board of Osteopathic Examiners	55,758	0.00390%	975	0.00400%	882	0.00394%
103850	Arizona Board of Podiatry Examiners	9,539	0.00067%	167	0.00068%	151	0.00067%
103860	Arizona Board of Psychologist Examiners	34,607	0.00242%	605	0.00248%	547	0.00244%
104100	Arizona Board of Regents	377,508	0.02641%	6,601	0.02706%	6,025	0.02689%
101880	Arizona Board of Tax Appeals	18,274	0.00128%	272	0.00111%	270	0.00121%
302090	Arizona Charter Academy	544,310	0.03807%	9,517	0.03902%	8,611	0.03843%
495900	Arizona City Sanitary District	72,708	0.00509%	1,208	0.00495%	1,125	0.00502%

(continued)

# Employer Allocations

## Schedules of Employer Allocations

As of and for the year ended June 30, 2022

Employer Number	Employer Name	Retirement		HBS		LTD	
		Employer Contributions	Allocation Percentage	Employer Contributions	Allocation Percentage	LTD Contributions	Allocation Percentage
109030	Arizona Commission for Postsecondary Education	\$ 6,391	0.00045%	\$ 112	0.00046%	\$ 101	0.00045%
102100	Arizona Commission for the Deaf and Hard of Hearing	138,972	0.00972%	2,430	0.00996%	2,198	0.00981%
109260	Arizona Commission of African American Affairs	8,197	0.00057%	143	0.00059%	130	0.00058%
104820	Arizona Commission on the Arts	71,491	0.00500%	1,250	0.00512%	1,131	0.00505%
304040	Arizona Community Development Corporation (La Paloma Academy)	694,531	0.04858%	12,144	0.04979%	10,991	0.04905%
103250	Arizona Corporation Commission	1,800,499	0.12594%	31,304	0.12834%	28,406	0.12677%
109270	Arizona Cotton Research and Protection Council	166,140	0.01162%	2,886	0.01183%	2,620	0.01169%
497380	Arizona Counties Insurance Pool	100,092	0.00700%	1,345	0.00551%	1,423	0.00635%
101140	Arizona Court of Appeals Division One	536,756	0.03754%	9,360	0.03837%	8,479	0.03784%
101150	Arizona Court of Appeals Division Two	228,251	0.01597%	3,190	0.01308%	3,272	0.01460%
101190	Arizona Criminal Justice Commission	170,486	0.01192%	2,981	0.01222%	2,696	0.01203%
100000	Arizona Department of Administration	4,081,015	0.28545%	70,413	0.28866%	64,179	0.28637%
103060	Arizona Department of Agriculture	1,434,992	0.10037%	24,831	0.10180%	22,592	0.10083%
109300	Arizona Department of Child Safety	14,350,401	1.00376%	249,670	1.02357%	226,466	1.01071%
105200	Arizona Department of Corrections	7,073,465	0.49476%	121,833	0.49948%	111,133	0.49598%
102200	Arizona Department of Economic Security	44,241,857	3.09455%	764,106	3.13259%	695,937	3.10594%
104550	Arizona Department of Education	4,354,981	0.30461%	74,174	0.30409%	68,089	0.30388%
105360	Arizona Department of Emergency & Military Affairs	1,971,690	0.13791%	33,760	0.13841%	30,898	0.13790%
107100	Arizona Department of Environmental Quality	3,551,761	0.24843%	61,902	0.25378%	56,093	0.25034%
103120	Arizona Department of Financial Institutions	-	-	-	-	-	-
109050	Arizona Department of Gaming	716,871	0.05014%	12,535	0.05139%	11,338	0.05060%
102350	Arizona Department of Health Services	10,628,444	0.74342%	184,436	0.75613%	167,539	0.74772%
109210	Arizona Department of Homeland Security	204,143	0.01428%	3,570	0.01463%	3,229	0.01441%
109160	Arizona Department of Housing	559,309	0.03912%	9,681	0.03969%	8,806	0.03930%
103530	Arizona Department of Insurance	1,004,125	0.07023%	17,476	0.07165%	15,849	0.07073%
105220	Arizona Department of Juvenile Corrections	630,941	0.04413%	10,705	0.04389%	9,847	0.04395%
103570	Arizona Department of Liquor Licenses and Control	131,044	0.00917%	2,291	0.00939%	2,073	0.00925%
105800	Arizona Department of Public Safety	6,364,797	0.44519%	109,000	0.44687%	99,749	0.44518%
103900	Arizona Department of Real Estate	145,898	0.01021%	2,551	0.01046%	2,308	0.01030%
101790	Arizona Department of Revenue	3,772,182	0.26385%	65,203	0.26731%	59,359	0.26492%
106100	Arizona Department of Transportation	23,418,166	1.63801%	403,600	1.65463%	368,032	1.64251%
102400	Arizona Department of Veterans' Services	1,873,224	0.13102%	32,602	0.13366%	29,567	0.13195%
107900	Arizona Department of Water Resources	1,484,237	0.10382%	25,832	0.10590%	23,427	0.10455%
109230	Arizona Early Childhood Development and Health Board	1,111,781	0.07776%	18,999	0.07789%	17,408	0.07769%
101100	Arizona Exposition & State Fair	194,942	0.01364%	3,304	0.01354%	3,041	0.01357%
109330	Arizona Finance Authority	126,453	0.00884%	2,211	0.00906%	2,000	0.00893%
501410	Arizona Fire & Medical Authority	463,226	0.03240%	8,009	0.03283%	7,292	0.03255%
107200	Arizona Game and Fish Department	3,081,198	0.21552%	53,613	0.21979%	48,627	0.21702%
107300	Arizona Geological Survey, The	-	-	-	-	-	-
101400	Arizona Governor's Office	984,132	0.06884%	16,606	0.06808%	15,324	0.06839%
102300	Arizona Health Care Cost Containment System	7,174,993	0.50186%	125,069	0.51274%	113,326	0.50577%
496050	Arizona Health Facilities Authority	-	-	-	-	-	-
104920	Arizona Historical Society	179,891	0.01258%	3,043	0.01248%	2,804	0.01251%
101520	Arizona House of Representatives	918,683	0.06426%	15,144	0.06208%	14,163	0.06321%

(continued)

# Employer Allocations

## Schedules of Employer Allocations

As of and for the year ended June 30, 2022

Employer Number	Employer Name	Retirement		HBS		LTD	
		Employer Contributions	Allocation Percentage	Employer Contributions	Allocation Percentage	LTD Contributions	Allocation Percentage
109150	Arizona Independent Redistricting Commission	\$ 50,145	0.00351%	\$ 877	0.00359%	\$ 793	0.00354%
103500	Arizona Industrial Commission	1,188,321	0.08312%	19,938	0.08174%	18,458	0.08238%
501210	Arizona Industrial Development Authority	21,219	0.00148%	371	0.00152%	336	0.00150%
495300	Arizona Interscholastic Association	230,397	0.01612%	3,221	0.01320%	3,324	0.01484%
101540	Arizona Joint Legislative Budget Committee	219,916	0.01538%	3,843	0.01575%	3,477	0.01552%
101530	Arizona Legislative Council	452,263	0.03163%	6,991	0.02866%	6,785	0.03028%
103620	Arizona Medical Board	354,861	0.02482%	6,158	0.02525%	5,594	0.02496%
240050	Arizona Montessori Charter School at Anthem	283,580	0.01984%	4,805	0.01970%	4,430	0.01977%
495090	Arizona Municipal Water Users Association	78,887	0.00552%	1,379	0.00565%	1,248	0.00557%
103680	Arizona Naturopathic Physicians Board of Medical Examiners	8,469	0.00059%	148	0.00061%	134	0.00060%
109040	Arizona Navigable Streams Adjudication Commission	8,501	0.00059%	149	0.00061%	134	0.00060%
109070	Arizona Office of Administrative Hearings	113,472	0.00794%	1,897	0.00778%	1,760	0.00785%
109320	Arizona Office of Economic Opportunity	212,875	0.01489%	3,722	0.01526%	3,367	0.01503%
101590	Arizona Office of the Auditor General	1,615,279	0.11298%	27,960	0.11463%	25,434	0.11351%
101430	Arizona Office of Tourism	201,190	0.01407%	3,518	0.01442%	3,182	0.01420%
102700	Arizona Pioneers' Home	450,029	0.03148%	7,756	0.03180%	7,072	0.03156%
109990	Arizona Power Authority	46,807	0.00327%	818	0.00336%	741	0.00331%
496750	Arizona Prosecuting Attorneys' Advisory Council	36,816	0.00258%	502	0.00206%	526	0.00235%
103100	Arizona Radiation Regulatory Agency	-	-	-	-	-	-
103220	Arizona Registrar of Contractors	666,866	0.04664%	11,660	0.04780%	10,547	0.04707%
103260	Arizona Residential Utility Consumer Office	78,762	0.00551%	816	0.00334%	1,020	0.00455%
109080	Arizona School Facilities Board	89,582	0.00627%	1,566	0.00642%	1,417	0.00632%
306890	Arizona School for the Arts	575,576	0.04026%	9,965	0.04085%	9,066	0.04046%
101800	Arizona Secretary of State	827,369	0.05787%	14,420	0.05912%	13,067	0.05832%
497510	Arizona Sports and Tourism Authority	60,487	0.00423%	1,058	0.00434%	957	0.00427%
109190	Arizona State Board for Charter Schools	122,570	0.00857%	2,143	0.00879%	1,939	0.00865%
103870	Arizona State Board for Private Postsecondary Education	37,926	0.00265%	629	0.00258%	586	0.00262%
103020	Arizona State Board of Accountancy	88,278	0.00617%	1,544	0.00633%	1,396	0.00623%
103150	Arizona State Board of Barbers	7,776	0.00054%	136	0.00056%	123	0.00055%
103160	Arizona State Board of Behavioral Health Examiners	107,181	0.00750%	1,874	0.00768%	1,695	0.00757%
103270	Arizona State Board of Cosmetology	81,662	0.00571%	1,428	0.00585%	1,292	0.00576%
103350	Arizona State Board of Dental Examiners	76,496	0.00535%	1,338	0.00548%	1,210	0.00540%
103380	Arizona State Board of Dispensing Opticians	9,936	0.00070%	174	0.00071%	157	0.00070%
109310	Arizona State Board of Education	113,498	0.00794%	1,985	0.00814%	1,795	0.00801%
109290	Arizona State Board of Massage Therapy	25,660	0.00179%	259	0.00106%	329	0.00147%
103710	Arizona State Board of Nursing	363,406	0.02542%	6,043	0.02477%	5,622	0.02509%
103750	Arizona State Board of Optometry	14,052	0.00098%	246	0.00101%	222	0.00099%
103820	Arizona State Board of Pharmacy	215,498	0.01507%	3,768	0.01545%	3,408	0.01521%
103830	Arizona State Board of Physical Therapy	20,590	0.00144%	360	0.00148%	326	0.00145%
103890	Arizona State Board of Respiratory Care Examiners	19,738	0.00138%	345	0.00141%	312	0.00139%
103960	Arizona State Board of Technical Registration	113,142	0.00791%	1,867	0.00765%	1,745	0.00779%
109250	Arizona State Forestry Division	1,014,196	0.07094%	17,377	0.07124%	15,897	0.07095%
107400	Arizona State Land Department	719,546	0.05033%	12,472	0.05113%	11,336	0.05059%
103610	Arizona State Lottery	529,152	0.03701%	9,141	0.03747%	8,324	0.03715%

(continued)

# Employer Allocations

## Schedules of Employer Allocations

As of and for the year ended June 30, 2022

Employer Number	Employer Name	Retirement		HBS		LTD	
		Employer Contributions	Allocation Percentage	Employer Contributions	Allocation Percentage	LTD Contributions	Allocation Percentage
103650	Arizona State Mine Inspector	\$ 88,555	0.00619%	\$ 1,548	0.00635%	\$ 1,401	0.00625%
107700	Arizona State Parks	1,140,947	0.07980%	19,750	0.08097%	17,964	0.08017%
101030	Arizona State Personnel Board	6,846	0.00048%	120	0.00049%	108	0.00048%
104750	Arizona State Schools for the Deaf and the Blind	3,430,124	0.23992%	57,931	0.23750%	53,433	0.23847%
101510	Arizona State Senate	731,340	0.05115%	12,694	0.05204%	11,529	0.05145%
101920	Arizona State Treasurer's Office	262,843	0.01838%	4,596	0.01884%	4,157	0.01855%
104140	Arizona State University	54,380,801	3.80373%	937,507	3.84348%	862,451	3.84908%
103980	Arizona State Veterinary Medical Examining Board	32,387	0.00227%	550	0.00225%	506	0.00226%
101170	Arizona Supreme Court	3,669,397	0.25666%	59,126	0.24240%	56,011	0.24998%
109110	Arizona Water Infrastructure Finance Authority	-	-	-	-	-	-
493880	Arizona Western College	3,236,692	0.22639%	55,244	0.22648%	50,669	0.22613%
300470	Arlington Elementary School District #47	236,583	0.01655%	3,973	0.01629%	3,678	0.01642%
308130	Arts Academy at Estrella Mountain	585,221	0.04093%	10,061	0.04125%	9,188	0.04101%
240060	Arts Academy at Scottsdale	-	-	-	-	-	-
462530	Ash Creek Elementary School District #53	38,264	0.00268%	542	0.00222%	555	0.00248%
492310	Ash Fork Joint Unified School District #31	238,849	0.01671%	3,952	0.01620%	3,690	0.01647%
308090	ASU Preparatory Academy	4,622,242	0.32331%	80,454	0.32984%	72,966	0.32564%
300440	Avondale Elementary School District #44	3,882,315	0.27155%	66,124	0.27109%	60,722	0.27100%
420010	Avondale, City of	3,829,183	0.26784%	66,438	0.27237%	60,372	0.26944%
497500	Avra Valley Fire District	57,967	0.00405%	1,014	0.00416%	917	0.00409%
450400	Baboquivari Unified School District #40	1,264,533	0.08845%	22,100	0.09060%	19,974	0.08914%
492200	Bagdad Unified School District	464,220	0.03247%	7,362	0.03018%	7,040	0.03142%
302240	Ball Charter Schools (Dobson Academy)	384,674	0.02691%	6,726	0.02758%	6,086	0.02716%
307430	Ball Charter Schools (Hearn Academy)	383,578	0.02683%	6,602	0.02707%	6,027	0.02690%
200280	Ball Charter Schools (Val Vista Academy)	242,734	0.01698%	4,207	0.01725%	3,825	0.01707%
300310	Balsz Elementary School District #31	1,730,652	0.12105%	28,952	0.11869%	26,864	0.11989%
492260	Beaver Creek Elementary School District #26	216,887	0.01517%	3,513	0.01440%	3,321	0.01482%
302080	Benchmark School	227,520	0.01591%	3,834	0.01572%	3,542	0.01581%
306910	Benjamin Franklin Charter School	1,508,493	0.10551%	25,905	0.10620%	23,695	0.10575%
462090	Benson Unified School District #9	990,148	0.06926%	16,749	0.06867%	15,437	0.06890%
420030	Benson, City of	283,424	0.01982%	4,853	0.01990%	4,541	0.02027%
494760	Bicentennial Union High School District #76	134,089	0.00938%	2,232	0.00915%	2,077	0.00927%
462020	Bisbee Unified School District #2	490,237	0.03429%	8,087	0.03315%	7,562	0.03375%
420050	Bisbee, City of	223,459	0.01563%	3,508	0.01438%	3,375	0.01506%
496080	Black Canyon Fire District	-	-	-	-	-	-
473220	Blue Elementary School District #22	9,624	0.00067%	168	0.00069%	152	0.00068%
482320	Blue Ridge Unified School District #32	1,335,382	0.09340%	21,698	0.08896%	20,468	0.09135%
472100	Bonita Elementary School District #16	132,181	0.00925%	1,475	0.00605%	1,759	0.00785%
494260	Bouse Elementary School District #26	55,210	0.00386%	908	0.00372%	850	0.00379%
462140	Bowie Unified School District #14	73,699	0.00515%	1,249	0.00512%	1,150	0.00513%
300330	Buckeye Elementary School District #33	3,696,849	0.25858%	63,440	0.26009%	58,137	0.25946%
302010	Buckeye Union High School District #201	3,189,214	0.22307%	53,734	0.22029%	49,662	0.22164%
495020	Buckeye Valley Fire District	251,685	0.01760%	4,401	0.01804%	3,976	0.01775%
497430	Buckeye Water Conservation & Drainage District	81,733	0.00572%	1,429	0.00586%	1,294	0.00577%

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# Employer Allocations

## Schedules of Employer Allocations

As of and for the year ended June 30, 2022

Employer Number	Employer Name	Retirement		HBS		LTD	
		Employer Contributions	Allocation Percentage	Employer Contributions	Allocation Percentage	LTD Contributions	Allocation Percentage
420070	Buckeye, City of	\$ 3,527,001	0.24670%	\$ 59,940	0.24574%	\$ 55,109	0.24595%
481150	Bullhead City Elementary School District #15	1,422,813	0.09952%	24,478	0.10035%	22,346	0.09973%
495000	Bullhead City Fire District	147,504	0.01032%	2,579	0.01057%	2,333	0.01041%
492280	Camp Verde Unified School District #28	1,104,884	0.07728%	18,297	0.07501%	17,074	0.07620%
421020	Camp Verde, Town Of	477,960	0.03343%	8,335	0.03417%	7,553	0.03371%
492500	Canon Elementary School District #50	144,703	0.01012%	2,479	0.01016%	2,269	0.01013%
305020	Canyon Rose Academy	66,516	0.00465%	1,163	0.00477%	1,052	0.00469%
421030	Carefree, Town of	166,618	0.01165%	2,913	0.01194%	2,631	0.01174%
303090	Carpe Diem Collegiate High School (Academy)	72,419	0.00507%	1,222	0.00501%	1,128	0.00503%
300830	Cartwright Elementary School District #83	12,771,484	0.89332%	213,553	0.87550%	198,213	0.88462%
200040	Casa Grande Elementary School District #4	4,409,364	0.30842%	74,625	0.30594%	68,760	0.30687%
200820	Casa Grande Union High School District #82	2,193,550	0.15343%	35,176	0.14421%	33,453	0.14930%
420090	Casa Grande, City of	1,823,737	0.12756%	30,915	0.12674%	28,464	0.12703%
450160	Catalina Foothills School District #16	3,243,082	0.22684%	53,080	0.21761%	49,862	0.22253%
300930	Cave Creek Unified School District No. 93	2,935,068	0.20530%	50,152	0.20561%	45,964	0.20514%
420580	Cave Creek, Town of	389,363	0.02723%	6,808	0.02791%	6,160	0.02749%
464160	CAVIAT School District	27,403	0.00192%	479	0.00196%	433	0.00193%
482250	Cedar Unified School District #25	195,740	0.01369%	2,980	0.01222%	3,078	0.01374%
495130	Central Arizona Association Of Governments	48,118	0.00337%	841	0.00345%	767	0.00342%
493890	Central Arizona College	2,757,811	0.19290%	46,866	0.19214%	43,092	0.19232%
500650	Central Arizona Fire And Medical Authority	260,579	0.01823%	4,538	0.01860%	4,114	0.01836%
497150	Central Arizona Irrigation And Drainage District	446,909	0.03126%	7,039	0.02886%	6,760	0.03017%
497310	Central Arizona Project	6,739,546	0.47141%	116,263	0.47664%	106,371	0.47473%
302600	Central Arizona Valley Institute of Technology	224,664	0.01571%	3,582	0.01469%	3,412	0.01523%
303050	Central Yavapai Fire District	-	-	-	-	-	-
307680	Challenge Charter School	260,774	0.01824%	4,560	0.01869%	4,123	0.01840%
300800	Chandler Unified School District #80	33,754,240	2.36098%	577,370	2.36703%	528,193	2.35730%
420120	Chandler, City of	9,646,201	0.67471%	167,579	0.68702%	152,154	0.67906%
303070	Charter Foundation, The (AmeriSchools Academy)	204,905	0.01433%	3,100	0.01271%	3,049	0.01361%
464050	Chevelon Butte Elementary School District #5	9,319	0.00065%	109	0.00045%	126	0.00056%
461240	Chinle Unified School District #24	3,539,715	0.24759%	59,038	0.24204%	54,849	0.24479%
497260	Chino Valley Fire District	-	-	-	-	-	-
492510	Chino Valley Unified School District #51	1,370,859	0.09589%	23,253	0.09533%	21,408	0.09554%
420990	Chino Valley, Town of	488,768	0.03419%	8,265	0.03388%	7,619	0.03400%
497370	Christopher-Kohl's Fire District	5,573	0.00039%	97	0.00040%	88	0.00039%
109130	Citizens Clean Elections Commission	74,389	0.00520%	1,301	0.00533%	1,177	0.00525%
302890	CITY Center For Collaborative Learning (City HS)	274,008	0.01917%	4,725	0.01937%	4,308	0.01923%
421000	Clarkdale, Town of	162,293	0.01135%	2,671	0.01095%	2,502	0.01116%
492030	Clarkdale-Jerome Elementary School District #3	294,155	0.02058%	4,890	0.02005%	4,553	0.02032%
420130	Clifton, Town of	99,041	0.00693%	1,648	0.00676%	1,533	0.00684%
471420	Cobre Valley Institute Of Technology	30,968	0.00217%	541	0.00222%	490	0.00219%
463500	Cochise Community College	2,448,603	0.17127%	42,002	0.17220%	38,521	0.17192%
410110	Cochise County	3,489,007	0.24404%	59,623	0.24444%	54,644	0.24388%
462260	Cochise Elementary School District #26	110,547	0.00773%	1,864	0.00764%	1,721	0.00768%

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# Employer Allocations

## Schedules of Employer Allocations

As of and for the year ended June 30, 2022

Employer Number	Employer Name	Retirement		HBS		LTD	
		Employer Contributions	Allocation Percentage	Employer Contributions	Allocation Percentage	LTD Contributions	Allocation Percentage
463230	Cochise Technology District #1	\$ 27,843	0.00195%	\$ 135	0.00055%	\$ 301	0.00134%
410130	Coconino County	5,348,546	0.37411%	92,192	0.37796%	84,075	0.37522%
464990	Coconino County Community College	1,166,116	0.08157%	20,168	0.08268%	18,358	0.08193%
303060	Coconino County Regional Accommodation School	164,179	0.01148%	2,436	0.00999%	2,425	0.01082%
481140	Colorado City Unified School District #14	470,084	0.03288%	8,166	0.03348%	7,415	0.03309%
480020	Colorado River Sewage System Joint Venture	62,511	0.00437%	1,093	0.00448%	988	0.00441%
481920	Colorado River Union High School District #2	870,987	0.06092%	14,695	0.06024%	13,570	0.06056%
461060	Concho Elementary School District #6	201,095	0.01407%	3,306	0.01356%	3,099	0.01383%
492170	Congress Elementary School District #17	160,972	0.01126%	2,796	0.01146%	2,540	0.01133%
450390	Continental School District	483,557	0.03382%	7,963	0.03265%	7,454	0.03327%
200210	Coolidge Unified School District 21	1,665,315	0.11648%	27,584	0.11309%	25,745	0.11490%
420100	Coolidge, City of	540,487	0.03781%	8,949	0.03669%	8,353	0.03728%
500810	Copper Canyon Fire and Medical Authority	-	-	-	-	-	-
502410	Copper Canyon Fire & Medical District	48,762	0.00341%	853	0.00350%	771	0.00344%
420110	Cottonwood, City of	1,039,383	0.07270%	17,976	0.07370%	16,383	0.07311%
492060	Cottonwood-Oak Creek Elementary School District	1,292,483	0.09040%	21,503	0.08816%	20,007	0.08929%
302360	Country Gardens Charter School	-	-	-	-	-	-
491280	County Of Santa Cruz Elementary School District	200,190	0.01400%	3,343	0.01370%	3,101	0.01384%
497420	County Supervisor Association Of Arizona	71,543	0.00500%	1,251	0.00513%	1,132	0.00505%
493130	Crane Elementary School District #13	3,585,713	0.25081%	58,274	0.23891%	54,980	0.24537%
300140	Creighton Elementary School District #14	4,178,067	0.29224%	70,780	0.29018%	65,197	0.29097%
492410	Crown King Elementary School District #41	9,320	0.00065%	128	0.00053%	134	0.00060%
497610	Crown King Fire District	23,456	0.00164%	410	0.00168%	371	0.00166%
308080	Daisy Education Corporation (Sonoran Science Academy - Phoenix)	-	-	-	-	-	-
308070	Daisy Education Corporation (Sonoran Science Academy - Tucson)	49,293	0.00345%	862	0.00353%	782	0.00349%
472110	Dan Hinton Accommodation School: Graham County Special Services	113,482	0.00794%	1,828	0.00749%	1,733	0.00773%
300970	Deer Valley Unified School District #97	22,349,628	1.56327%	373,257	1.53024%	346,608	1.54690%
302170	Desert Rose Academy	45,520	0.00318%	796	0.00326%	720	0.00321%
450550	Desert Springs Academy	-	-	-	-	-	-
307870	Destiny School	251,268	0.01758%	2,921	0.01198%	3,351	0.01496%
497530	Diamond Star Fire District	-	-	-	-	-	-
307900	Discovery Plus Academy	72,171	0.00505%	1,184	0.00485%	1,111	0.00496%
462450	Double Adobe Elementary School District #45	29,715	0.00208%	426	0.00175%	433	0.00193%
462270	Douglas Unified School District #27	2,446,068	0.17109%	41,438	0.16988%	38,162	0.17032%
420140	Douglas, City of	633,061	0.04428%	10,646	0.04364%	9,861	0.04401%
495600	Drexel Heights Fire District	146,114	0.01022%	2,555	0.01047%	2,311	0.01032%
473020	Duncan Unified School District #2	294,296	0.02058%	4,612	0.01891%	4,443	0.01983%
421010	Duncan, Town of	24,242	0.00170%	424	0.00174%	349	0.00156%
300890	Dysart Unified School District #89	16,213,564	1.13408%	277,081	1.13594%	253,940	1.13332%
421040	Eagar, Town of	143,577	0.01004%	2,481	0.01017%	2,260	0.01009%
308220	East Valley Educational Services (East Valley Academy)	-	-	-	-	-	-
304010	East Valley Institute Of Technology	1,759,533	0.12307%	30,463	0.12489%	27,794	0.12404%
472990	Eastern Arizona College	2,268,412	0.15867%	35,041	0.14366%	34,050	0.15196%
450070	Edge High School	144,302	0.01009%	2,480	0.01017%	2,265	0.01011%

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# Employer Allocations

## Schedules of Employer Allocations

As of and for the year ended June 30, 2022

Employer Number	Employer Name	Retirement		HBS		LTD	
		Employer Contributions	Allocation Percentage	Employer Contributions	Allocation Percentage	LTD Contributions	Allocation Percentage
502810	Edison School of Innovation (K-8)	\$ 151,106	0.01057%	\$ 2,642	0.01083%	\$ 2,391	0.01067%
307880	Edkey (American Heritage Academy)	212,694	0.01488%	3,436	0.01409%	3,251	0.01451%
304090	Edkey (Arizona Conservatory for Arts and Academics Elementary School)	117,009	0.00818%	2,046	0.00839%	1,851	0.00826%
302710	Edkey (Arizona Conservatory for Arts and Academics)	190,808	0.01335%	3,315	0.01359%	3,014	0.01345%
304060	Edkey (Pathfinder Academy)	414,740	0.02901%	7,154	0.02933%	6,520	0.02910%
302420	Edkey (Sequoia Charter School)	1,162,536	0.08131%	20,039	0.08215%	18,279	0.08158%
302390	Edkey (Sequoia Choice Schools)	1,056,777	0.07392%	18,004	0.07381%	16,528	0.07376%
200290	Edkey (Sequoia Pathway Academy)	349,438	0.02444%	6,100	0.02501%	5,523	0.02465%
304070	Edkey (Sequoia Ranch School: Children First Academy)	137,585	0.00962%	2,406	0.00986%	2,177	0.00971%
304080	Edkey (Sequoia School Deaf and Hard of Hearing)	168,338	0.01177%	2,939	0.01205%	2,662	0.01188%
302410	Edkey (Sequoia Village School)	262,282	0.01835%	4,507	0.01848%	4,121	0.01839%
306710	EduPreneurship Student Center (Phoenix)	39,496	0.00276%	691	0.00283%	625	0.00279%
307080	EduPrize Schools	1,722,950	0.12051%	29,673	0.12165%	27,077	0.12084%
502010	Ehrenberg Improvement District	1,549	0.00011%	23	0.00009%	23	0.00010%
420160	El Mirage, City of	921,587	0.06446%	15,662	0.06421%	14,398	0.06426%
462120	Elfrida Elementary School District #12	69,908	0.00489%	1,222	0.00501%	1,107	0.00494%
495100	Elfrida Fire District	15,768	0.00110%	276	0.00113%	249	0.00111%
200110	Eloy Elementary School District #11	552,023	0.03861%	7,883	0.03232%	8,034	0.03585%
495080	Eloy Fire District	15,184	0.00106%	265	0.00109%	240	0.00107%
420170	Eloy, City of	592,445	0.04144%	9,678	0.03967%	9,102	0.04062%
306730	Espiritu Community Development Corporation (NFL YET)	121,867	0.00852%	2,131	0.00874%	1,928	0.00860%
503410	Espiritu Community Development Corporation (Reyes Maria Ruiz Leadership Academy)	152,198	0.01065%	2,661	0.01091%	2,408	0.01075%
302290	Excalibur Charter School (Avalon Elementary)	214,567	0.01501%	3,750	0.01538%	3,394	0.01515%
302540	Flagstaff Arts And Leadership Academy	195,637	0.01368%	3,421	0.01402%	3,094	0.01381%
493910	Flagstaff Junior Academy	195,571	0.01368%	3,420	0.01402%	3,138	0.01401%
464010	Flagstaff Unified School District #1	7,389,826	0.51689%	124,529	0.51053%	115,047	0.51345%
420180	Flagstaff, City of	4,182,436	0.29255%	72,617	0.29771%	65,950	0.29433%
200010	Florence Unified School District No. 1	6,088,811	0.42589%	103,282	0.42342%	95,095	0.42440%
420190	Florence, Town of	705,361	0.04934%	11,763	0.04822%	10,932	0.04879%
496770	Flowing Wells Irrigation District	71,013	0.00497%	1,242	0.00509%	1,123	0.00501%
450080	Flowing Wells Unified School District #8	3,763,189	0.26322%	64,053	0.26259%	58,858	0.26268%
500630	Forest Lakes Domestic Water Improvement District	22,783	0.00159%	398	0.00163%	360	0.00161%
503610	Forest Lakes Fire District	15,727	0.00110%	275	0.00113%	247	0.00110%
463000	Fort Huachuca Accommodation Schools	831,000	0.05813%	14,038	0.05755%	12,952	0.05780%
497480	Fort Mojave Mesa Fire District	31,086	0.00217%	544	0.00223%	492	0.00220%
472070	Fort Thomas Unified School District #7	791,199	0.05534%	12,964	0.05315%	12,170	0.05431%
503810 *	Fountain Hills Sanitary District	394,630	0.02760%	6,900	0.02829%	6,243	0.02786%
300980	Fountain Hills Unified School District #98	909,002	0.06358%	15,658	0.06419%	14,286	0.06376%
300450	Fowler Elementary School District #45	2,542,097	0.17781%	42,925	0.17598%	39,600	0.17673%
307330	Franklin Phonetic Primary School	271,110	0.01896%	4,740	0.01943%	4,291	0.01915%
420380	Fredonia, Town of	48,548	0.00340%	849	0.00348%	785	0.00350%
464060	Fredonia-Moccasin Unified School District #6	171,202	0.01197%	2,981	0.01222%	2,704	0.01207%
503010	Fry Fire District	25,417	0.00178%	444	0.00182%	401	0.00179%
493320	Gadsden Elementary School District #32	3,179,223	0.22237%	51,272	0.21020%	48,590	0.21686%

\* Represents annualized contributions

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# Employer Allocations

## Schedules of Employer Allocations

As of and for the year ended June 30, 2022

Employer Number	Employer Name	Retirement		HBS		LTD	
		Employer Contributions	Allocation Percentage	Employer Contributions	Allocation Percentage	LTD Contributions	Allocation Percentage
461190	Ganado Unified School District #20	\$ 1,143,251	0.07997%	\$ 19,516	0.08001%	\$ 17,897	0.07987%
502610	GAR, LLC (Student Choice High School)	400,979	0.02805%	7,011	0.02874%	6,344	0.02831%
307420	Genesis Program (Genesis Academy)	75,521	0.00528%	1,250	0.00512%	1,167	0.00521%
200270	George Gervin Youth Center (GGPA)	87,881	0.00615%	1,537	0.00630%	1,394	0.00622%
300240	Gila Bend Unified School District #24	227,467	0.01591%	3,706	0.01519%	3,501	0.01562%
420200	Gila Bend, Town of	170,847	0.01195%	2,987	0.01225%	2,702	0.01206%
410140	Gila County	2,342,590	0.16386%	39,209	0.16075%	36,366	0.16230%
471000	Gila County Education Service Agency	27,547	0.00193%	227	0.00093%	335	0.00149%
306060	Gila County Regional School District #49	20,914	0.00146%	337	0.00138%	320	0.00143%
473010	Gila Institute For Technology	35,046	0.00245%	484	0.00199%	504	0.00225%
300410	Gilbert Public Schools	24,207,655	1.69323%	407,978	1.67258%	376,839	1.68182%
420210	Gilbert, Town of	7,953,309	0.55630%	138,336	0.56713%	125,556	0.56035%
300400	Glendale Elementary School District	6,521,800	0.45618%	109,536	0.44906%	101,764	0.45417%
302050	Glendale Union High School District #205	12,014,752	0.84039%	205,678	0.84321%	188,344	0.84057%
220230	Glendale, City of	9,750,555	0.68201%	166,974	0.68454%	152,898	0.68238%
471010	Globe Unified School District #1	958,943	0.06707%	16,279	0.06674%	14,968	0.06680%
420220	Globe, City of	375,511	0.02627%	6,436	0.02638%	5,889	0.02628%
496500	Golder Ranch Fire District	280,030	0.01959%	4,780	0.01960%	4,384	0.01957%
420250	Goodyear, City of	4,395,683	0.30746%	76,394	0.31319%	69,352	0.30952%
109170	Governor Office Of Highway Safety	88,351	0.00618%	1,368	0.00561%	1,327	0.00592%
410150	Graham County	904,935	0.06330%	15,694	0.06434%	14,265	0.06366%
464040	Grand Canyon Unified School District	334,378	0.02339%	5,428	0.02225%	5,135	0.02292%
302210	Great Expectations Academy	152,195	0.01065%	2,661	0.01091%	2,407	0.01074%
495030	Green Valley Domestic Water Improvement District	53,073	0.00371%	928	0.00380%	839	0.00374%
410160	Greenlee County	771,521	0.05396%	13,490	0.05531%	12,182	0.05437%
473840	Greenlee County Accommodation School	-	-	-	-	-	-
473000	Greenlee County School Office	-	-	-	-	-	-
302040	Griffin Foundation (Children Reaching for the Sky Preparatory, FIMS)	70,820	0.00495%	1,238	0.00508%	1,119	0.00500%
495070	Groom Creek Fire District	-	-	-	-	-	-
420270	Guadalupe, Town of	97,458	0.00682%	1,391	0.00570%	1,417	0.00632%
481030	Hackberry Elementary School District #3	60,030	0.00420%	1,050	0.00430%	968	0.00432%
302300	Happy Valley School	262,517	0.01836%	4,590	0.01882%	4,153	0.01853%
496100	Harquahala Valley Irrigation District	21,600	0.00151%	378	0.00155%	342	0.00152%
420280	Hayden, Town of	70,758	0.00495%	1,110	0.00455%	1,068	0.00477%
471410	Hayden-Winkelman Unified School District #41	314,824	0.02202%	5,047	0.02069%	4,796	0.02141%
497230	Heber-Overgaard Fire District	32,385	0.00227%	566	0.00232%	512	0.00229%
482060	Heber-Overgaard Unified School District #6	362,770	0.02537%	5,580	0.02288%	5,439	0.02427%
501610	Hellsgate Fire District	8,814	0.00062%	154	0.00063%	139	0.00062%
306740	Heritage Academy	1,578,431	0.11041%	27,365	0.11219%	24,878	0.11103%
496060	Highlands Fire District	49,474	0.00346%	865	0.00355%	783	0.00349%
300600	Higley Unified School District #60	8,581,683	0.60026%	148,800	0.61003%	135,274	0.60372%
492350	Hillside Elementary School District #35	13,227	0.00093%	231	0.00095%	209	0.00093%
482030	Holbrook Unified School District #3	1,621,215	0.11340%	26,495	0.10862%	24,911	0.11118%
420290	Holbrook, City of	184,284	0.01289%	3,069	0.01258%	2,854	0.01274%

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# Employer Allocations

## Schedules of Employer Allocations

As of and for the year ended June 30, 2022

Employer Number	Employer Name	Retirement		HBS		LTD	
		Employer Contributions	Allocation Percentage	Employer Contributions	Allocation Percentage	LTD Contributions	Allocation Percentage
500410	Horizon Community Learning Center (Horizon Honors Elementary School)	\$ 458,187	0.03205%	\$ 8,009	0.03283%	\$ 7,248	0.03235%
306940	Horizon Community Learning Center (Horizon Honors Secondary School)	507,823	0.03552%	8,810	0.03612%	8,005	0.03573%
495820	Housing Authority Of Maricopa County	300,241	0.02100%	5,250	0.02152%	4,756	0.02123%
497100	Housing Authority of the City of Yuma	222,027	0.01553%	3,652	0.01497%	3,419	0.01526%
307830	Humanities and Sciences Academy (Tempe)	148,138	0.01036%	2,396	0.00982%	2,266	0.01011%
492220	Humboldt Unified School District #22	3,622,772	0.25340%	61,305	0.25133%	56,491	0.25212%
493160	Hyder Elementary School District #16	136,449	0.00954%	1,627	0.00667%	1,858	0.00829%
500830	Incito Schools	179,709	0.01257%	3,142	0.01288%	2,843	0.01269%
302620	Intelli-School	65,463	0.00458%	1,145	0.00469%	1,035	0.00462%
302510	Intelli-School (Paradise Valley)	35,740	0.00250%	625	0.00256%	565	0.00252%
307820	International Commerce Secondary Schools	187,149	0.01309%	3,231	0.01325%	2,944	0.01314%
300050	Isaac School District #5	4,447,804	0.31111%	74,557	0.30566%	69,081	0.30831%
200440	J.O. Combs Unified School District	2,871,166	0.20083%	47,717	0.19563%	44,451	0.19838%
302530	James Sandoval Preparatory High School (Crown Point)	17,197	0.00120%	301	0.00123%	272	0.00121%
482020	Joseph City Unified School District #2	368,665	0.02579%	6,046	0.02479%	5,673	0.02532%
302570	Juniper Tree Academy (Desert View Academy)	435,073	0.03043%	7,557	0.03098%	6,863	0.03063%
482270	Kayenta Unified School District #27	2,057,625	0.14392%	34,754	0.14248%	32,126	0.14338%
420330	Kearny, Town of	80,826	0.00565%	1,413	0.00579%	1,276	0.00570%
302590	Khalsa Montessori School	128,713	0.00900%	2,251	0.00923%	2,036	0.00909%
481050	Kingman Academy of Learning	676,570	0.04732%	11,607	0.04759%	10,613	0.04736%
481040	Kingman Unified School District #20	4,232,016	0.29601%	71,393	0.29269%	65,918	0.29419%
420350	Kingman, City of	1,544,221	0.10801%	26,870	0.11016%	24,378	0.10880%
492230	Kirkland Elementary School District #23	83,190	0.00582%	1,455	0.00596%	1,316	0.00587%
300280	Kyrene School District #28	10,890,142	0.76172%	185,949	0.76233%	170,463	0.76077%
410170	La Paz County	908,678	0.06356%	15,850	0.06498%	14,358	0.06408%
481510	Lake Havasu Unified School District #1	3,144,149	0.21992%	53,035	0.21743%	48,968	0.21854%
420370	Lake Havasu, City of	2,158,282	0.15096%	37,521	0.15382%	34,058	0.15200%
300590	Laveen Elementary School District #59	5,141,488	0.35963%	89,024	0.36497%	80,982	0.36142%
495160	League of Arizona Cities and Towns	179,721	0.01257%	3,142	0.01288%	2,843	0.01269%
300250	Liberty Elementary School District #25	2,349,863	0.16436%	39,960	0.16382%	36,720	0.16388%
307450	Liberty High School	49,675	0.00347%	767	0.00314%	746	0.00333%
302650	Life Skills Center of Arizona	-	-	-	-	-	-
300790	Litchfield Elementary School District #79	7,103,875	0.49689%	123,062	0.50452%	111,937	0.49957%
420390	Litchfield Park, City of	297,473	0.02081%	5,128	0.02102%	4,740	0.02116%
481090	Littlefield Unified School District #9	285,552	0.01997%	4,993	0.02047%	4,518	0.02016%
300650	Littleton Elementary School District #65	3,768,987	0.26363%	63,694	0.26112%	58,745	0.26218%
302720	Luz Academy of Tucson	-	-	-	-	-	-
300380	Madison School District #38	4,139,946	0.28957%	70,453	0.28884%	64,692	0.28872%
464100	Maine Consolidated School District #10	168,972	0.01182%	2,859	0.01172%	2,654	0.01185%
200080	Mammoth-San Manuel Unified School District #8	385,759	0.02698%	6,256	0.02565%	5,911	0.02638%
303000	Marana Domestic Water Improvement District	27,657	0.00193%	484	0.00198%	438	0.00195%
450060	Marana Unified School District #6	9,484,671	0.66342%	161,405	0.66171%	148,374	0.66219%
420300	Marana, Town of	1,992,969	0.13940%	34,626	0.14195%	31,441	0.14032%
495140	Maricopa Association of Governments	1,295,507	0.09062%	22,652	0.09287%	20,496	0.09147%

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# Employer Allocations

## Schedules of Employer Allocations

As of and for the year ended June 30, 2022

Employer Number	Employer Name	Retirement		HBS		LTD	
		Employer Contributions	Allocation Percentage	Employer Contributions	Allocation Percentage	LTD Contributions	Allocation Percentage
210170	Maricopa County	\$ 69,045,858	4.82962%	\$ 1,194,110	4.89552%	\$ 1,087,157	4.85197%
307100	Maricopa County Community College District	46,768,324	3.27127%	797,615	3.26997%	731,948	3.26665%
480030	Maricopa County Municipal Water Conservation District #1	576,662	0.04034%	9,712	0.03982%	8,976	0.04006%
305090	Maricopa County Regional School District #509	363,200	0.02540%	6,151	0.02522%	5,665	0.02528%
210250	Maricopa County Special Health Care District	32,327,927	2.26121%	561,616	2.30245%	521,304	2.32656%
200200	Maricopa Unified School District #20	5,140,391	0.35955%	87,575	0.35903%	80,407	0.35885%
420080	Maricopa, City of	1,430,899	0.10009%	24,883	0.10201%	22,546	0.10062%
200900	Mary C O'Brien Accommodation District #90	-	-	-	-	-	-
302250	Mary Ellen Halvorson Educational Foundation: Tri-City College Prep High School	168,937	0.01182%	2,755	0.01129%	2,593	0.01157%
302030	Masada Charter School	327,330	0.02290%	5,723	0.02346%	5,180	0.02312%
492430	Mayer Unified School District #43	495,540	0.03466%	7,728	0.03168%	7,465	0.03332%
461230	McNary Elementary School District #23	166,242	0.01163%	2,426	0.00994%	2,438	0.01088%
462550	McNeal Elementary School District #55	51,039	0.00357%	793	0.00325%	769	0.00343%
300040	Mesa Unified School District #4	48,535,717	3.39489%	827,146	3.39103%	759,214	3.38834%
420400	Mesa, City of	23,097,039	1.61555%	401,345	1.64539%	364,508	1.62678%
308160	Metropolitan Arts Institute	154,778	0.01083%	2,706	0.01110%	2,449	0.01093%
495400	Metropolitan Domestic Water Improvement District	480,503	0.03361%	8,402	0.03444%	7,602	0.03393%
308170	Mexicayotl Academy	125,556	0.00878%	2,119	0.00869%	1,953	0.00872%
471400	Miami Unified School District #40	620,185	0.04338%	10,028	0.04111%	9,488	0.04235%
420410	Miami, Town of	124,739	0.00872%	2,181	0.00894%	1,969	0.00879%
306820	Mingus Springs Charter School	93,201	0.00652%	1,630	0.00668%	1,494	0.00667%
492860	Mingus Union High School District #4	862,201	0.06031%	14,119	0.05788%	13,261	0.05918%
300860	Mobile Elementary School District #86	46,932	0.00328%	821	0.00336%	743	0.00331%
302790	Mohave Accelerated Elementary School	291,151	0.02036%	5,050	0.02070%	4,590	0.02049%
302670	Mohave Accelerated Learning Center	379,920	0.02657%	6,599	0.02705%	5,993	0.02675%
492890	Mohave Community College	2,034,477	0.14230%	35,382	0.14506%	32,111	0.14331%
410180	Mohave County	5,316,823	0.37189%	91,693	0.37591%	83,606	0.37313%
497160	Mohave County Airport Authority	103,834	0.00726%	1,816	0.00744%	1,641	0.00732%
302830	Mohave Educational Services Cooperative, Inc.	-	-	-	-	-	-
503210	Mohave Educational Services Cooperative, Inc.	194,135	0.01358%	3,369	0.01381%	3,061	0.01366%
481160	Mohave Valley Elementary School District #16	726,265	0.05080%	12,663	0.05191%	11,476	0.05122%
500640	Mohave Valley Fire Department	19,215	0.00134%	336	0.00138%	304	0.00136%
493170	Mohawk Valley Elementary District #17	143,634	0.01005%	2,210	0.00906%	2,153	0.00961%
473180	Morenci Unified School District #18	1,098,478	0.07683%	18,140	0.07437%	16,941	0.07561%
300750	Morristown Elementary School District #75	127,704	0.00893%	2,199	0.00902%	2,006	0.00895%
301010	Mountain Institute JTED #2	64,299	0.00450%	1,118	0.00458%	1,015	0.00453%
302110	Mountain Oak Charter School	52,054	0.00364%	795	0.00326%	778	0.00347%
308260	Mountain Rose Academy	54,394	0.00380%	951	0.00390%	860	0.00384%
302780	Mountain School	111,742	0.00782%	1,869	0.00766%	1,735	0.00774%
480110	Mount Lemmon Domestic Water Improvement District	16,433	0.00115%	262	0.00107%	250	0.00111%
300210	Murphy Elementary School District #21	889,818	0.06224%	14,493	0.05941%	13,651	0.06092%
462230	Naco Elementary School District #23	200,569	0.01403%	3,134	0.01285%	3,048	0.01360%
300810	Nadaburg Unified School District #81	833,858	0.05833%	14,232	0.05835%	13,071	0.05834%
410190	Navajo County	2,428,108	0.16984%	41,530	0.17026%	38,045	0.16979%

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# Employer Allocations

## Schedules of Employer Allocations

As of and for the year ended June 30, 2022

Employer Number	Employer Name	Retirement		HBS		LTD	
		Employer Contributions	Allocation Percentage	Employer Contributions	Allocation Percentage	LTD Contributions	Allocation Percentage
482990	Navajo County Accommodation District #99	\$ 31,761	0.00222%	\$ 427	0.00175%	\$ 452	0.00202%
482000	Navajo County Arizona - Superintendent of Schools	152,698	0.01068%	2,536	0.01040%	2,362	0.01054%
496200	New Magma Irrigation & Drainage District	47,267	0.00331%	729	0.00299%	709	0.00316%
306770	New School for the Arts & Academics	99,258	0.00694%	1,736	0.00712%	1,570	0.00701%
302740	New School for the Arts Middle School	33,367	0.00233%	583	0.00239%	528	0.00236%
491010	Nogales Unified School District #1	3,446,954	0.24110%	58,819	0.24114%	53,947	0.24076%
420450	Nogales, City of	836,016	0.05848%	14,015	0.05746%	12,984	0.05795%
302480	North Star Charter School Inc.	182,080	0.01274%	2,963	0.01215%	2,793	0.01247%
302760	Northeast Arizona Technological Institute of Vocational Education	60,827	0.00425%	1,064	0.00436%	962	0.00429%
495040	Northern Apache Special Health Care District	72,227	0.00505%	1,263	0.00518%	1,053	0.00470%
306830	Northern Arizona Academy for Career Development	60,141	0.00421%	926	0.00380%	900	0.00402%
495150	Northern Arizona Council of Governments	442,889	0.03098%	7,500	0.03075%	6,912	0.03085%
302840	Northern Arizona Council of Governments - Head Start	1,054,235	0.07374%	18,269	0.07490%	16,617	0.07416%
497140	Northern Arizona Fire District	7,094	0.00050%	124	0.00051%	112	0.00050%
496040	Northern Arizona Intergovernmental Public Transportation Authority	696,646	0.04873%	11,876	0.04869%	10,900	0.04864%
104160	Northern Arizona University	15,222,292	1.06474%	260,790	1.06916%	238,631	1.06500%
483000	Northern Arizona Vocational Institute of Technology	42,582	0.00298%	520	0.00213%	584	0.00261%
493770	Northland Pioneer College	1,667,028	0.11660%	28,682	0.11759%	26,190	0.11689%
307580	Northland Preparatory Academy	426,415	0.02983%	6,830	0.02800%	6,499	0.02901%
497300	Northwest Fire District	390,320	0.02730%	6,675	0.02736%	6,116	0.02729%
302820	Nosotros Academy	146,084	0.01022%	2,254	0.00924%	2,191	0.00978%
200020	Oracle School District #2	360,912	0.02524%	6,072	0.02489%	5,617	0.02507%
420040	Oro Valley, Town of	1,744,485	0.12202%	29,886	0.12252%	27,353	0.12207%
300080	Osborn School District #8	2,373,877	0.16604%	41,063	0.16834%	37,387	0.16686%
481060	Owens-Whitney Elementary School District #6	24,177	0.00169%	423	0.00173%	383	0.00171%
307090	PACE Academy	60,124	0.00421%	1,003	0.00411%	912	0.00407%
464080	Page Unified School District #8	1,714,494	0.11992%	28,940	0.11865%	26,762	0.11944%
420230	Page, City of	828,411	0.05794%	14,485	0.05938%	13,106	0.05849%
200250	Painted Rock Academy	262,314	0.01835%	4,583	0.01879%	4,148	0.01851%
300490	Palo Verde Elementary District #49	352,079	0.02463%	5,106	0.02093%	5,150	0.02298%
300940	Paloma Elementary School District #94	147,352	0.01031%	2,457	0.01007%	2,284	0.01019%
462490	Palominas Elementary School District #49	657,016	0.04596%	11,171	0.04580%	10,268	0.04583%
302580	Paradise Education Center, Paradise Honors High School	1,482,376	0.10369%	25,554	0.10476%	23,300	0.10399%
300690	Paradise Valley Unified School District #69	22,256,385	1.55675%	372,291	1.52627%	345,208	1.54065%
420470	Paradise Valley, Town of	675,619	0.04726%	11,366	0.04660%	10,509	0.04690%
500620	Paragon Preparatory Academy	-	-	-	-	-	-
303040	Paramount Academy	102,744	0.00719%	1,797	0.00737%	1,625	0.00725%
308270	Park View School, Inc.	56,609	0.00396%	990	0.00406%	895	0.00400%
494270	Parker Unified School District #27	1,371,388	0.09592%	23,091	0.09467%	21,360	0.09533%
420480	Parker, Town of	194,320	0.01359%	3,398	0.01393%	3,095	0.01381%
491060	Patagonia Elementary School District #6	68,909	0.00482%	1,104	0.00452%	1,056	0.00472%
307050	Patagonia Montessori Elementary School	24,053	0.00168%	421	0.00172%	381	0.00170%
491820	Patagonia Union High School District #20	158,973	0.01112%	2,404	0.00985%	2,366	0.01056%
420500	Patagonia, Town of	44,888	0.00314%	771	0.00316%	705	0.00314%

(continued)

# Employer Allocations

## Schedules of Employer Allocations

As of and for the year ended June 30, 2022

Employer Number	Employer Name	Retirement		HBS		LTD	
		Employer Contributions	Allocation Percentage	Employer Contributions	Allocation Percentage	LTD Contributions	Allocation Percentage
240020	Paulden Community School	\$ 53,029	0.00371%	\$ 927	0.00380%	\$ 839	0.00374%
471100	Payson Unified School District #10	1,576,006	0.11024%	26,625	0.10915%	24,562	0.10962%
220240	Payson, Town of	771,054	0.05393%	13,240	0.05428%	12,101	0.05400%
481080	Peach Springs Unified School District #8	244,083	0.01707%	4,268	0.01750%	3,858	0.01722%
302550	PEAK School, The	93,988	0.00657%	1,222	0.00501%	1,320	0.00589%
462220	Pearce Elementary School District #22	116,015	0.00811%	2,029	0.00832%	1,837	0.00820%
300920	Pendergast Elementary School District #92	5,167,805	0.36147%	86,461	0.35446%	80,287	0.35832%
300110	Peoria Unified School District #11	22,464,490	1.57131%	378,301	1.55091%	349,589	1.56020%
420520	Peoria, City of	7,351,653	0.51422%	127,770	0.52382%	115,995	0.51768%
300010	Phoenix Elementary School District #1	5,639,253	0.39444%	95,216	0.39036%	87,866	0.39214%
308110	Phoenix School of Academic Excellence	58,058	0.00406%	999	0.00410%	912	0.00407%
302100	Phoenix Union High School District	23,182,262	1.62151%	394,815	1.61862%	362,676	1.61861%
495800	Phoenix-Mesa Gateway Airport Authority	854,389	0.05976%	14,658	0.06009%	13,405	0.05983%
200330	Picacho Elementary School District No. 33	114,413	0.00800%	1,757	0.00720%	1,714	0.00765%
496400	Picture Rocks Fire & Medical District	9,005	0.00063%	157	0.00065%	143	0.00064%
306090	Pillar Academy of Business & Finance	17,611	0.00123%	308	0.00126%	279	0.00124%
307070	Pima Accommodation District	77,127	0.00539%	1,086	0.00445%	1,115	0.00498%
495120	Pima Association of Governments	503,613	0.03523%	8,730	0.03579%	7,937	0.03542%
450990	Pima Community College	8,527,343	0.59646%	146,311	0.59983%	133,741	0.59688%
210200	Pima County	30,167,635	2.11011%	519,006	2.12776%	473,944	2.11519%
307040	Pima County Joint Technical Education District	735,750	0.05146%	10,988	0.04505%	10,895	0.04862%
450320	Pima County Reserve Fund 32	-	-	-	-	-	-
307060	Pima County Special Projects	7,484	0.00052%	131	0.00054%	118	0.00053%
200260	Pima Prevention Partnership (Arizona Collegiate High School)	82,987	0.00580%	1,396	0.00572%	1,291	0.00576%
200230	Pima Prevention Partnership (Pima Partnership Academy)	46,711	0.00327%	759	0.00311%	716	0.00320%
302560	Pima Prevention Partnership (Pima Partnership High School)	96,256	0.00673%	1,453	0.00596%	1,431	0.00639%
472060	Pima Unified School District #6	620,330	0.04339%	10,313	0.04228%	9,600	0.04285%
420550	Pima, Town of	49,758	0.00348%	870	0.00357%	788	0.00352%
200860	Pinal County Juvenile Justice Education Services	29,790	0.00208%	421	0.00172%	432	0.00193%
200890	Pinal County School Office Data Processing	21,269	0.00149%	101	0.00042%	229	0.00102%
210210	Pinal County	9,606,071	0.67191%	166,500	0.68260%	151,364	0.67553%
200880	Pinal County School Education Services	37,229	0.00260%	542	0.00222%	546	0.00244%
200000	Pinal County School Office	401,758	0.02810%	6,401	0.02624%	6,110	0.02727%
306900	Pine Forest Charter School	132,297	0.00925%	2,233	0.00915%	2,060	0.00919%
471120	Pine Strawberry School District #12	267,543	0.01871%	4,151	0.01702%	3,983	0.01778%
496090	Pine-Strawberry Fire District	26,923	0.00188%	455	0.00187%	420	0.00187%
497540	Pinetop Fire District	132,320	0.00926%	2,314	0.00949%	2,093	0.00934%
497130	Pinetop Water Community Facilities District	36,266	0.00254%	634	0.00260%	574	0.00256%
497110	Pinetop-Lakeside Sanitary District	124,352	0.00870%	2,174	0.00891%	1,973	0.00880%
420240	Pinetop-Lakeside, Town of	283,800	0.01985%	4,863	0.01994%	4,450	0.01986%
495010	Pinewood Fire District	13,500	0.00094%	236	0.00097%	214	0.00095%
497390	Pinewood Sanitary District	87,575	0.00613%	1,531	0.00628%	1,383	0.00617%
482040	Pinon Unified School District #4	1,245,526	0.08712%	21,310	0.08736%	19,548	0.08724%
303310	Pointe Schools	437,333	0.03059%	7,546	0.03094%	6,881	0.03071%

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# Employer Allocations

## Schedules of Employer Allocations

As of and for the year ended June 30, 2022

Employer Number	Employer Name	Retirement		HBS		LTD	
		Employer Contributions	Allocation Percentage	Employer Contributions	Allocation Percentage	LTD Contributions	Allocation Percentage
462640	Pomerene School District #64	\$ 96,985	0.00678%	\$ 1,562	0.00640%	\$ 1,481	0.00661%
480050	Ponderosa Park Domestic Water Improvement District	42,556	0.00298%	744	0.00305%	673	0.00301%
492010	Prescott Unified School District #1	2,496,368	0.17461%	41,719	0.17103%	38,723	0.17282%
104940	Prescott Valley Historical Society	56,578	0.00396%	989	0.00406%	895	0.00399%
307030	Prescott Valley School	42,843	0.00300%	749	0.00307%	678	0.00303%
420600	Prescott, City of	2,693,068	0.18837%	46,476	0.19054%	42,366	0.18908%
307370	Presidio Schools	221,445	0.01549%	3,665	0.01503%	3,421	0.01527%
101750	Public Safety Personnel Retirement System	854,186	0.05975%	14,587	0.05980%	13,370	0.05967%
497320	Puerco Valley Fire District	96,839	0.00677%	1,693	0.00694%	1,532	0.00684%
494040	Quartzsite Elementary School District #4	109,946	0.00769%	1,922	0.00788%	1,739	0.00776%
300950	Queen Creek Unified School District #95	7,647,134	0.53489%	131,815	0.54040%	120,262	0.53672%
420460	Queen Creek, Town of	2,584,310	0.18076%	44,019	0.18046%	40,416	0.18038%
496000	Queen Valley Domestic Water Improvement District	23,526	0.00165%	411	0.00169%	372	0.00166%
496700	Queen Valley Sanitary District	12,006	0.00084%	210	0.00086%	190	0.00085%
200030	Ray Unified School District #3	290,040	0.02029%	4,362	0.01788%	4,308	0.01923%
461270	Red Mesa Unified School District #27	609,051	0.04260%	10,209	0.04185%	9,461	0.04222%
200050	Red Rock Elementary District #5	291,257	0.02037%	4,936	0.02024%	4,546	0.02029%
492870	Rimrock Public High School	-	-	-	-	-	-
497120	Rio Rico Medical & Fire District	49,759	0.00348%	824	0.00338%	769	0.00343%
300020	Riverside Elementary School District #2	617,413	0.04319%	10,711	0.04391%	9,871	0.04405%
300660	Roosevelt Elementary School District #66	6,826,701	0.47750%	115,842	0.47491%	106,607	0.47578%
497360	Roosevelt Irrigation District	204,585	0.01431%	3,577	0.01467%	3,237	0.01445%
240070	Rose Academies Public High Schools	42,232	0.00295%	738	0.00303%	668	0.00298%
461100	Round Valley Schools #10	956,589	0.06691%	15,304	0.06274%	14,595	0.06514%
302850	RSD Charter School (High School)	-	-	-	-	-	-
200180	Sacaton Elementary School District #18	609,402	0.04263%	10,309	0.04226%	9,506	0.04243%
300900	Saddle Mountain Unified School District #90	1,615,575	0.11300%	27,387	0.11228%	25,226	0.11258%
472010	Safford Unified School District #1	1,809,857	0.12659%	29,222	0.11980%	27,668	0.12348%
420620	Safford, City of	748,068	0.05232%	13,049	0.05350%	11,827	0.05279%
450300	Sahuarita Unified Schools #30	4,055,860	0.28369%	69,916	0.28663%	63,759	0.28455%
420790	Sahuarita, Town of	834,911	0.05840%	14,218	0.05829%	13,054	0.05826%
494300	Salome Consolidated Elementary School District	95,204	0.00666%	1,665	0.00682%	1,506	0.00672%
493930	Salt River Schools	120,739	0.00845%	2,111	0.00866%	1,910	0.00852%
496600	San Carlos Irrigation And Drainage District	151,580	0.01060%	2,515	0.01031%	2,343	0.01046%
471200	San Carlos Unified School District #20	1,476,494	0.10328%	24,962	0.10234%	23,019	0.10273%
450350	San Fernando Elementary School District #35	21,049	0.00147%	368	0.00151%	333	0.00148%
420810	San Luis, City of	1,005,584	0.07034%	17,136	0.07025%	15,737	0.07023%
462180	San Simon Unified School District #18	141,691	0.00991%	1,883	0.00772%	2,004	0.00894%
461180	Sanders Unified School District #18	735,225	0.05143%	11,867	0.04865%	11,239	0.05016%
410220	Santa Cruz County	1,281,586	0.08964%	21,732	0.08910%	20,000	0.08926%
502210	Santa Cruz County Provisional Community College	13,030	0.00091%	228	0.00093%	206	0.00092%
491030	Santa Cruz Valley Unified School District #35	2,103,783	0.14715%	36,362	0.14907%	33,124	0.14783%
200400	Santa Cruz Valley Union High School District #840	268,769	0.01880%	3,616	0.01482%	3,823	0.01706%
302610	SC Jensen Corporation, Inc. dba Intelli-School	31,439	0.00220%	550	0.00225%	497	0.00222%

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# Employer Allocations

## Schedules of Employer Allocations

As of and for the year ended June 30, 2022

Employer Number	Employer Name	Retirement		HBS		LTD	
		Employer Contributions	Allocation Percentage	Employer Contributions	Allocation Percentage	LTD Contributions	Allocation Percentage
300480	Scottsdale Unified School District #48	\$ 15,966,730	1.11681%	\$ 269,899	1.10650%	\$ 248,868	1.11069%
420630	Scottsdale, City of	14,868,592	1.04000%	257,528	1.05578%	234,132	1.04492%
306750	Sedona Charter School	90,796	0.00635%	1,588	0.00651%	1,436	0.00641%
500610	Sedona Fire District	115,063	0.00805%	2,012	0.00825%	1,820	0.00812%
420060	Sedona, City of	926,221	0.06479%	16,102	0.06601%	14,626	0.06527%
497470	Sedona-Oak Creek Airport Authority	74,032	0.00518%	1,294	0.00531%	1,171	0.00523%
492090	Sedona-Oak Creek Unified School District #9	560,027	0.03917%	9,332	0.03826%	8,677	0.03872%
302460	Self Development Academy	98,318	0.00688%	1,673	0.00686%	1,537	0.00686%
492400	Seligman Unified School District #40	177,256	0.01240%	3,033	0.01243%	2,778	0.01240%
300710	Sentinel Elementary District #71	70,620	0.00494%	870	0.00357%	970	0.00433%
482100	Show Low Unified School District #10	1,456,875	0.10190%	24,767	0.10154%	22,767	0.10161%
420640	Show Low, City of	758,408	0.05305%	13,163	0.05396%	11,958	0.05337%
462680	Sierra Vista Unified School District #68	2,984,081	0.20873%	50,866	0.20854%	46,683	0.20835%
420650	Sierra Vista, City of	1,575,217	0.11018%	26,774	0.10976%	24,663	0.11007%
492150	Skull Valley School #15	50,587	0.00354%	885	0.00363%	800	0.00357%
302340	Skyline Prep High School	93,993	0.00657%	1,644	0.00674%	1,487	0.00663%
306950	Skyview School, Inc.	139,467	0.00976%	2,439	0.01000%	2,206	0.00985%
482050	Snowflake Unified School District #5	1,358,334	0.09501%	21,421	0.08782%	20,600	0.09194%
420660	Snowflake, Town of	190,413	0.01332%	3,231	0.01325%	2,973	0.01327%
472050	Solomon School #5	136,049	0.00952%	1,783	0.00731%	1,915	0.00855%
493110	Somerton School District #11	2,206,714	0.15435%	35,615	0.14601%	33,732	0.15055%
420610	Somerton, City of	432,123	0.03023%	7,478	0.03066%	7,029	0.03137%
491250	Sonoita Elementary School District #25	138,785	0.00971%	2,369	0.00971%	2,172	0.00969%
495810	Sonoita-Elgin Fire Dist	-	-	-	-	-	-
308190	Sonoran Desert School	-	-	-	-	-	-
308060	Sonoran Science Academy Broadway K-8	16,582	0.00116%	290	0.00119%	262	0.00117%
420670	South Tucson, City of	136,358	0.00954%	2,119	0.00869%	2,052	0.00916%
495110	SouthEastern Arizona Governments Organization	104,354	0.00730%	1,825	0.00748%	1,651	0.00737%
450560	Southern Arizona Community Academy	76,838	0.00537%	1,132	0.00464%	1,132	0.00505%
501010	Southwest Technical Education District of Yuma	73,670	0.00515%	934	0.00383%	1,025	0.00457%
420680	Springerville, Town of	131,763	0.00922%	2,290	0.00939%	2,080	0.00928%
462210	St. David Unified School District #21	291,422	0.02038%	4,688	0.01922%	4,447	0.01985%
461010	St. Johns Unified School District	647,216	0.04527%	10,915	0.04475%	10,089	0.04503%
420440	St. Johns, City of	160,856	0.01125%	2,813	0.01153%	2,545	0.01136%
200240	Stanfield Elementary School District #24	254,758	0.01782%	4,008	0.01643%	3,854	0.01720%
420260	Star Valley, Town of	35,181	0.00246%	615	0.00252%	557	0.00248%
308030	StarShine Academy	-	-	-	-	-	-
109060	State Board of Equalization	22,795	0.00159%	399	0.00163%	361	0.00161%
306720	STEP UP School	56,172	0.00393%	852	0.00349%	838	0.00374%
497490	Summit Fire & Medical District	22,886	0.00160%	400	0.00164%	392	0.00175%
497340	Sun City Fire District	230,378	0.01611%	4,028	0.01651%	3,645	0.01627%
497330	Sun City West Fire District	-	-	-	-	-	-
497270	Sun Lakes Fire District	-	-	-	-	-	-
450120	Sunnyside Unified School District	10,494,124	0.73402%	173,932	0.71307%	162,251	0.72412%

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# Employer Allocations

## Schedules of Employer Allocations

As of and for the year ended June 30, 2022

Employer Number	Employer Name	Retirement		HBS		LTD	
		Employer Contributions	Allocation Percentage	Employer Contributions	Allocation Percentage	LTD Contributions	Allocation Percentage
496790	Sunsites-Pearce Fire District	\$ 4,871	0.00034%	\$ 85	0.00035%	\$ 77	0.00034%
200150	Superior Unified School District #15	257,546	0.01801%	4,273	0.01752%	3,984	0.01778%
420710	Superior, Town of	82,539	0.00577%	1,328	0.00544%	1,270	0.00567%
495200	Superstition Fire & Medical District	304,617	0.02131%	5,323	0.02182%	4,818	0.02150%
497350	Superstition Mountains Community Facilities District No. 1	208,925	0.01461%	3,653	0.01498%	3,305	0.01475%
420690	Surprise, City of	5,714,770	0.39973%	99,594	0.40830%	90,274	0.40289%
450130	Tanque Verde Unified School District #13	1,394,542	0.09754%	23,465	0.09620%	22,108	0.09867%
420720	Taylor, Town of	132,147	0.00924%	2,199	0.00901%	2,046	0.00913%
302270	Telesis Preparatory Academy	181,902	0.01272%	3,181	0.01304%	2,888	0.01289%
300030	Tempe Elementary School District #3	9,979,282	0.69801%	170,721	0.69990%	156,356	0.69781%
302130	Tempe Union School District No. 213	9,208,837	0.64412%	159,292	0.65305%	145,011	0.64718%
420730	Tempe, City of	10,697,562	0.74825%	185,454	0.76030%	168,644	0.75265%
472040	Thatcher Unified School District #4	1,001,630	0.07006%	16,033	0.06573%	15,258	0.06809%
420740	Thatcher, Town of	227,258	0.01590%	3,896	0.01597%	3,564	0.01591%
495060	Three Points Fire District	4,097	0.00029%	72	0.00029%	65	0.00029%
500210	Timber Mesa Fire And Medical District	92,312	0.00646%	1,614	0.00662%	1,460	0.00652%
300170	Tolleson Elementary School District #17	1,907,209	0.13340%	31,703	0.12997%	29,524	0.13176%
302140	Tolleson Union High School District #214	9,487,241	0.66360%	162,675	0.66691%	148,809	0.66413%
420750	Tolleson, City of	1,242,271	0.08689%	20,759	0.08510%	19,267	0.08599%
200220	Toltec School District #22	661,280	0.04625%	11,231	0.04604%	10,333	0.04612%
462010	Tombstone Unified School District/Tombstone	636,273	0.04450%	10,708	0.04390%	9,898	0.04417%
420770	Tombstone, City of	95,420	0.00667%	1,668	0.00684%	1,509	0.00674%
471330	Tonto Basin School District #33	105,862	0.00740%	1,825	0.00748%	1,663	0.00742%
481120	Topock Elementary School #12	109,984	0.00769%	1,923	0.00788%	1,740	0.00777%
496760	Tri-City Fire District	7,542	0.00053%	79	0.00033%	99	0.00044%
307210	Triumphant Learning Center	54,849	0.00384%	939	0.00385%	860	0.00384%
464150	Tuba City Unified School District #15	1,461,232	0.10221%	24,894	0.10206%	22,858	0.10201%
480060	Tucson Airport Authority	1,480,036	0.10352%	25,737	0.10551%	23,458	0.10469%
302180	Tucson Country Day School	350,747	0.02453%	5,908	0.02422%	5,458	0.02436%
302690	Tucson Preparatory School	82,395	0.00576%	1,441	0.00591%	1,304	0.00582%
240010	Tucson Unified School District #1	35,281,996	2.46784%	589,257	2.41576%	547,172	2.44200%
497440	Tusayan Fire District	63,676	0.00445%	1,113	0.00456%	1,007	0.00450%
480130	Tusayan, Town of	28,375	0.00198%	496	0.00203%	449	0.00200%
300620	Union Elementary School District #62	1,082,370	0.07571%	18,507	0.07587%	16,961	0.07570%
104120	University of Arizona, The	53,581,442	3.74782%	920,358	3.77317%	850,692	3.79660%
450200	Vail School District #20	10,515,302	0.73551%	176,878	0.72514%	163,582	0.73006%
481220	Valentine ESD #22	80,631	0.00564%	1,301	0.00533%	1,232	0.00550%
306760	Valley Academy	331,252	0.02317%	5,792	0.02375%	5,240	0.02339%
302470	Valley Academy for Career and Technology	48,186	0.00337%	783	0.00321%	739	0.00330%
496030	Valley Metro	3,325,423	0.23260%	57,744	0.23673%	52,548	0.23452%
496010	Valley School	422,441	0.02955%	5,882	0.02412%	6,089	0.02717%
463220	Valley Union High School #22	127,210	0.00890%	2,105	0.00863%	1,967	0.00878%
497240	Verde Valley Fire District	41,130	0.00288%	719	0.00295%	651	0.00290%
461090	Vernon Elementary School District #9	134,327	0.00940%	2,257	0.00925%	2,087	0.00932%

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# Employer Allocations

## Schedules of Employer Allocations

As of and for the year ended June 30, 2022

Employer Number	Employer Name	Retirement		HBS		LTD	
		Employer Contributions	Allocation Percentage	Employer Contributions	Allocation Percentage	LTD Contributions	Allocation Percentage
302200	Visions Unlimited Academy	\$ -	-	\$ -	-	\$ -	-
300060	Washington Elementary School District #6	15,614,309	1.09216%	263,351	1.07966%	243,092	1.08491%
493240	Wellton Elementary School #24	150,171	0.01050%	2,397	0.00983%	2,285	0.01020%
420780	Wellton, Town of	138,728	0.00970%	2,426	0.00994%	2,200	0.00982%
494190	Wenden Elementary School District #19	108,770	0.00761%	1,793	0.00735%	1,676	0.00748%
410040	Western Arizona Council Of Governments	1,212,405	0.08480%	20,908	0.08572%	19,067	0.08509%
240040	Western Arizona Vocational Education #50	49,615	0.00347%	868	0.00356%	785	0.00350%
302700	Western Maricopa Education Center	1,378,250	0.09640%	22,094	0.09058%	21,007	0.09375%
497410	Whetstone Fire District	21,880	0.00153%	383	0.00157%	346	0.00154%
495180	White Mountain Summer Homes Water	6,488	0.00045%	113	0.00047%	103	0.00046%
482200	Whiteriver Unified School District #20	1,679,780	0.11749%	28,523	0.11693%	26,236	0.11709%
300090	Wickenburg Unified School District #9	836,811	0.05853%	13,965	0.05725%	12,968	0.05788%
420800	Wickenburg, Town of	409,774	0.02866%	7,115	0.02917%	6,463	0.02884%
462130	Willcox Unified School District #13	803,609	0.05621%	12,964	0.05315%	12,270	0.05476%
420820	Willcox, City of	223,872	0.01566%	3,914	0.01605%	3,520	0.01571%
464020	Williams Unified School District #2	538,911	0.03769%	9,046	0.03709%	8,416	0.03756%
420850	Williams, City of	357,127	0.02498%	6,047	0.02479%	5,572	0.02487%
492020	Williamson Valley School District #2	4,133	0.00029%	72	0.00030%	65	0.00029%
302230	Willow Creek Charter	38,611	0.00270%	675	0.00277%	611	0.00273%
300070	Wilson School District No. 7	930,778	0.06510%	15,828	0.06489%	14,548	0.06493%
461080	Window Rock Unified School District #8	1,716,985	0.12010%	29,173	0.11960%	26,953	0.12029%
482010	Winslow Unified School District #1	1,339,011	0.09366%	22,458	0.09207%	20,850	0.09305%
420900	Winslow, City of	439,833	0.03076%	7,690	0.03153%	6,959	0.03106%
492520	Yarnell Elementary School District #52	60,901	0.00426%	1,038	0.00426%	953	0.00425%
492530	Yavapai Accommodation District #99	91,698	0.00641%	1,493	0.00612%	1,407	0.00628%
492990	Yavapai College	2,862,161	0.20020%	49,334	0.20226%	44,980	0.20074%
410230	Yavapai County	7,270,519	0.50855%	124,615	0.51088%	114,012	0.50883%
471050	Young Elementary School District #5	93,430	0.00654%	1,459	0.00598%	1,406	0.00628%
307340	Young Scholar's Academy	269,850	0.01887%	4,718	0.01934%	4,267	0.01904%
420920	Youngtown, Town of	98,340	0.00688%	1,720	0.00705%	1,555	0.00694%
481130	Yucca Elementary School District #13	40,735	0.00285%	712	0.00292%	644	0.00288%
410240	Yuma County	5,455,423	0.38159%	94,510	0.38746%	85,932	0.38351%
497210	Yuma County Airport Authority	177,844	0.01244%	3,110	0.01275%	2,810	0.01254%
480100	Yuma County Intergovernmental Public Transportation Authority	40,091	0.00280%	701	0.00287%	634	0.00283%
493000	Yuma County Superintendent's Office	-	-	-	-	-	-
493010	Yuma Elementary School District One	6,100,139	0.42668%	101,261	0.41514%	94,386	0.42124%
480070	Yuma Mesa Irrigation & Drainage District	177,047	0.01238%	3,096	0.01269%	2,801	0.01250%
500820	Yuma Metropolitan Planning Organization	37,927	0.00265%	633	0.00260%	588	0.00262%
493830	Yuma Union High School District #70	7,373,652	0.51576%	127,717	0.52360%	116,379	0.51939%
420980	Yuma, City of	4,100,499	0.28681%	71,302	0.29232%	64,702	0.28876%
Total		<u>\$1,429,670,650</u>	<u>100.00000%</u>	<u>\$ 24,392,151</u>	<u>100.00000%</u>	<u>\$ 22,406,675</u>	<u>100.00000%</u>

The accompanying notes are an integral part of these schedules.

# Schedules of Pension and OPEB Amounts by Employer

## Schedule of Pension Amounts by Employer

As of and for the year ended June 30, 2022

Employer Number	Employer Name	Net Pension Liability		Discount Rate Sensitivity		Difference Between Expected and Actual Experience	Changes in Assumptions	Difference Between Projected and Actual Investment Earnings
		Beginning Net Pension Liability	Ending Net Pension Liability	Net Pension Liability 1% Decrease (6.0% Discount Rate)	Net Pension Liability 1% Increase (8.0% Discount Rate)			
1	307850 Academy Of Excellence	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	450540 Academy Of Tucson	3,291,459	4,209,501	6,210,993	2,540,569	35,867	208,926	-
3	307940 Accelerated Elementary and Secondary Schools	906,629	1,075,634	1,587,067	649,180	9,165	53,386	-
4	303320 Accelerated Learning Center	829,106	1,075,634	1,587,067	649,180	9,165	53,386	-
5	307490 Acclaim Charter School	1,426,956	1,963,563	2,897,179	1,185,073	16,731	97,455	-
6	302160 Agua Fria Union High School District #216	57,346,278	75,531,077	111,443,860	45,585,428	643,570	3,748,753	-
7	300630 Aguila Elementary School District #63	951,304	1,328,629	1,960,352	801,870	11,321	65,942	-
8	302310 AIBT Non-Profit Charter High School	281,186	412,952	609,299	249,230	3,519	20,496	-
9	450150 Ajo Unified School District	2,107,585	2,428,746	3,583,543	1,465,826	20,694	120,543	-
10	302800 Akimel O'otham Pee Posh (3-5)	43,361	42,438	62,616	25,613	362	2,106	-
11	302810 Akimel O'otham Pee Posh (K-2)	4,191,518	4,784,043	7,058,713	2,887,323	40,763	237,441	-
12	300680 Alhambra Elementary District #68	79,286,709	99,519,845	146,838,574	60,063,419	847,968	4,939,362	-
13	461070 Alpine Elementary School District #7	722,676	918,941	1,355,870	554,610	7,830	45,609	-
14	450510 Altar Valley School District #51	3,409,715	4,103,406	6,054,454	2,476,537	34,963	203,660	-
15	308200 American Basic Schools	315,349	367,250	541,866	221,647	3,129	18,227	-
16	307860 American Leadership Academy	73,582	11,426	16,858	6,896	97	567	-
17	450100 Amphitheater Unified School District #10	85,976,057	105,562,332	155,754,083	63,710,254	899,454	5,239,263	-
18	493810 Antelope Union High School District #50	1,884,212	2,138,211	3,154,867	1,290,479	18,219	106,124	-
19	410100 Apache County	13,583,673	18,605,700	27,452,157	11,229,137	158,532	923,437	-
20	462420 Apache Elementary School District #42	137,965	194,234	286,587	117,227	1,655	9,640	-
21	200430 Apache Junction Unified School District #43	19,418,950	23,270,590	34,335,064	14,044,548	198,279	1,154,964	-
22	496800 Apache Junction Water District	951,304	1,269,869	1,873,654	766,407	10,820	63,026	-
23	420020 Apache Junction, City of	12,189,566	14,654,090	21,621,674	8,844,213	124,862	727,311	-
24	302020 Aprender Tucson	1,716,026	2,327,549	3,434,229	1,404,750	19,832	115,521	-
25	109120 Arizona Acupuncture Board of Examiners	110,372	164,854	243,238	99,495	1,405	8,182	-
26	307810 Arizona Agribusiness & Equine Center	8,150,467	9,037,614	13,334,730	5,454,490	77,006	448,554	-
27	480090 Arizona Association of Counties	466,454	556,588	821,229	335,919	4,742	27,625	-
28	101050 Arizona Attorney General's Office	78,155,393	96,136,249	141,846,178	58,021,310	819,138	4,771,428	-
29	109010 Arizona Automobile Theft Authority	-	-	-	-	-	-	-
30	109280 Arizona Board of Athletic Training	43,361	55,496	81,882	33,493	473	2,754	-
31	103180 Arizona Board of Chiropractic Examiners	240,454	210,557	310,670	127,078	1,794	10,450	-
32	105700 Arizona Board of Executive Clemency	604,420	811,214	1,196,923	489,594	6,912	40,262	-
33	109140 Arizona Board of Fingerprinting	391,559	453,758	669,506	273,857	3,866	22,521	-
34	103460 Arizona Board of Funeral Directors & Embalmers	187,896	190,970	281,771	115,257	1,627	9,478	-
35	103200 Arizona Board of Homeopathic and Integrated Medicine Examiners	-	-	-	-	-	-	-
36	102500 Arizona Board of Nursing Care Examiners	296,954	318,283	469,618	192,094	2,712	15,797	-
37	103240 Arizona Board of Occupational Therapy Examiners	139,279	146,900	216,747	88,659	1,252	7,291	-
38	103770 Arizona Board of Osteopathic Examiners	541,350	636,567	939,235	384,188	5,424	31,594	-
39	103850 Arizona Board of Podiatry Examiners	78,837	109,359	161,356	66,002	932	5,428	-
40	103860 Arizona Board of Psychologist Examiners	293,012	394,998	582,807	238,394	3,366	19,605	-
41	104100 Arizona Board of Regents	3,307,226	4,310,699	6,360,308	2,601,645	36,730	213,948	-
42	101880 Arizona Board of Tax Appeals	202,349	208,924	308,262	126,093	1,780	10,369	-
43	302090 Arizona Charter Academy	4,732,868	6,213,870	9,168,380	3,750,270	52,946	308,406	-
44	495900 Arizona City Sanitary District	628,071	830,801	1,225,822	501,415	7,079	41,234	-

# 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	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions			
							Proportionate Share of Pension Plan Expense	Proportionate Share of Contributions	Total Pension Expense	
1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
2	74,279	319,072	-	-	110,882	57,835	168,717	475,163	(74,744)	400,419
3	-	62,551	-	-	28,333	32,831	61,164	121,416	36,281	157,697
4	28,148	90,699	-	-	28,333	69,294	97,627	121,416	16,674	138,090
5	165,860	280,046	-	-	51,722	-	51,722	221,645	119,538	341,183
6	4,218,541	8,610,864	-	-	1,989,562	-	1,989,562	8,525,857	3,576,600	12,102,457
7	135,868	213,131	-	-	34,997	-	34,997	149,974	69,218	219,192
8	39,299	63,314	-	-	10,878	5,763	16,641	46,614	(37,868)	8,746
9	-	141,237	-	-	63,976	166,843	230,819	274,154	(78,033)	196,121
10	-	2,468	-	-	1,118	22,910	24,028	4,790	(49,076)	(44,286)
11	-	278,204	-	-	126,016	266,537	392,553	540,017	(233,728)	306,289
12	627,779	6,415,109	-	-	2,621,449	121,059	2,742,508	11,233,680	(1,549,464)	9,684,216
13	13,056	66,495	-	-	24,206	10,111	34,317	103,729	14,858	118,587
14	-	238,623	-	-	108,088	310,173	418,261	463,188	(458,556)	4,632
15	-	21,356	-	-	9,674	47,343	57,017	41,455	(41,439)	16
16	-	664	-	-	301	49,434	49,735	1,290	(35,897)	(34,607)
17	-	6,138,717	-	-	2,780,614	1,330,530	4,111,144	11,915,749	(1,331,357)	10,584,392
18	-	124,343	-	-	56,323	197,371	253,694	241,359	(193,720)	47,639
19	1,068,522	2,150,491	-	-	490,092	286,239	776,331	2,100,189	133,338	2,233,527
20	15,550	26,845	-	-	5,116	-	5,116	21,925	9,490	31,415
21	-	1,353,243	-	-	612,970	942,134	1,555,104	2,626,756	(522,475)	2,104,281
22	82,186	156,032	-	-	33,450	-	33,450	143,341	29,887	173,228
23	-	852,173	-	-	386,003	348,828	734,831	1,654,136	(419,637)	1,234,499
24	142,362	277,715	-	-	61,310	-	61,310	262,731	86,003	348,734
25	17,112	26,699	-	-	4,342	9,635	13,977	18,609	12,394	31,003
26	142,531	668,091	-	-	238,059	672,344	910,403	1,020,155	(17,109)	1,003,046
27	-	32,367	-	-	14,661	18,055	32,716	62,827	14,515	77,342
28	-	5,590,566	-	-	2,532,322	1,519,959	4,052,281	10,851,744	(1,904,944)	8,946,800
29	-	-	-	-	-	-	-	-	(132,929)	(132,929)
30	1,495	4,722	-	-	1,462	-	1,462	6,264	10,001	16,265
31	12,488	24,732	-	-	5,546	54,441	59,987	23,767	(15,747)	8,020
32	37,228	84,402	-	-	21,368	28,877	50,245	91,569	(33,225)	58,344
33	1,410	27,797	-	-	11,952	20,181	32,133	51,220	(11,890)	39,330
34	-	11,105	-	-	5,030	30,117	35,147	21,556	(22,826)	(1,270)
35	-	-	-	-	-	-	-	-	(468)	(468)
36	2,852	21,361	-	-	8,384	31,314	39,698	35,927	(16,633)	19,294
37	-	8,543	-	-	3,869	16,162	20,031	16,582	(10,872)	5,710
38	14,427	51,445	-	-	16,768	22,233	39,001	71,855	36,693	108,548
39	7,490	13,850	-	-	2,881	-	2,881	12,344	6,105	18,449
40	27,764	50,735	-	-	10,405	-	10,405	44,587	16,362	60,949
41	124,677	375,355	-	-	113,548	47,760	161,308	486,586	(24,807)	461,779
42	-	12,149	-	-	5,503	27,703	33,206	23,583	(16,871)	6,712
43	250,355	611,707	-	-	163,679	-	163,679	701,414	318,322	1,019,736
44	60,955	109,268	-	-	21,884	-	21,884	93,780	54,175	147,955

(continued)

# Schedules of Pension and OPEB Amounts by Employer

## Schedule of Pension Amounts by Employer

As of and for the year ended June 30, 2022

Employer Number	Employer Name	Net Pension Liability		Discount Rate Sensitivity		Difference Between Expected and Actual Experience	Changes in Assumptions	Difference Between Projected and Actual Investment Earnings
		Beginning Net Pension Liability	Ending Net Pension Liability	Net Pension Liability 1% Decrease (6.0% Discount Rate)	Net Pension Liability 1% Increase (8.0% Discount Rate)			
1	109030 Arizona Commission for Postsecondary Education	\$ 239,140	\$ 73,450	\$ 108,373	\$ 44,329	\$ 626	\$ 3,645	\$ -
2	102100 Arizona Commission for the Deaf and Hard of Hearing	1,303,444	1,586,520	2,340,863	957,516	13,518	78,742	-
3	109260 Arizona Commission of African American Affairs	80,151	93,037	137,273	56,151	793	4,618	-
4	104820 Arizona Commission on the Arts	714,792	816,111	1,204,148	492,549	6,954	40,505	-
5	304040 Arizona Community Development Corporation (La Paloma Academy)	6,820,744	7,929,335	11,699,498	4,785,608	67,563	393,548	-
6	103250 Arizona Corporation Commission	17,840,889	20,556,205	30,330,070	12,406,329	175,151	1,020,244	-
7	109270 Arizona Cotton Research and Protection	1,704,200	1,896,642	2,798,439	1,144,684	16,161	94,134	-
8	497380 Arizona Counties Insurance Pool	959,188	1,142,555	1,685,807	689,569	9,735	56,707	-
9	101140 Arizona Court of Appeals Division One	4,840,612	6,127,362	9,040,740	3,698,059	52,209	304,113	-
10	101150 Arizona Court of Appeals Division Two	2,195,620	2,606,659	3,846,047	1,573,202	22,210	129,374	-
11	101190 Arizona Criminal Justice Commission	1,680,549	1,945,609	2,870,688	1,174,237	16,578	96,564	-
12	100000 Arizona Department of Administration	40,777,298	46,591,780	68,744,786	28,119,634	396,990	2,312,440	-
13	103060 Arizona Department of Agriculture	13,646,743	16,382,613	24,172,059	9,887,433	139,590	813,101	-
14	109300 Arizona Department of Child Safety	135,579,195	163,835,925	241,735,037	98,880,236	1,395,980	8,131,494	-
15	105200 Arizona Department of Corrections	65,645,222	80,755,820	119,152,812	48,738,728	688,088	4,008,068	-
16	102200 Arizona Department of Economic Security	396,441,428	505,099,287	745,258,986	304,843,624	4,303,746	25,069,054	-
17	104550 Arizona Department of Education	40,464,577	49,719,117	73,359,080	30,007,082	423,636	2,467,656	-
18	105360 Arizona Department of Emergency & Military Affairs	19,788,171	22,509,975	33,212,799	13,585,492	191,798	1,117,214	-
19	107100 Arizona Department of Environmental Quality	34,416,439	40,549,293	59,829,277	24,472,799	345,504	2,012,540	-
20	103120 Arizona Department of Financial Institutions	-	-	-	-	-	-	-
21	109050 Arizona Department of Gaming	7,281,942	8,183,962	12,075,192	4,939,283	69,732	406,186	-
22	102350 Arizona Department of Health Services	97,479,738	121,342,655	179,037,480	73,234,185	1,033,912	6,022,471	-
23	109210 Arizona Department of Homeland Security	780,490	2,330,813	3,439,046	1,406,721	19,860	115,683	-
24	109160 Arizona Department of Housing	5,232,171	6,385,253	9,421,251	3,853,705	54,406	316,912	-
25	103530 Arizona Department of Insurance	9,610,271	11,463,096	16,913,457	6,918,346	97,672	568,936	-
26	105220 Arizona Department of Juvenile Corrections	5,903,603	7,202,996	10,627,807	4,347,239	61,374	357,499	-
27	103570 Arizona Department of Liquor Licenses and Control	1,398,049	1,496,748	2,208,407	903,335	12,753	74,286	-
28	105800 Arizona Department of Public Safety	52,784,224	72,664,895	107,214,893	43,855,595	619,148	3,606,499	-
29	103900 Arizona Department of Real Estate	1,483,456	1,666,499	2,458,869	1,005,785	14,200	82,712	-
30	101790 Arizona Department of Revenue	37,004,932	43,066,180	63,542,868	25,991,821	366,949	2,137,458	-
31	106100 Arizona Department of Transportation	220,920,611	267,359,611	394,481,159	161,360,102	2,278,063	13,269,574	-
32	102400 Arizona Department of Veterans' Services	18,847,379	21,385,374	31,553,483	12,906,759	182,216	1,061,397	-
33	107900 Arizona Department of Water Resources	12,092,333	16,945,730	25,002,921	10,227,292	144,388	841,049	-
34	109230 Arizona Early Childhood Development and Health Board	11,054,308	12,692,159	18,726,903	7,660,125	108,145	629,936	-
35	101100 Arizona Exposition & State Fair	1,612,224	2,226,351	3,284,915	1,343,674	18,970	110,498	-
36	109330 Arizona Finance Authority	1,203,583	1,442,884	2,128,933	870,827	12,294	71,613	-
37	501410 Arizona Fire & Medical Authority	4,502,926	5,288,400	7,802,876	3,191,719	45,060	262,473	-
38	107200 Arizona Game and Fish Department	28,573,278	35,177,651	51,903,578	21,230,841	299,735	1,745,935	-
39	107300 Arizona Geological Survey, The	-	-	-	-	-	-	-
40	101400 Arizona Governor's Office	9,746,923	11,236,217	16,578,704	6,781,417	95,739	557,675	-
41	102300 Arizona Health Care Cost Containment System	67,379,643	81,914,698	120,862,702	49,438,148	697,962	4,065,585	-
42	496050 Arizona Health Facilities Authority	-	-	-	-	-	-	-
43	104920 Arizona Historical Society	1,911,805	2,053,335	3,029,635	1,239,254	17,496	101,911	-
44	101520 Arizona House of Representatives	8,842,921	10,488,659	15,475,705	6,330,242	89,370	520,572	-

# 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	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions		
								Proportionate Share of Pension Plan Expense	Contributions and Proportionate Share of Contributions	Total Pension Expense
1	\$ -	\$ 4,271	\$ -	\$ -	\$ 1,935	\$ 229,119	\$ 231,054	\$ 8,291	\$ (174,723)	\$ (166,432)
2	5,704	97,964	-	-	41,790	20,283	62,073	179,084	20,466	199,550
3	-	5,411	-	-	2,451	4,503	6,954	10,502	(4,060)	6,442
4	28,332	75,791	-	-	21,497	44,429	65,926	92,122	3,356	95,478
5	-	461,111	-	-	208,866	453,563	662,429	895,054	(303,998)	591,056
6	-	1,195,395	-	-	541,470	1,045,597	1,587,067	2,320,360	(655,654)	1,664,706
7	-	110,295	-	-	49,959	176,760	226,719	214,091	(117,302)	96,789
8	-	66,442	-	-	30,096	51,068	81,164	128,970	(54,101)	74,869
9	138,255	494,577	-	-	161,401	-	161,401	691,649	132,902	824,551
10	105,267	256,851	-	-	68,662	74,867	143,529	294,236	70,368	364,604
11	43,685	156,827	-	-	51,249	87,837	139,086	219,618	21,462	241,080
12	162,351	2,871,781	-	-	1,227,273	2,513,536	3,740,809	5,259,224	(1,210,368)	4,048,856
13	-	952,691	-	-	431,534	481,185	912,719	1,849,250	(660,820)	1,188,430
14	-	9,527,474	-	-	4,315,597	4,135,338	8,450,935	18,493,602	(2,857,375)	15,636,227
15	534,608	5,230,764	-	-	2,127,186	494,191	2,621,377	9,115,620	959,522	10,075,142
16	15,623,398	44,996,198	-	-	13,304,803	-	13,304,803	57,014,998	10,593,774	67,608,772
17	895,894	3,787,186	-	-	1,309,650	341,556	1,651,206	5,612,234	1,751,360	7,363,594
18	72,290	1,381,302	-	-	592,934	1,281,406	1,874,340	2,540,899	(801,774)	1,739,125
19	-	2,358,044	-	-	1,068,108	1,575,571	2,643,679	4,577,155	(255,426)	4,321,729
20	-	-	-	-	-	-	-	-	(1,224,979)	(1,224,979)
21	-	475,918	-	-	215,573	622,813	838,386	923,796	(427,336)	496,460
22	2,491,780	9,548,163	-	-	3,196,283	-	3,196,283	13,697,013	2,686,757	16,383,770
23	840,860	976,403	-	-	61,396	56,774	118,170	263,099	353,582	616,681
24	-	371,318	-	-	168,194	80,420	248,614	720,760	12,877	733,637
25	1,526,292	2,192,900	-	-	301,949	294,281	596,230	1,293,940	1,533,530	2,827,470
26	185,434	604,307	-	-	189,734	81,204	270,938	813,066	195,788	1,008,854
27	-	87,039	-	-	39,426	159,028	198,454	168,951	(88,140)	80,811
28	4,378,252	8,603,899	-	-	1,914,064	697,641	2,611,705	8,202,326	1,817,752	10,020,078
29	4,254	101,166	-	-	43,897	109,085	152,982	188,112	(90,844)	97,268
30	806,562	3,310,969	-	-	1,134,405	1,796,286	2,930,691	4,861,258	152,059	5,013,317
31	1,746,209	17,293,846	-	-	7,042,511	4,389,849	11,432,360	30,179,230	(2,754,764)	27,424,466
32	-	1,243,613	-	-	563,311	1,743,040	2,306,351	2,413,955	(1,490,441)	923,514
33	1,526,240	2,511,677	-	-	446,367	-	446,367	1,912,814	1,073,757	2,986,571
34	-	738,081	-	-	334,324	674,050	1,008,374	1,432,676	(381,095)	1,051,581
35	137,945	267,413	-	-	58,644	327,615	386,259	251,308	(314,615)	(63,307)
36	78,362	162,269	-	-	38,007	32,333	70,340	162,871	46,036	208,907
37	10,414	317,947	-	-	139,302	188,970	328,272	596,948	(121,567)	475,381
38	-	2,045,670	-	-	926,613	492,873	1,419,486	3,970,811	(713,803)	3,257,008
39	-	-	-	-	-	-	-	-	-	-
40	381,988	1,035,402	-	-	295,973	539,397	835,370	1,268,331	26,229	1,294,560
41	406,112	5,169,659	-	-	2,157,712	1,109,416	3,267,128	9,246,432	(1,009,461)	8,236,971
42	-	-	-	-	-	-	-	-	-	-
43	20,106	139,513	-	-	54,087	198,794	252,881	231,778	(97,922)	133,856
44	-	609,942	-	-	276,281	421,721	698,002	1,183,947	(128,864)	1,055,083

(continued)

# Schedules of Pension and OPEB Amounts by Employer

## Schedule of Pension Amounts by Employer

As of and for the year ended June 30, 2022

Employer Number	Employer Name	Net Pension Liability		Discount Rate Sensitivity		Difference Between Expected and Actual Experience	Changes in Assumptions	Difference Between Projected and Actual Investment Earnings
		Beginning Net Pension Liability	Ending Net Pension Liability	Net Pension Liability 1% Decrease (6.0% Discount Rate)	Net Pension Liability 1% Increase (8.0% Discount Rate)			
1	109150 Arizona Independent Redistricting Commission	\$ 18,395	\$ 572,910	\$ 845,312	\$ 345,770	\$ 4,882	\$ 28,435	\$ -
2	103500 Arizona Industrial Commission	11,783,554	13,567,030	20,017,750	8,188,138	115,599	673,358	-
3	501210 Arizona Industrial Development Authority	172,128	241,569	356,428	145,795	2,058	11,990	-
4	495300 Arizona Interscholastic Association	2,049,771	2,631,142	3,882,172	1,587,979	22,419	130,589	-
5	101540 Arizona Joint Legislative Budget Committee	2,131,236	2,510,358	3,703,958	1,515,081	21,390	124,594	-
6	101530 Arizona Legislative Council	3,993,111	5,162,718	7,617,438	3,115,866	43,989	256,236	-
7	103620 Arizona Medical Board	3,362,412	4,051,175	5,977,389	2,445,014	34,518	201,068	-
8	240050 Arizona Montessori Charter School at Anthem	2,588,493	3,238,329	4,778,058	1,954,435	27,592	160,725	-
9	495090 Arizona Municipal Water Users Association	777,862	900,987	1,329,379	543,774	7,677	44,718	-
10	103680 Arizona Naturopathic Physicians Board of Medical Examiners	74,895	96,301	142,089	58,121	821	4,780	-
11	109040 Arizona Navigable Streams Adjudication	82,779	96,301	142,089	58,121	821	4,780	-
12	109070 Arizona Office of Administrative Hearings	1,090,583	1,295,984	1,912,186	782,168	11,043	64,322	-
13	109320 Arizona Office of Economic Opportunity	2,127,294	2,430,379	3,585,952	1,466,812	20,708	120,624	-
14	101590 Arizona Office of the Auditor General	15,805,572	18,440,845	27,208,919	11,129,642	157,127	915,255	-
15	101430 Arizona Office of Tourism	2,078,678	2,296,536	3,388,471	1,386,033	19,568	113,982	-
16	102700 Arizona Pioneers' Home	4,629,066	5,138,235	7,581,313	3,101,090	43,781	255,021	-
17	109990 Arizona Power Authority	614,931	533,737	787,513	322,127	4,548	26,490	-
18	496750 Arizona Prosecuting Attorneys' Advisory	415,210	421,113	621,340	254,155	3,588	20,901	-
19	103100 Arizona Radiation Regulatory Agency	-	-	-	-	-	-	-
20	103220 Arizona Registrar of Contractors	7,016,523	7,612,684	11,232,289	4,594,499	64,865	377,832	-
21	103260 Arizona Residential Utility Consumer Office	626,757	899,354	1,326,971	542,789	7,663	44,637	-
22	109080 Arizona School Facilities Board	875,094	1,023,403	1,510,001	617,657	8,720	50,793	-
23	306890 Arizona School for the Arts	5,011,427	6,571,326	9,695,796	3,966,006	55,992	326,148	-
24	101800 Arizona Secretary of State	7,824,606	9,445,669	13,936,804	5,700,764	80,483	468,807	-
25	497510 Arizona Sports and Tourism Authority	565,001	690,430	1,018,709	416,697	5,883	34,267	-
26	109190 Arizona State Board for Charter Schools	1,027,513	1,398,814	2,063,909	844,229	11,919	69,426	-
27	103870 Arizona State Board for Private Postsecondary	352,140	432,539	638,198	261,051	3,685	21,468	-
28	103020 Arizona State Board of Accountancy	809,397	1,007,081	1,485,918	607,806	8,581	49,983	-
29	103150 Arizona State Board of Barbers	215,489	88,140	130,048	53,195	751	4,375	-
30	103160 Arizona State Board of Behavioral Health Examiners	1,098,467	1,224,167	1,806,221	738,824	10,431	60,758	-
31	103270 Arizona State Board of Cosmetology	823,850	931,999	1,375,137	562,491	7,941	46,257	-
32	103350 Arizona State Board of Dental Examiners	600,478	873,239	1,288,438	527,028	7,441	43,341	-
33	103380 Arizona State Board of Dispensing Opticians	93,291	114,256	168,581	68,957	974	5,671	-
34	109310 Arizona State Board of Education	580,768	1,295,984	1,912,186	782,168	11,043	64,322	-
35	109290 Arizona State Board of Massage Therapy	241,768	292,168	431,085	176,333	2,489	14,501	-
36	103710 Arizona State Board of Nursing	3,483,296	4,149,109	6,121,886	2,504,120	35,353	205,928	-
37	103750 Arizona State Board of Optometry	120,884	159,958	236,013	96,540	1,363	7,939	-
38	103820 Arizona State Board of Pharmacy	1,919,689	2,459,759	3,629,301	1,484,543	20,959	122,083	-
39	103830 Arizona State Board of Physical Therapy	241,768	235,040	346,795	141,854	2,003	11,665	-
40	103890 Arizona State Board of Respiratory Care	199,721	225,247	332,345	135,944	1,919	11,179	-
41	103960 Arizona State Board of Technical Registration	1,045,909	1,291,088	1,904,961	779,213	11,001	64,079	-
42	109250 Arizona State Forestry Division	8,732,549	11,578,984	17,084,446	6,988,288	98,660	574,687	-
43	107400 Arizona State Land Department	7,433,047	8,214,974	12,120,950	4,958,000	69,996	407,725	-
44	103610 Arizona State Lottery	5,233,485	6,040,854	8,913,100	3,645,849	51,472	299,819	-

## 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	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions		
								Proportionate Share of Pension Plan Expense	Proportionate Share of Contributions	Total Pension Expense
1	\$ 346,511	\$ 379,828	\$ -	\$ -	\$ 15,091	\$ -	\$ 15,091	\$ 64,669	\$ 186,313	\$ 250,982
2	-	788,957	-	-	357,369	674,623	1,031,992	1,531,430	(397,272)	1,134,158
3	36,411	50,459	-	-	6,363	-	6,363	27,268	28,553	55,821
4	56,439	209,447	-	-	69,307	-	69,307	297,000	25,460	322,460
5	119,699	265,683	-	-	66,125	84,878	151,003	283,366	29,957	313,323
6	124,694	424,919	-	-	135,991	94,931	230,922	582,761	(49,547)	533,214
7	-	235,586	-	-	106,712	141,588	248,300	457,292	(74,893)	382,399
8	13,829	202,146	-	-	85,301	91,474	176,775	365,539	46,363	411,902
9	23,075	75,470	-	-	23,733	40,426	64,159	101,702	(16,832)	84,870
10	2,031	7,632	-	-	2,537	954	3,491	10,870	(951)	9,919
11	-	5,601	-	-	2,537	4,962	7,499	10,870	(4,135)	6,735
12	-	75,365	-	-	34,137	45,620	79,757	146,289	10,908	157,197
13	57,628	198,960	-	-	64,019	131,283	195,302	274,338	(62,504)	211,834
14	-	1,072,382	-	-	485,750	1,079,260	1,565,010	2,081,580	(825,380)	1,256,200
15	22,534	156,084	-	-	60,493	176,629	237,122	259,230	(137,129)	122,101
16	130,656	429,458	-	-	135,346	378,578	513,924	579,998	51,781	631,779
17	-	31,038	-	-	14,059	199,931	213,990	60,248	(166,754)	(106,506)
18	453	24,942	-	-	11,093	58,567	69,660	47,535	(36,001)	11,534
19	-	-	-	-	-	-	-	-	-	-
20	143,032	585,729	-	-	200,525	682,244	882,769	859,311	16,384	875,695
21	83,656	135,956	-	-	23,690	-	23,690	101,518	17,848	119,366
22	-	59,513	-	-	26,957	128,469	155,426	115,521	(127,266)	(11,745)
23	213,286	595,426	-	-	173,095	37,225	210,320	741,763	96,826	838,589
24	267,603	816,893	-	-	248,808	170,123	418,931	1,066,216	164,984	1,231,200
25	-	40,150	-	-	18,187	57,150	75,337	77,935	(47,659)	30,276
26	160,184	241,529	-	-	36,846	-	36,846	157,896	153,453	311,349
27	-	25,153	-	-	11,393	25,659	37,052	48,824	(39,458)	9,366
28	976	59,540	-	-	26,527	522	27,049	113,678	(6,251)	107,427
29	4,787	9,913	-	-	2,322	110,899	113,221	9,949	(63,868)	(53,919)
30	57,203	128,392	-	-	32,246	86,848	119,094	138,182	48,304	186,486
31	-	54,198	-	-	24,550	72,443	96,993	105,203	(54,095)	51,108
32	78,598	129,380	-	-	23,002	4,336	27,338	98,570	81,144	179,714
33	491	7,136	-	-	3,010	1,064	4,074	12,897	(469)	12,428
34	372,639	448,004	-	-	34,137	-	34,137	146,289	241,722	388,011
35	-	16,990	-	-	7,696	11,747	19,443	32,980	(17,185)	15,795
36	13,814	255,095	-	-	109,292	110,244	219,536	468,346	(185,749)	282,597
37	6,065	15,367	-	-	4,213	11,080	15,293	18,056	(10,082)	7,974
38	72,112	215,154	-	-	64,792	-	64,792	277,655	47,771	325,426
39	11,058	24,726	-	-	6,191	40,354	46,545	26,531	(14,592)	11,939
40	8,151	21,249	-	-	5,933	14,129	20,062	25,426	(7,783)	17,643
41	-	75,080	-	-	34,008	47,471	81,479	145,736	(62,060)	83,676
42	735,772	1,409,119	-	-	305,002	-	305,002	1,307,022	298,171	1,605,193
43	198,333	676,054	-	-	216,390	629,899	846,289	927,296	(297,668)	629,628
44	86,854	438,145	-	-	159,122	284,819	443,941	681,884	(93,238)	588,646

(continued)

# Schedules of Pension and OPEB Amounts by Employer

## Schedule of Pension Amounts by Employer

As of and for the year ended June 30, 2022

Employer Number	Employer Name	Net Pension Liability		Discount Rate Sensitivity		Difference Between Expected and Actual Experience	Changes in Assumptions	Difference Between Projected and Actual Investment Earnings
		Beginning Net Pension Liability	Ending Net Pension Liability	Net Pension Liability 1% Decrease (6.0% Discount Rate)	Net Pension Liability 1% Increase (8.0% Discount Rate)			
1	103650 Arizona State Mine Inspector	\$ 888,234	\$ 1,010,345	\$ 1,490,735	\$ 609,776	\$ 8,609	\$ 50,145	\$ -
2	107700 Arizona State Parks	10,866,413	13,025,132	19,218,196	7,861,085	110,982	646,463	-
3	101030 Arizona State Personnel Board	67,012	78,347	115,598	47,285	668	3,888	-
4	104750 Arizona State Schools for the Deaf and the Blind	34,436,148	39,160,272	57,779,818	23,634,481	333,669	1,943,600	-
5	101510 Arizona State Senate	6,597,371	8,348,816	12,318,430	5,038,778	71,137	414,368	-
6	101920 Arizona State Treasurer's Office	2,336,213	3,000,024	4,426,447	1,810,611	25,562	148,897	-
7	104140 Arizona State University	512,172,009	620,853,214	916,050,464	374,704,832	5,290,039	30,814,146	-
8	103980 Arizona State Veterinary Medical Examining	268,047	370,514	546,683	223,617	3,157	18,389	-
9	101170 Arizona Supreme Court	35,617,394	41,892,612	61,811,304	25,283,535	356,950	2,079,211	-
10	109110 Arizona Water Infrastructure Finance Authority	-	-	-	-	-	-	-
11	493880 Arizona Western College	31,301,050	36,951,876	54,521,395	22,301,643	314,852	1,833,993	-
12	300470 Arlington Elementary School District #47	2,055,027	2,701,328	3,985,729	1,630,338	23,017	134,072	-
13	308130 Arts Academy at Estrella Mountain	5,371,450	6,680,685	9,857,152	4,032,008	56,923	331,575	-
14	240060 Arts Academy at Scottsdale	-	-	-	-	-	-	-
15	462530 Ash Creek Elementary School District #53	341,628	437,436	645,423	264,006	3,727	21,711	-
16	492310 Ash Fork Joint Unified School District #31	2,177,224	2,727,443	4,024,261	1,646,099	23,239	135,368	-
17	308090 ASU Preparatory Academy	34,476,881	52,771,372	77,862,592	31,849,216	449,643	2,619,145	-
18	300440 Avondale Elementary School District #44	35,909,093	44,322,991	65,397,256	26,750,347	377,658	2,199,836	-
19	420010 Avondale, City of	33,011,820	43,717,437	64,503,778	26,384,875	372,499	2,169,781	-
20	497500 Avra Valley Fire District	382,361	661,050	975,360	398,965	5,633	32,809	-
21	450400 Baboquivari Unified School District #40	11,822,972	14,437,004	21,301,371	8,713,195	123,012	716,536	-
22	492200 Bagdad Unified School District	4,233,565	5,299,825	7,819,734	3,198,614	45,158	263,041	-
23	302240 Ball Charter Schools (Dobson Academy)	3,202,110	4,392,310	6,480,722	2,650,900	37,425	217,999	-
24	307430 Ball Charter Schools (Hearn Academy)	3,571,331	4,379,252	6,461,456	2,643,019	37,314	217,351	-
25	200280 Ball Charter Schools (Val Vista Academy)	2,027,433	2,771,513	4,089,285	1,672,697	23,615	137,556	-
26	300310 Balsz Elementary School District #31	15,365,397	19,758,048	29,152,413	11,924,616	168,350	980,630	-
27	492260 Beaver Creek Elementary School District #26	2,030,061	2,476,081	3,653,384	1,494,394	21,098	122,893	-
28	302080 Benchmark School	2,131,236	2,596,865	3,831,598	1,567,292	22,127	128,887	-
29	306910 Benjamin Franklin Charter School	13,517,975	17,221,575	25,409,922	10,393,773	146,738	854,740	-
30	462090 Benson Unified School District #9	8,924,386	11,304,770	16,679,852	6,822,791	96,323	561,078	-
31	420030 Benson, City of	3,270,435	3,235,064	4,773,241	1,952,465	27,565	160,562	-
32	494760 Bicentennial Union High School District #76	1,245,630	1,531,024	2,258,981	924,022	13,045	75,988	-
33	462020 Bisbee Unified School District #2	4,437,228	5,596,890	8,258,044	3,377,902	47,689	277,784	-
34	420050 Bisbee, City of	2,056,341	2,551,163	3,764,165	1,539,709	21,737	126,619	-
35	496080 Black Canyon Fire District	-	-	-	-	-	-	-
36	473220 Blue Elementary School District #22	78,837	109,359	161,356	66,002	932	5,428	-
37	482320 Blue Ridge Unified School District #32	11,963,566	15,244,954	22,493,477	9,200,819	129,896	756,637	-
38	472100 Bonita Elementary School District #16	1,214,095	1,509,805	2,227,673	911,216	12,864	74,935	-
39	494260 Bouse Elementary School District #26	408,640	630,038	929,602	380,248	5,368	31,270	-
40	462140 Bowie Unified School District #14	798,885	840,594	1,240,272	507,326	7,162	41,720	-
41	300330 Buckeye Elementary School District #33	32,365,354	42,205,999	62,273,697	25,472,674	359,620	2,094,765	-
42	302010 Buckeye Union High School District #201	28,886,000	36,409,978	53,721,841	21,974,590	310,235	1,807,098	-
43	495020 Buckeye Valley Fire District	2,152,259	2,872,711	4,238,600	1,733,773	24,477	142,578	-
44	497430 Buckeye Water Conservation & Drainage District	746,327	933,631	1,377,545	563,476	7,955	46,338	-



## 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	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions			
							Proportionate Share of Pension Plan Expense	Proportionate Share of Contributions	Total Pension Expense	
1	\$ -	\$ 58,754	\$ -	\$ -	\$ 26,613	\$ 58,522	\$ 85,135	\$ 114,047	\$ (6,075)	\$ 107,972
2	-	757,445	-	-	343,095	305,870	648,965	1,470,261	158,784	1,629,045
3	-	4,556	-	-	2,064	3,535	5,599	8,844	(2,154)	6,690
4	-	2,277,269	-	-	1,031,519	2,442,502	3,474,021	4,420,364	(1,568,578)	2,851,786
5	94,203	579,708	-	-	219,916	13,751	233,667	942,404	171,911	1,114,315
6	85,703	260,162	-	-	79,024	-	79,024	338,639	25,471	364,110
7	3,587,184	39,691,369	-	-	16,353,874	9,547,633	25,901,507	70,081,162	(742,798)	69,338,364
8	26,939	48,485	-	-	9,760	-	9,760	41,823	15,475	57,298
9	106,282	2,542,443	-	-	1,103,492	1,456,345	2,559,837	4,728,788	(342,890)	4,385,898
10	-	-	-	-	-	-	-	-	-	-
11	285,387	2,434,232	-	-	973,348	1,195,753	2,169,101	4,171,083	(571,466)	3,599,617
12	163,145	320,234	-	-	71,156	-	71,156	304,923	149,226	454,149
13	4,574	393,072	-	-	175,976	178,656	354,632	754,108	(232,704)	521,404
14	-	-	-	-	-	-	-	-	(155,826)	(155,826)
15	8,001	33,439	-	-	11,522	7,729	19,251	49,377	(9,114)	40,263
16	77,301	235,908	-	-	71,843	-	71,843	307,870	74,327	382,197
17	10,198,104	13,266,892	-	-	1,390,049	-	1,390,049	5,956,769	6,499,972	12,456,741
18	185,179	2,762,673	-	-	1,167,510	178,799	1,346,309	5,003,126	150,342	5,153,468
19	2,528,386	5,070,666	-	-	1,151,560	-	1,151,560	4,934,772	1,960,621	6,895,393
20	117,333	155,775	-	-	17,413	-	17,413	74,619	58,905	133,524
21	-	839,548	-	-	380,285	480,046	860,331	1,629,632	(269,188)	1,360,444
22	24,813	333,012	-	-	139,603	21,340	160,943	598,238	102,697	700,935
23	255,779	511,203	-	-	115,698	1,085	116,783	495,799	264,218	760,017
24	-	254,665	-	-	115,354	45,388	160,742	494,325	70,653	564,978
25	262,760	423,931	-	-	73,004	-	73,004	312,845	241,879	554,724
26	486,910	1,635,890	-	-	520,446	-	520,446	2,230,265	334,076	2,564,341
27	-	143,991	-	-	65,222	54,009	119,231	279,497	(11,592)	267,905
28	-	151,014	-	-	68,404	86,319	154,723	293,131	(41,546)	251,585
29	540,919	1,542,397	-	-	453,633	-	453,633	1,943,951	753,397	2,697,348
30	277,701	935,102	-	-	297,779	-	297,779	1,276,069	393,812	1,669,881
31	1,317	189,444	-	-	85,215	511,486	596,701	365,170	(331,395)	33,775
32	16,306	105,339	-	-	40,329	10,209	50,538	172,820	2,774	175,594
33	124,953	450,426	-	-	147,427	-	147,427	631,770	75	631,845
34	-	148,356	-	-	67,200	18,656	85,856	287,972	(51,551)	236,421
35	-	-	-	-	-	-	-	-	-	-
36	7,081	13,441	-	-	2,881	2,887	5,768	12,344	980	13,324
37	246,942	1,133,475	-	-	401,567	-	401,567	1,720,832	(124,685)	1,596,147
38	72,486	160,285	-	-	39,770	-	39,770	170,425	60,695	231,120
39	75,602	112,240	-	-	16,596	12,530	29,126	71,118	55,427	126,545
40	68,751	117,633	-	-	22,142	93,803	115,945	94,885	(86,234)	8,651
41	1,233,166	3,687,551	-	-	1,111,747	224,026	1,335,773	4,764,162	932,693	5,696,855
42	965,880	3,083,213	-	-	959,074	-	959,074	4,109,914	1,210,651	5,320,565
43	252,138	419,193	-	-	75,670	-	75,670	324,268	201,132	525,400
44	34,670	88,963	-	-	24,593	-	24,593	105,387	34,311	139,698

(continued)

# Schedules of Pension and OPEB Amounts by Employer

## Schedule of Pension Amounts by Employer

As of and for the year ended June 30, 2022

Employer Number	Employer Name	Net Pension Liability		Discount Rate Sensitivity		Difference Between Expected and Actual Experience	Changes in Assumptions	Difference Between Projected and Actual Investment Earnings
		Beginning Net Pension Liability	Ending Net Pension Liability	Net Pension Liability 1% Decrease (6.0% Discount Rate)	Net Pension Liability 1% Increase (8.0% Discount Rate)			
1	420070 Buckeye, City of	\$ 28,624,523	\$ 40,266,919	\$ 59,412,642	\$ 24,302,377	\$ 343,098	\$ 1,998,525	\$ -
2	481150 Bullhead City Elementary School District #15	13,464,103	16,243,874	23,967,354	9,803,699	138,407	806,215	-
3	495000 Bullhead City Fire District	1,227,235	1,684,453	2,485,361	1,016,622	14,353	83,603	-
4	492280 Camp Verde Unified School District #28	10,177,900	12,613,812	18,611,305	7,612,840	107,477	626,048	-
5	421020 Camp Verde, Town Of	4,110,053	5,456,518	8,050,931	3,293,184	46,493	270,818	-
6	492500 Canon Elementary School District #50	1,206,211	1,651,809	2,437,195	996,920	14,074	81,982	-
7	305020 Canyon Rose Academy	651,722	758,983	1,119,857	458,071	6,467	37,670	-
8	421030 Carefree, Town of	1,430,898	1,901,539	2,805,664	1,147,640	16,202	94,377	-
9	303090 Carpe Diem Collegiate High School (Academy)	642,524	827,537	1,221,006	499,445	7,051	41,072	-
10	300830 Cartwright Elementary School District #83	111,075,237	145,809,664	215,137,825	88,000,810	1,242,385	7,236,816	-
11	200040 Casa Grande Elementary School District #4	39,007,400	50,340,994	74,276,640	30,382,405	428,935	2,498,521	-
12	200820 Casa Grande Union High School District #82	20,048,335	25,043,184	36,950,473	15,114,365	213,383	1,242,942	-
13	420090 Casa Grande, City of	16,654,387	20,820,625	30,720,213	12,565,915	177,404	1,033,368	-
14	450160 Catalina Foothills School District #16	30,793,863	37,025,326	54,629,768	22,345,972	315,478	1,837,639	-
15	300930 Cave Creek Unified School District No. 93	30,818,829	33,509,520	49,442,300	20,224,070	285,521	1,663,142	-
16	420580 Cave Creek, Town of	3,334,819	4,444,541	6,557,788	2,682,423	37,870	220,591	-
17	464160 CAVIAT School District	264,105	313,387	462,393	189,139	2,670	15,554	-
18	482250 Cedar Unified School District #25	1,722,596	2,234,512	3,296,956	1,348,600	19,039	110,903	-
19	495130 Central Arizona Association Of Governments	562,373	550,059	811,595	331,978	4,687	27,300	-
20	493890 Central Arizona College	26,629,938	31,485,564	46,456,014	19,002,548	268,276	1,562,689	-
21	500650 Central Arizona Fire And Medical Authority	2,380,888	2,975,541	4,390,322	1,795,834	25,353	147,682	-
22	497150 Central Arizona Irrigation And Drainage District	4,307,146	5,102,326	7,528,331	3,079,418	43,475	253,238	-
23	497310 Central Arizona Project	62,307,775	76,944,582	113,529,443	46,438,523	655,614	3,818,908	-
24	302600 Central Arizona Valley Institute of Technology	1,871,073	2,564,221	3,783,432	1,547,590	21,849	127,267	-
25	303050 Central Yavapai Fire District	-	-	-	-	-	-	-
26	307680 Challenge Charter School	2,421,620	2,977,173	4,392,730	1,796,819	25,367	147,763	-
27	300800 Chandler Unified School District #80	293,356,355	385,364,371	568,593,676	232,579,761	3,283,534	19,126,379	-
28	420120 Chandler, City of	93,397,278	110,127,657	162,490,084	66,465,574	938,353	5,465,849	-
29	303070 Charter Foundation, The (AmeriSchools Academy)	1,859,247	2,338,974	3,451,087	1,411,646	19,929	116,088	-
30	464050 Chevelon Butte Elementary School District #5	91,977	106,094	156,539	64,031	904	5,266	-
31	461240 Chinle Unified School District #24	31,961,970	40,412,187	59,626,980	24,390,051	344,336	2,005,735	-
32	497260 Chino Valley Fire District	-	-	-	-	-	-	-
33	492510 Chino Valley Unified School District #51	13,054,149	15,651,378	23,093,143	9,446,109	133,359	776,808	-
34	420990 Chino Valley, Town of	4,171,809	5,580,567	8,233,961	3,368,051	47,550	276,974	-
35	497370 Christopher-Kohl's Fire District	51,244	63,657	93,924	38,419	542	3,159	-
36	109130 Citizens Clean Elections Commission	663,548	848,755	1,252,313	512,251	7,232	42,125	-
37	302890 CITY Center For Collaborative Learning (City HS)	2,392,713	3,128,970	4,616,702	1,888,434	26,661	155,297	-
38	421000 Clarkdale, Town of	1,685,805	1,852,572	2,733,415	1,118,087	15,785	91,947	-
39	492030 Clarkdale-Jerome Elementary School District #3	2,754,051	3,359,113	4,956,271	2,027,332	28,622	166,719	-
40	420130 Clifton, Town of	893,490	1,131,130	1,668,949	682,673	9,638	56,140	-
41	471420 Cobre Valley Institute Of Technology	281,186	354,192	522,600	213,766	3,018	17,579	-
42	463500 Cochise Community College	23,275,409	27,955,068	41,246,872	16,871,780	238,194	1,387,464	-
43	410110 Cochise County	32,770,053	39,832,748	58,772,036	24,040,341	339,399	1,976,976	-
44	462260 Cochise Elementary School District #26	1,074,816	1,261,708	1,861,612	761,481	10,751	62,621	-

# 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	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions			
							Proportionate Share of Pension Plan Expense	Proportionate Share of Contributions	Total Pension Expense	
1	\$ 2,941,734	\$ 5,283,357	\$ -	\$ -	\$ 1,060,670	\$ -	\$ 1,060,670	\$ 4,545,281	\$ 1,909,290	\$ 6,454,571
2	239,461	1,184,083	-	-	427,879	298,719	726,598	1,833,589	(49,488)	1,784,101
3	119,311	217,267	-	-	44,370	-	44,370	190,139	(27,623)	162,516
4	159,774	893,299	-	-	332,260	19,085	351,345	1,423,832	302,508	1,726,340
5	240,787	558,098	-	-	143,730	-	143,730	615,925	109,691	725,616
6	121,074	217,130	-	-	43,510	-	43,510	186,454	107,715	294,169
7	-	44,137	-	-	19,992	81,829	101,821	85,673	(123,894)	(38,221)
8	94,282	204,861	-	-	50,088	-	50,088	214,643	88,535	303,178
9	18,048	66,171	-	-	21,798	79,386	101,184	93,411	(108,373)	(14,962)
10	7,475,589	15,954,790	-	-	3,840,767	-	3,840,767	16,458,819	5,429,489	21,888,308
11	1,387,825	4,315,281	-	-	1,326,030	-	1,326,030	5,682,431	326,189	6,008,620
12	83,824	1,540,149	-	-	659,662	175,391	835,053	2,826,844	(173,885)	2,652,959
13	80,139	1,290,911	-	-	548,435	81,498	629,933	2,350,207	(325,829)	2,024,378
14	-	2,153,117	-	-	975,283	1,016,337	1,991,620	4,179,374	(861,711)	3,317,663
15	-	1,948,663	-	-	882,673	3,294,081	4,176,754	3,782,514	(1,811,981)	1,970,533
16	189,512	447,973	-	-	117,073	-	117,073	501,694	106,575	608,269
17	2,864	21,088	-	-	8,255	9,130	17,385	35,375	(712)	34,663
18	58,332	188,274	-	-	58,859	43,841	102,700	252,229	(41,147)	211,082
19	-	31,987	-	-	14,489	104,861	119,350	62,090	(84,461)	(22,371)
20	-	1,830,965	-	-	829,360	1,546,211	2,375,571	3,554,053	(1,490,632)	2,063,421
21	23,737	196,772	-	-	78,379	-	78,379	335,875	128,823	464,698
22	81,096	377,809	-	-	134,400	153,674	288,074	575,944	16,422	592,366
23	-	4,474,522	-	-	2,026,795	364,320	2,391,115	8,685,412	(969,110)	7,716,302
24	148,088	297,204	-	-	67,544	32,800	100,344	289,446	122,614	412,060
25	-	-	-	-	-	-	-	-	-	-
26	-	173,130	-	-	78,422	32,474	110,896	336,060	(72,855)	263,205
27	12,915,254	35,325,167	-	-	10,150,870	1,415,398	11,566,268	43,499,465	6,152,949	49,652,414
28	166,026	6,570,228	-	-	2,900,869	3,648,796	6,549,665	12,431,077	(2,267,087)	10,163,990
29	17,996	154,013	-	-	61,611	86,180	147,791	264,021	(111,337)	152,684
30	4,326	10,496	-	-	2,795	5,033	7,828	11,976	7,792	19,768
31	434,601	2,784,672	-	-	1,064,496	519,312	1,583,808	4,561,679	(518,914)	4,042,765
32	-	-	-	-	-	-	-	-	-	-
33	213,989	1,124,156	-	-	412,272	350,143	762,415	1,766,709	217,433	1,984,142
34	245,614	570,138	-	-	146,998	70,378	217,376	629,928	95,359	725,287
35	490	4,191	-	-	1,677	5	1,682	7,185	4,315	11,500
36	26,130	75,487	-	-	22,357	-	22,357	95,806	38,013	133,819
37	96,535	278,493	-	-	82,420	70,331	152,751	353,194	(73,546)	279,648
38	-	107,732	-	-	48,799	209,070	257,869	209,116	(199,577)	9,539
39	-	195,341	-	-	88,482	54,129	142,611	379,173	(36,349)	342,824
40	13,000	78,778	-	-	29,795	24,580	54,375	127,681	(20,550)	107,131
41	2,962	23,559	-	-	9,330	16,375	25,705	39,981	(10,557)	29,424
42	-	1,625,658	-	-	736,364	1,133,708	1,870,072	3,155,534	(953,100)	2,202,434
43	-	2,316,375	-	-	1,049,233	978,697	2,027,930	4,496,273	(713,873)	3,782,400
44	5,729	79,101	-	-	33,235	45,453	78,688	142,420	(10,121)	132,299

(continued)

# Schedules of Pension and OPEB Amounts by Employer

## Schedule of Pension Amounts by Employer

As of and for the year ended June 30, 2022

Employer Number	Employer Name	Net Pension Liability		Discount Rate Sensitivity		Difference Between Expected and Actual Experience	Changes in Assumptions	Difference Between Projected and Actual Investment Earnings
		Beginning Net Pension Liability	Ending Net Pension Liability	Net Pension Liability 1% Decrease (6.0% Discount Rate)	Net Pension Liability 1% Increase (8.0% Discount Rate)			
1	463230 Cochise Technology District #1	\$ 279,873	\$ 318,283	\$ 469,618	\$ 192,094	\$ 2,712	\$ 15,797	\$ -
2	410130 Coconino County	50,888,186	61,063,061	90,096,731	36,853,516	520,294	3,030,678	-
3	464990 Coconino County Community College	11,457,693	13,314,036	19,644,464	8,035,448	113,444	660,801	-
4	303060 Coconino County Regional Accommodation School District	1,504,479	1,873,791	2,764,723	1,130,893	15,966	93,000	-
5	481140 Colorado City Unified School District #14	3,981,285	5,366,746	7,918,475	3,239,004	45,728	266,362	-
6	480020 Colorado River Sewage System Joint Venture	558,431	713,281	1,052,425	430,488	6,078	35,402	-
7	481920 Colorado River Union High School District #2	9,092,573	9,943,497	14,671,334	6,001,219	84,725	493,515	-
8	461060 Concho Elementary School District #6	1,779,096	2,296,536	3,388,471	1,386,033	19,568	113,982	-
9	492170 Congress Elementary School District #17	1,383,595	1,837,882	2,711,740	1,109,221	15,660	91,218	-
10	450390 Continental School District	3,598,924	5,520,175	8,144,854	3,331,603	47,035	273,977	-
11	200210 Coolidge Unified School District 21	14,487,674	19,012,123	28,051,822	11,474,426	161,995	943,608	-
12	420100 Coolidge, City of	5,058,729	6,171,432	9,105,764	3,724,657	52,584	306,300	-
13	500810 Copper Canyon Fire and Medical Authority	-	-	-	-	-	-	-
14	502410 Copper Canyon Fire & Medical District	450,687	556,588	821,229	335,919	4,742	27,625	-
15	420110 Cottonwood, City of	9,778,458	11,866,255	17,508,306	7,161,665	101,108	588,945	-
16	492060 Cottonwood-Oak Creek Elementary School	11,922,833	14,755,288	21,770,988	8,905,289	125,724	732,333	-
17	302360 Country Gardens Charter School	3,942	-	-	-	-	-	-
18	491280 County Of Santa Cruz Elementary School	1,620,107	2,285,111	3,371,613	1,379,138	19,471	113,414	-
19	497420 County Supervisor Association Of Arizona	603,106	816,111	1,204,148	492,549	6,954	40,505	-
20	493130 Crane Elementary School District #13	30,768,898	40,937,762	60,402,451	24,707,253	348,814	2,031,820	-
21	300140 Creighton Elementary School District #14	36,613,373	47,700,058	70,380,018	28,788,515	406,433	2,367,446	-
22	492410 Crown King Elementary School District #41	70,954	106,094	156,539	64,031	904	5,266	-
23	497610 Crown King Fire District	161,617	267,684	394,960	161,556	2,281	13,286	-
24	308080 Daisy Education Corporation (Sonoran Science Academy - Phoenix)	7,884	-	-	-	-	-	-
25	308070 Daisy Education Corporation (Sonoran Science Academy - Tucson)	532,152	563,117	830,862	339,859	4,798	27,949	-
26	472110 Dan Hinton Accommodation School: Graham County Special Services	1,049,851	1,295,984	1,912,186	782,168	11,043	64,322	-
27	300970 Deer Valley Unified School District #97	210,094,931	255,160,383	376,481,561	153,997,477	2,174,118	12,664,103	-
28	302170 Desert Rose Academy	474,338	519,047	765,838	313,261	4,423	25,761	-
29	450550 Desert Springs Academy	-	-	-	-	-	-	-
30	307870 Destiny School	1,974,875	2,869,446	4,233,783	1,731,803	24,449	142,416	-
31	497530 Diamond Star Fire District	-	-	-	-	-	-	-
32	307900 Discovery Plus Academy	620,187	824,272	1,216,189	497,475	7,023	40,910	-
33	462450 Double Adobe Elementary School District #45	247,024	339,502	500,925	204,900	2,893	16,850	-
34	462270 Douglas Unified School District #27	20,396,533	27,925,688	41,203,522	16,854,048	237,943	1,386,006	-
35	420140 Douglas, City of	6,171,649	7,227,479	10,663,931	4,362,016	61,582	358,714	-
36	495600 Drexel Heights Fire District	1,243,002	1,668,131	2,461,278	1,006,771	14,213	82,793	-
37	473020 Duncan Unified School District #2	2,390,085	3,359,113	4,956,271	2,027,332	28,622	166,719	-
38	421010 Duncan, Town of	324,547	277,478	409,410	167,467	2,364	13,772	-
39	300890 Dysart Unified School District #89	146,251,142	185,107,043	273,119,940	111,718,039	1,577,222	9,187,220	-
40	421040 Eagar, Town of	1,250,886	1,638,751	2,417,928	989,039	13,963	81,334	-
41	308220 East Valley Educational Services (East Valley Academy)	-	-	-	-	-	-	-
42	304010 East Valley Institute Of Technology	15,199,838	20,087,757	29,638,889	12,123,606	171,160	996,994	-
43	472990 Eastern Arizona College	20,928,685	25,898,468	38,212,420	15,630,556	220,670	1,285,391	-
44	450070 Edge High School	1,407,246	1,646,912	2,429,970	993,964	14,033	81,739	-

## 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	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions			
							Proportionate Share of Pension Plan Expense	Proportionate Share of Contributions	Total Pension Expense	
1	\$ -	\$ 18,509	\$ -	\$ -	\$ 8,384	\$ 45,140	\$ 53,524	\$ 35,927	\$ (29,687)	\$ 6,240
2	-	3,550,972	-	-	1,608,460	2,070,285	3,678,745	6,892,725	(2,033,946)	4,858,779
3	-	774,245	-	-	350,705	651,045	1,001,750	1,502,872	(376,595)	1,126,277
4	2,917	111,883	-	-	49,357	10,141	59,498	211,511	21,135	232,646
5	343,799	655,889	-	-	141,365	-	141,365	605,792	239,650	845,442
6	12,069	53,549	-	-	18,789	32,259	51,048	80,514	(12,635)	67,879
7	-	578,240	-	-	261,921	893,324	1,155,245	1,122,410	(495,151)	627,259
8	80,569	214,119	-	-	60,493	-	60,493	259,230	27,280	286,510
9	116,204	223,082	-	-	48,412	-	48,412	207,458	37,221	244,679
10	648,042	969,054	-	-	145,407	47,758	193,165	623,111	302,748	925,859
11	625,837	1,731,440	-	-	500,798	40,519	541,317	2,146,066	400,244	2,546,310
12	-	358,884	-	-	162,561	147,280	309,841	696,624	(232,007)	464,617
13	-	-	-	-	-	-	-	-	-	-
14	-	32,367	-	-	14,661	11,197	25,858	62,827	(11,266)	51,561
15	-	690,053	-	-	312,569	278,136	590,705	1,339,449	(302,235)	1,037,214
16	-	858,057	-	-	388,669	180,144	568,813	1,665,559	(127,782)	1,537,777
17	-	-	-	-	-	30,426	30,426	-	(31,560)	(31,560)
18	168,261	301,146	-	-	60,192	1,494	61,686	257,941	40,259	298,200
19	41,323	88,782	-	-	21,497	11,588	33,085	92,122	6,930	99,052
20	1,674,929	4,055,563	-	-	1,078,340	473,116	1,551,456	4,621,005	205,494	4,826,499
21	1,366,865	4,140,744	-	-	1,256,466	1,003,887	2,260,353	5,384,325	(455,326)	4,928,999
22	12,070	18,240	-	-	2,795	-	2,795	11,976	1,283	13,259
23	41,331	56,898	-	-	7,051	11,541	18,592	30,216	11,271	41,487
24	-	-	-	-	-	34,901	34,901	-	(35,703)	(35,703)
25	-	32,747	-	-	14,833	110,600	125,433	63,564	(103,012)	(39,448)
26	33,631	108,996	-	-	34,137	5,164	39,301	146,289	33,155	179,444
27	474,401	15,312,622	-	-	6,721,171	3,617,463	10,338,634	28,802,196	1,323,164	30,125,360
28	46,646	76,830	-	-	13,672	43,365	57,037	58,589	54,366	112,955
29	-	-	-	-	-	-	-	-	-	-
30	256,892	423,757	-	-	75,584	43,360	118,944	323,900	65,278	389,178
31	-	-	-	-	-	-	-	-	-	-
32	44,225	92,158	-	-	21,712	-	21,712	93,043	16,065	109,108
33	20,128	39,871	-	-	8,943	40,913	49,856	38,323	(37,696)	627
34	1,597,313	3,221,262	-	-	735,590	300,007	1,035,597	3,152,218	655,142	3,807,360
35	159,927	580,223	-	-	190,379	271,817	462,196	815,829	157,268	973,097
36	85,593	182,599	-	-	43,940	-	43,940	188,297	35,226	223,523
37	245,037	440,378	-	-	88,482	-	88,482	379,173	201,253	580,426
38	-	16,136	-	-	7,309	91,664	98,973	31,321	(43,285)	(11,964)
39	2,691,872	13,456,314	-	-	4,875,898	-	4,875,898	20,894,660	4,574,740	25,469,400
40	52,340	147,637	-	-	43,166	32,752	75,918	184,980	(61,568)	123,412
41	-	-	-	-	-	-	-	-	(19,728)	(19,728)
42	1,496,829	2,664,983	-	-	529,131	-	529,131	2,267,482	1,103,700	3,371,182
43	-	1,506,061	-	-	682,191	581,422	1,263,613	2,923,388	(1,112,247)	1,811,141
44	63,420	159,192	-	-	43,381	62,616	105,997	185,901	(11,442)	174,459

(continued)

# Schedules of Pension and OPEB Amounts by Employer

## Schedule of Pension Amounts by Employer

As of and for the year ended June 30, 2022

Employer Number	Employer Name	Net Pension Liability		Discount Rate Sensitivity		Difference Between Expected and Actual Experience	Changes in Assumptions	Difference Between Projected and Actual Investment Earnings
		Beginning Net Pension Liability	Ending Net Pension Liability	Net Pension Liability 1% Decrease (6.0% Discount Rate)	Net Pension Liability 1% Increase (8.0% Discount Rate)			
1	502810 Edison School of Innovation (K-8)	\$ 1,325,781	\$ 1,725,259	\$ 2,545,568	\$ 1,041,249	\$ 14,700	\$ 85,628	\$ -
2	307880 Edkey (American Heritage Academy)	1,976,189	2,428,746	3,583,543	1,465,826	20,694	120,543	-
3	304090 Edkey (Arizona Conservatory for Arts and Academics Elementary School)	1,035,397	1,335,158	1,969,985	805,810	11,376	66,266	-
4	302710 Edkey (Arizona Conservatory for Arts and Academics)	1,867,131	2,179,016	3,215,074	1,315,106	18,567	108,149	-
5	304060 Edkey (Pathfinder Academy)	3,149,552	4,735,076	6,986,464	2,857,770	40,346	235,011	-
6	302420 Edkey (Sequoia Charter School)	9,980,807	13,271,598	19,581,848	8,009,835	113,082	658,695	-
7	302390 Edkey (Sequoia Choice Schools)	6,421,301	12,065,386	17,802,118	7,281,847	102,804	598,828	-
8	200290 Edkey (Sequoia Pathway Academy)	3,514,831	3,989,151	5,885,873	2,407,580	33,990	197,989	-
9	304070 Edkey (Sequoia Ranch School: Children First Academy)	1,453,235	1,570,198	2,316,780	947,665	13,379	77,932	-
10	304080 Edkey (Sequoia School Deaf and Hard of Hearing)	1,809,317	1,921,125	2,834,563	1,159,461	16,369	95,349	-
11	302410 Edkey (Sequoia Village School)	2,387,457	2,995,128	4,419,222	1,807,656	25,520	148,654	-
12	306710 EduPreneurship Student Center (Phoenix)	346,884	450,493	664,689	271,887	3,838	22,359	-
13	307080 EduPrize Schools	16,424,445	19,669,908	29,022,365	11,871,421	167,599	976,256	-
14	502010 Ehrenberg Improvement District	85,407	17,954	26,491	10,836	153	891	-
15	420160 El Mirage, City of	7,716,861	10,521,304	15,523,871	6,349,944	89,648	522,193	-
16	462120 Elfrida Elementary School District #12	733,187	798,157	1,177,656	481,713	6,801	39,614	-
17	495100 Elfrida Fire District	194,465	179,544	264,912	108,361	1,530	8,911	-
18	200110 Eloy Elementary School District #11	5,125,741	6,302,009	9,298,428	3,803,465	53,697	312,781	-
19	495080 Eloy Fire District	160,303	173,016	255,279	104,420	1,474	8,587	-
20	420170 Eloy, City of	5,435,834	6,763,928	9,979,975	4,082,248	57,633	335,707	-
21	306730 Espiritu Community Development Corporation (NFL YET)	6,299,103	1,390,653	2,051,867	839,304	11,849	69,021	-
22	503410 Espiritu Community Development Corporation (Reyes Maria Ruiz Leadership Academy)	1,642,444	1,738,317	2,564,834	1,049,130	14,811	86,276	-
23	302290 Excalibur Charter School (Avalon Elementary)	1,768,584	2,449,965	3,614,851	1,478,633	20,875	121,597	-
24	302540 Flagstaff Arts And Leadership Academy	1,951,224	2,232,880	3,294,548	1,347,615	19,025	110,822	-
25	493910 Flagstaff Junior Academy	1,822,456	2,232,880	3,294,548	1,347,615	19,025	110,822	-
26	464010 Flagstaff Unified School District #1	65,657,047	84,367,928	124,482,370	50,918,751	718,865	4,187,343	-
27	420180 Flagstaff, City of	38,445,027	47,750,657	70,454,676	28,819,054	406,864	2,369,957	-
28	200010 Florence Unified School District No. 1	57,464,534	69,514,707	102,566,884	41,954,356	592,307	3,450,149	-
29	420190 Florence, Town of	6,702,488	8,053,384	11,882,528	4,860,475	68,620	399,705	-
30	496770 Flowing Wells Irrigation District	725,303	811,214	1,196,923	489,594	6,912	40,262	-
31	450080 Flowing Wells Unified School District #8	33,361,333	42,963,350	63,391,146	25,929,760	366,073	2,132,354	-
32	500630 Forest Lakes Domestic Water Improvement District	208,919	259,523	382,919	156,631	2,211	12,881	-
33	503610 Forest Lakes Fire District	-	179,544	264,912	108,361	1,530	8,911	-
34	463000 Fort Huachuca Accommodation Schools	7,718,175	9,488,107	13,999,420	5,726,377	80,844	470,913	-
35	497480 Fort Mojave Mesa Fire District	201,035	354,192	522,600	213,766	3,018	17,579	-
36	472070 Fort Thomas Unified School District #7	6,723,511	9,032,717	13,327,506	5,451,535	76,964	448,311	-
37	503810 Fountain Hills Sanitary District	-	4,504,933	6,646,895	2,718,872	38,385	223,589	-
38	300980 Fountain Hills Unified School District #98	8,206,967	10,377,668	15,311,941	6,263,256	88,424	515,064	-
39	300450 Fowler Elementary School District #45	23,829,899	29,022,541	42,821,897	17,516,035	247,289	1,440,445	-
40	307330 Franklin Phonetic Primary School	2,585,865	3,094,693	4,566,128	1,867,747	26,369	153,596	-
41	420380 Fredonia, Town of	375,791	554,956	818,820	334,933	4,729	27,544	-
42	464060 Fredonia-Moccasin Unified School District #6	1,621,421	1,953,770	2,882,729	1,179,163	16,647	96,969	-
43	503010 Fry Fire District	233,884	290,536	428,677	175,348	2,476	14,420	-
44	493320 Gadsden Elementary School District #32	26,978,136	36,295,723	53,553,260	21,905,633	309,261	1,801,427	-

# 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	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions			
							Proportionate Share of Pension Plan Expense	Proportionate Share of Contributions	Total Pension Expense	
1	\$ 48,268	\$ 148,596	\$ -	\$ -	\$ 45,445	\$ 64,486	\$ 109,931	\$ 194,745	\$ 468,363	\$ 663,108
2	12,913	154,150	-	-	63,976	16,345	80,321	274,154	(7,097)	267,057
3	30,193	107,835	-	-	35,169	12,071	47,240	150,711	21,649	172,360
4	41,297	168,013	-	-	57,397	86,927	144,324	245,965	19,277	265,242
5	592,414	867,771	-	-	124,726	-	124,726	534,490	403,289	937,779
6	1,000,882	1,772,659	-	-	349,587	-	349,587	1,498,082	945,882	2,443,964
7	3,709,177	4,410,809	-	-	317,814	-	317,814	1,361,926	2,883,887	4,245,813
8	-	231,979	-	-	105,078	468,094	573,172	450,291	(458,245)	(7,954)
9	82,199	173,510	-	-	41,361	145,302	186,663	177,242	(14,345)	162,897
10	47,547	159,265	-	-	50,604	201,792	252,396	216,854	70,981	287,835
11	56,758	230,932	-	-	78,895	-	78,895	338,086	66,999	405,085
12	12,091	38,288	-	-	11,866	986	12,852	50,851	(10,711)	40,140
13	-	1,143,855	-	-	518,124	693,478	1,211,602	2,220,316	(513,208)	1,707,108
14	-	1,044	-	-	473	65,061	65,534	2,027	(38,082)	(36,055)
15	577,057	1,188,898	-	-	277,141	37,357	314,498	1,187,632	317,994	1,505,626
16	-	46,415	-	-	21,024	108,146	129,170	90,095	(71,066)	19,029
17	-	10,441	-	-	4,729	43,593	48,322	20,267	(21,373)	(1,106)
18	183,528	550,006	-	-	166,001	40,798	206,799	711,363	56,204	767,567
19	-	10,061	-	-	4,557	26,240	30,797	19,530	(11,745)	7,785
20	29,404	422,744	-	-	178,168	-	178,168	763,504	56,637	820,141
21	1,921,287	2,002,157	-	-	36,631	3,975,370	4,012,001	156,975	417,697	574,672
22	601,165	702,252	-	-	45,789	186,733	232,522	196,219	569,681	765,900
23	185,851	328,323	-	-	64,534	-	64,534	276,549	147,973	424,522
24	20,586	150,433	-	-	58,816	118,119	176,935	252,045	(16,903)	235,142
25	30,217	160,064	-	-	58,816	19,334	78,150	252,045	(26,070)	225,975
26	1,728,142	6,634,350	-	-	2,222,333	368,217	2,590,550	9,523,350	408,085	9,931,435
27	-	2,776,821	-	-	1,257,798	432,989	1,690,787	5,390,037	(649,588)	4,740,449
28	442,122	4,484,578	-	-	1,831,085	1,159,947	2,991,032	7,846,736	165,436	8,012,172
29	124,287	592,612	-	-	212,134	169,046	381,180	909,056	(8,197)	900,859
30	40,873	88,047	-	-	21,368	55,553	76,921	91,569	33,987	125,556
31	936,625	3,435,052	-	-	1,131,696	29,231	1,160,927	4,849,651	504,038	5,353,689
32	971	16,063	-	-	6,836	-	6,836	29,295	5,270	34,565
33	110,915	121,356	-	-	4,729	-	4,729	20,267	58,377	78,644
34	-	551,757	-	-	249,926	111,154	361,080	1,071,006	49,499	1,120,505
35	65,984	86,581	-	-	9,330	-	9,330	39,981	41,207	81,188
36	500,392	1,025,667	-	-	237,930	-	237,930	1,019,602	321,716	1,341,318
37	2,718,365	2,980,339	-	-	118,664	-	118,664	508,511	1,430,719	1,939,230
38	112,170	715,658	-	-	273,358	227,854	501,212	1,171,419	(45,410)	1,126,009
39	-	1,687,734	-	-	764,482	921,517	1,685,999	3,276,029	(1,262,826)	2,013,203
40	-	179,965	-	-	81,517	80,125	161,642	349,325	(44,760)	304,565
41	54,374	86,647	-	-	14,618	16,841	31,459	62,643	15,993	78,636
42	-	113,616	-	-	51,464	44,192	95,656	220,539	(25,933)	194,606
43	3,349	20,245	-	-	7,653	42	7,695	32,795	79,579	112,374
44	1,911,383	4,022,071	-	-	956,064	-	956,064	4,097,017	1,238,584	5,335,601

(continued)

# Schedules of Pension and OPEB Amounts by Employer

## Schedule of Pension Amounts by Employer

As of and for the year ended June 30, 2022

Employer Number	Employer Name	Net Pension Liability		Discount Rate Sensitivity		Difference Between Expected and Actual Experience	Changes in Assumptions	Difference Between Projected and Actual Investment Earnings
		Beginning Net Pension Liability	Ending Net Pension Liability	Net Pension Liability 1% Decrease (6.0% Discount Rate)	Net Pension Liability 1% Increase (8.0% Discount Rate)			
1	461190 Ganado Unified School District #20	\$ 12,214,531	\$ 13,052,880	\$ 19,259,137	\$ 7,877,832	\$ 111,218	\$ 647,840	\$ -
2	502610 GAR, LLC (Student Choice High School)	3,363,726	4,578,383	6,755,268	2,763,201	39,011	227,234	-
3	307420 Genesis Program (Genesis Academy)	734,501	861,813	1,271,580	520,132	7,343	42,773	-
4	220270 George Gervin Youth Center (GGPA)	725,303	1,003,817	1,481,102	605,836	8,553	49,821	-
5	300240 Gila Bend Unified School District #24	2,217,957	2,596,865	3,831,598	1,567,292	22,127	128,887	-
6	420200 Gila Bend, Town of	1,530,758	1,950,505	2,877,913	1,177,193	16,619	96,807	-
7	410140 Gila County	21,699,977	26,745,591	39,462,325	16,141,822	227,888	1,327,435	-
8	471000 Gila County Education Service Agency	287,756	315,019	464,801	190,124	2,684	15,635	-
9	306060 Gila County Regional School District #49	214,175	238,304	351,611	143,824	2,030	11,828	-
10	473010 Gila Institute For Technology	323,233	399,894	590,032	241,349	3,407	19,848	-
11	300410 Gilbert Public Schools	225,355,211	276,372,741	407,779,765	166,799,815	2,354,860	13,716,914	-
12	420210 Gilbert, Town of	73,124,257	90,800,515	133,973,461	54,801,024	773,674	4,506,605	-
13	300400 Glendale Elementary School District	67,746,237	74,458,707	109,861,610	44,938,219	634,432	3,695,530	-
14	302050 Glendale Union High School District #205	107,509,161	137,170,312	202,390,719	82,786,684	1,168,773	6,808,028	-
15	220230 Glendale, City of	89,757,621	111,319,179	164,248,140	67,184,696	948,506	5,524,986	-
16	471010 Globe Unified School District #1	9,038,701	10,947,314	16,152,436	6,607,055	93,278	543,336	-
17	420220 Globe, City of	3,420,226	4,287,847	6,326,591	2,587,853	36,535	212,814	-
18	496500 Golder Ranch Fire District	2,934,063	3,197,523	4,717,850	1,929,808	27,245	158,699	-
19	420250 Goodyear, City of	37,024,641	50,184,300	74,045,444	30,287,835	427,600	2,490,744	-
20	109170 Governor Office Of Highway Safety	863,269	1,008,713	1,488,326	608,791	8,595	50,064	-
21	410150 Graham County	7,739,198	10,331,966	15,244,509	6,235,673	88,034	512,795	-
22	464040 Grand Canyon Unified School District	3,257,296	3,817,767	5,633,002	2,304,145	32,530	189,483	-
23	302210 Great Expectations Academy	1,476,886	1,738,317	2,564,834	1,049,130	14,811	86,276	-
24	495030 Green Valley Domestic Water Improvement	530,838	605,554	893,478	365,472	5,160	30,055	-
25	410160 Greenlee County	6,807,604	8,807,470	12,995,161	5,315,591	75,045	437,132	-
26	473840 Greenlee County Accommodation School	-	-	-	-	-	-	-
27	473000 Greenlee County School Office	5,256	-	-	-	-	-	-
28	302040 Griffin Foundation (Children Reaching for the Sky Preparatory, FIMS)	763,408	807,950	1,192,106	487,624	6,884	40,100	-
29	495070 Groom Creek Fire District	-	-	-	-	-	-	-
30	420270 Guadalupe, Town of	808,083	1,113,175	1,642,457	671,837	9,485	55,249	-
31	481030 Hackberry Elementary School District #3	730,559	685,533	1,011,484	413,741	5,841	34,024	-
32	302300 Happy Valley School	2,538,562	2,996,760	4,421,630	1,808,641	25,534	148,735	-
33	496100 Harquahala Valley Irrigation District	268,047	246,466	363,653	148,750	2,100	12,233	-
34	420280 Hayden, Town of	617,559	807,950	1,192,106	487,624	6,884	40,100	-
35	471410 Hayden-Winkelman Unified School District #41	2,687,039	3,594,153	5,303,066	2,169,187	30,624	178,385	-
36	497230 Heber-Overgaard Fire District	270,675	370,514	546,683	223,617	3,157	18,389	-
37	482060 Heber-Overgaard Unified School District #6	3,362,412	4,140,947	6,109,845	2,499,195	35,283	205,523	-
38	501610 Hellsgate Fire District	81,465	101,198	149,314	61,076	862	5,023	-
39	306740 Heritage Academy	14,294,523	18,021,364	26,589,987	10,876,471	153,553	894,435	-
40	496060 Highlands Fire District	377,105	564,749	833,270	340,844	4,812	28,030	-
41	300600 Higley Unified School District #60	80,021,210	97,975,763	144,560,327	59,131,516	834,812	4,862,727	-
42	492350 Hillside Elementary School District #35	110,372	151,797	223,971	91,614	1,293	7,534	-
43	482030 Holbrook Unified School District #3	14,851,640	18,509,399	27,310,067	11,171,016	157,711	918,657	-
44	420290 Holbrook, City of	1,940,712	2,103,934	3,104,292	1,269,792	17,927	104,422	-



# 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	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions		
								Proportionate Share of Pension Plan Expense	Proportionate Share of Contributions	Total Pension Expense
1	\$ -	\$ 759,058	\$ -	\$ -	\$ 343,825	\$ 1,507,740	\$ 1,851,565	\$ 1,473,393	\$ (1,205,013)	\$ 268,380
2	246,694	512,939	-	-	120,599	94,407	215,006	516,802	1,310,340	1,827,142
3	-	50,116	-	-	22,701	45,766	68,467	97,280	(52,793)	44,487
4	63,427	121,801	-	-	26,441	76,997	103,438	113,310	(45,654)	67,656
5	124,020	275,034	-	-	68,404	98,011	166,415	293,131	26,882	320,013
6	30,106	143,532	-	-	51,378	55,375	106,753	220,171	(59,915)	160,256
7	-	1,555,323	-	-	704,505	339,877	1,044,382	3,019,010	(486,144)	2,532,866
8	18,268	36,587	-	-	8,298	26,272	34,570	35,559	13,958	49,517
9	5,776	19,634	-	-	6,277	17,135	23,412	26,900	(2,129)	24,771
10	-	23,255	-	-	10,534	7,754	18,288	45,140	(5,709)	39,431
11	2,225,566	18,297,340	-	-	7,279,925	2,225,378	9,505,303	31,196,622	1,787,393	32,984,015
12	1,611,265	6,891,544	-	-	2,391,773	29,030	2,420,803	10,249,453	1,900,008	12,149,461
13	-	4,329,962	-	-	1,961,314	6,219,928	8,181,242	8,404,809	(3,906,154)	4,498,655
14	2,226,310	10,203,111	-	-	3,613,199	2,101,469	5,714,668	15,483,619	568,230	16,051,849
15	858,290	7,331,782	-	-	2,932,255	119,324	3,051,579	12,565,575	641,028	13,206,603
16	11,676	648,290	-	-	288,363	174,241	462,604	1,235,720	(144,224)	1,091,496
17	33,308	282,657	-	-	112,946	-	112,946	484,007	79,675	563,682
18	10,950	196,894	-	-	84,226	276,584	360,810	360,933	(179,169)	181,764
19	3,477,605	6,395,949	-	-	1,321,903	-	1,321,903	5,664,743	2,752,700	8,417,443
20	-	58,659	-	-	26,570	46,643	73,213	113,862	(10,516)	103,346
21	553,690	1,154,519	-	-	272,154	-	272,154	1,166,260	317,124	1,483,384
22	-	222,013	-	-	100,564	269,068	369,632	430,945	(289,322)	141,623
23	105,769	206,856	-	-	45,789	59,671	105,460	196,219	61,136	257,355
24	4,324	39,539	-	-	15,951	33,303	49,254	68,354	(27,334)	41,020
25	216,195	728,372	-	-	231,997	160,449	392,446	994,177	(30,255)	963,922
26	-	-	-	-	-	-	-	-	-	-
27	1,905	1,905	-	-	-	4,033	4,033	-	(6)	(6)
28	933	47,917	-	-	21,282	86,754	108,036	91,200	(55,484)	35,716
29	-	-	-	-	-	-	-	-	-	-
30	67,450	132,184	-	-	29,322	25,517	54,839	125,654	(33,313)	92,341
31	66,362	106,227	-	-	18,058	137,210	155,268	77,382	7,124	84,506
32	-	174,269	-	-	78,938	107,701	186,639	338,271	(62,666)	275,605
33	-	14,333	-	-	6,492	77,517	84,009	27,821	(66,642)	(38,821)
34	25,143	72,127	-	-	21,282	65,442	86,724	91,200	(139,845)	(48,645)
35	193,059	402,068	-	-	94,673	-	94,673	405,704	188,596	594,300
36	59,555	81,101	-	-	9,760	-	9,760	41,823	27,990	69,813
37	36,401	277,207	-	-	109,077	22,458	131,535	467,425	(60,392)	407,033
38	-	5,885	-	-	2,666	1,485	4,151	11,423	(3,978)	7,445
39	924,236	1,972,224	-	-	474,700	-	474,700	2,034,230	1,872,197	3,906,427
40	76,262	109,104	-	-	14,876	-	14,876	63,748	57,005	120,753
41	1,861,090	7,558,629	-	-	2,580,776	889,853	3,470,629	11,059,386	2,434,778	13,494,164
42	9,024	17,851	-	-	3,998	-	3,998	17,135	2,888	20,023
43	35,890	1,112,258	-	-	487,555	205,498	693,053	2,089,319	(374,980)	1,714,339
44	-	122,349	-	-	55,420	235,534	290,954	237,490	(165,477)	72,013

(continued)

# Schedules of Pension and OPEB Amounts by Employer

## Schedule of Pension Amounts by Employer

As of and for the year ended June 30, 2022

Employer Number	Employer Name	Net Pension Liability		Discount Rate Sensitivity		Difference Between Expected and Actual Changes in Assumptions	Difference Between Projected and Actual Investment Earnings	
		Beginning Net Pension Liability	Ending Net Pension Liability	Net Pension Liability 1% Decrease (6.0% Discount Rate)	Net Pension Liability 1% Increase (8.0% Discount Rate)			
1	500410 Horizon Community Learning Center (Horizon Honors Elementary School)	\$ 3,865,657	\$ 5,231,272	\$ 7,718,586	\$ 3,157,240	\$ 44,574	\$ 259,638	\$ -
2	306940 Horizon Community Learning Center (Horizon Honors Secondary School)	4,341,309	5,797,653	8,554,264	3,499,069	49,399	287,749	-
3	495820 Housing Authority Of Maricopa County	2,794,784	3,427,666	5,057,420	2,068,707	29,206	170,122	-
4	497100 Housing Authority of the City of Yuma	1,922,317	2,534,841	3,740,082	1,529,858	21,598	125,809	-
5	307830 Humanities and Sciences Academy (Tempe)	1,244,316	1,690,982	2,494,994	1,020,562	14,408	83,927	-
6	492220 Humboldt Unified School District #22	32,478,355	41,360,508	61,026,200	24,962,393	352,416	2,052,802	-
7	493160 Hyder Elementary School District #16	1,141,827	1,557,140	2,297,514	939,784	13,268	77,284	-
8	500830 Incito Schools	1,840,852	2,051,703	3,027,227	1,238,269	17,482	101,830	-
9	302620 Intelli-School	653,036	747,558	1,102,999	451,175	6,370	37,103	-
10	302510 Intelli-School (Paradise Valley)	329,803	408,056	602,074	246,275	3,477	20,253	-
11	307820 International Commerce Secondary Schools	1,873,701	2,136,579	3,152,458	1,289,494	18,205	106,043	-
12	300050 Isaac School District #5	40,670,868	50,780,062	74,924,471	30,647,396	432,676	2,520,313	-
13	200440 J.O. Combs Unified School District	25,976,902	32,779,916	48,365,792	19,783,731	279,304	1,626,931	-
14	302530 James Sandoval Preparatory High School	223,372	195,867	288,995	118,212	1,669	9,721	-
15	482020 Joseph City Unified School District #2	3,052,319	4,209,501	6,210,993	2,540,569	35,867	208,926	-
16	302570 Juniper Tree Academy (Desert View Academy)	3,928,727	4,966,852	7,328,442	2,997,654	42,321	246,514	-
17	482270 Kayenta Unified School District #27	20,594,940	23,490,940	34,660,184	14,177,536	200,157	1,165,901	-
18	420330 Kearny, Town of	789,687	922,205	1,360,687	556,581	7,858	45,771	-
19	302590 Khalsa Montessori School	1,412,502	1,469,000	2,167,466	886,589	12,517	72,909	-
20	481050 Kingman Academy of Learning	6,590,801	7,723,675	11,396,053	4,661,486	65,810	383,341	-
21	481040 Kingman Unified School District #20	41,171,485	48,315,406	71,287,946	29,159,898	411,676	2,397,987	-
22	420350 Kingman, City of	14,232,767	17,629,631	26,011,996	10,640,048	150,215	874,993	-
23	492230 Kirkland Elementary School District #23	755,524	949,953	1,401,628	573,327	8,094	47,148	-
24	300280 Kyrene School District #28	106,469,822	124,329,621	183,444,661	75,036,915	1,059,362	6,170,720	-
25	410170 La Paz County	9,553,771	10,374,404	15,307,124	6,261,285	88,396	514,902	-
26	481510 Lake Havasu Unified School District #1	28,313,115	35,895,828	52,963,228	21,664,284	305,854	1,781,579	-
27	420370 Lake Havasu, City of	19,894,602	24,640,025	36,355,624	14,871,045	209,948	1,222,932	-
28	300590 Laveen Elementary School District #59	46,674,331	58,699,603	86,609,520	35,427,094	500,156	2,913,375	-
29	495160 League of Arizona Cities and Towns	1,638,503	2,051,703	3,027,227	1,238,269	17,482	101,830	-
30	300250 Liberty Elementary School District #25	20,399,161	26,827,202	39,582,740	16,191,077	228,584	1,331,486	-
31	307450 Liberty High School	525,582	566,381	835,678	341,829	4,826	28,111	-
32	302650 Life Skills Center of Arizona	-	-	-	-	-	-	-
33	300790 Litchfield Elementary School District #79	68,418,982	81,103,484	119,665,779	48,948,554	691,050	4,025,323	-
34	420390 Litchfield Park, City of	2,910,412	3,396,654	5,011,662	2,049,990	28,942	168,583	-
35	481090 Littlefield Unified School District #9	2,567,469	3,259,548	4,809,365	1,967,241	27,773	161,778	-
36	300650 Littleton Elementary School District #65	35,016,917	43,030,271	63,489,886	25,970,149	366,644	2,135,676	-
37	302720 Luz Academy of Tucson	-	-	-	-	-	-	-
38	300380 Madison School District #38	37,962,805	47,264,255	69,737,004	28,525,494	402,720	2,345,816	-
39	464100 Maine Consolidated School District #10	1,627,991	1,929,287	2,846,605	1,164,386	16,439	95,754	-
40	200080 Mammoth-San Manuel Unified School District	4,209,914	4,403,735	6,497,580	2,657,795	37,522	218,566	-
41	303000 Marana Domestic Water Improvement District	190,524	315,019	464,801	190,124	2,684	15,635	-
42	450060 Marana Unified School District #6	83,320,552	108,284,878	159,771,119	65,353,398	922,652	5,374,388	-
43	420300 Marana, Town of	18,165,436	22,753,176	33,571,635	13,732,272	193,871	1,129,284	-
44	495140 Maricopa Association of Governments	11,926,775	14,791,197	21,823,971	8,926,962	126,030	734,116	-

# 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	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions		
								Proportionate Share of Pension Plan Expense	Contributions and Proportionate Share of Contributions	Total Pension Expense
1	\$ 264,810	\$ 569,022	\$ -	\$ -	\$ 137,797	\$ 55,477	\$ 193,274	\$ 590,500	\$ 139,428	\$ 729,928
2	249,658	586,806	-	-	152,716	54,063	206,779	654,432	92,126	746,558
3	54,223	253,551	-	-	90,288	27,482	117,770	386,911	66,709	453,620
4	95,795	243,202	-	-	66,770	-	66,770	286,130	41,599	327,729
5	89,639	187,974	-	-	44,542	4,367	48,909	190,876	(4,731)	186,145
6	624,113	3,029,331	-	-	1,089,476	377,924	1,467,400	4,668,724	(154,988)	4,513,736
7	93,765	184,317	-	-	41,017	-	41,017	175,768	17,400	193,168
8	-	119,312	-	-	54,044	153,631	207,675	231,594	(233,808)	(2,214)
9	-	43,473	-	-	19,691	46,155	65,846	84,383	(32,508)	51,875
10	2,871	26,601	-	-	10,749	1,040	11,789	46,061	18,602	64,663
11	402	124,650	-	-	56,280	118,146	174,426	241,174	(17,249)	223,925
12	155,459	3,108,448	-	-	1,337,596	378,251	1,715,847	5,731,992	(975,728)	4,756,264
13	758,908	2,665,143	-	-	863,455	-	863,455	3,700,157	395,201	4,095,358
14	33,653	45,043	-	-	5,159	50,409	55,568	22,109	4,750	26,859
15	257,813	502,606	-	-	110,882	58,320	169,202	475,163	(3,105)	472,058
16	53,087	341,922	-	-	130,832	15,081	145,913	560,652	14,650	575,302
17	301,730	1,667,788	-	-	618,774	1,294,583	1,913,357	2,651,629	(664,201)	1,987,428
18	-	53,629	-	-	24,292	91,220	115,512	104,097	(104,600)	(503)
19	20,151	105,577	-	-	38,695	176,561	215,256	165,819	(36,817)	129,002
20	-	449,151	-	-	203,449	396,902	600,351	871,839	(88,627)	783,212
21	546,679	3,356,342	-	-	1,272,674	1,751,271	3,023,945	5,453,785	416,927	5,870,712
22	-	1,025,208	-	-	464,382	271,223	735,605	1,990,011	(226,109)	1,763,902
23	6,976	62,218	-	-	25,023	5,305	30,328	107,230	32,014	139,244
24	-	7,230,082	-	-	3,274,962	6,595,719	9,870,681	14,034,178	(4,157,347)	9,876,831
25	141,019	744,317	-	-	273,272	923,529	1,196,801	1,171,050	(233,774)	937,276
26	445,042	2,532,475	-	-	945,531	185,854	1,131,385	4,051,878	245,434	4,297,312
27	-	1,432,880	-	-	649,042	102,868	751,910	2,781,336	(443,769)	2,337,567
28	1,298,869	4,712,400	-	-	1,546,204	-	1,546,204	6,625,940	1,743,776	8,369,716
29	9,935	129,247	-	-	54,044	1,973	56,017	231,594	(21,525)	210,069
30	977,447	2,537,517	-	-	706,654	-	706,654	3,028,222	1,143,144	4,171,366
31	8,139	41,076	-	-	14,919	53,447	68,366	63,932	(37,899)	26,033
32	-	-	-	-	-	-	-	-	-	-
33	-	4,716,373	-	-	2,136,344	3,073,870	5,210,214	9,154,863	(868,966)	8,285,897
34	847	198,372	-	-	89,471	135,417	224,888	383,410	(24,502)	358,908
35	67,581	257,132	-	-	85,860	-	85,860	367,934	13,052	380,986
36	-	2,502,320	-	-	1,133,459	345,618	1,479,077	4,857,205	276,357	5,133,562
37	-	-	-	-	-	-	-	-	-	-
38	62,000	2,810,536	-	-	1,244,986	402,675	1,647,661	5,335,132	(95,943)	5,239,189
39	33,610	145,803	-	-	50,819	57,638	108,457	217,776	(25,515)	192,261
40	-	256,088	-	-	115,999	609,352	725,351	497,088	(538,999)	(41,911)
41	48,423	66,742	-	-	8,298	2,413	10,711	35,559	15,735	51,294
42	3,024,916	9,321,956	-	-	2,852,328	-	2,852,328	12,223,066	2,656,674	14,879,740
43	114,253	1,437,408	-	-	599,341	216,232	815,573	2,568,351	(55,167)	2,513,184
44	19,247	879,393	-	-	389,614	16,286	405,900	1,669,612	102,570	1,772,182

(continued)

# Schedules of Pension and OPEB Amounts by Employer

## Schedule of Pension Amounts by Employer

As of and for the year ended June 30, 2022

Employer Number	Employer Name	Net Pension Liability		Discount Rate Sensitivity		Difference Between Expected and Actual Experience	Changes in Assumptions	Difference Between Projected and Actual Investment Earnings
		Beginning Net Pension Liability	Ending Net Pension Liability	Net Pension Liability 1% Decrease (6.0% Discount Rate)	Net Pension Liability 1% Increase (8.0% Discount Rate)			
1	210170 Maricopa County	\$ 658,069,704	\$ 788,301,243	\$ 1,163,115,063	\$ 475,765,085	\$ 6,716,799	\$ 39,124,905	\$ -
2	307100 Maricopa County Community College District	452,179,424	533,943,916	787,818,378	322,252,282	4,549,520	26,500,669	-
3	480030 Maricopa County Municipal Water Conservation District #1	4,823,531	6,584,384	9,715,063	3,973,887	56,103	326,796	-
4	305090 Maricopa County Regional School District #509	3,723,750	4,145,844	6,117,070	2,502,150	35,325	205,766	-
5	210250 Maricopa County Special Health Care District	297,857,967	369,079,692	544,566,115	222,751,434	3,144,779	18,318,139	-
6	200200 Maricopa Unified School District #20	44,296,071	58,686,545	86,590,253	35,419,213	500,044	2,912,727	-
7	420080 Maricopa, City of	12,700,695	16,336,911	24,104,626	9,859,850	139,200	810,832	-
8	200900 Mary C O'Brien Accommodation District #90	-	-	-	-	-	-	-
9	302250 Mary Ellen Halvorson Educational Foundation: Tri-City College Prep High School	1,504,479	1,929,287	2,846,605	1,164,386	16,439	95,754	-
10	302030 Masada Charter School	3,345,331	3,737,789	5,514,996	2,255,875	31,848	185,514	-
11	492430 Mayer Unified School District #43	3,987,855	5,657,282	8,347,151	3,414,351	48,203	280,782	-
12	461230 McNary Elementary School District #23	1,597,770	1,898,274	2,800,847	1,145,669	16,174	94,215	-
13	462550 McNeal Elementary School District #55	413,896	582,703	859,761	351,680	4,965	28,921	-
14	300040 Mesa Unified School District #4	438,021,553	554,121,446	817,589,723	334,430,069	4,721,444	27,502,119	-
15	420400 Mesa, City of	208,352,625	263,693,640	389,072,128	159,147,571	2,246,827	13,087,625	-
16	308160 Metropolitan Arts Institute	1,476,886	1,767,697	2,608,184	1,066,862	15,062	87,734	-
17	495400 Metropolitan Domestic Water Improvement District	4,372,844	5,485,898	8,094,280	3,310,916	46,743	272,276	-
18	308170 Mexicayotl Academy	1,190,444	1,433,091	2,114,483	864,916	12,211	71,127	-
19	471400 Miami Unified School District #40	5,494,962	7,080,579	10,447,185	4,273,357	60,331	351,423	-
20	420410 Miami, Town of	1,252,200	1,423,298	2,100,033	859,006	12,127	70,641	-
21	306820 Mingus Springs Charter School	915,827	1,064,209	1,570,208	642,284	9,068	52,819	-
22	492860 Mingus Union High School District #4	7,423,849	9,843,931	14,524,428	5,941,128	83,876	488,573	-
23	300860 Mobile Elementary School District #86	459,884	535,369	789,921	323,112	4,562	26,571	-
24	302790 Mohave Accelerated Elementary School	2,556,958	3,323,204	4,903,289	2,005,660	28,316	164,937	-
25	302670 Mohave Accelerated Learning Center	3,408,401	4,336,814	6,398,840	2,617,406	36,952	215,244	-
26	492890 Mohave Community College	17,329,760	23,226,520	34,270,040	14,017,950	197,904	1,152,777	-
27	410180 Mohave County	49,032,881	60,700,707	89,562,090	36,634,824	517,206	3,012,693	-
28	497160 Mohave County Airport Authority	953,932	1,184,993	1,748,422	715,181	10,097	58,814	-
29	302830 Mohave Educational Services Cooperative, Inc.	-	-	-	-	-	-	-
30	503210 Mohave Educational Services Cooperative, Inc.	1,919,689	2,216,558	3,270,465	1,337,764	18,886	110,012	-
31	481160 Mohave Valley Elementary School District #16	6,593,429	8,291,688	12,234,140	5,004,300	70,650	411,533	-
32	500640 Mohave Valley Fire Department	173,442	218,718	322,712	132,003	1,864	10,855	-
33	493170 Mohawk Valley Elementary District #17	1,173,362	1,640,383	2,420,337	990,024	13,977	81,415	-
34	473180 Morenci Unified School District #18	10,321,121	12,540,362	18,502,932	7,568,511	106,851	622,402	-
35	300750 Morristown Elementary School District #75	1,102,409	1,457,574	2,150,608	879,693	12,419	72,342	-
36	301010 Mountain Institute JTED #2	579,454	734,500	1,083,733	443,294	6,258	36,455	-
37	302110 Mountain Oak Charter School	452,001	594,129	876,619	358,576	5,062	29,488	-
38	308260 Mountain Rose Academy	511,129	620,244	915,152	374,337	5,285	30,784	-
39	302780 Mountain School	1,080,072	1,276,398	1,883,287	770,347	10,876	63,350	-
40	480110 Mount Lemmon Domestic Water Improvement District	161,617	187,706	276,954	113,286	1,599	9,316	-
41	300210 Murphy Elementary School District #21	8,302,885	10,158,950	14,989,229	6,131,252	86,560	504,208	-
42	462230 Naco Elementary School District #23	1,457,177	2,290,008	3,378,838	1,382,093	19,512	113,658	-
43	300810 Nadaburg Unified School District #81	6,727,453	9,520,751	14,047,586	5,746,079	81,122	472,533	-
44	410190 Navajo County	22,601,350	27,721,660	40,902,485	16,730,911	236,205	1,375,880	-

# 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	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions			
							Proportionate Share of Pension Plan Expense	Proportionate Share of Contributions	Total Pension Expense	
1	\$ 3,591,363	\$ 49,433,067	\$ -	\$ -	\$ 20,764,616	\$ 18,080,869	\$ 38,845,485	\$ 88,982,493	\$ (10,907,170)	\$ 78,075,323
2	-	31,050,189	-	-	14,064,599	17,389,927	31,454,526	60,270,945	(4,341,907)	55,929,038
3	365,523	748,422	-	-	173,439	2,114	175,553	743,237	235,697	978,934
4	-	241,091	-	-	109,206	371,938	481,144	467,978	(53,984)	413,994
5	-	21,462,918	-	-	9,721,916	969,137	10,691,053	41,661,270	5,645,208	47,306,478
6	3,144,095	6,556,866	-	-	1,545,860	-	1,545,860	6,624,466	2,443,053	9,067,519
7	595,190	1,545,222	-	-	430,330	-	430,330	1,844,091	729,931	2,574,022
8	-	-	-	-	-	-	-	-	-	-
9	37,133	149,326	-	-	50,819	4,882	55,701	217,776	81,190	298,966
10	102,800	320,162	-	-	98,457	258,488	356,945	421,917	(12,202)	409,715
11	446,102	775,087	-	-	149,018	-	149,018	638,587	169,099	807,686
12	-	110,389	-	-	50,002	114,747	164,749	214,275	15,506	229,781
13	42,309	76,195	-	-	15,349	4,326	19,675	65,775	972	66,747
14	9,024,766	41,248,329	-	-	14,596,094	-	14,596,094	62,548,561	8,911,219	71,459,780
15	2,991,248	18,325,700	-	-	6,945,945	1,598,597	8,544,542	29,765,420	(316,404)	29,449,016
16	46,101	148,897	-	-	46,563	41,515	88,078	199,535	27,854	227,389
17	83,199	402,218	-	-	144,504	-	144,504	619,242	79,968	699,210
18	-	83,338	-	-	37,749	92,823	130,572	161,766	(81,048)	80,718
19	156,777	568,531	-	-	186,509	27,642	214,151	799,247	(8,726)	790,521
20	-	82,768	-	-	37,491	127,954	165,445	160,660	(76,140)	84,520
21	24,486	86,373	-	-	28,032	45,470	73,502	120,127	5,081	125,208
22	419,723	992,172	-	-	259,299	-	259,299	1,111,171	194,139	1,305,310
23	-	31,133	-	-	14,102	39,038	53,140	60,432	(2,713)	57,719
24	90,553	283,806	-	-	87,536	32,826	120,362	375,119	72,998	448,117
25	112,180	364,376	-	-	114,236	-	114,236	489,534	123,592	613,126
26	1,142,620	2,493,301	-	-	611,809	-	611,809	2,621,782	727,285	3,349,067
27	658,413	4,188,312	-	-	1,598,915	133,666	1,732,581	6,851,823	1,219,966	8,071,789
28	5,267	74,178	-	-	31,214	64	31,278	133,761	(11,171)	122,590
29	-	-	-	-	-	-	-	-	(656,554)	(656,554)
30	702,656	831,554	-	-	58,386	104,046	162,432	250,202	725,969	976,171
31	61,890	544,073	-	-	218,411	161,406	379,817	935,956	(231,370)	704,586
32	4,419	17,138	-	-	5,761	-	5,761	24,689	910	25,599
33	169,971	265,363	-	-	43,209	-	43,209	185,164	91,338	276,502
34	44,299	773,552	-	-	330,325	174,362	504,687	1,415,541	(75,235)	1,340,306
35	108,678	193,439	-	-	38,394	-	38,394	164,529	77,614	242,143
36	49,382	92,095	-	-	19,347	-	19,347	82,909	(49,558)	33,351
37	115,335	149,885	-	-	15,650	-	15,650	67,065	90,513	157,578
38	-	36,069	-	-	16,338	23,511	39,849	70,012	(4,404)	65,608
39	21,618	95,844	-	-	33,622	40,472	74,094	144,078	16,735	160,813
40	-	10,915	-	-	4,944	11,453	16,397	21,188	(42,309)	(21,121)
41	-	590,768	-	-	267,597	259,952	527,549	1,146,730	(632,742)	513,988
42	316,435	449,605	-	-	60,321	-	60,321	258,493	205,006	463,499
43	896,927	1,450,582	-	-	250,786	-	250,786	1,074,691	585,484	1,660,175
44	586,380	2,198,465	-	-	730,215	220,963	951,178	3,129,188	412,962	3,542,150

(continued)

# Schedules of Pension and OPEB Amounts by Employer

## Schedule of Pension Amounts by Employer

As of and for the year ended June 30, 2022

Employer Number	Employer Name	Net Pension Liability		Discount Rate Sensitivity		Difference Between Expected and Actual Experience	Changes in Assumptions	Difference Between Projected and Actual Investment Earnings
		Beginning Net Pension Liability	Ending Net Pension Liability	Net Pension Liability 1% Decrease (6.0% Discount Rate)	Net Pension Liability 1% Increase (8.0% Discount Rate)			
1	482990 Navajo County Accommodation District #99	\$ 274,617	\$ 362,353	\$ 534,642	\$ 218,692	\$ 3,087	\$ 17,984	\$ -
2	482000 Navajo County Arizona - Superintendent of Schools	1,459,805	1,743,213	2,572,059	1,052,085	14,853	86,519	-
3	496200 New Magma Irrigation & Drainage District	482,222	540,266	797,146	326,068	4,603	26,814	-
4	306770 New School for the Arts & Academics	748,955	1,132,762	1,671,357	683,658	9,652	56,221	-
5	302740 New School for the Arts Middle School	331,117	380,308	561,133	229,528	3,240	18,875	-
6	491010 Nogales Unified School District #1	31,494,202	39,352,875	58,063,997	23,750,722	335,310	1,953,159	-
7	420450 Nogales, City of	7,234,640	9,545,235	14,083,710	5,760,855	81,331	473,748	-
8	302480 North Star Charter School Inc.	1,419,072	2,079,451	3,068,168	1,255,015	17,718	103,207	-
9	302760 Northeast Arizona Technological Institute of Vocational Education	501,931	693,694	1,023,525	418,667	5,911	34,429	-
10	495040 Northern Apache Special Health Care District	800,199	824,272	1,216,189	497,475	7,023	40,910	-
11	306830 Northern Arizona Academy for Career Development	513,757	687,166	1,013,892	414,726	5,855	34,105	-
12	495150 Northern Arizona Council of Governments	4,184,949	5,056,624	7,460,898	3,051,835	43,085	250,970	-
13	302840 Northern Arizona Council of Governments - Head Start	9,633,922	12,036,006	17,758,769	7,264,116	102,554	597,370	-
14	497140 Northern Arizona Fire District	67,012	81,611	120,415	49,255	695	4,051	-
15	496040 Northern Arizona Intergovernmental Public Transportation Authority	6,161,138	7,953,818	11,735,622	4,800,384	67,771	394,763	-
16	104160 Northern Arizona University	139,551,282	173,789,215	256,420,821	104,887,366	1,480,788	8,625,495	-
17	483000 Northern Arizona Vocational Institute of Technology	415,210	486,402	717,672	293,559	4,144	24,141	-
18	493770 Northland Pioneer College	15,612,420	19,031,710	28,080,722	11,486,247	162,161	944,581	-
19	307580 Northland Preparatory Academy	4,083,774	4,868,919	7,183,945	2,938,549	41,486	241,654	-
20	497300 Northwest Fire District	3,299,343	4,455,966	6,574,646	2,689,319	37,967	221,158	-
21	302820 Nosotros Academy	1,273,223	1,668,131	2,461,278	1,006,771	14,213	82,793	-
22	200020 Oracle School District #2	3,061,517	4,119,729	6,078,537	2,486,388	35,103	204,470	-
23	420040 Oro Valley, Town of	15,876,526	19,916,374	29,386,018	12,020,171	169,699	988,488	-
24	300080 Osborn School District #8	20,885,324	27,101,416	39,987,333	16,356,574	230,920	1,345,096	-
25	481060 Owens-Whitney Elementary School District #6	253,593	275,846	407,002	166,482	2,350	13,691	-
26	307090 PACE Academy	406,012	687,166	1,013,892	414,726	5,855	34,105	-
27	464080 Page Unified School District #8	16,956,597	19,573,607	28,880,276	11,813,300	166,779	971,476	-
28	420230 Page, City of	7,048,058	9,457,095	13,953,662	5,707,660	80,580	469,374	-
29	200250 Painted Rock Academy	2,726,458	2,995,128	4,419,222	1,807,656	25,520	148,654	-
30	300490 Palo Verde Elementary District #49	3,108,819	4,020,163	5,931,631	2,426,297	34,254	199,528	-
31	300940 Paloma Elementary School District #94	1,291,618	1,682,821	2,482,952	1,015,636	14,339	83,522	-
32	462490 Palominas Elementary School District #49	6,617,080	7,501,693	11,068,525	4,527,512	63,919	372,324	-
33	302580 Paradise Education Center, Paradise Honors	14,042,243	16,924,511	24,971,613	10,214,485	144,207	839,996	-
34	300690 Paradise Valley Unified School District #69	202,120,534	254,096,174	374,911,353	153,355,193	2,165,051	12,611,284	-
35	420470 Paradise Valley, Town of	6,423,929	7,713,882	11,381,603	4,655,575	65,727	382,855	-
36	500620 Paragon Preparatory Academy	-	-	-	-	-	-	-
37	303040 Paramount Academy	964,443	1,173,568	1,731,564	708,286	9,999	58,246	-
38	308270 Park View School, Inc.	643,838	646,360	953,685	390,099	5,507	32,080	-
39	494270 Parker Unified School District #27	13,228,905	15,656,274	23,100,367	9,449,064	133,401	777,051	-
40	420480 Parker, Town of	1,899,980	2,218,190	3,272,873	1,338,749	18,900	110,093	-
41	491060 Patagonia Elementary School District #6	642,524	786,731	1,160,798	474,817	6,703	39,047	-
42	307050 Patagonia Montessori Elementary School	185,268	274,213	404,594	165,497	2,336	13,610	-
43	491820 Patagonia Union High School District #20	1,405,932	1,815,031	2,678,024	1,095,429	15,465	90,083	-
44	420500 Patagonia, Town of	462,512	512,518	756,205	309,321	4,367	25,437	-

# 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	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions		Total Pension Expense
								Proportionate Share of Pension Plan Expense	Proportionate Share of Contributions	
1	\$ 13,097	\$ 34,168	\$ -	\$ -	\$ 9,545	\$ 2,405	\$ 11,950	\$ 40,902	\$ 2,789	\$ 43,691
2	77,866	179,238	-	-	45,918	43,489	89,407	196,772	27,853	224,625
3	-	31,417	-	-	14,231	44,596	58,827	60,985	(26,418)	34,567
4	124,986	190,859	-	-	29,838	11,110	40,948	127,865	51,509	179,374
5	21,635	43,750	-	-	10,018	19,151	29,169	42,929	5,477	48,406
6	504,946	2,793,415	-	-	1,036,593	-	1,036,593	4,442,105	216,676	4,658,781
7	344,129	899,208	-	-	251,431	220,595	472,026	1,077,455	(333,265)	744,190
8	280,537	401,462	-	-	54,775	-	54,775	234,726	282,800	517,526
9	43,354	83,694	-	-	18,273	25,032	43,305	78,303	6,686	84,989
10	-	47,933	-	-	21,712	221,373	243,085	93,043	(204,421)	(111,378)
11	74,882	114,842	-	-	18,101	-	18,101	77,566	32,169	109,735
12	-	294,055	-	-	133,196	125,813	259,009	570,786	(51,469)	519,317
13	41,440	741,364	-	-	317,040	255,332	572,372	1,358,610	(296,483)	1,062,127
14	6,235	10,981	-	-	2,150	1,050	3,200	9,212	18,101	27,313
15	255,861	718,395	-	-	209,511	-	209,511	897,817	209,508	1,107,325
16	256,101	10,362,384	-	-	4,577,776	2,915,624	7,493,400	19,617,117	(5,289,763)	14,327,354
17	4,810	33,095	-	-	12,812	18,203	31,015	54,904	(9,439)	45,465
18	179,263	1,286,005	-	-	501,314	225,295	726,609	2,148,276	(55,319)	2,092,957
19	18,593	301,733	-	-	128,252	126,461	254,713	549,598	(17,546)	532,052
20	251,165	510,290	-	-	117,374	-	117,374	502,984	287,032	790,016
21	53,302	150,308	-	-	43,940	13,534	57,474	188,297	18,550	206,847
22	195,368	434,941	-	-	108,518	73,717	182,235	465,030	39,915	504,945
23	118,497	1,276,684	-	-	524,617	147,325	671,942	2,248,136	(355,246)	1,892,890
24	996,865	2,572,881	-	-	713,877	-	713,877	3,059,175	1,117,126	4,176,301
25	6,231	22,272	-	-	7,266	24,212	31,478	31,137	1,220	32,357
26	112,852	152,812	-	-	18,101	6,741	24,842	77,566	63,599	141,165
27	-	1,138,255	-	-	515,588	1,245,594	1,761,182	2,209,445	(941,415)	1,268,030
28	432,955	982,909	-	-	249,109	120,058	369,167	1,067,505	440,102	1,507,607
29	-	174,174	-	-	78,895	272,202	351,097	338,086	(75,478)	262,608
30	97,483	331,265	-	-	105,895	41,493	147,388	453,791	7,305	461,096
31	78,029	175,890	-	-	44,327	-	44,327	189,955	76,265	266,220
32	-	436,243	-	-	197,602	456,136	653,738	846,782	(208,945)	637,837
33	352,953	1,337,156	-	-	445,808	322,000	767,808	1,910,418	345,259	2,255,677
34	2,388,899	17,165,234	-	-	6,693,139	-	6,693,139	28,682,070	2,093,836	30,775,906
35	-	448,582	-	-	203,191	336,000	539,191	870,734	10,120	880,854
36	-	-	-	-	-	-	-	-	-	-
37	-	68,245	-	-	30,913	48,490	79,403	132,471	(110,793)	21,678
38	-	37,587	-	-	17,026	96,300	113,326	72,960	(112,633)	(39,673)
39	24,960	935,412	-	-	412,401	481,176	893,577	1,767,261	(260,329)	1,506,932
40	-	128,993	-	-	58,429	100,456	158,885	250,387	(12,009)	238,378
41	-	45,750	-	-	20,723	37,456	58,179	88,805	(28,602)	60,203
42	27,229	43,175	-	-	7,223	3,384	10,607	30,953	215	31,168
43	140,768	246,316	-	-	47,810	-	47,810	204,879	99,685	304,564
44	15,363	45,167	-	-	13,500	38,361	51,861	57,852	598	58,450

(continued)

# Schedules of Pension and OPEB Amounts by Employer

## Schedule of Pension Amounts by Employer

As of and for the year ended June 30, 2022

Employer Number	Employer Name	Net Pension Liability		Discount Rate Sensitivity		Difference Between Expected and Actual Experience	Changes in Assumptions	Difference Between Projected and Actual Investment Earnings
		Beginning Net Pension Liability	Ending Net Pension Liability	Net Pension Liability 1% Decrease (6.0% Discount Rate)	Net Pension Liability 1% Increase (8.0% Discount Rate)			
1	240020 Paulden Community School	\$ 522,954	\$ 605,554	\$ 893,478	\$ 365,472	\$ 5,160	\$ 30,055	\$ -
2	471100 Payson Unified School District #10	14,592,791	17,993,616	26,549,046	10,859,725	153,316	893,058	-
3	220240 Payson, Town of	6,927,174	8,802,574	12,987,936	5,312,636	75,003	436,889	-
4	481080 Peach Springs Unified School District #8	1,311,328	2,786,203	4,110,960	1,681,563	23,740	138,285	-
5	302550 PEAK School, The	860,641	1,072,370	1,582,250	647,210	9,137	53,224	-
6	462220 Pearce Elementary School District #22	1,007,804	1,323,732	1,953,127	798,915	11,279	65,699	-
7	300920 Pendergast Elementary School District #92	46,753,168	58,999,932	87,052,646	35,608,352	502,715	2,928,281	-
8	300110 Peoria Unified School District #11	208,301,381	256,472,690	378,417,830	154,789,496	2,185,300	12,729,236	-
9	420520 Peoria, City of	67,382,271	83,932,124	123,839,355	50,655,730	715,152	4,165,714	-
10	300010 Phoenix Elementary School District #1	52,760,573	64,381,368	94,992,795	38,856,221	548,568	3,195,372	-
11	308110 Phoenix School of Academic Excellence	484,850	662,682	977,768	399,950	5,646	32,890	-
12	302100 Phoenix Union High School District	213,927,739	264,666,444	390,507,472	159,734,690	2,255,116	13,135,907	-
13	495800 Phoenix-Mesa Gateway Airport Authority	7,795,699	9,754,159	14,391,972	5,886,948	83,111	484,118	-
14	200330 Picacho Elementary School District No. 33	1,114,234	1,305,778	1,926,636	788,079	11,126	64,808	-
15	496400 Picture Rocks Fire & Medical District	131,396	102,830	151,723	62,061	876	5,104	-
16	306090 Pillar Academy of Business & Finance	173,442	200,763	296,220	121,167	1,711	9,964	-
17	307070 Pima Accommodation District	766,036	879,768	1,298,071	530,968	7,496	43,665	-
18	495120 Pima Association of Governments	5,031,136	5,750,318	8,484,424	3,470,502	48,996	285,399	-
19	450990 Pima Community College	81,094,712	97,355,519	143,645,174	58,757,179	829,527	4,831,943	-
20	210200 Pima County	282,759,303	344,416,816	508,176,775	207,866,597	2,934,636	17,094,073	-
21	307040 Pima County Joint Technical Education District	6,848,337	8,399,415	12,393,087	5,069,316	71,568	416,879	-
22	450320 Pima County Reserve Fund 32	-	-	-	-	-	-	-
23	307060 Pima County Special Projects	36,791	84,876	125,231	51,225	723	4,213	-
24	200260 Pima Prevention Partnership (Arizona Collegiate High School)	655,664	946,689	1,396,811	571,357	8,066	46,986	-
25	200230 Pima Prevention Partnership (Pima Partnership Academy)	403,384	533,737	787,513	322,127	4,548	26,490	-
26	302560 Pima Prevention Partnership (Pima Partnership High School)	914,513	1,098,485	1,620,783	662,971	9,360	54,520	-
27	472060 Pima Unified School District #6	5,334,660	7,082,212	10,449,593	4,274,342	60,345	351,504	-
28	420550 Pima, Town of	404,698	568,013	838,087	342,814	4,840	28,192	-
29	200860 Pinal County Juvenile Justice Education	321,919	339,502	500,925	204,900	2,893	16,850	-
30	200890 Pinal County School Office Data Processing Services	152,419	243,201	358,836	146,780	2,072	12,071	-
31	210210 Pinal County	87,186,210	109,670,635	161,815,762	66,189,746	934,459	5,443,166	-
32	200880 Pinal County School Education Services	341,628	424,378	626,157	256,126	3,616	21,063	-
33	200000 Pinal County School Office	3,882,739	4,586,544	6,767,309	2,768,126	39,080	227,639	-
34	306090 Pine Forest Charter School	1,148,397	1,509,805	2,227,673	911,216	12,864	74,935	-
35	471120 Pine Strawberry School District #12	2,125,980	3,053,888	4,505,920	1,843,119	26,021	151,570	-
36	496090 Pine-Strawberry Fire District	233,884	306,858	452,759	185,198	2,615	15,230	-
37	497540 Pinetop Fire District	1,353,374	1,511,438	2,230,081	912,201	12,878	75,016	-
38	497130 Pinetop Water Community Facilities District	290,384	414,584	611,707	250,215	3,533	20,577	-
39	497110 Pinetop-Lakeside Sanitary District	1,144,455	1,420,033	2,095,217	857,036	12,100	70,479	-
40	420240 Pinetop-Lakeside, Town of	2,250,806	3,239,961	4,780,466	1,955,420	27,606	160,806	-
41	495010 Pinewood Fire District	144,535	153,429	226,380	92,599	1,307	7,615	-
42	497390 Pinewood Sanitary District	1,034,083	1,000,552	1,476,285	603,865	8,525	49,659	-
43	482040 Pinon Unified School District #4	11,200,158	14,219,919	20,981,068	8,582,177	121,162	705,762	-
44	303310 Pointe Schools	3,965,518	4,992,967	7,366,975	3,013,416	42,543	247,811	-



## 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	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions		
								Proportionate Share of Pension Plan Expense	Contributions and Proportionate Share of Contributions	Total Pension Expense
1	\$ 9,129	\$ 44,344	\$ -	\$ -	\$ 15,951	\$ 27,281	\$ 43,232	\$ 68,354	\$ (19,293)	\$ 49,061
2	278,852	1,325,226	-	-	473,969	84,097	558,066	2,031,098	343,008	2,374,106
3	156,211	668,103	-	-	231,868	-	231,868	993,624	67,809	1,061,433
4	789,294	951,319	-	-	73,391	-	73,391	314,503	738,849	1,053,352
5	1,974	64,335	-	-	28,247	35,637	63,884	121,048	(57,887)	63,161
6	87,079	164,057	-	-	34,868	-	34,868	149,421	50,087	199,508
7	565,287	3,996,283	-	-	1,554,115	997,065	2,551,180	6,659,841	(1,484,354)	5,175,487
8	-	14,914,536	-	-	6,755,739	1,770,622	8,526,361	28,950,328	(1,014,538)	27,935,790
9	134,824	5,015,690	-	-	2,210,853	503,421	2,714,274	9,474,157	(923,331)	8,550,826
10	-	3,743,940	-	-	1,695,867	1,627,245	3,323,112	7,267,291	(1,312,659)	5,954,632
11	37,271	75,807	-	-	17,456	10,611	28,067	74,803	(27,913)	46,890
12	-	15,391,023	-	-	6,971,570	3,286,382	10,257,952	29,875,229	(4,102,163)	25,773,066
13	42,634	609,863	-	-	256,934	151,333	408,267	1,101,038	(133,641)	967,397
14	-	75,934	-	-	34,395	59,097	93,492	147,395	(81,083)	66,312
15	10,580	16,560	-	-	2,709	37,321	40,030	11,607	4,792	16,399
16	4,302	15,977	-	-	5,288	9,074	14,362	22,662	1,409	24,071
17	-	51,161	-	-	23,174	69,427	92,601	99,307	(34,794)	64,513
18	-	334,395	-	-	151,469	414,104	565,573	649,089	(256,281)	392,808
19	-	5,661,470	-	-	2,564,438	2,987,161	5,551,599	10,989,374	(2,689,477)	8,299,897
20	-	20,028,709	-	-	9,072,272	8,928,363	18,000,635	38,877,355	(8,650,292)	30,227,063
21	281,564	770,011	-	-	221,249	67,166	288,415	948,116	187,782	1,135,898
22	-	-	-	-	-	-	-	-	-	-
23	24,228	29,164	-	-	2,236	21,633	23,869	9,581	(98,202)	(88,621)
24	105,181	160,233	-	-	24,937	-	24,937	106,861	62,035	168,896
25	20,103	51,141	-	-	14,059	106,297	120,356	60,248	(113,227)	(52,979)
26	-	63,880	-	-	28,935	30,016	58,951	123,996	(181,409)	(57,413)
27	410,453	822,302	-	-	186,552	-	186,552	799,432	383,554	1,182,986
28	59,050	92,082	-	-	14,962	-	14,962	64,117	39,659	103,776
29	-	19,743	-	-	8,943	71,482	80,425	38,323	(44,010)	(5,687)
30	33,238	47,381	-	-	6,406	36,068	42,474	27,452	(16,952)	10,500
31	1,559,948	7,937,573	-	-	2,888,831	-	2,888,831	12,379,489	1,102,421	13,481,910
32	8,656	33,335	-	-	11,179	-	11,179	47,903	(3,082)	44,821
33	17,654	284,373	-	-	120,814	146,559	267,373	517,724	(36,207)	481,517
34	51,350	139,149	-	-	39,770	95,770	135,540	170,425	(151,817)	18,608
35	254,940	432,531	-	-	80,442	14,021	94,463	344,719	130,644	475,363
36	31,722	49,567	-	-	8,083	-	8,083	34,638	35,917	70,555
37	194,278	282,172	-	-	39,813	105,037	144,850	170,609	191,530	362,139
38	33,215	57,325	-	-	10,921	34,653	45,574	46,798	(16,351)	30,447
39	-	82,579	-	-	37,405	52,174	89,579	160,292	(70,083)	90,209
40	281,186	469,598	-	-	85,344	-	85,344	365,723	151,512	517,235
41	-	8,922	-	-	4,041	16,108	20,149	17,319	11,696	29,015
42	51,914	110,098	-	-	26,356	175,586	201,942	112,941	(35,719)	77,222
43	188,508	1,015,432	-	-	374,566	244,789	619,355	1,605,127	230,297	1,835,424
44	61,019	351,373	-	-	131,520	-	131,520	563,600	54,344	617,944

(continued)

# Schedules of Pension and OPEB Amounts by Employer

## Schedule of Pension Amounts by Employer

As of and for the year ended June 30, 2022

Employer Number	Employer Name	Net Pension Liability		Discount Rate Sensitivity		Difference Between Expected and Actual Experience	Changes in Assumptions	Difference Between Projected and Actual Investment Earnings
		Beginning Net Pension Liability	Ending Net Pension Liability	Net Pension Liability 1% Decrease (6.0% Discount Rate)	Net Pension Liability 1% Increase (8.0% Discount Rate)			
1	462640 Pomerene School District #64	\$ 796,257	\$ 1,106,647	\$ 1,632,824	\$ 667,897	\$ 9,429	\$ 54,925	\$ -
2	480050 Ponderosa Park Domestic Water Improvement District	425,722	486,402	717,672	293,559	4,144	24,141	-
3	492010 Prescott Unified School District #1	22,293,885	28,500,230	42,051,242	17,200,803	242,839	1,414,522	-
4	104940 Prescott Valley Historical Society	555,803	646,360	953,685	390,099	5,507	32,080	-
5	307030 Prescott Valley School	440,175	489,667	722,489	295,530	4,172	24,303	-
6	420600 Prescott, City of	24,853,470	30,746,168	45,365,056	18,556,298	261,976	1,525,992	-
7	307370 Presidio Schools	1,935,457	2,528,312	3,730,449	1,525,917	21,543	125,485	-
8	101750 Public Safety Personnel Retirement System	7,660,361	9,752,527	14,389,564	5,885,963	83,097	484,037	-
9	497320 Puerco Valley Fire District	978,897	1,105,014	1,630,416	666,912	9,415	54,844	-
10	494040 Quartzsite Elementary School District #4	1,139,200	1,255,179	1,851,979	757,541	10,695	62,297	-
11	300950 Queen Creek Unified School District #95	60,816,435	87,305,927	128,817,301	52,691,928	743,898	4,333,162	-
12	420460 Queen Creek, Town of	22,211,105	29,504,047	43,532,344	17,806,639	251,392	1,464,343	-
13	496000 Queen Valley Domestic Water Improvement District	208,919	269,317	397,369	162,541	2,295	13,367	-
14	496700 Queen Valley Sanitary District	106,430	137,107	202,297	82,748	1,168	6,805	-
15	200030 Ray Unified School District #3	2,549,074	3,311,779	4,886,431	1,998,765	28,218	164,370	-
16	461270 Red Mesa Unified School District #27	5,183,555	6,953,266	10,259,337	4,196,519	59,246	345,104	-
17	200050 Red Rock Elementary District #5	2,271,829	3,324,836	4,905,697	2,006,645	28,330	165,018	-
18	492870 Rimrock Public High School	-	-	-	-	-	-	-
19	497120 Rio Rico Medical & Fire District	476,966	568,013	838,087	342,814	4,840	28,192	-
20	300020 Riverside Elementary School District #2	6,969,220	7,049,567	10,401,427	4,254,640	60,067	349,884	-
21	300660 Roosevelt Elementary School District #66	65,387,686	77,938,605	114,996,095	47,038,448	664,083	3,868,244	-
22	497360 Roosevelt Irrigation District	1,905,236	2,335,710	3,446,270	1,409,676	19,902	115,926	-
23	240070 Rose Academies Public High Schools	495,361	481,506	710,447	290,604	4,103	23,898	-
24	461100 Round Valley Schools #10	8,038,780	10,921,198	16,113,903	6,591,293	93,055	542,040	-
25	302850 RSD Charter School (High School)	116,942	-	-	-	-	-	-
26	200180 Sacaton Elementary School District #18	5,757,753	6,958,163	10,266,562	4,199,474	59,288	345,347	-
27	300900 Saddle Mountain Unified School District #90	13,762,371	18,444,110	27,213,736	11,131,612	157,155	915,417	-
28	472010 Safford Unified School District #1	17,424,365	20,662,299	30,486,609	12,470,361	176,055	1,025,510	-
29	420620 Safford, City of	7,295,081	8,539,786	12,600,200	5,154,035	72,764	423,846	-
30	450300 Sahuarita Unified Schools #30	40,050,681	46,304,509	68,320,926	27,946,256	394,542	2,298,182	-
31	420790 Sahuarita, Town of	7,649,849	9,532,177	14,064,444	5,752,975	81,220	473,100	-
32	494300 Salome Consolidated Elementary School	812,025	1,087,060	1,603,925	656,076	9,262	53,953	-
33	493930 Salt River Schools	1,317,897	1,379,228	2,035,009	832,408	11,752	68,454	-
34	496600 San Carlos Irrigation And Drainage District	1,524,188	1,730,155	2,552,793	1,044,204	14,742	85,871	-
35	471200 San Carlos Unified School District #20	13,721,638	16,857,590	24,872,873	10,174,096	143,637	836,675	-
36	450350 San Fernando Elementary School District #35	165,558	239,937	354,019	144,809	2,044	11,909	-
37	420810 San Luis, City of	9,009,794	11,481,050	16,939,948	6,929,182	97,825	569,827	-
38	462180 San Simon Unified School District #18	1,287,676	1,617,532	2,386,621	976,233	13,782	80,281	-
39	461180 Sanders Unified School District #18	6,113,835	8,394,518	12,385,862	5,066,361	71,526	416,636	-
40	410220 Santa Cruz County	11,510,251	14,631,239	21,587,958	8,830,422	124,667	726,177	-
41	502210 Santa Cruz County Provisional Community College District	294,326	148,532	219,155	89,644	1,266	7,372	-
42	491030 Santa Cruz Valley Unified School District #35	18,647,658	24,018,148	35,438,064	14,495,723	204,649	1,192,067	-
43	200400 Santa Cruz Valley Union High School District	2,545,132	3,068,578	4,527,595	1,851,985	26,146	152,299	-
44	302610 SC Jensen Corporation, Inc. dba Intelli-School	279,873	359,089	529,825	216,722	3,060	17,822	-

# 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		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	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions		Total Pension Expense
				Changes in Assumptions					Proportionate Share of Pension Plan Expense	Proportionate Share of Contributions	
1	\$ 76,869	\$ 141,223	\$ -	\$ -	\$ 29,150	\$ -	\$ 29,150	\$ 124,917	\$ 87,069	\$ 211,986	
2	13,939	42,224	-	-	12,812	26,288	39,100	54,904	9,618	64,522	
3	914,534	2,571,895	-	-	750,724	-	750,724	3,217,072	540,848	3,757,920	
4	-	37,587	-	-	17,026	60,038	77,064	72,960	(53,617)	19,343	
5	2,852	31,327	-	-	12,898	35,363	48,261	55,273	(5,160)	50,113	
6	-	1,787,968	-	-	809,884	273,431	1,083,315	3,470,590	(296,877)	3,173,713	
7	124,447	271,475	-	-	66,598	-	66,598	285,393	73,692	359,085	
8	572,753	1,139,887	-	-	256,891	-	256,891	1,100,853	373,772	1,474,625	
9	64,406	128,665	-	-	29,107	68,626	97,733	124,733	66,870	191,603	
10	-	72,992	-	-	33,063	136,486	169,549	141,683	(112,208)	29,475	
11	9,073,431	14,150,491	-	-	2,299,723	-	2,299,723	9,854,988	9,080,611	18,935,599	
12	1,518,352	3,234,087	-	-	777,165	-	777,165	3,330,381	1,569,156	4,899,537	
13	8,367	24,029	-	-	7,094	-	7,094	30,400	(1,250)	29,150	
14	3,013	10,986	-	-	3,612	7,223	10,835	15,476	(9,752)	5,724	
15	89,474	282,062	-	-	87,235	108,815	196,050	373,830	(198,028)	175,802	
16	370,338	774,688	-	-	183,156	-	183,156	784,876	72,533	857,409	
17	310,371	503,719	-	-	87,579	16,456	104,035	375,304	190,442	565,746	
18	-	-	-	-	-	-	-	-	-	-	
19	15,872	48,904	-	-	14,962	15,166	30,128	64,117	(7,768)	56,349	
20	256,568	666,519	-	-	185,692	993,897	1,179,589	795,747	15,639	811,386	
21	-	4,532,327	-	-	2,052,978	2,191,053	4,244,031	8,797,616	(180,040)	8,617,576	
22	-	135,828	-	-	61,525	45,849	107,374	263,652	(41,647)	222,005	
23	-	28,001	-	-	12,683	127,931	140,614	54,352	(116,851)	(62,499)	
24	964,857	1,599,952	-	-	287,675	-	287,675	1,232,772	587,066	1,819,838	
25	-	-	-	-	-	90,718	90,718	-	(50,184)	(50,184)	
26	-	404,635	-	-	183,285	583,528	766,813	785,429	(637,112)	148,317	
27	1,255,293	2,327,865	-	-	485,836	-	485,836	2,081,949	1,419,527	3,501,476	
28	54,115	1,255,680	-	-	544,265	608,627	1,152,892	2,332,335	(431,056)	1,901,279	
29	-	496,610	-	-	224,946	514,538	739,484	963,961	(324,511)	639,450	
30	-	2,692,724	-	-	1,219,706	2,484,140	3,703,846	5,226,797	(1,237,113)	3,989,684	
31	17,419	571,739	-	-	251,087	66,701	317,788	1,075,981	34,982	1,110,963	
32	48,315	111,530	-	-	28,634	510	29,144	122,706	42,662	165,368	
33	-	80,206	-	-	36,330	814,645	850,975	155,686	(1,055,434)	(899,748)	
34	-	100,613	-	-	45,574	101,979	147,553	195,298	(34,644)	160,654	
35	-	980,312	-	-	444,045	202,991	647,036	1,902,864	(88,018)	1,814,846	
36	21,181	35,134	-	-	6,320	10,598	16,918	27,084	12,045	39,129	
37	241,182	908,834	-	-	302,422	-	302,422	1,295,967	323,635	1,619,602	
38	10,977	105,040	-	-	42,607	28,431	71,038	182,585	26,234	208,819	
39	493,469	981,631	-	-	221,120	13,230	234,350	947,563	(203,093)	744,470	
40	204,633	1,055,477	-	-	385,401	164,022	549,423	1,651,557	(175,966)	1,475,591	
41	-	8,638	-	-	3,912	155,285	159,197	16,766	(79,586)	(62,820)	
42	550,845	1,947,561	-	-	632,661	-	632,661	2,711,140	222,969	2,934,109	
43	-	178,445	-	-	80,829	167,005	247,834	346,377	(177,396)	168,981	
44	7,022	27,904	-	-	9,459	2,423	11,882	40,534	(1,354)	39,180	

(continued)

# Schedules of Pension and OPEB Amounts by Employer

## Schedule of Pension Amounts by Employer

As of and for the year ended June 30, 2022

Employer Number	Employer Name	Net Pension Liability		Discount Rate Sensitivity		Difference Between Expected and Actual Experience	Changes in Assumptions	Difference Between Projected and Actual Investment Earnings
		Beginning Net Pension Liability	Ending Net Pension Liability	Net Pension Liability 1% Decrease (6.0% Discount Rate)	Net Pension Liability 1% Increase (8.0% Discount Rate)			
1	300480 Scottsdale Unified School District #48	\$ 153,426,653	\$ 182,288,195	\$ 268,960,814	\$ 110,016,774	\$ 1,553,204	\$ 9,047,316	\$ -
2	420630 Scottsdale, City of	132,629,364	169,751,098	250,462,699	102,450,233	1,446,380	8,425,075	-
3	306750 Sedona Charter School	762,094	1,036,461	1,529,267	625,537	8,831	51,442	-
4	500610 Sedona Fire District	1,220,665	1,313,939	1,938,678	793,004	11,196	65,213	-
5	420060 Sedona, City of	7,867,966	10,575,167	15,603,344	6,382,452	90,107	524,866	-
6	497470 Sedona-Oak Creek Airport Authority	583,396	845,491	1,247,497	510,281	7,204	41,963	-
7	492090 Sedona-Oak Creek Unified School District #9	4,785,426	6,393,414	9,433,292	3,858,630	54,476	317,317	-
8	302460 Self Development Academy	1,006,490	1,122,969	1,656,907	677,748	9,568	55,735	-
9	492400 Seligman Unified School District #40	1,524,188	2,023,955	2,986,286	1,221,522	17,245	100,453	-
10	300710 Sentinel Elementary District #71	522,954	806,318	1,189,698	486,639	6,870	40,019	-
11	482100 Show Low Unified School District #10	12,851,800	16,632,343	24,540,528	10,038,153	141,717	825,495	-
12	420640 Show Low, City of	7,053,314	8,658,938	12,776,006	5,225,947	73,779	429,760	-
13	462680 Sierra Vista Unified School District #68	29,799,199	34,069,372	50,268,345	20,561,959	290,291	1,690,929	-
14	420650 Sierra Vista, City of	14,813,535	17,983,823	26,534,596	10,853,814	153,233	892,572	-
15	492150 Skull Valley School #15	362,652	577,807	852,536	348,725	4,923	28,678	-
16	302340 Skyline Prep High School	771,292	1,072,370	1,582,250	647,210	9,137	53,224	-
17	306950 Skyview School, Inc.	1,363,886	1,593,049	2,350,496	961,456	13,574	79,066	-
18	482050 Snowflake Unified School District #5	12,951,660	15,507,742	22,881,213	9,359,420	132,135	769,679	-
19	420660 Snowflake, Town of	1,641,131	2,174,120	3,207,849	1,312,151	18,525	107,906	-
20	472050 Solomon School #5	1,182,560	1,553,875	2,292,697	937,814	13,240	77,122	-
21	493110 Somerton School District #11	17,156,318	25,193,348	37,172,036	15,204,994	214,662	1,250,395	-
22	420610 Somerton, City of	3,747,401	4,934,207	7,280,276	2,977,952	42,042	244,894	-
23	491250 Sonoita Elementary School District #25	1,336,293	1,584,888	2,338,455	956,531	13,504	78,661	-
24	495810 Sonoita-Elgin Fire Dist	95,919	-	-	-	-	-	-
25	308190 Sonoran Desert School	-	-	-	-	-	-	-
26	308060 Sonoran Science Academy Broadway K-8	216,803	189,338	279,362	114,271	1,613	9,397	-
27	420670 South Tucson, City of	1,248,258	1,557,140	2,297,514	939,784	13,268	77,284	-
28	495110 SouthEastern Arizona Governments Organization	919,769	1,191,522	1,758,055	719,122	10,152	59,138	-
29	450560 Southern Arizona Community Academy	710,850	876,503	1,293,255	528,998	7,468	43,503	-
30	501010 Southwest Technical Education District of Yuma	670,117	840,594	1,240,272	507,326	7,162	41,720	-
31	420680 Springerville, Town of	1,207,525	1,504,909	2,220,448	908,261	12,823	74,692	-
32	462210 St. David Unified School District #21	2,497,830	3,326,469	4,908,106	2,007,631	28,343	165,099	-
33	461010 St. Johns Unified School District	6,433,127	7,389,069	10,902,352	4,459,540	62,959	366,734	-
34	420440 St. Johns, City of	1,562,293	1,836,250	2,709,332	1,108,236	15,646	91,137	-
35	200240 Stanfield Elementary School District #24	2,609,516	2,908,620	4,291,582	1,755,445	24,783	144,360	-
36	420260 Star Valley, Town of	279,873	401,527	592,441	242,334	3,421	19,929	-
37	308030 StarShine Academy	-	-	-	-	-	-	-
38	109060 State Board of Equalization	220,745	259,523	382,919	156,631	2,211	12,881	-
39	306720 STEP UP School	429,663	641,463	946,460	387,144	5,466	31,837	-
40	497490 Summit Fire & Medical District	249,652	261,156	385,327	157,616	2,225	12,962	-
41	497340 Sun City Fire District	2,133,864	2,629,510	3,879,764	1,586,994	22,405	130,508	-
42	497330 Sun City West Fire District	-	-	-	-	-	-	-
43	497270 Sun Lakes Fire District	-	-	-	-	-	-	-
44	450120 Sunnyside Unified School District	87,625,071	119,808,366	176,773,683	72,308,192	1,020,839	5,946,321	-

## 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	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions			
							Proportionate Share of Pension Plan Expense	Proportionate Share of Contributions	Total Pension Expense	
1	\$ -	\$ 10,600,520	\$ -	\$ -	\$ 4,801,647	\$ 5,659,313	\$ 10,460,960	\$ 20,576,472	\$ (1,419,837)	\$ 19,156,635
2	3,074,014	12,945,469	-	-	4,471,408	1,965,883	6,437,291	19,161,299	(530,188)	18,631,111
3	55,394	115,667	-	-	27,301	7,243	34,544	116,994	25,261	142,255
4	19,188	95,597	-	-	34,610	125,164	159,774	148,316	(56,840)	91,476
5	494,306	1,109,279	-	-	278,560	88,338	366,898	1,193,712	210,263	1,403,975
6	104,330	153,497	-	-	22,271	-	22,271	95,438	61,021	156,459
7	276,855	648,648	-	-	168,409	183,946	352,355	721,681	(109,796)	611,885
8	-	65,303	-	-	29,580	153,842	183,422	126,759	(207,623)	(80,864)
9	80,506	198,204	-	-	53,313	3,897	57,210	228,462	(25,939)	202,523
10	96,747	143,636	-	-	21,239	26,459	47,698	91,016	43,074	134,090
11	411,222	1,378,434	-	-	438,112	540,672	978,784	1,877,439	(350,147)	1,527,292
12	80,027	583,566	-	-	228,085	64,210	292,295	977,411	(23,376)	954,035
13	-	1,981,220	-	-	897,420	1,991,521	2,888,941	3,845,710	(2,402,663)	1,443,047
14	-	1,045,805	-	-	473,711	333,211	806,922	2,029,992	(189,520)	1,840,472
15	97,359	130,960	-	-	15,220	-	15,220	65,222	81,446	146,668
16	70,552	132,913	-	-	28,247	20,213	48,460	121,048	79,435	200,483
17	9,069	101,709	-	-	41,962	62,689	104,651	179,821	(29,602)	150,219
18	238,548	1,140,362	-	-	408,489	360,179	768,668	1,750,495	(16,078)	1,734,417
19	83,523	209,954	-	-	57,268	50,564	107,832	245,412	(36,324)	209,088
20	72,932	163,294	-	-	40,931	-	40,931	175,400	54,122	229,522
21	2,467,181	3,932,238	-	-	663,617	-	663,617	2,843,795	1,412,518	4,256,313
22	175,730	462,666	-	-	129,972	-	129,972	556,967	112,242	669,209
23	14,361	106,526	-	-	41,747	46,532	88,279	178,900	(33,066)	145,834
24	-	-	-	-	-	96,217	96,217	-	(59,190)	(59,190)
25	-	-	-	-	-	-	-	-	-	-
26	-	11,010	-	-	4,987	68,211	73,198	21,372	(45,019)	(23,647)
27	3,895	94,447	-	-	41,017	21,225	62,242	175,768	(33,394)	142,374
28	77,252	146,542	-	-	31,386	-	31,386	134,498	61,084	195,582
29	-	50,971	-	-	23,088	61,307	84,395	98,939	(60,633)	38,306
30	5,006	53,888	-	-	22,142	2,901	25,043	94,885	38,827	133,712
31	2,877	90,392	-	-	39,641	20,740	60,381	169,872	(24,902)	144,970
32	137,941	331,383	-	-	87,622	147,274	234,896	375,488	(15,616)	359,872
33	234,479	664,172	-	-	194,635	372,675	567,310	834,069	123,151	957,220
34	50,912	157,695	-	-	48,369	64,667	113,036	207,274	14,911	222,185
35	-	169,143	-	-	76,616	245,969	322,585	328,321	(201,907)	126,414
36	33,255	56,605	-	-	10,577	480	11,057	45,324	2,842	48,166
37	-	-	-	-	-	-	-	-	-	-
38	-	15,092	-	-	6,836	11,453	18,289	29,295	9,938	39,233
39	66,499	103,802	-	-	16,897	20,207	37,104	72,408	(23,173)	49,235
40	2,865	18,052	-	-	6,879	30,265	37,144	29,479	(13,250)	16,229
41	43,684	196,597	-	-	69,264	13,271	82,535	296,816	152,260	449,076
42	-	-	-	-	-	-	-	-	-	-
43	-	-	-	-	-	-	-	-	-	-
44	6,761,684	13,728,844	-	-	3,155,868	2,343,078	5,498,946	13,523,824	104,691	13,628,515

(continued)

# Schedules of Pension and OPEB Amounts by Employer

## Schedule of Pension Amounts by Employer

As of and for the year ended June 30, 2022

Employer Number	Employer Name	Net Pension Liability		Discount Rate Sensitivity		Difference Between Expected and Actual Experience	Changes in Assumptions	Difference Between Projected and Actual Investment Earnings
		Beginning Net Pension Liability	Ending Net Pension Liability	Net Pension Liability 1% Decrease (6.0% Discount Rate)	Net Pension Liability 1% Increase (8.0% Discount Rate)			
1	496790 Sunsites-Pearce Fire District	\$ 38,105	\$ 55,496	\$ 81,882	\$ 33,493	\$ 473	\$ 2,754	\$ -
2	200150 Superior Unified School District #15	2,296,794	2,939,632	4,337,340	1,774,162	25,047	145,900	-
3	420710 Superior, Town of	785,745	941,792	1,389,586	568,402	8,025	46,743	-
4	495200 Superstition Fire & Medical District	2,705,435	3,478,265	5,132,077	2,099,245	29,637	172,633	-
5	497350 Superstition Mountains Community Facilities District No. 1	1,867,131	2,384,676	3,518,519	1,439,229	20,319	118,356	-
6	420690 Surprise, City of	49,671,464	65,244,814	96,266,783	39,377,338	555,925	3,238,226	-
7	450130 Tanque Verde Unified School District #13	12,298,624	15,920,694	23,490,511	9,608,650	135,654	790,175	-
8	420720 Taylor, Town of	1,120,804	1,508,173	2,225,265	910,231	12,851	74,854	-
9	302270 Telesis Preparatory Academy	1,555,723	2,076,187	3,063,351	1,253,045	17,690	103,045	-
10	300030 Tempe Elementary School District #3	88,615,794	113,930,734	168,101,412	68,760,853	970,758	5,654,603	-
11	302130 Tempe Union School District No. 213	88,924,573	105,134,689	155,123,109	63,452,158	895,810	5,218,038	-
12	420730 Tempe, City of	98,997,357	122,131,018	180,200,687	73,709,987	1,040,629	6,061,599	-
13	472040 Thatcher Unified School District #4	8,992,712	11,435,348	16,872,516	6,901,599	97,436	567,558	-
14	420740 Thatcher, Town of	1,934,143	2,595,233	3,829,189	1,566,306	22,113	128,806	-
15	495060 Three Points Fire District	39,419	47,334	69,841	28,568	403	2,349	-
16	500210 Timber Mesa Fire And Medical District	810,711	1,054,415	1,555,759	636,374	8,984	52,333	-
17	300170 Tolleson Elementary School District #17	18,579,332	21,773,843	32,126,658	13,141,213	185,526	1,080,678	-
18	302140 Tolleson Union High School District #214	82,466,481	108,314,258	159,814,468	65,371,129	922,902	5,375,846	-
19	420750 Tolleson, City of	11,343,379	14,182,378	20,925,677	8,559,520	120,842	703,899	-
20	200220 Toltec School District #22	5,648,695	7,549,027	11,138,365	4,556,080	64,322	374,673	-
21	462010 Tombstone Unified School District/Tombstone USD #1	5,491,020	7,263,388	10,716,914	4,383,688	61,888	360,496	-
22	420770 Tombstone, City of	794,943	1,088,692	1,606,333	657,061	9,276	54,034	-
23	471330 Tonto Basin School District #33	1,002,548	1,207,844	1,782,138	728,973	10,292	59,948	-
24	481120 Topock Elementary School #12	747,641	1,255,179	1,851,979	757,541	10,695	62,297	-
25	496760 Tri-City Fire District	70,954	86,508	127,640	52,210	737	4,294	-
26	307210 Triumphant Learning Center	530,838	626,773	924,785	378,278	5,340	31,108	-
27	464150 Tuba City Unified School District #15	13,222,335	16,682,942	24,615,185	10,068,691	142,149	828,007	-
28	480060 Tucson Airport Authority	13,209,196	16,896,763	24,930,672	10,197,739	143,970	838,619	-
29	302180 Tucson Country Day School	3,131,156	4,003,841	5,907,548	2,416,446	34,115	198,718	-
30	302690 Tucson Preparatory School	800,199	940,160	1,387,178	567,417	8,011	46,662	-
31	240010 Tucson Unified School District #1	311,600,629	402,806,297	594,328,718	243,106,522	3,432,149	19,992,055	-
32	497440 Tusayan Fire District	501,931	726,339	1,071,691	438,369	6,189	36,050	-
33	480130 Tusayan, Town of	279,873	323,180	476,842	195,049	2,754	16,040	-
34	300620 Union Elementary School District #62	9,605,015	12,357,553	18,233,203	7,458,180	105,294	613,329	-
35	104120 University of Arizona, The	495,224,610	611,727,460	902,585,685	369,197,146	5,212,282	30,361,217	-
36	450200 Vail School District #20	91,158,298	120,051,567	177,132,519	72,454,972	1,022,911	5,958,391	-
37	481220 Valentine ESD #22	738,443	920,573	1,358,278	555,595	7,844	45,690	-
38	306760 Valley Academy	3,221,819	3,781,859	5,580,020	2,282,473	32,224	187,701	-
39	302470 Valley Academy for Career and Technology	543,978	550,059	811,595	331,978	4,687	27,300	-
40	496030 Valley Metro	29,634,955	37,965,486	56,016,946	22,913,389	323,489	1,884,300	-
41	496010 Valley School	3,835,436	4,823,216	7,116,512	2,910,966	41,097	239,386	-
42	463220 Valley Union High School #22	1,111,606	1,452,678	2,143,383	876,738	12,378	72,099	-
43	497240 Verde Valley Fire District	356,082	470,080	693,589	283,708	4,005	23,331	-
44	461090 Vernon Elementary School District #9	1,249,572	1,534,289	2,263,797	925,992	13,073	76,150	-

## 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		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	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions		Total Pension Expense
				Changes in Assumptions					Proportionate Share of Pension Plan Expense	Proportionate Share of Contributions	
1	\$ 5,045	\$ 8,272	\$ -	\$ -	\$ 1,462	\$ -	\$ 1,462	\$ 6,264	\$ (16,615)	\$ (10,351)	
2	53,266	224,213	-	-	77,433	76,081	153,514	331,822	(92,852)	238,970	
3	946	55,714	-	-	24,808	21,217	46,025	106,308	20,823	127,131	
4	75,086	277,356	-	-	91,621	-	91,621	392,622	63,505	456,127	
5	40,190	178,865	-	-	62,815	23,624	86,439	269,179	(44,246)	224,933	
6	2,272,257	6,066,408	-	-	1,718,611	-	1,718,611	7,364,756	891,947	8,256,703	
7	531,309	1,457,138	-	-	419,366	-	419,366	1,797,109	346,528	2,143,637	
8	91,197	178,902	-	-	39,727	-	39,727	170,241	(103,087)	67,154	
9	88,619	209,354	-	-	54,689	35,666	90,355	234,357	(166,904)	67,453	
10	2,370,323	8,995,684	-	-	3,001,046	474,975	3,476,021	12,860,364	1,003,870	13,864,234	
11	-	6,113,848	-	-	2,769,349	3,814,437	6,583,786	11,867,477	(2,865,391)	9,002,086	
12	-	7,102,228	-	-	3,217,049	1,103,159	4,320,208	13,786,002	(819,504)	12,966,498	
13	273,725	938,719	-	-	301,218	-	301,218	1,290,808	354,073	1,644,881	
14	119,163	270,082	-	-	68,361	-	68,361	292,947	19,118	312,065	
15	-	2,752	-	-	1,247	1,538	2,785	5,343	(1,111)	4,232	
16	45,940	107,257	-	-	27,774	-	27,774	119,021	16,592	135,613	
17	-	1,266,204	-	-	573,544	1,366,138	1,939,682	2,457,805	(1,048,588)	1,409,217	
18	6,910,631	13,209,379	-	-	2,853,102	-	2,853,102	12,226,383	8,121,653	20,348,036	
19	55,418	880,159	-	-	373,578	61,558	435,136	1,600,890	(87,079)	1,513,811	
20	328,220	767,215	-	-	198,849	24,739	223,588	852,125	455,312	1,307,437	
21	272,785	695,169	-	-	191,325	27,620	218,945	819,883	263,725	1,083,608	
22	62,481	125,791	-	-	28,677	22,635	51,312	122,890	30,225	153,115	
23	-	70,240	-	-	31,816	48,767	80,583	136,340	(47,731)	88,609	
24	201,622	274,614	-	-	33,063	77,957	111,020	141,683	25,043	166,726	
25	9,116	14,147	-	-	2,279	1,038	3,317	9,765	6,750	16,515	
26	8,643	45,091	-	-	16,510	20,248	36,758	70,749	(14,255)	56,494	
27	158,048	1,128,204	-	-	439,445	309,807	749,252	1,883,150	(374,847)	1,508,303	
28	300,272	1,282,861	-	-	445,077	23,606	468,683	1,907,286	(138,329)	1,768,957	
29	70,320	303,153	-	-	105,465	7,803	113,268	451,949	(40,463)	411,486	
30	-	54,673	-	-	24,765	37,209	61,974	106,124	2,968	109,092	
31	9,687,913	33,112,117	-	-	10,610,307	3,608,034	14,218,341	45,468,289	(4,130,711)	41,337,578	
32	73,595	115,834	-	-	19,132	-	19,132	81,988	58,706	140,694	
33	-	18,794	-	-	8,513	51,191	59,704	36,480	(52,314)	(15,834)	
34	262,247	980,870	-	-	325,510	74,947	400,457	1,394,906	191,658	1,586,564	
35	-	35,573,499	-	-	16,113,493	16,039,745	32,153,238	69,051,058	(27,063,066)	41,987,992	
36	4,911,196	11,892,498	-	-	3,162,274	-	3,162,274	13,551,276	2,817,885	16,369,161	
37	10,103	63,637	-	-	24,249	-	24,249	103,913	(44,438)	59,475	
38	22,485	242,410	-	-	99,618	136,428	236,046	426,892	(79,011)	347,881	
39	20,184	52,171	-	-	14,489	77,688	92,177	62,090	(8,150)	53,940	
40	959,925	3,167,714	-	-	1,000,048	-	1,000,048	4,285,498	594,307	4,879,805	
41	116,076	396,559	-	-	127,048	-	127,048	544,439	97,375	641,814	
42	44,241	128,718	-	-	38,265	505	38,770	163,977	10,436	174,413	
43	17,079	44,415	-	-	12,382	4,360	16,742	53,062	7,415	60,477	
44	48,998	138,221	-	-	40,415	11,249	51,664	173,189	62,519	235,708	

(continued)

# Schedules of Pension and OPEB Amounts by Employer

## Schedule of Pension Amounts by Employer

As of and for the year ended June 30, 2022

Employer Number	Employer Name	Net Pension Liability		Discount Rate Sensitivity		Difference Between Expected and Actual Experience	Changes in Assumptions	Difference Between Projected and Actual Investment Earnings
		Beginning Net Pension Liability	Ending Net Pension Liability	Net Pension Liability 1% Decrease (6.0% Discount Rate)	Net Pension Liability 1% Increase (8.0% Discount Rate)			
1	302200 Visions Unlimited Academy	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	300060 Washington Elementary School District #6	150,450,544	178,264,768	263,024,367	107,588,506	1,518,922	8,847,625	-
3	493240 Wellton Elementary School #24	1,064,304	1,713,833	2,528,710	1,034,353	14,603	85,061	-
4	420780 Wellton, Town of	1,398,049	1,583,255	2,336,046	955,545	13,490	78,580	-
5	494190 Wenden Elementary School District #19	1,007,804	1,242,121	1,832,713	749,660	10,584	61,649	-
6	410040 Western Arizona Council Of Governments	11,473,460	13,841,243	20,422,343	8,353,634	117,936	686,968	-
7	240040 Western Arizona Vocational Education #50	437,547	566,381	835,678	341,829	4,826	28,111	-
8	302700 Western Maricopa Education Center	12,783,474	15,734,621	23,215,966	9,496,349	134,068	780,940	-
9	497410 Whetstone Fire District	193,151	249,730	368,469	150,720	2,128	12,395	-
10	495180 White Mountain Summer Homes Water Improvement District	61,756	73,450	108,373	44,329	626	3,645	-
11	482200 Whiteriver Unified School District #20	15,850,246	19,176,977	28,295,060	11,573,921	163,399	951,790	-
12	300090 Wickenburg Unified School District #9	8,277,920	9,553,396	14,095,752	5,765,781	81,401	474,154	-
13	420800 Wickenburg, Town of	3,721,122	4,677,949	6,902,174	2,823,292	39,859	232,176	-
14	462130 Willcox Unified School District #13	6,325,382	9,174,720	13,537,027	5,537,238	78,174	455,359	-
15	420820 Willcox, City of	1,888,154	2,556,060	3,771,390	1,542,664	21,779	126,862	-
16	464020 Williams Unified School District #2	4,635,635	6,151,845	9,076,865	3,712,836	52,417	305,328	-
17	420850 Williams, City of	3,136,412	4,077,291	6,015,921	2,460,776	34,741	202,364	-
18	492020 Williamson Valley School District #2	21,023	47,334	69,841	28,568	403	2,349	-
19	302230 Willow Creek Charter	436,233	440,700	650,240	265,977	3,755	21,873	-
20	300070 Wilson School District No. 7	8,594,584	10,625,766	15,678,002	6,412,991	90,538	527,377	-
21	461080 Window Rock Unified School District #8	17,886,878	19,602,987	28,923,625	11,831,032	167,029	972,934	-
22	482010 Winslow Unified School District #1	12,502,288	15,287,392	22,556,093	9,226,432	130,258	758,743	-
23	420900 Winslow, City of	3,407,087	5,020,715	7,407,916	3,030,163	42,779	249,188	-
24	492520 Yarnell Elementary School District #52	475,652	695,327	1,025,934	419,652	5,925	34,510	-
25	492530 Yavapai Accommodation District #99	879,036	1,046,254	1,543,717	631,448	8,915	51,928	-
26	492990 Yavapai College	25,969,018	32,677,086	48,214,070	19,721,670	278,428	1,621,827	-
27	410230 Yavapai County	68,612,133	83,006,654	122,473,852	50,097,179	707,266	4,119,781	-
28	471050 Young Elementary School District #5	802,827	1,067,473	1,575,025	644,254	9,096	52,981	-
29	307340 Young Scholar's Academy	2,521,481	3,080,003	4,544,453	1,858,881	26,243	152,867	-
30	420920 Youngtown, Town of	894,804	1,122,969	1,656,907	677,748	9,568	55,735	-
31	481130 Yucca Elementary School District #13	333,745	465,183	686,364	280,753	3,964	23,088	-
32	410240 Yuma County	52,266,526	62,283,963	91,898,136	37,590,370	530,696	3,091,274	-
33	497210 Yuma County Airport Authority	1,765,956	2,030,484	2,995,919	1,225,462	17,301	100,777	-
34	480100 Yuma County Intergovernmental Public Transportation Authority	399,443	457,022	674,323	275,828	3,894	22,683	-
35	493000 Yuma County Superintendent's Office	-	-	-	-	-	-	-
36	493010 Yuma Elementary School District One	50,564,953	69,643,652	102,757,139	42,032,178	593,405	3,456,549	-
37	480070 Yuma Mesa Irrigation & Drainage District	1,721,282	2,020,691	2,981,469	1,219,552	17,217	100,291	-
38	500820 Yuma Metropolitan Planning Organization	361,338	432,539	638,198	261,051	3,685	21,468	-
39	493830 Yuma Union High School District #70	61,205,366	84,183,487	124,210,232	50,807,435	717,293	4,178,189	-
40	420980 Yuma, City of	36,091,732	46,813,762	69,072,314	28,253,607	398,881	2,323,458	-
<b>Total</b>		<b>\$13,139,555,993</b>	<b>\$16,322,220,920</b>	<b>\$24,082,951,829</b>	<b>\$ 9,850,983,945</b>	<b>\$139,075,033</b>	<b>\$ 810,103,387</b>	<b>\$ -</b>

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	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions			
							Proportionate Share of Pension Plan Expense	Contributions and Proportionate Share of Contributions	Total Pension Expense	
1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
2	-	10,366,547	-	-	4,695,666	5,935,623	10,631,289	20,122,312	(4,658,392)	15,463,920
3	241,934	341,598	-	-	45,144	114,049	159,193	193,455	20,715	214,170
4	16,279	108,349	-	-	41,704	94,882	136,586	178,716	(468)	178,248
5	-	72,233	-	-	32,719	33,122	65,841	140,209	(24,369)	115,840
6	189,542	994,446	-	-	364,592	255,149	619,741	1,562,383	257,773	1,820,156
7	28,987	61,924	-	-	14,919	-	14,919	63,932	21,147	85,079
8	263,079	1,178,087	-	-	414,465	90,913	505,378	1,776,105	477,945	2,254,050
9	6,035	20,558	-	-	6,578	51,473	58,051	28,189	(47,930)	(19,741)
10	-	4,271	-	-	1,935	2,946	4,881	8,291	(729)	7,562
11	24,861	1,140,050	-	-	505,140	318,066	823,206	2,164,674	(318,985)	1,845,689
12	-	555,555	-	-	251,646	472,513	724,159	1,078,376	(396,887)	681,489
13	33,953	305,988	-	-	123,222	3,514	126,736	528,041	168,244	696,285
14	813,117	1,346,650	-	-	241,671	120,035	361,706	1,035,631	265,899	1,301,530
15	135,565	284,206	-	-	67,329	-	67,329	288,525	(20,842)	267,683
16	268,882	626,627	-	-	162,046	-	162,046	694,413	164,979	859,392
17	111,625	348,730	-	-	107,400	138,173	245,573	460,240	(137,320)	322,920
18	14,038	16,790	-	-	1,247	-	1,247	5,343	11,687	17,030
19	-	25,628	-	-	11,608	71,704	83,312	49,746	(37,014)	12,732
20	-	617,915	-	-	279,893	228,138	508,031	1,199,424	(408,793)	790,631
21	-	1,139,963	-	-	516,362	2,053,614	2,569,976	2,212,762	(1,760,217)	452,545
22	-	889,001	-	-	402,685	278,436	681,121	1,725,622	(131,115)	1,594,507
23	486,743	778,710	-	-	132,250	55,461	187,711	566,732	225,304	792,036
24	72,179	112,614	-	-	18,316	-	18,316	78,488	26,946	105,434
25	12,488	73,331	-	-	27,559	28,279	55,838	118,100	30,390	148,490
26	255,661	2,155,916	-	-	860,746	521,498	1,382,244	3,688,550	(205,466)	3,483,084
27	145,374	4,972,421	-	-	2,186,476	1,380,849	3,567,325	9,369,691	(297,893)	9,071,798
28	43,234	105,311	-	-	28,118	37,070	65,188	120,495	(53,731)	66,764
29	14,815	193,925	-	-	81,130	32,457	113,587	347,667	8,135	355,802
30	6,960	72,263	-	-	29,580	24,099	53,679	126,759	(58,401)	68,358
31	31,219	58,271	-	-	12,253	7,239	19,492	52,509	14,462	66,971
32	-	3,621,970	-	-	1,640,620	1,838,674	3,479,294	7,030,539	(1,134,454)	5,896,085
33	31,202	149,280	-	-	53,485	101,004	154,489	229,199	15,666	244,865
34	-	26,577	-	-	12,038	24,233	36,271	51,588	(1,532)	50,056
35	-	-	-	-	-	-	-	-	-	-
36	4,215,095	8,265,049	-	-	1,834,481	203,117	2,037,598	7,861,291	2,832,606	10,693,897
37	34,066	151,574	-	-	53,227	72,726	125,953	228,093	8,360	236,453
38	-	25,153	-	-	11,393	11,540	22,933	48,824	(6,498)	42,326
39	5,425,162	10,320,644	-	-	2,217,474	-	2,217,474	9,502,530	4,182,533	13,685,063
40	1,219,742	3,942,081	-	-	1,233,120	1,315,525	2,548,645	5,284,281	(1,614,667)	3,669,614
	<u>\$ 265,084,015</u>	<u>\$ 1,214,262,435</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 429,943,074</u>	<u>\$ 266,916,789</u>	<u>\$ 696,859,863</u>	<u>\$ 1,842,432,612</u>	<u>\$ (2,111,642)</u>	<u>\$ 1,840,320,970</u>

# Schedules of Pension and OPEB Amounts by Employer

## Schedule of HBS OPEB Amounts by Employer

As of and for the year ended June 30, 2022

Employer Number	Employer Name	Net OPEB Liability		Discount Rate Sensitivity		Difference Between Expected and Actual Experience	Changes in Assumptions	Difference Between Projected and Actual Investment Earnings
		Beginning Net OPEB Liability/(Asset)	Ending Net OPEB Liability/(Asset)	Net OPEB Liability 1% Decrease (6.0% Discount Rate)	Net OPEB Liability 1% Increase (8.0% Discount Rate)			
1	307850 Academy Of Excellence	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	450540 Academy Of Tucson	(121,315)	(142,427)	(102,413)	(176,378)	-	2,312	-
3	307940 Accelerated Elementary and Secondary Schools	(34,446)	(37,672)	(27,088)	(46,652)	-	611	-
4	303320 Accelerated Learning Center	(29,232)	(34,658)	(24,921)	(42,920)	-	562	-
5	307490 Acclaim Charter School	(48,721)	(63,846)	(45,909)	(79,066)	-	1,036	-
6	302160 Agua Fria Union High School District #216	(2,127,930)	(2,576,181)	(1,852,415)	(3,190,283)	-	41,811	-
7	300630 Aguila Elementary School District #63	(33,764)	(44,034)	(31,663)	(54,531)	-	715	-
8	302310 AIBT Non-Profit Charter High School	(10,719)	(14,455)	(10,394)	(17,900)	-	235	-
9	450150 Ajo Unified School District	(72,691)	(76,738)	(55,179)	(95,031)	-	1,245	-
10	302800 Akimel O'Otham Pee Posh (3-5)	(1,657)	(1,507)	(1,084)	(1,866)	-	24	-
11	302810 Akimel O'Otham Pee Posh (K-2)	(144,555)	(154,314)	(110,960)	(191,099)	-	2,505	-
12	300680 Alhambra Elementary District #68	(2,989,558)	(3,442,851)	(2,475,598)	(4,263,548)	-	55,877	-
13	461070 Alpine Elementary School District #7	(27,479)	(32,202)	(23,155)	(39,879)	-	523	-
14	450510 Altar Valley School District #51	(123,166)	(138,687)	(99,724)	(171,747)	-	2,251	-
15	308200 American Basic Schools	(11,985)	(12,892)	(9,270)	(15,965)	-	209	-
16	307860 American Leadership Academy	(2,777)	(391)	(281)	(484)	-	6	-
17	450100 Amphitheater Unified School District #10	(3,136,792)	(3,518,808)	(2,530,216)	(4,357,611)	-	57,110	-
18	493810 Antelope Union High School District #50	(54,616)	(55,252)	(39,729)	(68,422)	-	897	-
19	410100 Apache County	(511,325)	(646,166)	(464,629)	(800,197)	-	10,487	-
20	462420 Apache Elementary School District #42	(5,262)	(6,809)	(4,896)	(8,432)	-	111	-
21	200430 Apache Junction Unified School District #43	(684,479)	(766,436)	(551,109)	(949,137)	-	12,439	-
22	496800 Apache Junction Water District	(33,764)	(43,476)	(31,262)	(53,839)	-	706	-
23	420020 Apache Junction, City of	(460,607)	(507,758)	(365,106)	(628,795)	-	8,241	-
24	302020 Aprender Tucson	(61,827)	(77,966)	(56,062)	(96,552)	-	1,265	-
25	109120 Arizona Acupuncture Board of Examiners	(4,190)	(5,748)	(4,133)	(7,119)	-	93	-
26	307810 Arizona Agribusiness & Equine Center	(291,789)	(297,969)	(214,256)	(368,997)	-	4,836	-
27	480090 Arizona Association of Counties	(17,734)	(19,478)	(14,005)	(24,121)	-	316	-
28	101050 Arizona Attorney General's Office	(2,907,853)	(3,289,988)	(2,365,682)	(4,074,246)	-	53,396	-
29	109010 Arizona Automobile Theft Authority	-	-	-	-	-	-	-
30	109280 Arizona Board of Athletic Training	(1,657)	(1,953)	(1,405)	(2,419)	-	32	-
31	103180 Arizona Board of Chiropractic Examiners	(9,111)	(7,423)	(5,337)	(9,192)	-	120	-
32	105700 Arizona Board of Executive Clemency	(22,071)	(28,407)	(20,426)	(35,179)	-	461	-
33	109140 Arizona Board of Fingerprinting	(13,106)	(14,064)	(10,113)	(17,417)	-	228	-
34	103460 Arizona Board of Funeral Directors & Embalmers	(5,018)	(5,916)	(4,254)	(7,326)	-	96	-
35	103200 Arizona Board of Homeopathic and Integrated Medicine Examiners	-	-	-	-	-	-	-
36	102500 Arizona Board of Nursing Care Examiners	(11,255)	(9,599)	(6,902)	(11,888)	-	156	-
37	103240 Arizona Board of Occupational Therapy Examiners	(5,262)	(5,135)	(3,692)	(6,358)	-	83	-
38	103770 Arizona Board of Osteopathic Examiners	(20,219)	(22,324)	(16,052)	(27,645)	-	362	-
39	103850 Arizona Board of Podiatry Examiners	(2,972)	(3,795)	(2,729)	(4,700)	-	62	-
40	103860 Arizona Board of Psychologist Examiners	(11,108)	(13,841)	(9,952)	(17,140)	-	225	-
41	104100 Arizona Board of Regents	(125,700)	(151,021)	(108,593)	(187,021)	-	2,451	-
42	101880 Arizona Board of Tax Appeals	(7,698)	(6,195)	(4,454)	(7,672)	-	101	-
43	302090 Arizona Charter Academy	(179,926)	(217,770)	(156,588)	(269,681)	-	3,534	-
44	495900 Arizona City Sanitary District	(22,606)	(27,626)	(19,865)	(34,211)	-	448	-

# Schedules of Pension and OPEB Amounts by Employer

Deferred Outflows of Resources				Deferred Inflows of Resources				OPEB Expense		
1	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	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of OPEB Plan Expense		
								Proportionate Share of OPEB Plan Expense	Contributions and Proportionate Share of Contributions	Total OPEB Expense
1	\$ 51	\$ 51	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 93	\$ 93
2	450	2,762	72,686	3,884	4,798	729	82,097	(20,907)	(35)	(20,942)
3	374	985	19,225	1,027	1,269	70	21,591	(5,530)	57	(5,473)
4	290	852	17,687	945	1,167	330	20,129	(5,087)	(6)	(5,093)
5	-	1,036	32,584	1,741	2,151	1,992	38,468	(9,372)	(512)	(9,884)
6	105	41,916	1,314,736	70,261	86,780	38,789	1,510,566	(378,157)	(9,445)	(387,602)
7	36	751	22,472	1,201	1,483	1,394	26,550	(6,464)	(329)	(6,793)
8	94	329	7,377	394	487	454	8,712	(2,122)	(73)	(2,195)
9	1,636	2,881	39,163	2,093	2,585	55	43,896	(11,264)	367	(10,897)
10	206	230	769	41	51	-	861	(221)	60	(161)
11	2,444	4,949	78,753	4,209	5,198	7	88,167	(22,652)	565	(22,087)
12	1,732	57,609	1,757,035	93,898	115,974	4,257	1,971,164	(505,375)	(631)	(506,006)
13	43	566	16,434	878	1,085	199	18,596	(4,727)	(49)	(4,776)
14	2,102	4,353	70,778	3,782	4,672	1	79,233	(20,358)	600	(19,758)
15	357	566	6,579	352	434	5	7,370	(1,892)	94	(1,798)
16	592	598	199	11	13	-	223	(57)	141	84
17	18,754	75,864	1,795,800	95,970	118,532	226	2,010,528	(516,524)	4,121	(512,403)
18	1,815	2,712	28,197	1,507	1,861	-	31,565	(8,110)	443	(7,667)
19	1,717	12,204	329,766	17,623	21,766	12,566	381,721	(94,850)	(2,291)	(97,141)
20	-	111	3,475	186	229	173	4,063	(999)	(44)	(1,043)
21	5,352	17,791	391,145	20,903	25,818	541	438,407	(112,505)	1,020	(111,485)
22	23	729	22,188	1,186	1,465	1,193	26,032	(6,382)	(280)	(6,662)
23	4,565	12,806	259,131	13,848	17,104	7	290,090	(74,534)	1,109	(73,425)
24	-	1,265	39,790	2,126	2,626	1,588	46,130	(11,445)	(365)	(11,810)
25	54	147	2,934	157	194	213	3,498	(844)	(36)	(880)
26	7,523	12,359	152,066	8,127	10,037	1,459	171,689	(43,739)	1,274	(42,465)
27	191	507	9,940	531	656	34	11,161	(2,859)	33	(2,826)
28	14,214	67,610	1,679,023	89,729	110,825	155	1,879,732	(482,936)	3,366	(479,570)
29	831	831	-	-	-	-	-	-	334	334
30	-	32	997	53	66	22	1,138	(287)	(11)	(298)
31	624	744	3,788	202	250	71	4,311	(1,090)	121	(969)
32	62	523	14,497	775	957	657	16,886	(4,170)	(137)	(4,307)
33	204	432	7,178	384	474	3	8,039	(2,064)	43	(2,021)
34	99	195	3,019	161	199	35	3,414	(868)	28	(840)
35	-	-	-	-	-	-	-	-	1	1
36	684	840	4,899	262	323	17	5,501	(1,409)	151	(1,258)
37	187	270	2,620	140	173	-	2,933	(754)	46	(708)
38	172	534	11,393	609	752	145	12,899	(3,277)	(17)	(3,294)
39	-	62	1,937	104	128	80	2,249	(557)	(21)	(578)
40	3	228	7,064	377	466	280	8,187	(2,032)	(70)	(2,102)
41	311	2,762	77,073	4,119	5,087	1,464	87,743	(22,168)	(216)	(22,384)
42	548	649	3,162	169	209	-	3,540	(909)	127	(782)
43	-	3,534	111,137	5,939	7,336	2,972	127,384	(31,966)	(778)	(32,744)
44	-	448	14,099	753	931	496	16,279	(4,055)	(122)	(4,177)

(continued)

# Schedules of Pension and OPEB Amounts by Employer

## Schedule of HBS OPEB Amounts by Employer

As of and for the year ended June 30, 2022

Employer Number	Employer Name	Net OPEB Liability		Discount Rate Sensitivity		Difference Between Expected and Actual Experience Assumptions		Difference Between Projected and Actual Investment Earnings
		Beginning Net OPEB Liability/(Asset)	Ending Net OPEB Liability/(Asset)	Net OPEB Liability 1% Decrease (6.0% Discount Rate)	Net OPEB Liability 1% Increase (8.0% Discount Rate)		Changes in	
1	109030 Arizona Commission for Postsecondary Education	\$ (9,062)	\$ (2,567)	\$ (1,846)	\$ (3,179)	\$ -	\$ 42	\$ -
2	102100 Arizona Commission for the Deaf and Hard of Hearing	(49,549)	(55,587)	(39,970)	(68,837)	-	902	-
3	109260 Arizona Commission of African American Affairs	(3,021)	(3,293)	(2,368)	(4,078)	-	53	-
4	104820 Arizona Commission on the Arts	(27,137)	(28,575)	(20,547)	(35,386)	-	464	-
5	304040 Arizona Community Development Corporation (La Paloma Academy)	(259,292)	(277,877)	(199,809)	(344,117)	-	4,510	-
6	103250 Arizona Corporation Commission	(674,150)	(716,263)	(515,032)	(887,004)	-	11,625	-
7	109270 Arizona Cotton Research and Protection	(64,311)	(66,023)	(47,474)	(81,761)	-	1,072	-
8	497380 Arizona Counties Insurance Pool	(27,917)	(30,751)	(22,112)	(38,082)	-	499	-
9	101140 Arizona Court of Appeals Division One	(182,947)	(214,142)	(153,980)	(265,189)	-	3,476	-
10	101150 Arizona Court of Appeals Division Two	(66,455)	(72,999)	(52,490)	(90,401)	-	1,185	-
11	101190 Arizona Criminal Justice Commission	(63,873)	(68,200)	(49,039)	(84,457)	-	1,107	-
12	100000 Arizona Department of Administration	(1,530,759)	(1,611,006)	(1,158,401)	(1,995,033)	-	26,146	-
13	103060 Arizona Department of Agriculture	(511,617)	(568,144)	(408,527)	(703,576)	-	9,221	-
14	109300 Arizona Department of Child Safety	(5,129,279)	(5,712,524)	(4,107,618)	(7,074,259)	-	92,714	-
15	105200 Arizona Department of Corrections	(2,457,965)	(2,787,588)	(2,004,429)	(3,452,085)	-	45,242	-
16	102200 Arizona Department of Economic Security	(14,882,358)	(17,482,924)	(12,571,179)	(21,650,452)	-	283,746	-
17	104550 Arizona Department of Education	(1,485,887)	(1,697,120)	(1,220,322)	(2,101,675)	-	27,544	-
18	105360 Arizona Department of Emergency & Military Affairs	(736,610)	(772,464)	(555,444)	(956,601)	-	12,537	-
19	107100 Arizona Department of Environmental Quality	(1,305,864)	(1,416,341)	(1,018,427)	(1,753,965)	-	22,987	-
20	103120 Arizona Department of Financial Institutions	-	-	-	-	-	-	-
21	109050 Arizona Department of Gaming	(275,711)	(286,807)	(206,230)	(355,175)	-	4,655	-
22	102350 Arizona Department of Health Services	(3,672,672)	(4,219,947)	(3,034,373)	(5,225,885)	-	68,489	-
23	109210 Arizona Department of Homeland Security	(29,671)	(81,650)	(58,711)	(101,113)	-	1,325	-
24	109160 Arizona Department of Housing	(196,735)	(221,509)	(159,277)	(274,312)	-	3,595	-
25	103530 Arizona Department of Insurance	(362,385)	(399,877)	(287,534)	(495,199)	-	6,490	-
26	105220 Arizona Department of Juvenile Corrections	(212,179)	(244,949)	(176,132)	(303,340)	-	3,976	-
27	103570 Arizona Department of Liquor Licenses and Control	(53,154)	(52,405)	(37,682)	(64,898)	-	851	-
28	105800 Arizona Department of Public Safety	(1,965,057)	(2,493,973)	(1,793,303)	(3,088,479)	-	40,477	-
29	103900 Arizona Department of Real Estate	(56,078)	(58,377)	(41,976)	(72,293)	-	947	-
30	101790 Arizona Department of Revenue	(1,391,466)	(1,491,852)	(1,072,723)	(1,847,475)	-	24,213	-
31	106100 Arizona Department of Transportation	(8,276,205)	(9,234,458)	(6,640,081)	(11,435,741)	-	149,874	-
32	102400 Arizona Department of Veterans' Services	(714,052)	(745,954)	(536,382)	(923,772)	-	12,107	-
33	107900 Arizona Department of Water Resources	(456,417)	(591,026)	(424,980)	(731,913)	-	9,592	-
34	109230 Arizona Early Childhood Development and Health Board	(413,299)	(434,703)	(312,575)	(538,326)	-	7,055	-
35	101100 Arizona Exposition & State Fair	(61,291)	(75,566)	(54,336)	(93,580)	-	1,226	-
36	109330 Arizona Finance Authority	(45,749)	(50,564)	(36,358)	(62,617)	-	821	-
37	501410 Arizona Fire & Medical Authority	(170,815)	(183,224)	(131,748)	(226,900)	-	2,974	-
38	107200 Arizona Game and Fish Department	(1,081,066)	(1,226,644)	(882,024)	(1,519,047)	-	19,908	-
39	107300 Arizona Geological Survey, The	-	-	-	-	-	-	-
40	101400 Arizona Governor's Office	(359,901)	(379,953)	(273,207)	(470,525)	-	6,167	-
41	102300 Arizona Health Care Cost Containment System	(2,553,263)	(2,861,592)	(2,057,641)	(3,543,730)	-	46,443	-
42	496050 Arizona Health Facilities Authority	-	-	-	-	-	-	-
43	104920 Arizona Historical Society	(69,573)	(69,651)	(50,083)	(86,254)	-	1,130	-
44	101520 Arizona House of Representatives	(325,017)	(346,467)	(249,129)	(429,057)	-	5,623	-

# Schedules of Pension and OPEB Amounts by Employer

Deferred Outflows of Resources			Deferred Inflows of Resources					OPEB Expense		
1	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	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions		
								Proportionate Share of OPEB Plan Expense	Contributions and Proportionate Share of Contributions	Total OPEB Expense
\$	2,145	\$ 2,187	\$ 1,310	\$ 70	\$ 86	\$ -	\$ 1,466	\$ (377)	\$ 524	\$ 147
2	240	1,142	28,368	1,516	1,872	78	31,834	(8,160)	18	(8,142)
3	38	91	1,680	90	111	-	1,881	(483)	10	(473)
4	522	986	14,583	779	963	165	16,490	(4,194)	66	(4,128)
5	4,601	9,111	141,813	7,579	9,360	70	158,822	(40,789)	997	(39,792)
6	11,618	23,243	365,540	19,535	24,128	87	409,290	(105,140)	2,485	(102,655)
7	1,831	2,903	33,694	1,801	2,224	8	37,727	(9,691)	452	(9,239)
8	415	914	15,694	839	1,036	1	17,570	(4,514)	98	(4,416)
9	26	3,502	109,286	5,840	7,213	1,429	123,768	(31,434)	(317)	(31,751)
10	653	1,838	37,255	1,991	2,459	547	42,252	(10,716)	(9)	(10,725)
11	1,026	2,133	34,805	1,860	2,297	287	39,249	(10,011)	143	(9,868)
12	29,486	55,632	822,166	43,938	54,267	889	921,260	(236,479)	6,234	(230,245)
13	4,767	13,988	289,948	15,495	19,138	52	324,633	(83,398)	1,106	(82,292)
14	40,556	133,270	2,915,347	155,800	192,429	895	3,264,471	(838,539)	8,868	(829,671)
15	5,691	50,933	1,422,626	76,027	93,901	4,441	1,596,995	(409,189)	(256)	(409,445)
16	1,667	285,413	8,922,290	476,818	588,919	138,732	10,126,759	(2,566,311)	(36,213)	(2,602,524)
17	960	28,504	866,114	46,286	57,168	6,620	976,188	(249,120)	(2,184)	(251,304)
18	14,944	27,481	394,221	21,068	26,021	386	441,696	(113,390)	3,173	(110,217)
19	17,601	40,588	722,820	38,628	47,710	1,042	810,200	(207,904)	3,737	(204,167)
20	8,505	8,505	-	-	-	-	-	-	3,418	3,418
21	6,467	11,122	146,370	7,822	9,661	24	163,877	(42,100)	1,464	(40,636)
22	-	68,489	2,153,621	115,092	142,151	17,568	2,428,432	(619,444)	(5,420)	(624,864)
23	355	1,680	41,669	2,227	2,750	9,883	56,529	(11,985)	(2,146)	(14,131)
24	822	4,417	113,046	6,041	7,462	118	126,667	(32,515)	88	(32,427)
25	3,141	9,631	204,075	10,906	13,470	8,704	237,155	(58,698)	(1,884)	(60,582)
26	12	3,988	125,008	6,681	8,251	1,780	141,720	(35,956)	(548)	(36,504)
27	1,811	2,662	26,745	1,429	1,765	7	29,946	(7,693)	406	(7,287)
28	3,898	44,375	1,272,782	68,019	84,010	51,060	1,475,871	(366,089)	(10,697)	(376,786)
29	1,252	2,199	29,792	1,592	1,966	96	33,446	(8,569)	255	(8,314)
30	21,095	45,308	761,356	40,688	50,254	5,146	857,444	(218,988)	2,971	(216,017)
31	52,987	202,861	4,712,742	251,855	311,066	11,631	5,287,294	(1,355,522)	7,336	(1,348,186)
32	17,908	30,015	380,692	20,345	25,128	60	426,225	(109,498)	4,211	(105,287)
33	30	9,622	301,626	16,119	19,909	16,317	353,971	(86,756)	(3,835)	(90,591)
34	8,282	15,337	221,847	11,856	14,643	78	248,424	(63,810)	1,782	(62,028)
35	1,791	3,017	38,565	2,061	2,545	1,112	44,283	(11,092)	292	(10,800)
36	405	1,226	25,805	1,379	1,703	453	29,340	(7,422)	(96)	(7,518)
37	2,835	5,809	93,507	4,997	6,172	97	104,773	(26,895)	979	(25,916)
38	4,276	24,184	626,009	33,455	41,320	90	700,874	(180,059)	963	(179,096)
39	-	-	-	-	-	-	-	-	31	31
40	6,832	12,999	193,906	10,363	12,799	1,978	219,046	(55,773)	961	(54,812)
41	13,937	60,380	1,460,394	78,045	96,394	2,777	1,637,610	(420,052)	2,479	(417,573)
42	-	-	-	-	-	4	4	-	(8)	(8)
43	2,093	3,223	35,546	1,900	2,346	137	39,929	(10,224)	409	(9,815)
44	6,236	11,859	176,817	9,449	11,671	202	198,139	(50,858)	1,409	(49,449)

(continued)

# Schedules of Pension and OPEB Amounts by Employer

## Schedule of HBS OPEB Amounts by Employer

As of and for the year ended June 30, 2022

Employer Number	Employer Name	Net OPEB Liability		Discount Rate Sensitivity		Difference Between Expected and Actual Experience	Changes in Assumptions	Difference Between Projected and Actual Investment Earnings
		Beginning Net OPEB Liability/(Asset)	Ending Net OPEB Liability/(Asset)	Net OPEB Liability 1% Decrease (6.0% Discount Rate)	Net OPEB Liability 1% Increase (8.0% Discount Rate)			
1	109150 Arizona Independent Redistricting Commission	\$ (682)	\$ (20,036)	\$ (14,407)	\$ (24,812)	\$ -	\$ 325	\$ -
2	103500 Arizona Industrial Commission	(432,690)	(456,189)	(328,025)	(564,934)	-	7,404	-
3	501210 Arizona Industrial Development Authority	(6,577)	(8,483)	(6,100)	(10,505)	-	138	-
4	495300 Arizona Interscholastic Association	(61,534)	(73,669)	(52,972)	(91,230)	-	1,196	-
5	101540 Arizona Joint Legislative Budget Committee	(81,023)	(87,900)	(63,205)	(108,854)	-	1,427	-
6	101530 Arizona Legislative Council	(132,521)	(159,951)	(115,013)	(198,080)	-	2,596	-
7	103620 Arizona Medical Board	(126,625)	(140,920)	(101,329)	(174,512)	-	2,287	-
8	240050 Arizona Montessori Charter School at Anthem	(98,416)	(109,945)	(79,057)	(136,154)	-	1,784	-
9	495090 Arizona Municipal Water Users Association	(29,574)	(31,533)	(22,674)	(39,049)	-	512	-
10	103680 Arizona Naturopathic Physicians Board of Medical Examiners	(2,875)	(3,404)	(2,448)	(4,216)	-	55	-
11	109040 Arizona Navigable Streams Adjudication	(3,167)	(3,404)	(2,448)	(4,216)	-	55	-
12	109070 Arizona Office of Administrative Hearings	(39,659)	(43,420)	(31,221)	(53,770)	-	705	-
13	109320 Arizona Office of Economic Opportunity	(80,877)	(85,166)	(61,239)	(105,467)	-	1,382	-
14	101590 Arizona Office of the Auditor General	(594,540)	(639,748)	(460,014)	(792,249)	-	10,383	-
15	101430 Arizona Office of Tourism	(79,025)	(80,478)	(57,868)	(99,662)	-	1,306	-
16	102700 Arizona Pioneers' Home	(171,790)	(177,475)	(127,614)	(219,781)	-	2,880	-
17	109990 Arizona Power Authority	(23,386)	(18,752)	(13,484)	(23,222)	-	304	-
18	496750 Arizona Prosecuting Attorneys' Advisory	(15,786)	(11,497)	(8,267)	(14,237)	-	187	-
19	103100 Arizona Radiation Regulatory Agency	-	-	-	-	-	-	-
20	103220 Arizona Registrar of Contractors	(266,698)	(266,771)	(191,823)	(330,363)	-	4,330	-
21	103260 Arizona Residential Utility Consumer Office	(12,326)	(18,640)	(13,404)	(23,084)	-	303	-
22	109080 Arizona School Facilities Board	(33,276)	(35,830)	(25,764)	(44,371)	-	582	-
23	306890 Arizona School for the Arts	(187,185)	(227,983)	(163,932)	(282,329)	-	3,700	-
24	101800 Arizona Secretary of State	(296,466)	(329,948)	(237,250)	(408,600)	-	5,355	-
25	497510 Arizona Sports and Tourism Authority	(21,486)	(24,221)	(17,417)	(29,995)	-	393	-
26	109190 Arizona State Board for Charter Schools	(39,074)	(49,057)	(35,275)	(60,751)	-	796	-
27	103870 Arizona State Board for Private Postsecondary Education	(12,619)	(14,399)	(10,354)	(17,831)	-	234	-
28	103020 Arizona State Board of Accountancy	(30,743)	(35,328)	(25,402)	(43,749)	-	573	-
29	103150 Arizona State Board of Barbers	(8,185)	(3,125)	(2,247)	(3,870)	-	51	-
30	103160 Arizona State Board of Behavioral Health	(41,754)	(42,862)	(30,820)	(53,079)	-	696	-
31	103270 Arizona State Board of Cosmetology	(31,279)	(32,649)	(23,476)	(40,431)	-	530	-
32	103350 Arizona State Board of Dental Examiners	(22,850)	(30,584)	(21,991)	(37,874)	-	496	-
33	103380 Arizona State Board of Dispensing Opticians	(3,557)	(3,962)	(2,849)	(4,907)	-	64	-
34	109310 Arizona State Board of Education	(22,071)	(45,429)	(32,666)	(56,258)	-	737	-
35	109290 Arizona State Board of Massage Therapy	(4,044)	(5,916)	(4,254)	(7,326)	-	96	-
36	103710 Arizona State Board of Nursing	(125,554)	(138,241)	(99,403)	(171,194)	-	2,244	-
37	103750 Arizona State Board of Optometry	(4,580)	(5,637)	(4,053)	(6,980)	-	91	-
38	103820 Arizona State Board of Pharmacy	(72,935)	(86,226)	(62,001)	(106,780)	-	1,399	-
39	103830 Arizona State Board of Physical Therapy	(9,208)	(8,260)	(5,939)	(10,229)	-	134	-
40	103890 Arizona State Board of Respiratory Care	(7,552)	(7,869)	(5,658)	(9,745)	-	128	-
41	103960 Arizona State Board of Technical Registration	(38,928)	(42,695)	(30,700)	(52,872)	-	693	-
42	109250 Arizona State Forestry Division	(323,701)	(397,589)	(285,888)	(492,365)	-	6,453	-
43	107400 Arizona State Land Department	(279,657)	(285,356)	(205,186)	(353,378)	-	4,631	-
44	103610 Arizona State Lottery	(196,686)	(209,119)	(150,368)	(258,969)	-	3,394	-

# Schedules of Pension and OPEB Amounts by Employer

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	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions		
								Proportionate Share of OPEB Plan Expense	Contributions and Proportionate Share of Contributions	Total OPEB Expense
1	\$ -	\$ 325	\$ 10,225	\$ 546	\$ 675	\$ 4,034	\$ 15,480	\$ (2,941)	\$ (931)	\$ (3,872)
2	8,594	15,998	232,813	12,442	15,367	101	260,723	(66,964)	1,809	(65,155)
3	-	138	4,329	231	286	309	5,155	(1,245)	(142)	(1,387)
4	66	1,262	37,596	2,009	2,482	667	42,754	(10,814)	(128)	(10,942)
5	1,083	2,510	44,859	2,397	2,961	705	50,922	(12,903)	53	(12,850)
6	723	3,319	81,630	4,362	5,388	1,720	93,100	(23,479)	(211)	(23,690)
7	1,207	3,494	71,917	3,843	4,747	65	80,572	(20,686)	252	(20,434)
8	1,024	2,808	56,110	2,999	3,704	196	63,009	(16,139)	222	(15,917)
9	508	1,020	16,092	860	1,062	136	18,150	(4,629)	84	(4,545)
10	-	55	1,737	93	115	22	1,967	(500)	(4)	(504)
11	47	102	1,737	93	115	-	1,945	(500)	13	(487)
12	471	1,176	22,159	1,184	1,463	60	24,866	(6,374)	75	(6,299)
13	1,594	2,976	43,464	2,323	2,869	451	49,107	(12,501)	138	(12,363)
14	10,414	20,797	326,491	17,448	21,550	22	365,511	(93,908)	2,448	(91,460)
15	2,163	3,469	41,071	2,195	2,711	141	46,118	(11,813)	470	(11,343)
16	3,995	6,875	90,573	4,840	5,978	879	102,270	(26,052)	617	(25,435)
17	2,037	2,341	9,570	511	632	-	10,713	(2,753)	512	(2,241)
18	1,370	1,557	5,867	314	387	6	6,574	(1,688)	310	(1,378)
19	3	3	-	-	-	47	47	-	(80)	(80)
20	8,017	12,347	136,145	7,276	8,986	1,153	153,560	(39,159)	1,443	(37,716)
21	268	571	9,513	508	628	946	11,595	(2,736)	(145)	(2,881)
22	991	1,573	18,286	977	1,207	-	20,470	(5,259)	282	(4,977)
23	162	3,862	116,350	6,218	7,680	2,866	133,114	(33,466)	(601)	(34,067)
24	2,019	7,374	168,386	8,999	11,114	1,582	190,081	(48,433)	(26)	(48,459)
25	364	757	12,361	661	816	15	13,853	(3,555)	97	(3,458)
26	-	796	25,036	1,338	1,652	1,412	29,438	(7,201)	(362)	(7,563)
27	196	430	7,348	393	485	-	8,226	(2,114)	61	(2,053)
28	5	578	18,029	964	1,190	29	20,212	(5,186)	(13)	(5,199)
29	1,307	1,358	1,595	85	105	27	1,812	(459)	295	(164)
30	1,028	1,724	21,874	1,169	1,444	378	24,865	(6,292)	100	(6,192)
31	752	1,282	16,662	890	1,100	5	18,657	(4,792)	166	(4,626)
32	22	518	15,608	834	1,030	974	18,446	(4,489)	(229)	(4,718)
33	24	88	2,022	108	133	1	2,264	(582)	5	(577)
34	-	737	23,184	1,239	1,530	4,328	30,281	(6,669)	(1,000)	(7,669)
35	110	206	3,019	161	199	266	3,645	(868)	(19)	(887)
36	1,299	3,543	70,550	3,770	4,657	72	79,049	(20,292)	300	(19,992)
37	60	151	2,877	154	190	80	3,301	(827)	2	(825)
38	-	1,399	44,005	2,352	2,905	713	49,975	(12,657)	(175)	(12,832)
39	478	612	4,215	225	278	66	4,784	(1,212)	90	(1,122)
40	173	301	4,016	215	265	43	4,539	(1,155)	29	(1,126)
41	686	1,379	21,789	1,164	1,438	2	24,393	(6,267)	172	(6,095)
42	361	6,814	202,907	10,844	13,393	7,178	234,322	(58,362)	(1,532)	(59,894)
43	7,475	12,106	145,629	7,783	9,612	1,126	164,150	(41,887)	1,361	(40,526)
44	3,401	6,795	106,723	5,703	7,044	512	119,982	(30,697)	659	(30,038)

(continued)

# Schedules of Pension and OPEB Amounts by Employer

## Schedule of HBS OPEB Amounts by Employer

As of and for the year ended June 30, 2022

Employer Number	Employer Name	Net OPEB Liability		Discount Rate Sensitivity		Difference Between Expected and Actual Experience	Changes in Assumptions	Difference Between Projected and Actual Investment Earnings
		Beginning Net OPEB Liability/(Asset)	Ending Net OPEB Liability/(Asset)	Net OPEB Liability 1% Decrease (6.0% Discount Rate)	Net OPEB Liability 1% Increase (8.0% Discount Rate)			
1	103650 Arizona State Mine Inspector	\$ (33,764)	\$ (35,439)	\$ (25,483)	\$ (43,887)	\$ -	\$ 575	\$ -
2	107700 Arizona State Parks	(409,742)	(451,892)	(324,935)	(559,613)	-	7,334	-
3	101030 Arizona State Personnel Board	(2,533)	(2,735)	(1,966)	(3,387)	-	44	-
4	104750 Arizona State Schools for the Deaf and the Blind	(1,265,133)	(1,325,483)	(953,095)	(1,641,448)	-	21,512	-
5	101510 Arizona State Senate	(245,504)	(290,434)	(208,838)	(359,667)	-	4,714	-
6	101920 Arizona State Treasurer's Office	(88,769)	(105,146)	(75,605)	(130,210)	-	1,707	-
7	104140 Arizona State University	(19,216,025)	(21,450,387)	(15,424,003)	(26,563,668)	-	348,138	-
8	103980 Arizona State Veterinary Medical Examining	(9,598)	(12,557)	(9,029)	(15,551)	-	204	-
9	101170 Arizona Supreme Court	(1,248,422)	(1,352,830)	(972,759)	(1,675,313)	-	21,956	-
10	109110 Arizona Water Infrastructure Finance Authority	-	-	-	-	-	-	-
11	493880 Arizona Western College	(1,170,615)	(1,263,980)	(908,871)	(1,565,284)	-	20,514	-
12	300470 Arlington Elementary School District #47	(73,715)	(90,914)	(65,372)	(112,586)	-	1,476	-
13	308130 Arts Academy at Estrella Mountain	(201,899)	(230,215)	(165,538)	(285,094)	-	3,736	-
14	240060 Arts Academy at Scottsdale	-	-	-	-	-	-	-
15	462530 Ash Creek Elementary School District #53	(10,621)	(12,390)	(8,909)	(15,343)	-	201	-
16	492310 Ash Fork Joint Unified School District #31	(77,271)	(90,412)	(65,011)	(111,964)	-	1,467	-
17	308090 ASU Preparatory Academy	(1,304,159)	(1,840,831)	(1,323,658)	(2,279,642)	-	29,876	-
18	300440 Avondale Elementary School District #44	(1,330,127)	(1,512,948)	(1,087,892)	(1,873,600)	-	24,555	-
19	420010 Avondale, City of	(1,243,989)	(1,520,092)	(1,093,029)	(1,882,447)	-	24,671	-
20	497500 Avra Valley Fire District	(14,519)	(23,217)	(16,694)	(28,751)	-	377	-
21	450400 Baboquivari Unified School District #40	(444,870)	(505,637)	(363,581)	(626,169)	-	8,206	-
22	492200 Bagdad Unified School District	(146,991)	(168,434)	(121,113)	(208,585)	-	2,734	-
23	302240 Ball Charter Schools (Dobson Academy)	(119,951)	(153,923)	(110,679)	(190,615)	-	2,498	-
24	307430 Ball Charter Schools (Hearn Academy)	(133,934)	(151,077)	(108,633)	(187,090)	-	2,452	-
25	200280 Ball Charter Schools (Val Vista Academy)	(76,735)	(96,272)	(69,225)	(119,221)	-	1,562	-
26	300310 Balsz Elementary School District #31	(562,336)	(662,407)	(476,307)	(820,309)	-	10,751	-
27	492260 Beaver Creek Elementary School District #26	(73,081)	(80,366)	(57,788)	(99,524)	-	1,304	-
28	302080 Benchmark School	(77,320)	(87,733)	(63,085)	(108,647)	-	1,424	-
29	306910 Benjamin Franklin Charter School	(508,353)	(592,700)	(426,184)	(733,986)	-	9,619	-
30	462090 Benson Unified School District #9	(325,942)	(383,246)	(275,575)	(474,603)	-	6,220	-
31	420030 Benson, City of	(122,630)	(111,062)	(79,859)	(137,536)	-	1,803	-
32	494760 Bicentennial Union High School District #76	(44,774)	(51,066)	(36,719)	(63,239)	-	829	-
33	462020 Bisbee Unified School District #2	(153,958)	(185,010)	(133,032)	(229,112)	-	3,003	-
34	420050 Bisbee, City of	(73,130)	(80,254)	(57,707)	(99,385)	-	1,303	-
35	496080 Black Canyon Fire District	-	-	-	-	-	-	-
36	473220 Blue Elementary School District #22	(3,021)	(3,851)	(2,769)	(4,769)	-	62	-
37	482320 Blue Ridge Unified School District #32	(426,405)	(496,484)	(356,999)	(614,834)	-	8,058	-
38	472100 Bonita Elementary School District #16	(22,412)	(33,765)	(24,279)	(41,814)	-	548	-
39	494260 Bouse Elementary School District #26	(13,398)	(20,761)	(14,928)	(25,710)	-	337	-
40	462140 Bowie Unified School District #14	(30,158)	(28,575)	(20,547)	(35,386)	-	464	-
41	300330 Buckeye Elementary School District #33	(1,205,889)	(1,451,557)	(1,043,749)	(1,797,575)	-	23,559	-
42	302010 Buckeye Union High School District #201	(1,043,259)	(1,229,434)	(884,031)	(1,522,503)	-	19,954	-
43	495020 Buckeye Valley Fire District	(81,802)	(100,681)	(72,395)	(124,681)	-	1,634	-
44	497430 Buckeye Water Conservation & Drainage District	(28,356)	(32,705)	(23,516)	(40,501)	-	531	-



# Schedules of Pension and OPEB Amounts by Employer

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	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions		
								Proportionate Share of OPEB Plan Expense	Contributions and Proportionate Share of Contributions	Total OPEB Expense
1	\$ 671	\$ 1,246	\$ 18,086	\$ 967	\$ 1,194	\$ 36	\$ 20,283	\$ (5,202)	\$ 127	\$ (5,075)
2	3,602	10,936	230,620	12,325	15,222	483	258,650	(66,333)	611	(65,722)
3	37	81	1,396	75	92	1	1,564	(401)	3	(398)
4	26,380	47,892	676,451	36,150	44,649	144	757,394	(194,567)	5,798	(188,769)
5	77	4,791	148,221	7,921	9,783	2,152	168,077	(42,633)	(517)	(43,150)
6	38	1,745	53,660	2,868	3,542	874	60,944	(15,434)	(171)	(15,605)
7	116,721	464,859	10,947,058	585,024	722,565	25,222	12,279,869	(3,148,694)	20,008	(3,128,686)
8	-	204	6,408	342	423	351	7,524	(1,843)	(84)	(1,927)
9	15,953	37,909	690,407	36,896	45,571	424	773,298	(198,581)	3,426	(195,155)
10	-	-	-	-	-	6	6	-	(19)	(19)
11	16,158	36,672	645,064	34,473	42,578	1,764	723,879	(185,539)	3,172	(182,367)
12	9	1,485	46,397	2,480	3,062	1,810	53,749	(13,345)	(428)	(13,773)
13	1,249	4,985	117,489	6,279	7,755	5	131,528	(33,793)	426	(33,367)
14	334	334	-	-	-	-	-	-	144	144
15	139	340	6,323	338	417	45	7,123	(1,819)	33	(1,786)
16	4	1,471	46,141	2,466	3,046	774	52,427	(13,272)	(199)	(13,471)
17	1,777	31,653	939,455	50,206	62,009	95,272	1,146,942	(270,215)	(22,227)	(292,442)
18	2,198	26,753	772,123	41,263	50,964	1,484	865,834	(222,085)	67	(222,018)
19	68	24,739	775,768	41,458	51,205	24,883	893,314	(223,134)	(5,937)	(229,071)
20	5	382	11,849	633	782	1,379	14,643	(3,408)	(314)	(3,722)
21	2,563	10,769	258,048	13,790	17,033	301	289,172	(74,222)	552	(73,670)
22	251	2,985	85,959	4,594	5,674	209	96,436	(24,724)	(16)	(24,740)
23	-	2,498	78,554	4,198	5,185	3,740	91,677	(22,594)	(891)	(23,485)
24	550	3,002	77,101	4,120	5,089	139	86,449	(22,177)	93	(22,084)
25	-	1,562	49,132	2,626	3,243	2,514	57,515	(14,132)	(632)	(14,764)
26	12	10,763	338,055	18,066	22,313	5,003	383,437	(97,234)	(1,229)	(98,463)
27	776	2,080	41,014	2,192	2,707	62	45,975	(11,797)	150	(11,647)
28	494	1,918	44,774	2,393	2,955	52	50,174	(12,878)	112	(12,766)
29	29	9,648	302,480	16,165	19,965	4,034	342,644	(87,002)	(1,051)	(88,053)
30	-	6,220	195,587	10,452	12,910	3,421	222,370	(56,257)	(904)	(57,161)
31	6,187	7,990	56,679	3,029	3,741	3	63,452	(16,303)	1,429	(14,874)
32	44	873	26,061	1,393	1,720	102	29,276	(7,496)	(44)	(7,540)
33	120	3,123	94,418	5,046	6,232	1,954	107,650	(27,157)	(438)	(27,595)
34	916	2,219	40,957	2,189	2,703	-	45,849	(11,781)	232	(11,549)
35	-	-	-	-	-	3	3	-	(5)	(5)
36	13	75	1,965	105	130	82	2,282	(565)	(13)	(578)
37	620	8,678	253,377	13,541	16,724	1,695	285,337	(72,879)	(173)	(73,052)
38	35	583	17,232	921	1,137	1,975	21,265	(4,956)	(465)	(5,421)
39	79	416	10,595	566	699	1,157	13,017	(3,048)	(247)	(3,295)
40	1,334	1,798	14,583	779	963	386	16,711	(4,194)	204	(3,990)
41	1,264	24,823	740,792	39,589	48,896	15,403	844,680	(213,073)	(3,272)	(216,345)
42	-	19,954	627,433	33,531	41,414	10,954	713,332	(180,468)	(2,878)	(183,346)
43	35	1,669	51,382	2,746	3,391	2,203	59,722	(14,779)	(501)	(15,280)
44	-	531	16,691	892	1,102	225	18,910	(4,801)	(68)	(4,869)

(continued)

# Schedules of Pension and OPEB Amounts by Employer

## Schedule of HBS OPEB Amounts by Employer

As of and for the year ended June 30, 2022

Employer Number	Employer Name	Net OPEB Liability		Discount Rate Sensitivity		Difference Between Expected and Actual Experience	Changes in Assumptions	Difference Between Projected and Actual Investment Earnings
		Beginning Net OPEB Liability/(Asset)	Ending Net OPEB Liability/(Asset)	Net OPEB Liability 1% Decrease (6.0% Discount Rate)	Net OPEB Liability 1% Increase (8.0% Discount Rate)			
1	420070 Buckeye, City of	\$ (1,063,965)	\$ (1,371,470)	\$ (986,162)	\$ (1,698,397)	\$ -	\$ 22,259	\$ -
2	481150 Bullhead City Elementary School District #15	(501,240)	(560,051)	(402,708)	(693,555)	-	9,090	-
3	495000 Bullhead City Fire District	(46,675)	(58,991)	(42,418)	(73,053)	-	957	-
4	492280 Camp Verde Unified School District #28	(375,004)	(418,629)	(301,017)	(518,421)	-	6,794	-
5	421020 Camp Verde, Town of	(156,248)	(190,702)	(137,125)	(236,161)	-	3,095	-
6	492500 Canon Elementary School District #50	(44,726)	(56,703)	(40,772)	(70,219)	-	920	-
7	305020 Canyon Rose Academy	(24,750)	(26,621)	(19,142)	(32,967)	-	432	-
8	421030 Carefree, Town of	(54,421)	(66,637)	(47,916)	(82,522)	-	1,082	-
9	303090 Carpe Diem Collegiate High School (Academy)	(23,240)	(27,961)	(20,105)	(34,626)	-	454	-
10	300830 Cartwright Elementary School District #83	(4,053,036)	(4,886,148)	(3,513,408)	(6,050,894)	-	79,302	-
11	200040 Casa Grande Elementary School District #4	(1,433,513)	(1,707,445)	(1,227,747)	(2,114,461)	-	27,712	-
12	200820 Casa Grande Union High School District #82	(707,134)	(804,833)	(578,719)	(996,687)	-	13,062	-
13	420090 Casa Grande, City of	(612,421)	(707,333)	(508,611)	(875,946)	-	11,480	-
14	450160 Catalina Foothills School District #16	(1,087,595)	(1,214,477)	(873,276)	(1,503,981)	-	19,711	-
15	300930 Cave Creek Unified School District No. 93	(1,115,755)	(1,147,505)	(825,119)	(1,421,044)	-	18,624	-
16	420580 Cave Creek, Town of	(123,751)	(155,765)	(112,004)	(192,896)	-	2,528	-
17	464160 CAVIAT School District	(10,036)	(10,939)	(7,866)	(13,546)	-	178	-
18	482250 Cedar Unified School District #25	(57,588)	(68,200)	(49,039)	(84,457)	-	1,107	-
19	495130 Central Arizona Association Of Governments	(21,388)	(19,254)	(13,845)	(23,844)	-	312	-
20	493890 Central Arizona College	(987,668)	(1,072,330)	(771,064)	(1,327,948)	-	17,404	-
21	500650 Central Arizona Fire And Medical Authority	(89,500)	(103,806)	(74,642)	(128,551)	-	1,685	-
22	497150 Central Arizona Irrigation And Drainage District	(148,404)	(161,067)	(115,816)	(199,462)	-	2,614	-
23	497310 Central Arizona Project	(2,340,938)	(2,660,119)	(1,912,771)	(3,294,230)	-	43,173	-
24	302600 Central Arizona Valley Institute of Technology	(63,727)	(81,985)	(58,951)	(101,528)	-	1,331	-
25	303050 Central Yavapai Fire District	-	-	-	-	-	-	-
26	307680 Challenge Charter School	(91,936)	(104,309)	(75,004)	(129,173)	-	1,693	-
27	300800 Chandler Unified School District #80	(10,872,050)	(13,210,348)	(9,498,964)	(16,359,393)	-	214,403	-
28	420120 Chandler, City of	(3,534,500)	(3,834,245)	(2,757,032)	(4,748,241)	-	62,229	-
29	303070 Charter Foundation, The (AmeriSchools Academy)	(62,216)	(70,934)	(51,006)	(87,843)	-	1,151	-
30	464050 Chevelon Butte Elementary School District #5	(2,826)	(2,511)	(1,806)	(3,110)	-	41	-
31	461240 Chinle Unified School District #24	(1,170,859)	(1,350,821)	(971,314)	(1,672,825)	-	21,924	-
32	497260 Chino Valley Fire District	-	-	-	-	-	-	-
33	492510 Chino Valley Unified School District #51	(483,408)	(532,035)	(382,562)	(658,860)	-	8,635	-
34	420990 Chino Valley, Town of	(156,150)	(189,084)	(135,961)	(234,157)	-	3,069	-
35	497370 Christopher-Kohl's Fire District	(1,949)	(2,232)	(1,605)	(2,765)	-	36	-
36	109130 Citizens Clean Elections Commission	(25,237)	(29,747)	(21,389)	(36,838)	-	483	-
37	302890 CITY Center For Collaborative Learning (City HS)	(89,403)	(108,104)	(77,732)	(133,873)	-	1,755	-
38	421000 Clarkdale, Town of	(61,193)	(61,112)	(43,943)	(75,679)	-	992	-
39	492030 Clarkdale-Jerome Elementary School District #3	(98,562)	(111,899)	(80,461)	(138,573)	-	1,816	-
40	420130 Clifton, Town of	(32,740)	(37,727)	(27,128)	(46,721)	-	612	-
41	471420 Cobre Valley Institute Of Technology	(10,670)	(12,390)	(8,909)	(15,343)	-	201	-
42	463500 Cochise Community College	(869,813)	(961,045)	(691,044)	(1,190,136)	-	15,598	-
43	410110 Cochise County	(1,215,633)	(1,364,215)	(980,945)	(1,689,412)	-	22,141	-
44	462260 Cochise Elementary School District #26	(38,587)	(42,639)	(30,660)	(52,803)	-	692	-

## Schedules of Pension and OPEB Amounts by Employer

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	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of OPEB Plan Expense		
								Proportionate Share of OPEB Plan Expense	Contributions and Proportionate Share of Contributions	Total OPEB Expense
1	\$ 120	\$ 22,379	\$ 699,920	\$ 37,405	\$ 46,198	\$ 32,423	\$ 815,946	\$ (201,318)	\$ (7,313)	\$ (208,631)
2	3,054	12,144	285,818	15,274	18,866	1,572	321,530	(82,210)	189	(82,021)
3	127	1,084	30,106	1,609	1,987	1,270	34,972	(8,659)	(238)	(8,897)
4	2,250	9,044	213,645	11,417	14,102	1,162	240,326	(61,450)	138	(61,312)
5	33	3,128	97,324	5,201	6,424	2,604	111,553	(27,993)	(574)	(28,567)
6	-	920	28,938	1,546	1,910	1,307	33,701	(8,323)	(313)	(8,636)
7	720	1,152	13,586	726	897	-	15,209	(3,908)	219	(3,689)
8	-	1,082	34,008	1,817	2,245	1,043	39,113	(9,782)	(255)	(10,037)
9	526	980	14,270	763	942	279	16,254	(4,104)	132	(3,972)
10	80	79,382	2,493,612	133,262	164,592	66,397	2,857,863	(717,236)	(16,185)	(733,421)
11	351	28,063	871,383	46,568	57,516	14,976	990,443	(250,635)	(3,344)	(253,979)
12	2,033	15,095	410,741	21,951	27,111	59	459,862	(118,141)	574	(117,567)
13	1,517	12,997	360,983	19,291	23,827	1,239	405,340	(103,829)	176	(103,653)
14	8,678	28,389	619,800	33,123	40,910	25	693,858	(178,273)	2,161	(176,112)
15	28,806	47,430	585,621	31,296	38,654	164	655,735	(168,442)	6,512	(161,930)
16	10	2,538	79,494	4,248	5,247	3,111	92,100	(22,865)	(723)	(23,588)
17	114	292	5,583	298	368	19	6,268	(1,606)	19	(1,587)
18	291	1,398	34,805	1,860	2,297	473	39,435	(10,011)	(28)	(10,039)
19	1,178	1,490	9,826	525	649	20	11,020	(2,826)	241	(2,585)
20	15,515	32,919	547,256	29,246	36,122	20	612,644	(157,407)	3,814	(153,593)
21	5	1,690	52,977	2,831	3,497	505	59,810	(15,238)	(135)	(15,373)
22	2,184	4,798	82,199	4,393	5,426	29	92,047	(23,643)	517	(23,126)
23	5,390	48,563	1,357,573	72,550	89,607	37	1,519,767	(390,478)	1,505	(388,973)
24	189	1,520	41,840	2,236	2,762	1,955	48,793	(12,034)	(405)	(12,439)
25	-	-	-	-	-	1	1	-	(7)	(7)
26	274	1,967	53,233	2,845	3,514	25	59,617	(15,311)	46	(15,265)
27	7,634	222,037	6,741,810	360,291	444,996	159,614	7,706,711	(1,939,142)	(34,423)	(1,973,565)
28	44,860	107,089	1,956,781	104,573	129,158	1,485	2,191,997	(562,827)	9,896	(552,931)
29	505	1,656	36,201	1,935	2,389	3	40,528	(10,412)	154	(10,258)
30	153	194	1,282	68	85	4	1,439	(369)	33	(336)
31	2,439	24,363	689,382	36,841	45,503	2,098	773,824	(198,286)	162	(198,124)
32	-	-	-	-	-	-	-	-	-	-
33	4,484	13,119	271,520	14,510	17,922	1,521	305,473	(78,097)	541	(77,556)
34	364	3,433	96,498	5,157	6,369	2,194	110,218	(27,756)	(399)	(28,155)
35	-	36	1,139	61	75	3	1,278	(328)	(3)	(331)
36	1	484	15,181	811	1,002	265	17,259	(4,366)	(69)	(4,435)
37	432	2,187	55,170	2,948	3,642	1,185	62,945	(15,868)	(124)	(15,992)
38	2,253	3,245	31,188	1,667	2,059	-	34,914	(8,971)	553	(8,418)
39	351	2,167	57,107	3,052	3,769	18	63,946	(16,426)	78	(16,348)
40	139	751	19,254	1,029	1,271	57	21,611	(5,538)	28	(5,510)
41	-	201	6,323	338	417	134	7,212	(1,819)	(40)	(1,859)
42	9,963	25,561	490,463	26,211	32,373	71	549,118	(141,071)	2,317	(138,754)
43	8,169	30,310	696,218	37,207	45,954	185	779,564	(200,253)	2,046	(198,207)
44	364	1,056	21,760	1,163	1,436	5	24,364	(6,259)	80	(6,179)

(continued)

# Schedules of Pension and OPEB Amounts by Employer

## Schedule of HBS OPEB Amounts by Employer

As of and for the year ended June 30, 2022

Employer Number	Employer Name	Net OPEB Liability		Discount Rate Sensitivity		Difference Between Expected and Actual Experience	Changes in Assumptions	Difference Between Projected and Actual Investment Earnings
		Beginning Net OPEB Liability/(Asset)	Ending Net OPEB Liability/(Asset)	Net OPEB Liability 1% Decrease (6.0% Discount Rate)	Net OPEB Liability 1% Increase (8.0% Discount Rate)			
1	463230 Cochise Technology District #1	\$ (7,552)	\$ (3,070)	\$ (2,207)	\$ (3,801)	\$ -	\$ 50	\$ -
2	410130 Coconino County	(1,918,285)	(2,109,387)	(1,516,765)	(2,612,217)	-	34,235	-
3	464990 Coconino County Community College	(427,087)	(461,435)	(331,797)	(571,431)	-	7,489	-
4	303060 Coconino County Regional Accommodation School District	(49,208)	(55,754)	(40,090)	(69,044)	-	905	-
5	481140 Colorado City Unified School District #14	(150,255)	(186,851)	(134,356)	(231,392)	-	3,033	-
6	480020 Colorado River Sewage System Joint Venture	(21,194)	(25,003)	(17,978)	(30,963)	-	406	-
7	481920 Colorado River Union High School District #2	(336,758)	(336,198)	(241,745)	(416,340)	-	5,456	-
8	461060 Concho Elementary School District #6	(64,506)	(75,678)	(54,417)	(93,718)	-	1,228	-
9	492170 Congress Elementary School District #17	(51,352)	(63,958)	(45,989)	(79,204)	-	1,038	-
10	450390 Continental School District	(131,839)	(182,219)	(131,025)	(225,656)	-	2,957	-
11	200210 Coolidge Unified School District 21	(514,199)	(631,153)	(453,834)	(781,606)	-	10,244	-
12	420100 Coolidge, City of	(182,070)	(204,766)	(147,238)	(253,578)	-	3,323	-
13	500810 Copper Canyon Fire and Medical Authority	-	-	-	-	-	-	-
14	502410 Copper Canyon Fire & Medical District	(17,150)	(19,533)	(14,046)	(24,190)	-	317	-
15	420110 Cottonwood, City of	(366,381)	(411,318)	(295,760)	(509,367)	-	6,676	-
16	492060 Cottonwood-Oak Creek Elementary School	(428,061)	(492,019)	(353,789)	(609,305)	-	7,985	-
17	302360 Country Gardens Charter School	(146)	-	-	-	-	-	-
18	491280 County Of Santa Cruz Elementary School	(58,562)	(76,459)	(54,979)	(94,686)	-	1,241	-
19	497420 County Supervisor Association Of Arizona	(22,899)	(28,630)	(20,587)	(35,455)	-	465	-
20	493130 Crane Elementary School District #13	(1,087,400)	(1,333,352)	(958,753)	(1,651,193)	-	21,640	-
21	300140 Creighton Elementary School District #14	(1,349,128)	(1,619,489)	(1,164,501)	(2,005,538)	-	26,284	-
22	492410 Crown King Elementary School District #41	(2,533)	(2,958)	(2,127)	(3,663)	-	48	-
23	497610 Crown King Fire District	(6,139)	(9,376)	(6,742)	(11,611)	-	152	-
24	308080 Daisy Education Corporation (Sonoran Science Academy - Phoenix)	(292)	-	-	-	-	-	-
25	308070 Daisy Education Corporation (Sonoran Science Academy - Tucson)	(20,268)	(19,701)	(14,166)	(24,397)	-	320	-
26	472110 Dan Hinton Accommodation School: Graham County Special Services	(36,784)	(41,802)	(30,058)	(51,766)	-	678	-
27	300970 Deer Valley Unified School District #97	(7,599,473)	(8,540,240)	(6,140,900)	(10,576,037)	-	138,607	-
28	302170 Desert Rose Academy	(18,027)	(18,194)	(13,082)	(22,531)	-	295	-
29	450550 Desert Springs Academy	-	-	-	-	-	-	-
30	307870 Destiny School	(59,196)	(66,860)	(48,076)	(82,798)	-	1,085	-
31	497530 Diamond Star Fire District	-	-	-	-	-	-	-
32	307900 Discovery Plus Academy	(21,827)	(27,068)	(19,463)	(33,520)	-	439	-
33	462450 Double Adobe Elementary School District #45	(9,354)	(9,767)	(7,023)	(12,095)	-	159	-
34	462270 Douglas Unified School District #27	(750,885)	(948,097)	(681,734)	(1,174,102)	-	15,388	-
35	420140 Douglas, City of	(228,452)	(243,554)	(175,129)	(301,612)	-	3,953	-
36	495600 Drexel Heights Fire District	(47,259)	(58,433)	(42,016)	(72,362)	-	948	-
37	473020 Duncan Unified School District #2	(80,341)	(105,536)	(75,886)	(130,694)	-	1,713	-
38	421010 Duncan, Town of	(12,326)	(9,711)	(6,983)	(12,026)	-	158	-
39	300890 Dysart Unified School District #89	(5,474,125)	(6,339,659)	(4,558,562)	(7,850,888)	-	102,892	-
40	421040 Eagar, Town of	(47,210)	(56,759)	(40,813)	(70,289)	-	921	-
41	308220 East Valley Educational Services (East Valley Academy)	-	-	-	-	-	-	-
42	304010 East Valley Institute Of Technology	(572,518)	(697,009)	(501,187)	(863,160)	-	11,312	-
43	472990 Eastern Arizona College	(695,587)	(801,764)	(576,512)	(992,886)	-	13,013	-
44	450070 Edge High School	(50,865)	(56,759)	(40,813)	(70,289)	-	921	-

# Schedules of Pension and OPEB Amounts by Employer

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	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions		
								Proportionate Share of OPEB Plan Expense	Proportionate Share of Contributions	Total OPEB Expense
1	\$ 1,327	\$ 1,377	\$ 1,567	\$ 84	\$ 103	\$ 12	\$ 1,766	\$ (451)	\$ 306	\$ (145)
2	22,633	56,868	1,076,511	57,530	71,056	51	1,205,148	(309,636)	5,445	(304,191)
3	6,216	13,705	235,490	12,585	15,544	39	263,658	(67,734)	1,528	(66,206)
4	124	1,029	28,454	1,521	1,878	37	31,890	(8,184)	6	(8,178)
5	-	3,033	95,358	5,096	6,294	3,589	110,337	(27,428)	(861)	(28,289)
6	185	591	12,760	682	842	175	14,459	(3,670)	1	(3,669)
7	10,583	16,039	171,576	9,169	11,325	15	192,085	(49,350)	2,397	(46,953)
8	-	1,228	38,622	2,064	2,549	535	43,770	(11,109)	(133)	(11,242)
9	60	1,098	32,641	1,744	2,154	1,429	37,968	(9,388)	(322)	(9,710)
10	272	3,229	92,994	4,970	6,138	6,487	110,589	(26,748)	(1,402)	(28,150)
11	-	10,244	322,105	17,214	21,261	9,394	369,974	(92,647)	(2,236)	(94,883)
12	1,423	4,746	104,501	5,585	6,898	16	117,000	(30,058)	346	(29,712)
13	216	216	-	-	-	-	-	-	120	120
14	72	389	9,969	533	658	278	11,438	(2,867)	(167)	(3,034)
15	2,421	9,097	209,913	11,218	13,855	4	234,990	(60,377)	596	(59,781)
16	881	8,866	251,099	13,419	16,574	563	281,655	(72,223)	64	(72,159)
17	194	194	-	-	-	-	-	-	55	55
18	177	1,418	39,021	2,085	2,576	1,947	45,629	(11,223)	(373)	(11,596)
19	64	529	14,611	781	964	498	16,854	(4,203)	(95)	(4,298)
20	2,578	24,218	680,467	36,365	44,914	18,282	780,028	(195,722)	(3,436)	(199,158)
21	5,600	31,884	826,495	44,169	54,553	15,760	940,977	(237,724)	(2,234)	(239,958)
22	9	57	1,510	81	100	12	1,703	(434)	2	(432)
23	68	220	4,785	256	316	489	5,846	(1,376)	(97)	(1,473)
24	237	237	-	-	-	-	-	-	63	63
25	1,027	1,347	10,054	537	664	-	11,255	(2,892)	257	(2,635)
26	68	746	21,333	1,140	1,408	192	24,073	(6,136)	(48)	(6,184)
27	33,841	172,448	4,358,453	232,921	287,681	7,303	4,886,358	(1,253,618)	4,267	(1,249,351)
28	509	804	9,285	496	613	303	10,697	(2,671)	23	(2,648)
29	135	135	-	-	-	-	-	-	93	93
30	368	1,453	34,122	1,824	2,252	-	38,198	(9,814)	109	(9,705)
31	-	-	-	-	-	3	3	-	(9)	(9)
32	10	449	13,814	738	912	471	15,935	(3,973)	(108)	(4,081)
33	433	592	4,984	266	329	-	5,579	(1,434)	115	(1,319)
34	1,397	16,785	483,855	25,858	31,937	18,660	560,310	(139,171)	(3,904)	(143,075)
35	3,750	7,703	124,296	6,643	8,204	1,227	140,370	(35,751)	464	(35,287)
36	21	969	29,821	1,594	1,968	953	34,336	(8,577)	(202)	(8,779)
37	17	1,730	53,860	2,878	3,555	2,829	63,122	(15,492)	(656)	(16,148)
38	994	1,152	4,956	265	327	19	5,567	(1,425)	229	(1,196)
39	-	102,892	3,235,401	172,904	213,554	22,101	3,643,960	(930,596)	(6,493)	(937,089)
40	88	1,009	28,966	1,548	1,912	573	32,999	(8,332)	(120)	(8,452)
41	24	24	-	-	-	-	-	-	13	13
42	108	11,420	355,714	19,010	23,479	12,938	411,141	(102,314)	(3,198)	(105,512)
43	3,196	16,209	409,175	21,867	27,008	1,139	459,189	(117,691)	603	(117,088)
44	372	1,293	28,966	1,548	1,912	346	32,772	(8,332)	(7)	(8,339)

(continued)

# Schedules of Pension and OPEB Amounts by Employer

## Schedule of HBS OPEB Amounts by Employer

As of and for the year ended June 30, 2022

Employer Number	Employer Name	Net OPEB Liability		Discount Rate Sensitivity		Difference Between Expected and Actual Experience	Changes in Assumptions	Difference Between Projected and Actual Investment Earnings
		Beginning Net OPEB Liability/(Asset)	Ending Net OPEB Liability/(Asset)	Net OPEB Liability 1% Decrease (6.0% Discount Rate)	Net OPEB Liability 1% Increase (8.0% Discount Rate)			
1	502810 Edison School of Innovation (K-8)	\$ (49,841)	\$ (60,442)	\$ (43,461)	\$ (74,850)	\$ -	\$ 981	\$ -
2	307880 Edkey (American Heritage Academy)	(68,599)	(78,636)	(56,544)	(97,381)	-	1,276	-
3	304090 Edkey (Arizona Conservatory for Arts and Academics Elementary School)	(39,366)	(46,824)	(33,669)	(57,986)	-	760	-
4	302710 Edkey (Arizona Conservatory for Arts and Academics)	(70,986)	(75,846)	(54,537)	(93,925)	-	1,231	-
5	304060 Edkey (Pathfinder Academy)	(116,443)	(163,690)	(117,702)	(202,710)	-	2,657	-
6	302420 Edkey (Sequoia Charter School)	(373,396)	(458,478)	(329,670)	(567,768)	-	7,441	-
7	302390 Edkey (Sequoia Choice Schools)	(240,437)	(411,932)	(296,202)	(510,127)	-	6,686	-
8	200290 Edkey (Sequoia Pathway Academy)	(132,180)	(139,580)	(100,366)	(172,853)	-	2,265	-
9	304070 Edkey (Sequoia Ranch School: Children First Academy)	(55,249)	(55,028)	(39,568)	(68,146)	-	893	-
10	304080 Edkey (Sequoia School Deaf and Hard of	(68,648)	(67,251)	(48,357)	(83,282)	-	1,091	-
11	302410 Edkey (Sequoia Village School)	(89,939)	(103,137)	(74,161)	(127,722)	-	1,674	-
12	306710 EduPreneurship Student Center (Phoenix)	(13,155)	(15,794)	(11,357)	(19,559)	-	256	-
13	307080 EduPrize Schools	(613,590)	(678,926)	(488,185)	(840,767)	-	11,019	-
14	502010 Ehrenberg Improvement District	(3,118)	(502)	(361)	(622)	-	8	-
15	420160 El Mirage, City of	(284,578)	(358,355)	(257,677)	(443,778)	-	5,816	-
16	462120 Elfrida Elementary School District #12	(27,868)	(27,961)	(20,105)	(34,626)	-	454	-
17	495100 Elfrida Fire District	(7,406)	(6,307)	(4,535)	(7,810)	-	102	-
18	200110 Eloy Elementary School District #11	(154,494)	(180,377)	(129,701)	(223,375)	-	2,928	-
19	495080 Eloy Fire District	(6,090)	(6,083)	(4,374)	(7,533)	-	99	-
20	420170 Eloy, City of	(186,211)	(221,397)	(159,197)	(274,174)	-	3,593	-
21	306730 Espiritu Community Development Corporation (NFL YET)	(239,414)	(48,778)	(35,074)	(60,405)	-	792	-
22	503410 Espiritu Community Development Corporation (Reyes Maria Ruiz Leadership Academy)	(62,411)	(60,888)	(43,782)	(75,403)	-	988	-
23	302290 Excalibur Charter School (Avalon Elementary)	(66,601)	(85,835)	(61,720)	(106,297)	-	1,393	-
24	302540 Flagstaff Arts And Leadership Academy	(74,153)	(78,245)	(56,263)	(96,897)	-	1,270	-
25	493910 Flagstaff Junior Academy	(69,281)	(78,245)	(56,263)	(96,897)	-	1,270	-
26	464010 Flagstaff Unified School District #1	(2,400,085)	(2,849,258)	(2,048,772)	(3,528,456)	-	46,243	-
27	420180 Flagstaff, City of	(1,450,126)	(1,661,514)	(1,194,719)	(2,057,581)	-	26,966	-
28	200010 Florence Unified School District No. 1	(2,126,956)	(2,363,099)	(1,699,197)	(2,926,407)	-	38,353	-
29	420190 Florence, Town of	(245,114)	(269,115)	(193,508)	(333,266)	-	4,368	-
30	496770 Flowing Wells Irrigation District	(27,576)	(28,407)	(20,426)	(35,179)	-	461	-
31	450080 Flowing Wells Unified School District #8	(1,233,124)	(1,465,510)	(1,053,782)	(1,814,854)	-	23,785	-
32	500630 Forest Lakes Domestic Water Improvement District	(7,941)	(9,097)	(6,541)	(11,266)	-	148	-
33	503610 Forest Lakes Fire District	-	(6,307)	(4,535)	(7,810)	-	102	-
34	463000 Fort Huachuca Accommodation Schools	(293,397)	(321,185)	(230,950)	(397,749)	-	5,213	-
35	497480 Fort Mojave Mesa Fire District	(7,649)	(12,446)	(8,949)	(15,412)	-	202	-
36	472070 Fort Thomas Unified School District #7	(236,393)	(296,629)	(213,293)	(367,339)	-	4,814	-
37	503810 Fountain Hills Sanitary District	-	(157,886)	(113,529)	(195,522)	-	2,562	-
38	300980 Fountain Hills Unified School District #98	(303,677)	(358,243)	(257,596)	(443,640)	-	5,814	-
39	300450 Fowler Elementary School District #45	(873,662)	(982,141)	(706,213)	(1,216,261)	-	15,940	-
40	307330 Franklin Phonetic Primary School	(98,319)	(108,438)	(77,973)	(134,288)	-	1,760	-
41	420380 Fredonia, Town of	(14,275)	(19,422)	(13,965)	(24,052)	-	315	-
42	464060 Fredonia-Mocasin Unified School District #6	(61,388)	(68,200)	(49,039)	(84,457)	-	1,107	-
43	503010 Fry Fire District	(8,867)	(10,157)	(7,304)	(12,579)	-	165	-
44	493320 Gadsden Elementary School District #32	(923,600)	(1,173,122)	(843,539)	(1,452,768)	-	19,040	-

## Schedules of Pension and OPEB Amounts by Employer

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	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions		
								Proportionate Share of OPEB Plan Expense	Contributions and Proportionate Share of Contributions	Total OPEB Expense
1	\$ 319	\$ 1,300	\$ 30,846	\$ 1,648	\$ 2,036	\$ 2,733	\$ 37,263	\$ (8,872)	\$ (880)	\$ (9,752)
2	43	1,319	40,131	2,145	2,649	57	44,982	(11,543)	(2)	(11,545)
3	64	824	23,897	1,277	1,577	399	27,150	(6,873)	(96)	(6,969)
4	1,130	2,361	38,707	2,069	2,555	276	43,607	(11,133)	167	(10,966)
5	-	2,657	83,538	4,464	5,514	6,797	100,313	(24,028)	(1,603)	(25,631)
6	-	7,441	233,981	12,504	15,444	9,281	271,210	(67,300)	(2,384)	(69,684)
7	9	6,695	210,227	11,235	13,876	35,432	270,770	(60,467)	(8,544)	(69,011)
8	3,852	6,117	71,234	3,807	4,702	1	79,744	(20,489)	974	(19,515)
9	1,742	2,635	28,083	1,501	1,854	490	31,928	(8,078)	235	(7,843)
10	2,395	3,486	34,321	1,834	2,265	442	38,862	(9,872)	453	(9,419)
11	20	1,694	52,635	2,813	3,474	267	59,189	(15,139)	(47)	(15,186)
12	25	281	8,060	431	532	150	9,173	(2,318)	(24)	(2,342)
13	6,376	17,395	346,485	18,517	22,870	27	387,899	(99,659)	1,523	(98,136)
14	706	714	256	14	17	23	310	(74)	151	77
15	302	6,118	182,884	9,774	12,071	6,819	211,548	(52,603)	(1,495)	(54,098)
16	1,039	1,493	14,270	763	942	12	15,987	(4,104)	256	(3,848)
17	477	579	3,218	172	212	5	3,607	(926)	110	(816)
18	174	3,102	92,054	4,919	6,076	1,559	104,608	(26,478)	(387)	(26,865)
19	241	340	3,105	166	205	12	3,488	(893)	58	(835)
20	174	3,767	112,989	6,038	7,458	1,686	128,171	(32,499)	(338)	(32,837)
21	46,755	47,547	24,893	1,330	1,643	16,166	44,032	(7,160)	4,154	(3,006)
22	2,196	3,184	31,074	1,661	2,051	3,470	38,256	(8,938)	(521)	(9,459)
23	-	1,393	43,806	2,341	2,891	2,174	51,212	(12,600)	(522)	(13,122)
24	1,386	2,656	39,932	2,134	2,636	159	44,861	(11,486)	260	(11,226)
25	285	1,555	39,932	2,134	2,636	184	44,886	(11,486)	21	(11,465)
26	1,966	48,209	1,454,099	77,709	95,978	20,993	1,648,779	(418,241)	(4,351)	(422,592)
27	2,086	29,052	847,942	45,315	55,969	165	949,391	(243,893)	740	(243,153)
28	15,103	53,456	1,205,991	64,450	79,602	3,268	1,353,311	(346,878)	2,246	(344,632)
29	2,455	6,823	137,341	7,340	9,065	667	154,413	(39,503)	345	(39,158)
30	659	1,120	14,497	775	957	261	16,490	(4,170)	69	(4,101)
31	472	24,257	747,913	39,969	49,366	11,309	848,557	(215,122)	(2,551)	(217,673)
32	-	148	4,643	248	306	11	5,208	(1,335)	(6)	(1,341)
33	-	102	3,218	172	212	1,308	4,910	(926)	(298)	(1,224)
34	3,323	8,536	163,915	8,760	10,819	269	183,763	(47,147)	586	(46,561)
35	-	202	6,352	339	419	780	7,890	(1,827)	(177)	(2,004)
36	3	4,817	151,383	8,090	9,992	5,672	175,137	(43,542)	(1,311)	(44,853)
37	-	2,562	80,576	4,306	5,318	34,138	124,338	(23,176)	(7,759)	(30,935)
38	718	6,532	182,827	9,770	12,068	2,398	207,063	(52,586)	(425)	(53,011)
39	8,302	24,242	501,229	26,786	33,084	44	561,143	(144,168)	2,148	(142,020)
40	894	2,654	55,341	2,957	3,653	123	62,074	(15,918)	207	(15,711)
41	97	412	9,912	530	654	643	11,739	(2,851)	(118)	(2,969)
42	470	1,577	34,805	1,860	2,297	8	38,970	(10,011)	103	(9,908)
43	-	165	5,184	277	342	398	6,201	(1,491)	(159)	(1,650)
44	-	19,040	598,695	31,995	39,517	24,123	694,330	(172,202)	(5,571)	(177,773)

(continued)

# Schedules of Pension and OPEB Amounts by Employer

## Schedule of HBS OPEB Amounts by Employer

As of and for the year ended June 30, 2022

Employer Number	Employer Name	Net OPEB Liability		Discount Rate Sensitivity		Difference Between Expected and Actual Experience	Changes in Assumptions	Difference Between Projected and Actual Investment Earnings
		Beginning Net OPEB Liability/(Asset)	Ending Net OPEB Liability/(Asset)	Net OPEB Liability 1% Decrease (6.0% Discount Rate)	Net OPEB Liability 1% Increase (8.0% Discount Rate)			
1	461190 Ganado Unified School District #20	\$ (447,306)	\$ (446,534)	\$ (321,083)	\$ (552,978)	\$ -	\$ 7,247	\$ -
2	502610 GAR, LLC (Student Choice High School)	(127,064)	(160,397)	(115,334)	(198,632)	-	2,603	-
3	307420 Genesis Program (Genesis Academy)	(24,896)	(28,575)	(20,547)	(35,386)	-	464	-
4	200270 George Gervin Youth Center (GGPA)	(26,553)	(35,160)	(25,282)	(43,542)	-	571	-
5	300240 Gila Bend Unified School District #24	(79,805)	(84,775)	(60,958)	(104,984)	-	1,376	-
6	420200 Gila Bend, Town of	(57,052)	(68,367)	(49,160)	(84,664)	-	1,110	-
7	410140 Gila County	(793,370)	(897,143)	(645,095)	(1,111,001)	-	14,561	-
8	471000 Gila County Education Service Agency	(6,382)	(5,190)	(3,732)	(6,428)	-	84	-
9	306060 Gila County Regional School District #49	(6,675)	(7,702)	(5,538)	(9,538)	-	125	-
10	473010 Gila Institute For Technology	(9,695)	(11,106)	(7,986)	(13,754)	-	180	-
11	300410 Gilbert Public Schools	(8,267,922)	(9,334,636)	(6,712,115)	(11,559,800)	-	151,500	-
12	420210 Gilbert, Town of	(2,763,981)	(3,165,141)	(2,275,910)	(3,919,639)	-	51,370	-
13	300400 Glendale Elementary School District	(2,483,251)	(2,506,195)	(1,802,092)	(3,103,615)	-	40,675	-
14	302050 Glendale Union High School District #205	(4,004,071)	(4,705,939)	(3,383,827)	(5,827,727)	-	76,377	-
15	220230 Glendale, City of	(3,337,376)	(3,820,404)	(2,747,080)	(4,731,101)	-	62,005	-
16	471010 Globe Unified School District #1	(328,476)	(372,475)	(267,830)	(461,264)	-	6,045	-
17	420220 Globe, City of	(128,233)	(147,226)	(105,864)	(182,322)	-	2,389	-
18	496500 Golder Ranch Fire District	(109,281)	(109,387)	(78,655)	(135,463)	-	1,775	-
19	420250 Goodyear, City of	(1,400,236)	(1,747,907)	(1,256,841)	(2,164,568)	-	28,368	-
20	109170 Governor Office Of Highway Safety	(28,989)	(31,309)	(22,513)	(38,773)	-	508	-
21	410150 Graham County	(288,622)	(359,080)	(258,198)	(444,677)	-	5,828	-
22	464040 Grand Canyon Unified School District	(115,761)	(124,177)	(89,290)	(153,778)	-	2,015	-
23	302210 Great Expectations Academy	(56,175)	(60,888)	(43,782)	(75,403)	-	988	-
24	495030 Green Valley Domestic Water Improvement District	(20,219)	(21,208)	(15,250)	(26,263)	-	344	-
25	410160 Greenlee County	(258,805)	(308,684)	(221,961)	(382,267)	-	5,010	-
26	473840 Greenlee County Accommodation School	-	-	-	-	-	-	-
27	473000 Greenlee County School Office	(195)	-	-	-	-	-	-
28	302040 Griffin Foundation (Children Reaching for the Sky Preparatory, FIMS)	(29,038)	(28,351)	(20,386)	(35,110)	-	460	-
29	495070 Groom Creek Fire District	-	-	-	-	-	-	-
30	420270 Guadalupe, Town of	(25,481)	(31,812)	(22,874)	(39,395)	-	516	-
31	481030 Hackberry Elementary School District #3	(27,771)	(23,998)	(17,256)	(29,719)	-	389	-
32	302300 Happy Valley School	(96,516)	(105,034)	(75,525)	(130,072)	-	1,705	-
33	496100 Harquahala Valley Irrigation District	(10,183)	(8,651)	(6,220)	(10,713)	-	140	-
34	420280 Hayden, Town of	(21,047)	(25,393)	(18,259)	(31,447)	-	412	-
35	471410 Hayden-Winkelman Unified School District #41	(93,495)	(115,470)	(83,030)	(142,996)	-	1,874	-
36	497230 Heber-Overgaard Fire District	(10,280)	(12,948)	(9,310)	(16,034)	-	210	-
37	482060 Heber-Overgaard Unified School District #6	(114,689)	(127,693)	(91,818)	(158,132)	-	2,072	-
38	501610 Hellsgate Fire District	(3,118)	(3,516)	(2,528)	(4,354)	-	57	-
39	306740 Heritage Academy	(539,437)	(626,130)	(450,222)	(775,385)	-	10,162	-
40	496060 Highlands Fire District	(14,324)	(19,812)	(14,246)	(24,535)	-	322	-
41	300600 Higley Unified School District #60	(3,023,224)	(3,404,566)	(2,448,069)	(4,216,136)	-	55,256	-
42	492350 Hillside Elementary School District #35	(4,190)	(5,302)	(3,812)	(6,566)	-	86	-
43	482030 Holbrook Unified School District #3	(528,523)	(606,206)	(435,895)	(750,712)	-	9,839	-
44	420290 Holbrook, City of	(69,719)	(70,209)	(50,484)	(86,945)	-	1,139	-



# Schedules of Pension and OPEB Amounts by Employer

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	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions		
								Proportionate Share of OPEB Plan Expense	Contributions and Proportionate Share of Contributions	Total OPEB Expense
1	\$ 16,001	\$ 23,248	\$ 227,886	\$ 12,178	\$ 15,042	\$ 90	\$ 255,196	\$ (65,547)	\$ 3,684	\$ (61,863)
2	73	2,676	81,858	4,375	5,403	5,173	96,809	(23,545)	(1,516)	(25,061)
3	109	573	14,583	779	963	18	16,343	(4,194)	21	(4,173)
4	488	1,059	17,944	959	1,184	999	21,086	(5,161)	(94)	(5,255)
5	1,444	2,820	43,264	2,312	2,856	593	49,025	(12,444)	140	(12,304)
6	251	1,361	34,891	1,865	2,303	628	39,687	(10,036)	(59)	(10,095)
7	4,075	18,636	457,851	24,468	30,221	22	512,562	(131,691)	1,050	(130,641)
8	440	524	2,649	142	175	73	3,039	(762)	75	(687)
9	-	125	3,931	210	259	172	4,572	(1,131)	(51)	(1,182)
10	47	227	5,668	303	374	3	6,348	(1,630)	11	(1,619)
11	27,865	179,365	4,763,868	254,587	314,441	12,277	5,345,173	(1,370,228)	1,772	(1,368,456)
12	87	51,457	1,615,308	86,324	106,619	10,164	1,818,415	(464,610)	(3,081)	(467,691)
13	71,615	112,290	1,279,019	68,352	84,422	274	1,432,067	(367,883)	15,965	(351,918)
14	12,045	88,422	2,401,643	128,347	158,521	27,635	2,716,146	(690,783)	(3,383)	(694,166)
15	528	62,533	1,949,717	104,195	128,692	4,063	2,186,667	(560,796)	(980)	(561,776)
16	788	6,833	190,090	10,159	12,547	194	212,990	(54,675)	134	(54,541)
17	14	2,403	75,136	4,015	4,959	210	84,320	(21,611)	(46)	(21,657)
18	3,374	5,149	55,825	2,983	3,685	111	62,604	(16,057)	774	(15,283)
19	188	28,556	892,032	47,671	58,879	35,641	1,034,223	(256,575)	(8,266)	(264,841)
20	440	948	15,978	854	1,055	27	17,914	(4,596)	82	(4,514)
21	30	5,858	183,254	9,793	12,096	6,489	211,632	(52,709)	(1,539)	(54,248)
22	2,625	4,640	63,373	3,387	4,183	1	70,944	(18,228)	676	(17,552)
23	750	1,738	31,074	1,661	2,051	617	35,403	(8,938)	10	(8,928)
24	421	765	10,823	578	714	31	12,146	(3,113)	89	(3,024)
25	882	5,892	157,535	8,419	10,398	2,609	178,961	(45,312)	(338)	(45,650)
26	-	-	-	-	-	-	-	-	-	-
27	46	46	-	-	-	11	11	-	7	7
28	1,028	1,488	14,469	773	955	18	16,215	(4,162)	219	(3,943)
29	-	-	-	-	-	-	-	-	-	-
30	215	731	16,235	868	1,072	543	18,718	(4,670)	(56)	(4,726)
31	1,619	2,008	12,247	655	808	391	14,101	(3,523)	252	(3,271)
32	1,186	2,891	53,603	2,865	3,538	19	60,025	(15,418)	238	(15,180)
33	774	914	4,415	236	291	-	4,942	(1,270)	190	(1,080)
34	480	892	12,959	693	855	268	14,775	(3,727)	109	(3,618)
35	-	1,874	58,930	3,149	3,890	2,126	68,095	(16,950)	(545)	(17,495)
36	34	244	6,608	353	436	466	7,863	(1,901)	(113)	(2,014)
37	865	2,937	65,167	3,483	4,301	244	73,195	(18,744)	137	(18,607)
38	22	79	1,794	96	118	-	2,008	(516)	15	(501)
39	33	10,195	319,541	17,077	21,091	7,223	364,932	(91,909)	(2,091)	(94,000)
40	-	322	10,111	540	667	813	12,131	(2,908)	(193)	(3,101)
41	12,075	67,331	1,737,497	92,854	114,684	12,971	1,958,006	(499,755)	(1,185)	(500,940)
42	1	87	2,706	145	179	103	3,133	(778)	(22)	(800)
43	1,183	11,022	309,373	16,533	20,420	240	346,566	(88,985)	214	(88,771)
44	2,210	3,349	35,831	1,915	2,365	2	40,113	(10,306)	512	(9,794)

(continued)

# Schedules of Pension and OPEB Amounts by Employer

## Schedule of HBS OPEB Amounts by Employer

As of and for the year ended June 30, 2022

Employer Number	Employer Name	Net OPEB Liability		Discount Rate Sensitivity		Difference Between Expected and Actual Experience		Changes in Assumptions	Difference Between Projected and Actual Investment Earnings
		Beginning Net OPEB Liability/(Asset)	Ending Net OPEB Liability/(Asset)	1% Decrease (6.0% Discount Rate)	1% Increase (8.0% Discount Rate)				
1	500410 Horizon Community Learning Center (Horizon Honors Elementary School)	\$ (146,942)	\$ (183,224)	\$ (131,748)	\$ (226,900)	\$ -	\$ 2,974	\$ -	
2	306940 Horizon Community Learning Center (Horizon Honors Secondary School)	(164,725)	(201,585)	(144,951)	(249,638)	-	3,272	-	
3	495820 Housing Authority Of Maricopa County	(106,211)	(120,103)	(86,360)	(148,732)	-	1,949	-	
4	497100 Housing Authority of the City of Yuma	(69,232)	(83,547)	(60,075)	(103,463)	-	1,356	-	
5	307830 Humanities and Sciences Academy (Tempe)	(43,167)	(54,805)	(39,408)	(67,870)	-	889	-	
6	492220 Humboldt Unified School District #22	(1,195,999)	(1,402,668)	(1,008,595)	(1,737,032)	-	22,765	-	
7	493160 Hyder Elementary School District #16	(28,843)	(37,225)	(26,767)	(46,099)	-	604	-	
8	500830 Incito Schools	(69,963)	(71,883)	(51,688)	(89,018)	-	1,167	-	
9	302620 Intelli-School	(24,555)	(26,175)	(18,821)	(32,414)	-	425	-	
10	302510 Intelli-School (Paradise Valley)	(12,521)	(14,287)	(10,273)	(17,693)	-	232	-	
11	307820 International Commerce Secondary Schools	(69,622)	(73,948)	(53,173)	(91,575)	-	1,200	-	
12	300050 Isaac School District #5	(1,474,389)	(1,705,882)	(1,226,623)	(2,112,526)	-	27,686	-	
13	200440 J.O. Combs Unified School District	(930,957)	(1,091,807)	(785,069)	(1,352,069)	-	17,720	-	
14	302530 James Sandoval Preparatory High School	(8,477)	(6,865)	(4,936)	(8,501)	-	111	-	
15	482020 Joseph City Unified School District #2	(110,206)	(138,353)	(99,483)	(171,333)	-	2,245	-	
16	302570 Juniper Tree Academy (Desert View Academy)	(148,940)	(172,899)	(124,324)	(214,114)	-	2,806	-	
17	482270 Kayenta Unified School District #27	(757,121)	(795,178)	(571,777)	(984,730)	-	12,906	-	
18	420330 Kearny, Town of	(30,012)	(32,314)	(23,235)	(40,017)	-	524	-	
19	302590 Khalsa Montessori School	(53,690)	(51,512)	(37,040)	(63,792)	-	836	-	
20	481050 Kingman Academy of Learning	(246,381)	(265,599)	(190,980)	(328,912)	-	4,311	-	
21	481040 Kingman Unified School District #20	(1,503,476)	(1,633,497)	(1,174,574)	(2,022,885)	-	26,511	-	
22	420350 Kingman, City of	(538,170)	(614,801)	(442,075)	(761,355)	-	9,978	-	
23	492230 Kirkland Elementary School District #23	(28,112)	(33,263)	(23,918)	(41,192)	-	540	-	
24	300280 Kyrene School District #28	(3,958,371)	(4,254,549)	(3,059,254)	(5,268,736)	-	69,051	-	
25	410170 La Paz County	(362,288)	(362,652)	(260,767)	(449,100)	-	5,886	-	
26	481510 Lake Havasu Unified School District #1	(1,032,492)	(1,213,473)	(872,553)	(1,502,737)	-	19,695	-	
27	420370 Lake Havasu, City of	(754,588)	(858,466)	(617,284)	(1,063,105)	-	13,933	-	
28	300590 Laveen Elementary School District #59	(1,756,288)	(2,036,890)	(1,464,636)	(2,522,438)	-	33,059	-	
29	495160 League of Arizona Cities and Towns	(62,314)	(71,883)	(51,688)	(89,018)	-	1,167	-	
30	300250 Liberty Elementary School District #25	(746,013)	(914,276)	(657,415)	(1,132,219)	-	14,839	-	
31	307450 Liberty High School	(17,198)	(17,524)	(12,601)	(21,702)	-	284	-	
32	302650 Life Skills Center of Arizona	-	-	-	-	-	-	-	
33	300790 Litchfield Elementary School District #79	(2,580,547)	(2,815,716)	(2,024,654)	(3,486,919)	-	45,699	-	
34	420390 Litchfield Park, City of	(108,453)	(117,312)	(84,354)	(145,277)	-	1,904	-	
35	481090 Littlefield Unified School District #9	(96,954)	(114,243)	(82,147)	(141,476)	-	1,854	-	
36	300650 Littleton Elementary School District #65	(1,281,552)	(1,457,306)	(1,047,883)	(1,804,694)	-	23,652	-	
37	302720 Luz Academy of Tucson	-	-	-	-	-	-	-	
38	300380 Madison School District #38	(1,417,581)	(1,612,010)	(1,159,124)	(1,996,277)	-	26,163	-	
39	464100 Maine Consolidated School District #10	(59,391)	(65,409)	(47,033)	(81,001)	-	1,062	-	
40	200080 Mammoth-San Manuel Unified School District	(148,209)	(143,152)	(102,934)	(177,276)	-	2,323	-	
41	303000 Marana Domestic Water Improvement District	(7,259)	(11,050)	(7,946)	(13,684)	-	179	-	
42	450060 Marana Unified School District #6	(3,084,320)	(3,692,991)	(2,655,462)	(4,573,315)	-	59,937	-	
43	420300 Marana, Town of	(688,425)	(792,220)	(569,650)	(981,067)	-	12,858	-	
44	495140 Maricopa Association of Governments	(453,396)	(518,306)	(372,690)	(641,858)	-	8,412	-	

# Schedules of Pension and OPEB Amounts by Employer

Deferred Outflows of Resources			Deferred Inflows of Resources					OPEB Expense		
1	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	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions		
								Proportionate Share of OPEB Plan Expense	Contributions and Proportionate Share of Contributions	Total OPEB Expense
\$	302	\$ 3,276	\$ 93,507	\$ 4,997	\$ 6,172	\$ 3,187	\$ 107,863	\$ (26,895)	\$ (646)	\$ (27,541)
2	96	3,368	102,878	5,498	6,790	2,718	117,884	(29,591)	(599)	(30,190)
3	321	2,270	61,294	3,276	4,046	361	68,977	(17,630)	(49)	(17,679)
4	110	1,466	42,638	2,279	2,814	884	48,615	(12,264)	(170)	(12,434)
5	96	985	27,969	1,495	1,846	1,112	32,422	(8,045)	(201)	(8,246)
6	2,029	24,794	715,842	38,255	47,249	6,872	808,218	(205,897)	(1,030)	(206,927)
7	335	939	18,998	1,015	1,254	869	22,136	(5,464)	(103)	(5,567)
8	1,987	3,154	36,685	1,960	2,421	-	41,066	(10,552)	414	(10,138)
9	406	831	13,358	714	882	16	14,970	(3,842)	93	(3,749)
10	12	244	7,291	390	481	35	8,197	(2,097)	(8)	(2,105)
11	1,200	2,400	37,739	2,017	2,491	77	42,324	(10,855)	236	(10,619)
12	3,769	31,455	870,585	46,525	57,463	3,659	978,232	(250,406)	207	(250,199)
13	370	18,090	557,196	29,777	36,778	7,505	631,256	(160,266)	(1,745)	(162,011)
14	594	705	3,503	187	231	191	4,112	(1,008)	77	(931)
15	427	2,672	70,607	3,773	4,660	2,520	81,560	(20,309)	(453)	(20,762)
16	78	2,884	88,238	4,716	5,824	508	99,286	(25,380)	(119)	(25,499)
17	15,394	28,300	405,814	21,687	26,786	1,893	456,180	(116,724)	3,113	(113,611)
18	765	1,289	16,491	881	1,089	-	18,461	(4,743)	202	(4,541)
19	2,068	2,904	26,289	1,405	1,735	202	29,631	(7,561)	399	(7,162)
20	4,126	8,437	135,547	7,244	8,947	288	152,026	(38,987)	859	(38,128)
21	18,385	44,896	833,644	44,551	55,025	3,911	937,131	(239,780)	2,967	(236,813)
22	1,605	11,583	313,759	16,768	20,710	138	351,375	(90,246)	354	(89,892)
23	28	568	16,975	907	1,120	267	19,269	(4,883)	(55)	(4,938)
24	66,549	135,600	2,171,280	116,036	143,316	706	2,431,338	(624,524)	15,285	(609,239)
25	10,836	16,722	185,077	9,891	12,216	1,183	208,367	(53,234)	1,948	(51,286)
26	1,447	21,142	619,287	33,095	40,876	6,866	700,124	(178,125)	(960)	(179,085)
27	1,757	15,690	438,112	23,413	28,918	84	490,527	(126,014)	331	(125,683)
28	-	33,059	1,039,513	55,553	68,613	11,681	1,175,360	(298,994)	(3,241)	(302,235)
29	3	1,170	36,685	1,960	2,421	107	41,173	(10,552)	(17)	(10,569)
30	69	14,908	466,595	24,935	30,798	13,694	536,022	(134,206)	(3,179)	(137,385)
31	474	758	8,943	478	590	2	10,013	(2,572)	118	(2,454)
32	1	1	-	-	-	5	5	-	(14)	(14)
33	32,557	78,256	1,436,981	76,794	94,848	1,849	1,610,472	(413,318)	6,722	(406,596)
34	1,433	3,337	59,869	3,200	3,952	127	67,148	(17,220)	287	(16,933)
35	40	1,894	58,303	3,116	3,848	834	66,101	(16,770)	(211)	(16,981)
36	2,653	26,305	743,726	39,746	49,090	780	833,342	(213,917)	258	(213,659)
37	-	-	-	-	-	4	4	-	(13)	(13)
38	4,519	30,682	822,678	43,965	54,301	870	921,814	(236,626)	717	(235,909)
39	585	1,647	33,381	1,784	2,203	155	37,523	(9,601)	92	(9,509)
40	6,091	8,414	73,057	3,904	4,822	17	81,800	(21,013)	1,413	(19,600)
41	19	198	5,639	301	372	567	6,879	(1,622)	(123)	(1,745)
42	-	59,937	1,884,692	100,720	124,400	35,770	2,145,582	(542,093)	(8,633)	(550,726)
43	1,175	14,033	404,304	21,607	26,686	1,018	453,615	(116,290)	39	(116,251)
44	197	8,609	264,514	14,136	17,459	325	296,434	(76,082)	(89)	(76,171)

(continued)

# Schedules of Pension and OPEB Amounts by Employer

## Schedule of HBS OPEB Amounts by Employer

As of and for the year ended June 30, 2022

Employer Number	Employer Name	Net OPEB Liability		Discount Rate Sensitivity		Difference Between Expected and Actual Experience	Changes in Assumptions	Difference Between Projected and Actual Investment Earnings
		Beginning Net OPEB Liability/(Asset)	Ending Net OPEB Liability/(Asset)	Net OPEB Liability 1% Decrease (6.0% Discount Rate)	Net OPEB Liability 1% Increase (8.0% Discount Rate)			
1	210170 Maricopa County	\$ (24,695,899)	\$ (27,321,799)	\$ (19,645,873)	\$ (33,834,673)	\$ -	\$ 443,425	\$ -
2	307100 Maricopa County Community College District	(16,743,834)	(18,249,639)	(13,122,490)	(22,599,935)	-	296,190	-
3	480030 Maricopa County Municipal Water Conservation District #1	(179,049)	(222,235)	(159,799)	(275,210)	-	3,607	-
4	305090 Maricopa County Regional School District #509	(137,782)	(140,752)	(101,209)	(174,304)	-	2,284	-
5	210250 Maricopa County Special Health Care District	(11,241,646)	(12,849,928)	(9,239,802)	(15,913,057)	-	208,553	-
6	200200 Maricopa Unified School District #20	(1,641,063)	(2,003,739)	(1,440,798)	(2,481,385)	-	32,520	-
7	420080 Maricopa, City of	(479,608)	(569,316)	(409,369)	(705,028)	-	9,240	-
8	200900 Mary C O'Brien Accommodation District #90	-	-	-	-	-	-	-
9	302250 Mary Ellen Halvorson Educational Foundation: Tri-City College Prep High School	(52,911)	(63,009)	(45,307)	(78,029)	-	1,023	-
10	302030 Masada Charter School	(127,161)	(130,930)	(94,146)	(162,140)	-	2,125	-
11	492430 Mayer Unified School District #43	(131,108)	(176,805)	(127,133)	(218,952)	-	2,870	-
12	461230 McNary Elementary School District #23	(55,834)	(55,475)	(39,890)	(68,699)	-	900	-
13	462550 McNeal Elementary School District #55	(13,593)	(18,138)	(13,042)	(22,462)	-	294	-
14	300040 Mesa Unified School District #4	(16,187,101)	(18,925,272)	(13,608,307)	(23,436,624)	-	307,155	-
15	420400 Mesa, City of	(7,869,045)	(9,182,889)	(6,603,000)	(11,371,880)	-	149,037	-
16	308160 Metropolitan Arts Institute	(56,126)	(61,949)	(44,545)	(76,716)	-	1,005	-
17	495400 Metropolitan Domestic Water Improvement District	(166,235)	(192,209)	(138,209)	(238,027)	-	3,120	-
18	308170 Mexicayotl Academy	(43,605)	(48,499)	(34,873)	(60,060)	-	787	-
19	471400 Miami Unified School District #40	(187,867)	(229,434)	(164,976)	(284,126)	-	3,724	-
20	420410 Miami, Town of	(47,600)	(49,894)	(35,876)	(61,788)	-	810	-
21	306820 Mingus Springs Charter School	(34,348)	(37,281)	(26,807)	(46,168)	-	605	-
22	492860 Mingus Union High School District #4	(261,192)	(323,027)	(232,274)	(400,029)	-	5,243	-
23	300860 Mobile Elementary School District #86	(17,442)	(18,752)	(13,484)	(23,222)	-	304	-
24	302790 Mohave Accelerated Elementary School	(96,224)	(115,526)	(83,070)	(143,065)	-	1,875	-
25	302670 Mohave Accelerated Learning Center	(128,672)	(150,966)	(108,552)	(186,952)	-	2,450	-
26	492890 Mohave Community College	(654,077)	(809,577)	(582,130)	(1,002,562)	-	13,139	-
27	410180 Mohave County	(1,836,580)	(2,097,946)	(1,508,538)	(2,598,049)	-	34,049	-
28	497160 Mohave County Airport Authority	(36,297)	(41,522)	(29,857)	(51,421)	-	674	-
29	302830 Mohave Educational Services Cooperative, Inc.	-	-	-	-	-	-	-
30	503210 Mohave Educational Services Cooperative, Inc.	(72,984)	(77,073)	(55,420)	(95,446)	-	1,251	-
31	481160 Mohave Valley Elementary School District #16	(249,987)	(289,709)	(208,316)	(358,769)	-	4,702	-
32	500640 Mohave Valley Fire Department	(6,577)	(7,702)	(5,538)	(9,538)	-	125	-
33	493170 Mohawk Valley Elementary District #17	(38,636)	(50,564)	(36,358)	(62,617)	-	821	-
34	473180 Morenci Unified School District #18	(375,248)	(415,058)	(298,449)	(513,998)	-	6,736	-
35	300750 Morristown Elementary School District #75	(41,218)	(50,340)	(36,198)	(62,340)	-	817	-
36	301010 Mountain Institute JTED #2	(19,781)	(25,561)	(18,380)	(31,654)	-	415	-
37	302110 Mountain Oak Charter School	(16,078)	(18,194)	(13,082)	(22,531)	-	295	-
38	308260 Mountain Rose Academy	(19,440)	(21,766)	(15,651)	(26,954)	-	353	-
39	302780 Mountain School	(40,487)	(42,750)	(30,740)	(52,941)	-	694	-
40	480110 Mount Lemmon Domestic Water Improvement District	(6,139)	(5,972)	(4,294)	(7,395)	-	97	-
41	300210 Murphy Elementary School District #21	(286,089)	(331,566)	(238,414)	(410,604)	-	5,381	-
42	462230 Naco Elementary School District #23	(49,841)	(71,716)	(51,567)	(88,811)	-	1,164	-
43	300810 Nadaburg Unified School District #81	(254,176)	(325,650)	(234,160)	(403,278)	-	5,285	-
44	410190 Navajo County	(837,072)	(950,218)	(683,259)	(1,176,728)	-	15,422	-

# Schedules of Pension and OPEB Amounts by Employer

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	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions		
								Proportionate Share of OPEB Plan Expense	Proportionate Share of Contributions	Total OPEB Expense
1	\$ 204,149	\$ 647,574	\$ 13,943,496	\$ 745,161	\$ 920,360	\$ 23,556	\$ 15,632,573	\$ (4,010,549)	\$ 38,779	\$ (3,971,770)
2	192,241	488,431	9,313,578	497,729	614,746	8,033	10,434,086	(2,678,857)	38,499	(2,640,358)
3	6	3,613	113,416	6,061	7,486	3,649	130,612	(32,622)	(835)	(33,457)
4	4,013	6,297	71,832	3,839	4,741	305	80,717	(20,661)	884	(19,777)
5	6,994	215,547	6,557,873	350,461	432,855	9,326	7,350,515	(1,886,236)	(435)	(1,886,671)
6	142	32,662	1,022,595	54,649	67,497	31,578	1,176,319	(294,128)	(7,442)	(301,570)
7	6	9,246	290,546	15,527	19,178	6,095	331,346	(83,570)	(1,565)	(85,135)
8	13	13	-	-	-	41	41	-	(60)	(60)
9	-	1,023	32,156	1,718	2,122	588	36,584	(9,249)	(144)	(9,393)
10	3,054	5,179	66,819	3,571	4,410	629	75,429	(19,219)	513	(18,706)
11	320	3,190	90,231	4,822	5,956	5,531	106,540	(25,953)	(1,171)	(27,124)
12	1,947	2,847	28,311	1,513	1,869	138	31,831	(8,143)	398	(7,745)
13	128	422	9,257	495	611	532	10,895	(2,662)	(78)	(2,740)
14	-	307,155	9,658,383	516,156	637,505	102,568	10,914,612	(2,778,033)	(26,968)	(2,805,001)
15	8,506	157,543	4,686,425	250,448	309,329	36,180	5,282,382	(1,347,953)	(6,293)	(1,354,246)
16	485	1,490	31,615	1,690	2,087	271	35,663	(9,093)	35	(9,058)
17	1	3,121	98,093	5,242	6,475	705	110,515	(28,214)	(185)	(28,399)
18	668	1,455	24,751	1,323	1,634	18	27,726	(7,119)	190	(6,929)
19	104	3,828	117,090	6,257	7,729	3,050	134,126	(33,679)	(707)	(34,386)
20	1,225	2,035	25,463	1,361	1,681	26	28,531	(7,324)	298	(7,026)
21	426	1,031	19,026	1,017	1,256	280	21,579	(5,472)	14	(5,458)
22	100	5,343	164,855	8,810	10,881	4,958	189,504	(47,417)	(1,084)	(48,501)
23	255	559	9,570	511	632	90	10,803	(2,753)	27	(2,726)
24	193	2,068	58,958	3,151	3,892	1,186	67,187	(16,958)	(210)	(17,168)
25	2	2,452	77,044	4,117	5,085	1,128	87,374	(22,160)	(288)	(22,448)
26	3	13,142	413,162	22,080	27,271	13,597	476,110	(118,837)	(3,192)	(122,029)
27	1,130	35,179	1,070,673	57,218	70,670	4,742	1,203,303	(307,957)	(1,279)	(309,236)
28	30	704	21,191	1,132	1,399	37	23,759	(6,095)	-	(6,095)
29	4,616	4,616	-	-	-	1	1	-	1,859	1,859
30	1,350	2,601	39,334	2,102	2,596	4,059	48,091	(11,314)	(886)	(12,200)
31	979	5,681	147,851	7,901	9,759	707	166,218	(42,526)	156	(42,370)
32	2	127	3,931	210	259	46	4,446	(1,131)	(11)	(1,142)
33	11	832	25,805	1,379	1,703	1,527	30,414	(7,422)	(357)	(7,779)
34	3,048	9,784	211,822	11,320	13,981	680	237,803	(60,926)	434	(60,492)
35	8	825	25,691	1,373	1,696	939	29,699	(7,389)	(250)	(7,639)
36	128	543	13,045	697	861	722	15,325	(3,752)	(113)	(3,865)
37	88	383	9,285	496	613	579	10,973	(2,671)	(130)	(2,801)
38	184	537	11,108	594	733	27	12,462	(3,195)	27	(3,168)
39	752	1,446	21,817	1,166	1,440	167	24,590	(6,275)	126	(6,149)
40	277	374	3,048	163	201	-	3,412	(877)	73	(804)
41	988	6,369	169,212	9,043	11,169	863	190,287	(48,670)	56	(48,614)
42	-	1,164	36,600	1,956	2,416	3,039	44,011	(10,527)	(695)	(11,222)
43	-	5,285	166,193	8,882	10,970	8,439	194,484	(47,802)	(2,071)	(49,873)
44	1,860	17,282	484,937	25,916	32,008	3,379	546,240	(139,482)	(730)	(140,212)

(continued)

# Schedules of Pension and OPEB Amounts by Employer

## Schedule of HBS OPEB Amounts by Employer

As of and for the year ended June 30, 2022

Employer Number	Employer Name	Net OPEB Liability		Discount Rate Sensitivity		Difference Between Expected and Actual Experience	Changes in Assumptions	Difference Between Projected and Actual Investment Earnings
		Beginning Net OPEB Liability/(Asset)	Ending Net OPEB Liability/(Asset)	Net OPEB Liability 1% Decrease (6.0% Discount Rate)	Net OPEB Liability 1% Increase (8.0% Discount Rate)			
1	482990 Navajo County Accommodation District #99	\$ (8,234)	\$ (9,767)	\$ (7,023)	\$ (12,095)	\$ -	\$ 159	\$ -
2	482000 Navajo County Arizona - Superintendent of Schools	(52,229)	(58,042)	(41,736)	(71,878)	-	942	-
3	496200 New Magma Irrigation & Drainage District	(17,296)	(16,687)	(11,999)	(20,665)	-	271	-
4	306770 New School for the Arts & Academics	(28,453)	(39,737)	(28,573)	(49,209)	-	645	-
5	302740 New School for the Arts Middle School	(12,570)	(13,339)	(9,591)	(16,518)	-	216	-
6	491010 Nogales Unified School District #1	(1,162,625)	(1,345,798)	(967,702)	(1,666,605)	-	21,842	-
7	420450 Nogales, City of	(263,141)	(320,683)	(230,589)	(397,127)	-	5,205	-
8	302480 North Star Charter School Inc.	(53,983)	(67,809)	(48,758)	(83,973)	-	1,101	-
9	302760 Northeast Arizona Technological Institute of Vocational Education	(19,099)	(24,333)	(17,497)	(30,134)	-	395	-
10	495040 Northern Apache Special Health Care District	(30,402)	(28,909)	(20,787)	(35,801)	-	469	-
11	306830 Northern Arizona Academy for Career Development	(16,857)	(21,208)	(15,250)	(26,263)	-	344	-
12	495150 Northern Arizona Council of Governments	(152,935)	(171,615)	(123,401)	(212,524)	-	2,785	-
13	302840 Northern Arizona Council of Governments - Head Start	(364,578)	(418,015)	(300,576)	(517,661)	-	6,784	-
14	497140 Northern Arizona Fire District	(2,533)	(2,846)	(2,047)	(3,525)	-	46	-
15	496040 Northern Arizona Intergovernmental Public Transportation Authority	(226,649)	(271,738)	(195,394)	(336,514)	-	4,410	-
16	104160 Northern Arizona University	(5,202,360)	(5,966,961)	(4,290,572)	(7,389,348)	-	96,843	-
17	483000 Northern Arizona Vocational Institute of Technology	(10,524)	(11,887)	(8,548)	(14,721)	-	193	-
18	493770 Northland Pioneer College	(581,434)	(656,267)	(471,892)	(812,707)	-	10,651	-
19	307580 Northland Preparatory Academy	(142,898)	(156,267)	(112,365)	(193,518)	-	2,536	-
20	497300 Northwest Fire District	(122,533)	(152,696)	(109,797)	(189,095)	-	2,478	-
21	302820 Nosotros Academy	(41,656)	(51,568)	(37,080)	(63,861)	-	837	-
22	200020 Oracle School District #2	(111,619)	(138,911)	(99,884)	(172,024)	-	2,255	-
23	420040 Oro Valley, Town of	(591,860)	(683,782)	(491,677)	(846,780)	-	11,098	-
24	300080 Osborn School District #8	(785,087)	(939,502)	(675,554)	(1,163,458)	-	15,248	-
25	481060 Owens-Whitney Elementary School District #6	(9,647)	(9,655)	(6,943)	(11,957)	-	157	-
26	307090 PACE Academy	(13,788)	(22,938)	(16,494)	(28,406)	-	372	-
27	464080 Page Unified School District #8	(625,429)	(662,183)	(476,146)	(820,033)	-	10,747	-
28	420230 Page, City of	(266,259)	(331,399)	(238,294)	(410,396)	-	5,379	-
29	200250 Painted Rock Academy	(102,119)	(104,867)	(75,405)	(129,864)	-	1,702	-
30	300490 Palo Verde Elementary District #49	(102,119)	(116,810)	(83,993)	(144,655)	-	1,896	-
31	300940 Paloma Elementary School District #94	(49,111)	(56,200)	(40,411)	(69,597)	-	912	-
32	462490 Palominas Elementary School District #49	(245,163)	(255,609)	(183,797)	(316,540)	-	4,149	-
33	302580 Paradise Education Center, Paradise Honors	(525,064)	(584,664)	(420,405)	(724,034)	-	9,489	-
34	300690 Paradise Valley Unified School District #69	(7,344,224)	(8,518,083)	(6,124,968)	(10,548,599)	-	138,248	-
35	420470 Paradise Valley, Town of	(235,029)	(260,074)	(187,007)	(322,069)	-	4,221	-
36	500620 Paragon Preparatory Academy	-	-	-	-	-	-	-
37	303040 Paramount Academy	(36,638)	(41,132)	(29,576)	(50,937)	-	668	-
38	308270 Park View School, Inc.	(24,507)	(22,659)	(16,293)	(28,060)	-	368	-
39	494270 Parker Unified School District #27	(486,867)	(528,351)	(379,914)	(654,298)	-	8,575	-
40	420480 Parker, Town of	(71,961)	(77,743)	(55,902)	(96,275)	-	1,262	-
41	491060 Patagonia Elementary School District #6	(22,655)	(25,226)	(18,139)	(31,239)	-	409	-
42	307050 Patagonia Montessori Elementary School	(7,016)	(9,599)	(6,902)	(11,888)	-	156	-
43	491820 Patagonia Union High School District #20	(45,651)	(54,973)	(39,528)	(68,077)	-	892	-
44	420500 Patagonia, Town of	(17,247)	(17,636)	(12,681)	(21,840)	-	286	-

# Schedules of Pension and OPEB Amounts by Employer

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	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions		
								Proportionate Share of OPEB Plan Expense	Proportionate Share of Contributions	Total OPEB Expense
1	\$ 18	\$ 177	\$ 4,984	\$ 266	\$ 329	\$ 75	\$ 5,654	\$ (1,434)	\$ (23)	\$ (1,457)
2	439	1,381	29,621	1,583	1,955	550	33,709	(8,520)	(50)	(8,570)
3	748	1,019	8,516	455	562	5	9,538	(2,449)	168	(2,281)
4	61	706	20,279	1,084	1,339	1,482	24,184	(5,833)	(314)	(6,147)
5	229	445	6,807	364	449	124	7,744	(1,958)	18	(1,940)
6	233	22,075	686,819	36,704	45,334	5,234	774,091	(197,549)	(1,273)	(198,822)
7	1,557	6,762	163,658	8,746	10,802	4,025	187,231	(47,073)	(461)	(47,534)
8	-	1,101	34,606	1,849	2,284	1,871	40,610	(9,954)	(509)	(10,463)
9	139	534	12,418	664	820	523	14,425	(3,572)	(77)	(3,649)
10	1,914	2,383	14,754	788	974	-	16,516	(4,244)	490	(3,754)
11	38	382	10,823	578	714	515	12,630	(3,113)	(124)	(3,237)
12	928	3,713	87,583	4,681	5,781	51	98,096	(25,191)	188	(25,003)
13	1,321	8,105	213,331	11,401	14,081	114	238,927	(61,360)	348	(61,012)
14	12	58	1,453	78	96	47	1,674	(418)	(15)	(433)
15	23	4,433	138,680	7,411	9,154	2,628	157,873	(39,888)	(572)	(40,460)
16	18,221	115,064	3,045,198	162,739	200,999	1,968	3,410,904	(875,888)	5,186	(870,702)
17	107	300	6,067	324	400	-	6,791	(1,745)	36	(1,709)
18	2,144	12,795	334,922	17,899	22,107	1,123	376,051	(96,333)	140	(96,193)
19	1,850	4,386	79,750	4,262	5,264	40	89,316	(22,938)	442	(22,496)
20	-	2,478	77,927	4,165	5,144	2,939	90,175	(22,414)	(744)	(23,158)
21	63	900	26,318	1,406	1,737	799	30,260	(7,570)	(151)	(7,721)
22	271	2,526	70,892	3,789	4,679	2,318	81,678	(20,391)	(483)	(20,874)
23	1,101	12,199	348,963	18,649	23,033	1,243	391,888	(100,372)	104	(100,268)
24	-	15,248	479,469	25,623	31,647	10,783	547,522	(137,909)	(2,810)	(140,719)
25	289	446	4,927	263	325	46	5,561	(1,417)	54	(1,363)
26	86	458	11,706	626	773	1,486	14,591	(3,367)	(320)	(3,687)
27	13,410	24,157	337,941	18,060	22,306	29	378,336	(97,202)	3,137	(94,065)
28	591	5,970	169,127	9,038	11,163	5,965	195,293	(48,646)	(1,258)	(49,904)
29	2,697	4,399	53,518	2,860	3,532	109	60,019	(15,393)	596	(14,797)
30	564	2,460	59,613	3,186	3,935	1	66,735	(17,146)	162	(16,984)
31	15	927	28,682	1,533	1,893	202	32,310	(8,250)	(49)	(8,299)
32	5,306	9,455	130,448	6,971	8,610	81	146,110	(37,521)	1,149	(36,372)
33	3,563	13,052	298,379	15,946	19,695	2,365	336,385	(85,823)	233	(85,590)
34	-	138,248	4,347,145	232,317	286,935	29,084	4,895,481	(1,250,366)	(8,848)	(1,259,214)
35	2,693	6,914	132,727	7,093	8,761	242	148,823	(38,176)	622	(37,554)
36	-	-	-	-	-	2	2	-	(5)	(5)
37	418	1,086	20,991	1,122	1,386	11	23,510	(6,038)	99	(5,939)
38	1,205	1,573	11,564	618	763	1	12,946	(3,326)	302	(3,024)
39	6,092	14,667	269,641	14,410	17,798	62	301,911	(77,556)	1,338	(76,218)
40	1,050	2,312	39,676	2,120	2,619	66	44,481	(11,412)	233	(11,179)
41	366	775	12,874	688	850	34	14,446	(3,703)	78	(3,625)
42	33	189	4,899	262	323	323	5,807	(1,409)	(60)	(1,469)
43	63	955	28,055	1,499	1,852	983	32,389	(8,069)	(222)	(8,291)
44	439	725	9,000	481	594	103	10,178	(2,589)	68	(2,521)

(continued)

# Schedules of Pension and OPEB Amounts by Employer

## Schedule of HBS OPEB Amounts by Employer

As of and for the year ended June 30, 2022

Employer Number	Employer Name	Net OPEB Liability		Discount Rate Sensitivity		Difference Between Expected and Actual Experience	Changes in Assumptions	Difference Between Projected and Actual Investment Earnings
		Beginning Net OPEB Liability/(Asset)	Ending Net OPEB Liability/(Asset)	Net OPEB Liability 1% Decrease (6.0% Discount Rate)	Net OPEB Liability 1% Increase (8.0% Discount Rate)			
1	240020 Paulden Community School	\$ (19,878)	\$ (21,208)	\$ (15,250)	\$ (26,263)	\$ -	\$ 344	\$ -
2	471100 Payson Unified School District #10	(528,426)	(609,164)	(438,022)	(754,375)	-	9,887	-
3	220240 Payson, Town of	(262,069)	(302,936)	(217,827)	(375,149)	-	4,917	-
4	481080 Peach Springs Unified School District #8	(49,841)	(97,667)	(70,228)	(120,949)	-	1,585	-
5	302550 PEAK School, The	(29,086)	(27,961)	(20,105)	(34,626)	-	454	-
6	462220 Pearce Elementary School District #22	(38,295)	(46,434)	(33,388)	(57,503)	-	754	-
7	300920 Pendergast Elementary School District #92	(1,701,477)	(1,978,234)	(1,422,459)	(2,449,800)	-	32,107	-
8	300110 Peoria Unified School District #11	(7,596,744)	(8,655,598)	(6,223,849)	(10,718,895)	-	140,480	-
9	420520 Peoria, City of	(2,543,860)	(2,923,429)	(2,102,106)	(3,620,308)	-	47,447	-
10	300010 Phoenix Elementary School District #1	(1,929,442)	(2,178,592)	(1,566,527)	(2,697,918)	-	35,358	-
11	308110 Phoenix School of Academic Excellence	(18,416)	(22,882)	(16,453)	(28,337)	-	371	-
12	302100 Phoenix Union High School District	(7,948,119)	(9,033,487)	(6,495,572)	(11,186,863)	-	146,613	-
13	495800 Phoenix-Mesa Gateway Airport Authority	(290,717)	(335,361)	(241,143)	(415,304)	-	5,443	-
14	200330 Picacho Elementary School District No. 33	(37,807)	(40,183)	(28,894)	(49,762)	-	652	-
15	496400 Picture Rocks Fire & Medical District	(5,018)	(3,628)	(2,608)	(4,492)	-	59	-
16	306090 Pillar Academy of Business & Finance	(6,577)	(7,032)	(5,056)	(8,708)	-	114	-
17	307070 Pima Accommodation District	(23,678)	(24,835)	(17,858)	(30,756)	-	403	-
18	495120 Pima Association of Governments	(189,621)	(199,743)	(143,626)	(247,358)	-	3,242	-
19	450990 Pima Community College	(3,025,173)	(3,347,640)	(2,407,136)	(4,145,640)	-	54,332	-
20	210200 Pima County	(10,549,762)	(11,874,987)	(8,538,766)	(14,705,712)	-	192,730	-
21	307040 Pima County Joint Technical Education District	(224,164)	(251,423)	(180,787)	(311,357)	-	4,081	-
22	450320 Pima County Reserve Fund 32	-	-	-	-	-	-	-
23	307060 Pima County Special Projects	(1,413)	(3,014)	(2,167)	(3,732)	-	49	-
24	200260 Pima Prevention Partnership (Arizona Collegiate High School)	(24,068)	(31,923)	(22,955)	(39,533)	-	518	-
25	200230 Pima Prevention Partnership (Pima Partnership Academy)	(15,298)	(17,357)	(12,481)	(21,494)	-	282	-
26	302560 Pima Prevention Partnership (Pima Partnership High School)	(31,133)	(33,263)	(23,918)	(41,192)	-	540	-
27	472060 Pima Unified School District #6	(193,470)	(235,964)	(169,671)	(292,212)	-	3,830	-
28	420550 Pima, Town of	(15,396)	(19,924)	(14,327)	(24,674)	-	323	-
29	200860 Pinal County Juvenile Justice Education	(10,962)	(9,599)	(6,902)	(11,888)	-	156	-
30	200890 Pinal County School Office Data Processing Services	(1,413)	(2,344)	(1,685)	(2,903)	-	38	-
31	210210 Pinal County	(3,285,001)	(3,809,577)	(2,739,295)	(4,717,693)	-	61,829	-
32	200880 Pinal County School Education Services	(10,962)	(12,390)	(8,909)	(15,343)	-	201	-
33	200000 Pinal County School Office	(140,219)	(146,445)	(105,302)	(181,354)	-	2,377	-
34	306900 Pine Forest Charter School	(41,997)	(51,066)	(36,719)	(63,239)	-	829	-
35	471120 Pine Strawberry School District #12	(80,584)	(94,988)	(68,302)	(117,631)	-	1,542	-
36	496090 Pine-Strawberry Fire District	(7,454)	(10,436)	(7,504)	(12,924)	-	169	-
37	497540 Pinetop Fire District	(51,449)	(52,964)	(38,084)	(65,589)	-	860	-
38	497130 Pinetop Water Community Facilities District	(11,011)	(14,511)	(10,434)	(17,970)	-	236	-
39	497110 Pinetop-Lakeside Sanitary District	(43,508)	(49,727)	(35,756)	(61,580)	-	807	-
40	420240 Pinetop-Lakeside, Town of	(84,433)	(111,285)	(80,020)	(137,812)	-	1,806	-
41	495010 Pinewood Fire District	(5,505)	(5,414)	(3,893)	(6,704)	-	88	-
42	497390 Pinewood Sanitary District	(34,543)	(35,049)	(25,202)	(43,403)	-	569	-
43	482040 Pinon Unified School District #4	(415,150)	(487,554)	(350,578)	(603,776)	-	7,913	-
44	303310 Pointe Schools	(148,306)	(172,676)	(124,163)	(213,837)	-	2,803	-



# Schedules of Pension and OPEB Amounts by Employer

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	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions		
								Proportionate Share of OPEB Plan Expense	Proportionate Share of Contributions	Total OPEB Expense
1	\$ 338	\$ 682	\$ 10,823	\$ 578	\$ 714	\$ 53	\$ 12,168	\$ (3,113)	\$ 64	\$ (3,049)
2	-	9,887	310,883	16,614	20,520	2,686	350,703	(89,419)	(809)	(90,228)
3	-	4,917	154,601	8,262	10,205	822	173,890	(44,468)	(227)	(44,695)
4	-	1,585	49,844	2,664	3,290	9,260	65,058	(14,337)	(2,267)	(16,604)
5	1,421	1,875	14,270	763	942	-	15,975	(4,104)	360	(3,744)
6	5	759	23,697	1,266	1,564	820	27,347	(6,816)	(196)	(7,012)
7	6,616	38,723	1,009,578	53,953	66,638	6,411	1,136,580	(290,384)	174	(290,210)
8	11,431	151,911	4,417,325	236,067	291,567	1,589	4,946,548	(1,270,552)	1,288	(1,269,264)
9	2,904	50,351	1,491,952	79,732	98,477	2,338	1,672,499	(429,129)	(34)	(429,163)
10	11,400	46,758	1,111,829	59,418	73,387	401	1,245,035	(319,795)	2,788	(317,007)
11	103	474	11,678	624	771	376	13,449	(3,359)	(59)	(3,418)
12	28,574	175,187	4,610,178	246,374	304,296	374	5,161,222	(1,326,022)	6,865	(1,319,157)
13	822	6,265	171,149	9,146	11,297	560	192,152	(49,228)	121	(49,107)
14	837	1,489	20,507	1,096	1,354	-	22,957	(5,898)	211	(5,687)
15	436	495	1,851	99	122	78	2,150	(532)	74	(458)
16	104	218	3,589	192	237	24	4,042	(1,032)	10	(1,022)
17	621	1,024	12,675	677	837	21	14,210	(3,646)	141	(3,505)
18	4,206	7,448	101,938	5,448	6,728	29	114,143	(29,320)	991	(28,329)
19	28,903	83,235	1,708,445	91,301	112,767	177	1,912,690	(491,399)	6,534	(484,865)
20	70,657	263,387	6,060,318	323,871	400,013	669	6,784,871	(1,743,125)	16,828	(1,726,297)
21	1,131	5,212	128,312	6,857	8,469	1,768	145,406	(36,906)	(275)	(37,181)
22	-	-	-	-	-	-	-	-	-	-
23	153	202	1,538	82	102	300	2,022	(442)	(28)	(470)
24	5	523	16,292	871	1,075	995	19,233	(4,686)	(244)	(4,930)
25	595	877	8,858	473	585	-	9,916	(2,548)	177	(2,371)
26	720	1,260	16,975	907	1,120	81	19,083	(4,883)	136	(4,747)
27	6	3,836	120,423	6,436	7,949	3,828	138,636	(34,637)	(929)	(35,566)
28	-	323	10,168	543	671	587	11,969	(2,925)	(139)	(3,064)
29	778	934	4,899	262	323	-	5,484	(1,409)	191	(1,218)
30	451	489	1,196	64	79	157	1,496	(344)	94	(250)
31	268	62,097	1,944,192	103,900	128,327	13,879	2,190,298	(559,206)	(3,083)	(562,289)
32	87	288	6,323	338	417	-	7,078	(1,819)	27	(1,792)
33	3,074	5,451	74,737	3,994	4,933	63	83,727	(21,497)	743	(20,754)
34	666	1,495	26,061	1,393	1,720	615	29,789	(7,496)	72	(7,424)
35	88	1,630	48,477	2,591	3,200	616	54,884	(13,943)	(119)	(14,062)
36	-	169	5,326	285	352	567	6,530	(1,532)	(144)	(1,676)
37	1,247	2,107	27,030	1,444	1,784	1,164	31,422	(7,774)	(42)	(7,816)
38	200	436	7,405	396	489	400	8,690	(2,130)	(34)	(2,164)
39	319	1,126	25,378	1,356	1,675	1	28,410	(7,299)	89	(7,210)
40	30	1,836	56,793	3,035	3,749	3,035	66,612	(16,335)	(653)	(16,988)
41	184	272	2,763	148	182	27	3,120	(795)	29	(766)
42	935	1,504	17,887	956	1,181	60	20,084	(5,145)	185	(4,960)
43	1,349	9,262	248,820	13,297	16,423	3,135	281,675	(71,568)	(521)	(72,089)
44	-	2,803	88,124	4,709	5,817	709	99,359	(25,347)	(245)	(25,592)

(continued)

# Schedules of Pension and OPEB Amounts by Employer

## Schedule of HBS OPEB Amounts by Employer

As of and for the year ended June 30, 2022

Employer Number	Employer Name	Net OPEB Liability		Discount Rate Sensitivity		Difference Between Expected and Actual Experience Changes in Assumptions		Difference Between Projected and Actual Investment Earnings
		Beginning Net OPEB Liability/(Asset)	Ending Net OPEB Liability/(Asset)	Net OPEB Liability 1% Decrease (6.0% Discount Rate)	Net OPEB Liability 1% Increase (8.0% Discount Rate)			
1	462640 Pomerene School District #64	\$ (27,625)	\$ (35,718)	\$ (25,683)	\$ (44,233)	\$ -	\$ 580	\$ -
2	480050 Ponderosa Park Domestic Water Improvement District	(16,175)	(17,022)	(12,240)	(21,080)	-	276	-
3	492010 Prescott Unified School District #1	(803,991)	(954,515)	(686,349)	(1,182,050)	-	15,492	-
4	104940 Prescott Valley Historical Society	(21,096)	(22,659)	(16,293)	(28,060)	-	368	-
5	307030 Prescott Valley School	(16,711)	(17,134)	(12,320)	(21,218)	-	278	-
6	420600 Prescott, City of	(933,150)	(1,063,400)	(764,643)	(1,316,890)	-	17,259	-
7	307370 Presidio Schools	(69,963)	(83,882)	(60,316)	(103,878)	-	1,361	-
8	101750 Public Safety Personnel Retirement System	(282,873)	(333,743)	(239,979)	(413,299)	-	5,417	-
9	497320 Puerco Valley Fire District	(37,223)	(38,732)	(27,850)	(47,965)	-	629	-
10	494040 Quartzsite Elementary School District #4	(43,313)	(43,978)	(31,623)	(54,462)	-	714	-
11	300950 Queen Creek Unified School District #95	(2,273,411)	(3,015,962)	(2,168,642)	(3,734,898)	-	48,949	-
12	420460 Queen Creek, Town of	(827,620)	(1,007,144)	(724,191)	(1,247,224)	-	16,346	-
13	496000 Queen Valley Domestic Water Improvement District	(7,941)	(9,432)	(6,782)	(11,680)	-	153	-
14	496700 Queen Valley Sanitary District	(4,044)	(4,800)	(3,451)	(5,944)	-	78	-
15	200030 Ray Unified School District #3	(82,436)	(99,788)	(71,753)	(123,575)	-	1,620	-
16	461270 Red Mesa Unified School District #27	(189,670)	(233,564)	(167,945)	(289,240)	-	3,791	-
17	200050 Red Rock Elementary District #5	(83,361)	(112,959)	(81,224)	(139,886)	-	1,833	-
18	492870 Rimrock Public High School	-	-	-	-	-	-	-
19	497120 Rio Rico Medical & Fire District	(17,247)	(18,864)	(13,564)	(23,360)	-	306	-
20	300020 Riverside Elementary School District #2	(262,898)	(245,061)	(176,212)	(303,478)	-	3,977	-
21	300660 Roosevelt Elementary School District #66	(2,411,973)	(2,650,463)	(1,905,828)	(3,282,273)	-	43,017	-
22	497360 Roosevelt Irrigation District	(72,448)	(81,873)	(58,871)	(101,390)	-	1,329	-
23	240070 Rose Academies Public High Schools	(18,806)	(16,910)	(12,159)	(20,941)	-	274	-
24	461100 Round Valley Schools #10	(272,788)	(350,151)	(251,778)	(433,619)	-	5,683	-
25	302850 RSD Charter School (High School)	(4,434)	-	-	-	-	-	-
26	200180 Sacaton Elementary School District #18	(214,810)	(235,852)	(169,591)	(292,074)	-	3,828	-
27	300900 Saddle Mountain Unified School District #90	(510,351)	(626,632)	(450,583)	(776,007)	-	10,170	-
28	472010 Safford Unified School District #1	(605,600)	(668,601)	(480,761)	(827,981)	-	10,851	-
29	420620 Safford, City of	(275,224)	(298,582)	(214,697)	(369,758)	-	4,846	-
30	450300 Sahuarita Unified Schools #30	(1,500,406)	(1,599,676)	(1,150,255)	(1,981,003)	-	25,963	-
31	420790 Sahuarita, Town of	(290,230)	(325,315)	(233,920)	(402,863)	-	5,280	-
32	494300 Salome Consolidated Elementary School	(30,889)	(38,062)	(27,369)	(47,135)	-	618	-
33	493930 Salt River Schools	(48,331)	(48,331)	(34,753)	(59,852)	-	784	-
34	496600 San Carlos Irrigation And Drainage District	(54,324)	(57,540)	(41,374)	(71,256)	-	934	-
35	471200 San Carlos Unified School District #20	(506,258)	(571,158)	(410,694)	(707,308)	-	9,270	-
36	450350 San Fernando Elementary School District #35	(6,285)	(8,427)	(6,060)	(10,436)	-	137	-
37	420810 San Luis, City of	(332,520)	(392,064)	(281,915)	(485,523)	-	6,363	-
38	462180 San Simon Unified School District #18	(39,220)	(43,085)	(30,981)	(53,356)	-	699	-
39	461180 Sanders Unified School District #18	(208,038)	(271,515)	(195,234)	(336,238)	-	4,407	-
40	410220 Santa Cruz County	(424,894)	(497,265)	(357,561)	(615,802)	-	8,071	-
41	502210 Santa Cruz County Provisional Community College District	(11,206)	(5,190)	(3,732)	(6,428)	-	84	-
42	491030 Santa Cruz Valley Unified School District #35	(696,854)	(831,957)	(598,222)	(1,030,276)	-	13,503	-
43	200400 Santa Cruz Valley Union High School District	(78,148)	(82,710)	(59,473)	(102,426)	-	1,342	-
44	302610 SC Jensen Corporation, Inc. dba Intelli-School	(10,621)	(12,557)	(9,029)	(15,551)	-	204	-

# Schedules of Pension and OPEB Amounts by Employer

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	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions		
								Proportionate Share of OPEB Plan Expense	Contributions and Proportionate Share of Contributions	Total OPEB Expense
1	\$ 1	\$ 581	\$ 18,229	\$ 974	\$ 1,203	\$ 969	\$ 21,375	\$ (5,243)	\$ (228)	\$ (5,471)
2	312	588	8,687	464	573	90	9,814	(2,499)	46	(2,453)
3	164	15,656	487,130	26,033	32,153	9,038	554,354	(140,113)	(2,200)	(142,313)
4	498	866	11,564	618	763	2	12,947	(3,326)	120	(3,206)
5	423	701	8,744	467	577	29	9,817	(2,515)	101	(2,414)
6	2,228	19,487	542,699	29,003	35,821	14	607,537	(156,096)	580	(155,516)
7	-	1,361	42,809	2,288	2,826	878	48,801	(12,313)	(207)	(12,520)
8	198	5,615	170,323	9,102	11,242	4,289	194,956	(48,990)	(1,013)	(50,003)
9	812	1,441	19,767	1,056	1,305	417	22,545	(5,685)	73	(5,612)
10	1,394	2,108	22,444	1,199	1,481	7	25,131	(6,456)	318	(6,138)
11	244	49,193	1,539,175	82,255	101,594	100,715	1,823,739	(442,712)	(24,004)	(466,716)
12	42	16,388	513,989	27,468	33,926	15,097	590,480	(147,838)	(3,655)	(151,493)
13	5	158	4,813	257	318	84	5,472	(1,384)	(18)	(1,402)
14	1	79	2,449	131	162	34	2,776	(705)	(7)	(712)
15	868	2,488	50,926	2,722	3,361	1,114	58,123	(14,648)	13	(14,635)
16	175	3,966	119,198	6,370	7,868	3,915	137,351	(34,285)	(947)	(35,232)
17	155	1,988	57,648	3,081	3,805	3,696	68,230	(16,581)	(812)	(17,393)
18	-	-	-	-	-	13	13	-	(24)	(24)
19	208	514	9,627	514	635	83	10,859	(2,769)	17	(2,752)
20	11,616	15,593	125,065	6,684	8,255	1,879	141,883	(35,972)	2,029	(33,943)
21	23,741	66,758	1,352,646	72,287	89,282	1,866	1,516,081	(389,060)	4,437	(384,623)
22	370	1,699	41,783	2,233	2,758	-	46,774	(12,018)	98	(11,920)
23	1,245	1,519	8,630	461	570	-	9,661	(2,482)	307	(2,175)
24	153	5,836	178,697	9,550	11,795	10,076	210,118	(51,398)	(2,406)	(53,804)
25	1,060	1,060	-	-	-	9	9	-	220	220
26	4,631	8,459	120,366	6,432	7,945	22	134,765	(34,621)	1,180	(33,441)
27	52	10,222	319,798	17,090	21,108	11,945	369,941	(91,983)	(2,930)	(94,913)
28	5,296	16,147	341,216	18,235	22,522	29	382,002	(98,144)	1,164	(96,980)
29	4,599	9,445	152,380	8,143	10,058	126	170,707	(43,829)	1,033	(42,796)
30	26,528	52,491	816,384	43,629	53,886	720	914,619	(234,816)	5,943	(228,873)
31	1,848	7,128	166,022	8,872	10,958	156	186,008	(47,753)	384	(47,369)
32	-	618	19,425	1,038	1,282	598	22,343	(5,587)	(169)	(5,756)
33	5,431	6,215	24,666	1,318	1,628	32	27,644	(7,095)	1,476	(5,619)
34	968	1,902	29,365	1,569	1,938	44	32,916	(8,446)	194	(8,252)
35	2,341	11,611	291,486	15,577	19,240	164	326,467	(83,840)	448	(83,392)
36	60	197	4,301	230	284	271	5,086	(1,237)	(47)	(1,284)
37	-	6,363	200,087	10,693	13,207	2,984	226,971	(57,551)	(784)	(58,335)
38	614	1,313	21,988	1,175	1,451	3	24,617	(6,324)	150	(6,174)
39	496	4,903	138,566	7,405	9,146	6,908	162,025	(39,856)	(1,408)	(41,264)
40	1,078	9,149	253,776	13,562	16,751	2,244	286,333	(72,993)	(243)	(73,236)
41	1,704	1,788	2,649	142	175	176	3,142	(762)	282	(480)
42	24	13,527	424,583	22,690	28,025	7,515	482,813	(122,123)	(1,726)	(123,849)
43	2,114	3,456	42,211	2,256	2,786	9	47,262	(12,141)	507	(11,634)
44	14	218	6,408	342	423	83	7,256	(1,843)	(19)	(1,862)

(continued)

# Schedules of Pension and OPEB Amounts by Employer

## Schedule of HBS OPEB Amounts by Employer

As of and for the year ended June 30, 2022

Employer Number	Employer Name	Net OPEB Liability		Discount Rate Sensitivity		Difference Between Expected and Actual Experience	Changes in Assumptions	Difference Between Projected and Actual Investment Earnings
		Beginning Net OPEB Liability/(Asset)	Ending Net OPEB Liability/(Asset)	Net OPEB Liability 1% Decrease (6.0% Discount Rate)	Net OPEB Liability 1% Increase (8.0% Discount Rate)			
1	300480 Scottsdale Unified School District #48	\$ (5,622,333)	\$ (6,175,355)	\$ (4,440,418)	\$ (7,647,418)	\$ -	\$ 100,225	\$ -
2	420630 Scottsdale, City of	(4,993,104)	(5,892,288)	(4,236,877)	(7,296,874)	-	95,631	-
3	306750 Sedona Charter School	(28,989)	(36,332)	(26,125)	(44,993)	-	590	-
4	500610 Sedona Fire District	(46,236)	(46,043)	(33,108)	(57,019)	-	747	-
5	420060 Sedona, City of	(297,830)	(368,401)	(264,900)	(456,219)	-	5,979	-
6	497470 Sedona-Oak Creek Airport Authority	(22,168)	(29,635)	(21,309)	(36,699)	-	481	-
7	492090 Sedona-Oak Creek Unified School District #9	(171,838)	(213,528)	(153,539)	(264,429)	-	3,466	-
8	302460 Self Development Academy	(37,320)	(38,286)	(27,529)	(47,412)	-	621	-
9	492400 Seligman Unified School District #40	(55,249)	(69,372)	(49,882)	(85,908)	-	1,126	-
10	300710 Sentinel Elementary District #71	(12,180)	(19,924)	(14,327)	(24,674)	-	323	-
11	482100 Show Low Unified School District #10	(483,505)	(566,693)	(407,483)	(701,779)	-	9,197	-
12	420640 Show Low, City of	(262,264)	(301,150)	(216,543)	(372,937)	-	4,888	-
13	462680 Sierra Vista Unified School District #68	(1,107,327)	(1,163,858)	(836,877)	(1,441,295)	-	18,889	-
14	420650 Sierra Vista, City of	(549,814)	(612,568)	(440,470)	(758,591)	-	9,942	-
15	492150 Skull Valley School #15	(12,521)	(20,259)	(14,567)	(25,088)	-	329	-
16	302340 Skyline Prep High School	(29,330)	(37,616)	(27,048)	(46,583)	-	611	-
17	306950 Skyview School, Inc.	(51,839)	(55,810)	(40,130)	(69,114)	-	906	-
18	482050 Snowflake Unified School District #5	(447,452)	(490,122)	(352,424)	(606,955)	-	7,955	-
19	420660 Snowflake, Town of	(60,219)	(73,948)	(53,173)	(91,575)	-	1,200	-
20	472050 Solomon School #5	(30,402)	(40,797)	(29,335)	(50,522)	-	662	-
21	493110 Somerton School District #11	(597,074)	(814,879)	(585,943)	(1,009,127)	-	13,225	-
22	420610 Somerton, City of	(142,216)	(171,113)	(123,040)	(211,902)	-	2,777	-
23	491250 Sonoita Elementary School District #25	(49,500)	(54,191)	(38,967)	(67,109)	-	880	-
24	495810 Sonoita-Elgin Fire Dist	(3,654)	-	-	-	-	-	-
25	308190 Sonoran Desert School	-	-	-	-	-	-	-
26	308060 Sonoran Science Academy Broadway K-8	(8,234)	(6,641)	(4,776)	(8,225)	-	108	-
27	420670 South Tucson, City of	(44,239)	(48,499)	(34,873)	(60,060)	-	787	-
28	495110 SouthEastern Arizona Governments Organization	(34,982)	(41,746)	(30,017)	(51,697)	-	678	-
29	450560 Southern Arizona Community Academy	(22,558)	(25,896)	(18,620)	(32,069)	-	420	-
30	501010 Southwest Technical Education District of Yuma	(17,345)	(21,375)	(15,370)	(26,471)	-	347	-
31	420680 Springerville, Town of	(45,554)	(52,405)	(37,682)	(64,898)	-	851	-
32	462210 St. David Unified School District #21	(89,354)	(107,266)	(77,130)	(132,836)	-	1,741	-
33	461010 St. Johns Unified School District	(227,672)	(249,749)	(179,583)	(309,283)	-	4,053	-
34	420440 St. Johns, City of	(59,391)	(64,349)	(46,270)	(79,688)	-	1,044	-
35	200240 Stanfield Elementary School District #24	(88,526)	(91,696)	(65,934)	(113,554)	-	1,488	-
36	420260 Star Valley, Town of	(10,670)	(14,064)	(10,113)	(17,417)	-	228	-
37	308030 StarShine Academy	-	-	-	-	-	-	-
38	109060 State Board of Equalization	(8,429)	(9,097)	(6,541)	(11,266)	-	148	-
39	306720 STEP UP School	(15,347)	(19,478)	(14,005)	(24,121)	-	316	-
40	497490 Summit Fire & Medical District	(9,501)	(9,153)	(6,581)	(11,335)	-	149	-
41	497340 Sun City Fire District	(81,120)	(92,142)	(66,255)	(114,107)	-	1,495	-
42	497330 Sun City West Fire District	-	-	-	-	-	-	-
43	497270 Sun Lakes Fire District	-	-	-	-	-	-	-
44	450120 Sunnyside Unified School District	(3,158,960)	(3,979,630)	(2,861,572)	(4,928,282)	-	64,589	-

## Schedules of Pension and OPEB Amounts by Employer

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	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of OPEB Plan Expense		
								Proportionate Share of OPEB Plan Expense	Contributions and Proportionate Share of Contributions	Total OPEB Expense
1	\$ 56,606	\$ 156,831	\$ 3,151,550	\$ 168,423	\$ 208,019	\$ 3,284	\$ 3,531,276	\$ (906,478)	\$ 10,986	\$ (895,492)
2	10,476	106,107	3,007,088	160,703	198,484	36,638	3,402,913	(864,927)	(5,584)	(870,511)
3	33	623	18,542	991	1,224	656	21,413	(5,333)	(153)	(5,486)
4	1,445	2,192	23,498	1,256	1,551	105	26,410	(6,759)	291	(6,468)
5	476	6,455	188,011	10,048	12,410	5,767	216,236	(54,077)	(1,168)	(55,245)
6	18	499	15,124	808	998	1,056	17,986	(4,350)	(237)	(4,587)
7	847	4,313	108,973	5,824	7,193	3,496	125,486	(31,344)	(533)	(31,877)
8	1,461	2,082	19,539	1,044	1,290	-	21,873	(5,620)	408	(5,212)
9	77	1,203	35,403	1,892	2,337	1,271	40,903	(10,183)	(280)	(10,463)
10	128	451	10,168	543	671	1,257	12,639	(2,925)	(259)	(3,184)
11	2,722	11,919	289,208	15,456	19,089	2,917	326,670	(83,185)	75	(83,110)
12	120	5,008	153,690	8,213	10,144	662	172,709	(44,206)	(144)	(44,350)
13	23,453	42,342	593,967	31,742	39,205	96	665,010	(170,842)	5,426	(165,416)
14	4,339	14,281	312,620	16,707	20,635	97	350,059	(89,919)	1,004	(88,915)
15	-	329	10,339	553	682	1,294	12,868	(2,974)	(305)	(3,279)
16	111	722	19,197	1,026	1,267	918	22,408	(5,522)	(195)	(5,717)
17	737	1,643	28,482	1,522	1,880	56	31,940	(8,192)	156	(8,036)
18	4,654	12,609	250,130	13,367	16,510	1,596	281,603	(71,945)	560	(71,385)
19	314	1,514	37,739	2,017	2,491	1,033	43,280	(10,855)	(128)	(10,983)
20	10	672	20,820	1,113	1,374	1,428	24,735	(5,989)	(347)	(6,336)
21	-	13,225	415,868	22,225	27,450	27,482	493,025	(119,616)	(6,346)	(125,962)
22	2	2,779	87,326	4,667	5,764	1,763	99,520	(25,118)	(405)	(25,523)
23	548	1,428	27,656	1,478	1,825	280	31,239	(7,955)	51	(7,904)
24	995	995	-	-	-	5	5	-	233	233
25	32	32	-	-	-	-	-	-	23	23
26	683	791	3,389	181	224	2	3,796	(975)	164	(811)
27	513	1,300	24,751	1,323	1,634	7	27,715	(7,119)	108	(7,011)
28	6	684	21,305	1,139	1,406	627	24,477	(6,128)	(157)	(6,285)
29	315	735	13,216	706	872	20	14,814	(3,801)	80	(3,721)
30	47	394	10,909	583	720	359	12,571	(3,138)	(136)	(3,274)
31	53	904	26,745	1,429	1,765	49	29,988	(7,693)	6	(7,687)
32	626	2,367	54,743	2,926	3,613	1,100	62,382	(15,746)	(91)	(15,837)
33	2,282	6,335	127,458	6,811	8,413	1,459	144,141	(36,661)	77	(36,584)
34	765	1,809	32,840	1,755	2,168	301	37,064	(9,446)	87	(9,359)
35	2,314	3,802	46,796	2,501	3,089	21	52,407	(13,460)	511	(12,949)
36	17	245	7,178	384	474	381	8,417	(2,064)	(81)	(2,145)
37	6	6	-	-	-	-	-	-	18	18
38	124	272	4,643	248	306	20	5,217	(1,335)	17	(1,318)
39	155	471	9,940	531	656	394	11,521	(2,859)	(43)	(2,902)
40	358	507	4,671	250	308	20	5,249	(1,344)	75	(1,269)
41	184	1,679	47,024	2,513	3,104	408	53,049	(13,525)	(51)	(13,576)
42	-	-	-	-	-	145	145	-	(244)	(244)
43	-	-	-	-	-	41	41	-	(74)	(74)
44	10,596	75,185	2,030,977	108,538	134,055	75,236	2,348,806	(584,168)	(14,258)	(598,426)

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# Schedules of Pension and OPEB Amounts by Employer

## Schedule of HBS OPEB Amounts by Employer

As of and for the year ended June 30, 2022

Employer Number	Employer Name	Net OPEB Liability		Discount Rate Sensitivity		Difference Between Expected and Actual Experience	Changes in Assumptions	Difference Between Projected and Actual Investment Earnings
		Beginning Net OPEB Liability/(Asset)	Ending Net OPEB Liability/(Asset)	Net OPEB Liability 1% Decrease (6.0% Discount Rate)	Net OPEB Liability 1% Increase (8.0% Discount Rate)			
1	496790 Sunsites-Pearce Fire District	\$ (1,462)	\$ (1,953)	\$ (1,405)	\$ (2,419)	\$ -	\$ 32	\$ -
2	200150 Superior Unified School District #15	(82,923)	(97,779)	(70,308)	(121,087)	-	1,587	-
3	420710 Superior, Town of	(27,527)	(30,361)	(21,831)	(37,598)	-	493	-
4	495200 Superstition Fire & Medical District	(102,850)	(121,777)	(87,564)	(150,806)	-	1,976	-
5	497350 Superstition Mountains Community Facilities District No. 1	(70,986)	(83,603)	(60,115)	(103,532)	-	1,357	-
6	420690 Surprise, City of	(1,880,770)	(2,278,714)	(1,638,520)	(2,821,908)	-	36,983	-
7	450130 Tanque Verde Unified School District #13	(438,000)	(536,890)	(386,054)	(664,873)	-	8,714	-
8	420720 Taylor, Town of	(40,341)	(50,285)	(36,157)	(62,271)	-	816	-
9	302270 Telesis Preparatory Academy	(59,147)	(72,776)	(52,330)	(90,124)	-	1,181	-
10	300030 Tempe Elementary School District #3	(3,291,042)	(3,906,128)	(2,808,720)	(4,837,260)	-	63,396	-
11	302130 Tempe Union School District No. 213	(3,336,889)	(3,644,659)	(2,620,710)	(4,513,463)	-	59,152	-
12	420730 Tempe, City of	(3,728,896)	(4,243,219)	(3,051,107)	(5,254,706)	-	68,867	-
13	472040 Thatcher Unified School District #4	(315,711)	(366,838)	(263,776)	(454,284)	-	5,954	-
14	420740 Thatcher, Town of	(72,935)	(89,128)	(64,088)	(110,374)	-	1,447	-
15	495060 Three Points Fire District	(1,462)	(1,618)	(1,164)	(2,004)	-	26	-
16	500210 Timber Mesa Fire And Medical District	(30,840)	(36,946)	(26,566)	(45,753)	-	600	-
17	300170 Tolleson Elementary School District #17	(671,568)	(725,360)	(521,574)	(898,269)	-	11,773	-
18	302140 Tolleson Union High School District #214	(3,073,601)	(3,722,012)	(2,676,330)	(4,609,254)	-	60,408	-
19	420750 Tolleson, City of	(411,204)	(474,941)	(341,509)	(588,157)	-	7,708	-
20	200220 Toltec School District #22	(208,038)	(256,948)	(184,760)	(318,199)	-	4,170	-
21	462010 Tombstone Unified School District/Tombstone	(197,417)	(245,005)	(176,172)	(303,409)	-	3,976	-
22	420770 Tombstone, City of	(30,207)	(38,174)	(27,449)	(47,274)	-	620	-
23	471330 Tonto Basin School District #33	(37,369)	(41,746)	(30,017)	(51,697)	-	678	-
24	481120 Topock Elementary School #12	(28,404)	(43,978)	(31,623)	(54,462)	-	714	-
25	496760 Tri-City Fire District	(1,705)	(1,842)	(1,324)	(2,281)	-	30	-
26	307210 Triumphant Learning Center	(19,829)	(21,487)	(15,450)	(26,609)	-	349	-
27	464150 Tuba City Unified School District #15	(491,008)	(569,595)	(409,570)	(705,373)	-	9,244	-
28	480060 Tucson Airport Authority	(499,340)	(588,849)	(423,415)	(729,217)	-	9,557	-
29	302180 Tucson Country Day School	(114,981)	(135,171)	(97,196)	(167,393)	-	2,194	-
30	302690 Tucson Preparatory School	(30,402)	(32,984)	(23,717)	(40,846)	-	535	-
31	240010 Tucson Unified School District #1	(11,333,046)	(13,482,309)	(9,694,519)	(16,696,183)	-	218,817	-
32	497440 Tusayan Fire District	(19,099)	(25,449)	(18,299)	(31,516)	-	413	-
33	480130 Tusayan, Town of	(10,621)	(11,329)	(8,146)	(14,030)	-	184	-
34	300620 Union Elementary School District #62	(361,849)	(423,429)	(304,469)	(524,365)	-	6,872	-
35	104120 University of Arizona, The	(18,481,949)	(21,057,988)	(15,141,847)	(26,077,730)	-	341,769	-
36	450200 Vail School District #20	(3,339,179)	(4,046,992)	(2,910,009)	(5,011,702)	-	65,682	-
37	481220 Valentine ESD #22	(22,948)	(29,747)	(21,389)	(36,838)	-	483	-
38	306760 Valley Academy	(122,289)	(132,548)	(95,309)	(164,145)	-	2,151	-
39	302470 Valley Academy for Career and Technology	(19,391)	(17,915)	(12,882)	(22,185)	-	291	-
40	496030 Valley Metro	(1,119,215)	(1,321,186)	(950,005)	(1,636,126)	-	21,443	-
41	496010 Valley School	(106,747)	(134,613)	(96,794)	(166,702)	-	2,185	-
42	463220 Valley Union High School #22	(41,315)	(48,164)	(34,632)	(59,645)	-	782	-
43	497240 Verde Valley Fire District	(13,496)	(16,464)	(11,838)	(20,389)	-	267	-
44	461090 Vernon Elementary School District #9	(41,900)	(51,624)	(37,121)	(63,930)	-	838	-

# Schedules of Pension and OPEB Amounts by Employer

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	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions		Total OPEB Expense
										Proportionate Share of Plan Expense	Proportionate Share of Contributions	
1	\$ 25	\$ 57	\$ 997	\$ 53	\$ 66	\$ 59	\$ 1,175	\$ (287)	\$ (5)	\$ (292)		
2	332	1,919	49,901	2,667	3,294	582	56,444	(14,353)	(36)	(14,389)		
3	293	786	15,494	828	1,023	50	17,395	(4,457)	54	(4,403)		
4	4	1,980	62,148	3,321	4,102	891	70,462	(17,876)	(200)	(18,076)		
5	170	1,527	42,666	2,280	2,816	479	48,241	(12,272)	(63)	(12,335)		
6	481	37,464	1,162,926	62,148	76,759	27,028	1,328,861	(334,492)	(6,039)	(340,531)		
7	4	8,718	273,998	14,643	18,085	7,591	314,317	(78,810)	(1,756)	(80,566)		
8	210	1,026	25,662	1,371	1,694	950	29,677	(7,381)	(129)	(7,510)		
9	430	1,611	37,141	1,985	2,451	1,043	42,620	(10,683)	(60)	(10,743)		
10	3,345	66,741	1,993,466	106,533	131,579	29,186	2,260,764	(573,379)	(5,910)	(579,289)		
11	39,133	98,285	1,860,027	99,402	122,772	310	2,082,511	(534,998)	8,596	(526,402)		
12	8,371	77,238	2,165,498	115,727	142,934	507	2,424,666	(622,860)	1,870	(620,990)		
13	-	5,954	187,213	10,005	12,357	2,320	211,895	(53,848)	(657)	(54,505)		
14	50	1,497	45,486	2,431	3,002	1,161	52,080	(13,083)	(236)	(13,319)		
15	19	45	826	44	55	2	927	(238)	6	(232)		
16	19	619	18,855	1,008	1,245	437	21,545	(5,423)	(100)	(5,523)		
17	12,003	23,776	370,183	19,783	24,434	85	414,485	(106,475)	2,895	(103,580)		
18	120	60,528	1,899,503	101,512	125,377	64,194	2,190,586	(546,353)	(16,331)	(562,684)		
19	925	8,633	242,383	12,953	15,999	838	272,173	(69,716)	102	(69,614)		
20	94	4,264	131,132	7,008	8,655	4,270	151,065	(37,717)	(1,065)	(38,782)		
21	245	4,221	125,037	6,682	8,253	4,128	144,100	(35,964)	(917)	(36,881)		
22	107	727	19,482	1,041	1,286	767	22,576	(5,604)	(151)	(5,755)		
23	373	1,051	21,305	1,139	1,406	-	23,850	(6,128)	102	(6,026)		
24	450	1,164	22,444	1,199	1,481	2,381	27,505	(6,456)	(402)	(6,858)		
25	25	55	940	50	62	6	1,058	(270)	(2)	(272)		
26	265	614	10,966	586	724	31	12,307	(3,154)	58	(3,096)		
27	1,620	10,864	290,689	15,535	19,187	1,509	326,920	(83,611)	134	(83,477)		
28	416	9,973	300,515	16,060	19,836	3,527	339,938	(86,437)	(635)	(87,072)		
29	67	2,261	68,984	3,687	4,553	795	78,019	(19,842)	(162)	(20,004)		
30	400	935	16,833	900	1,111	35	18,879	(4,842)	80	(4,762)		
31	23,314	242,131	6,880,604	367,708	454,157	104,913	7,807,382	(1,979,063)	(17,397)	(1,996,460)		
32	-	413	12,988	694	857	818	15,357	(3,736)	(194)	(3,930)		
33	382	566	5,782	309	382	-	6,473	(1,663)	104	(1,559)		
34	268	7,140	216,094	11,548	14,263	2,063	243,968	(62,155)	(468)	(62,623)		
35	114,425	456,194	10,746,800	574,322	709,346	698	12,031,166	(3,091,094)	34,300	(3,056,794)		
36	279	65,961	2,065,355	110,375	136,324	50,063	2,362,117	(594,056)	(11,487)	(605,543)		
37	32	515	15,181	811	1,002	717	17,711	(4,366)	(143)	(4,509)		
38	1,593	3,744	67,645	3,615	4,465	155	75,880	(19,457)	325	(19,132)		
39	889	1,180	9,143	489	603	126	10,361	(2,630)	168	(2,462)		
40	122	21,565	674,258	36,033	44,505	9,959	764,755	(193,936)	(2,215)	(196,151)		
41	-	2,185	68,699	3,671	4,534	3,284	80,188	(19,760)	(810)	(20,570)		
42	1	783	24,580	1,314	1,622	213	27,729	(7,070)	(47)	(7,117)		
43	26	293	8,402	449	555	211	9,617	(2,417)	(43)	(2,460)		
44	3	841	26,346	1,408	1,739	860	30,353	(7,578)	(203)	(7,781)		

(continued)

# Schedules of Pension and OPEB Amounts by Employer

## Schedule of HBS OPEB Amounts by Employer

As of and for the year ended June 30, 2022

Employer Number	Employer Name	Net OPEB Liability		Discount Rate Sensitivity		Difference Between Expected and Actual Experience	Changes in Assumptions	Difference Between Projected and Actual Investment Earnings
		Beginning Net OPEB Liability/(Asset)	Ending Net OPEB Liability/(Asset)	Net OPEB Liability 1% Decrease (6.0% Discount Rate)	Net OPEB Liability 1% Increase (8.0% Discount Rate)			
1	302200 Visions Unlimited Academy	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	300060 Washington Elementary School District #6	(5,498,095)	(6,025,561)	(4,332,709)	(7,461,917)	-	97,794	-
3	493240 Wellton Elementary School #24	(36,589)	(54,861)	(39,448)	(67,939)	-	890	-
4	420780 Wellton, Town of	(53,106)	(55,475)	(39,890)	(68,699)	-	900	-
5	494190 Wenden Elementary School District #19	(36,102)	(41,020)	(29,496)	(50,798)	-	666	-
6	410040 Western Arizona Council Of Governments	(429,425)	(478,402)	(343,997)	(592,442)	-	7,764	-
7	240040 Western Arizona Vocational Education #50	(16,663)	(19,868)	(14,286)	(24,604)	-	322	-
8	302700 Western Maricopa Education Center	(444,090)	(505,525)	(363,500)	(626,031)	-	8,205	-
9	497410 Whetstone Fire District	(7,357)	(8,762)	(6,300)	(10,851)	-	142	-
10	495180 White Mountain Summer Homes Water Improvement District	(2,339)	(2,623)	(1,886)	(3,248)	-	43	-
11	482200 Whiteriver Unified School District #20	(594,881)	(652,584)	(469,244)	(808,145)	-	10,591	-
12	300090 Wickenburg Unified School District #9	(294,274)	(319,511)	(229,746)	(395,675)	-	5,186	-
13	420800 Wickenburg, Town of	(140,462)	(162,797)	(117,060)	(201,604)	-	2,642	-
14	462130 Willcox Unified School District #13	(217,441)	(296,629)	(213,293)	(367,339)	-	4,814	-
15	420820 Willcox, City of	(71,766)	(89,575)	(64,409)	(110,927)	-	1,454	-
16	464020 Williams Unified School District #2	(168,769)	(206,999)	(148,843)	(256,342)	-	3,360	-
17	420850 Williams, City of	(114,250)	(138,353)	(99,483)	(171,333)	-	2,245	-
18	492020 Williamson Valley School District #2	(780)	(1,674)	(1,204)	(2,073)	-	27	-
19	302230 Willow Creek Charter	(16,565)	(15,459)	(11,116)	(19,144)	-	251	-
20	300070 Wilson School District No. 7	(310,546)	(362,150)	(260,406)	(448,478)	-	5,878	-
21	461080 Window Rock Unified School District #8	(664,601)	(667,485)	(479,958)	(826,598)	-	10,833	-
22	482010 Winslow Unified School District #1	(464,066)	(513,841)	(369,480)	(636,329)	-	8,340	-
23	420900 Winslow, City of	(128,720)	(175,968)	(126,531)	(217,915)	-	2,856	-
24	492520 Yarnell Elementary School District #52	(17,686)	(23,775)	(17,096)	(29,442)	-	386	-
25	492530 Yavapai Accommodation District #99	(31,181)	(34,156)	(24,560)	(42,298)	-	554	-
26	492990 Yavapai College	(973,344)	(1,128,809)	(811,676)	(1,397,891)	-	18,320	-
27	410230 Yavapai County	(2,560,230)	(2,851,211)	(2,050,177)	(3,530,875)	-	46,275	-
28	471050 Young Elementary School District #5	(30,499)	(33,374)	(23,998)	(41,330)	-	542	-
29	307340 Young Scholar's Academy	(95,883)	(107,936)	(77,612)	(133,666)	-	1,752	-
30	420920 Youngtown, Town of	(34,007)	(39,346)	(28,292)	(48,725)	-	639	-
31	481130 Yucca Elementary School District #13	(12,667)	(16,296)	(11,718)	(20,181)	-	264	-
32	410240 Yuma County	(1,960,233)	(2,162,407)	(1,554,889)	(2,677,875)	-	35,096	-
33	497210 Yuma County Airport Authority	(67,137)	(71,158)	(51,166)	(88,120)	-	1,155	-
34	480100 Yuma County Intergovernmental Public Transportation Authority	(15,152)	(16,017)	(11,517)	(19,836)	-	260	-
35	493000 Yuma County Superintendent's Office	-	-	-	-	-	-	-
36	493010 Yuma Elementary School District One	(1,815,532)	(2,316,888)	(1,665,970)	(2,869,181)	-	37,603	-
37	480070 Yuma Mesa Irrigation & Drainage District	(65,432)	(70,823)	(50,925)	(87,705)	-	1,149	-
38	500820 Yuma Metropolitan Planning Organization	(13,008)	(14,511)	(10,434)	(17,970)	-	236	-
39	493830 Yuma Union High School District #70	(2,308,733)	(2,922,201)	(2,101,223)	(3,618,787)	-	47,427	-
40	420980 Yuma, City of	(1,367,496)	(1,631,432)	(1,173,089)	(2,020,328)	-	26,478	-
<b>Total</b>		<b>\$ (487,208,152)</b>	<b>\$ (558,098,047)</b>	<b>\$ (401,303,056)</b>	<b>\$ (691,135,839)</b>	<b>\$ -</b>	<b>\$ 9,057,876</b>	<b>\$ -</b>

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					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	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions		
										Proportionate Share of OPEB Plan Expense	Contributions and Proportionate Share of Contributions	Total OPEB Expense
1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3	\$ 3	
2	58,418	156,212	3,075,104	164,337	202,973	404	3,442,818	(884,490)	12,842	(871,648)		
3	659	1,549	27,998	1,496	1,848	2,701	34,043	(8,053)	(433)	(8,486)		
4	1,112	2,012	28,311	1,513	1,869	144	31,837	(8,143)	211	(7,932)		
5	239	905	20,934	1,119	1,382	8	23,443	(6,021)	70	(5,951)		
6	2,783	10,547	244,149	13,048	16,115	1,360	274,672	(70,224)	197	(70,027)		
7	-	322	10,140	542	669	249	11,600	(2,916)	(57)	(2,973)		
8	710	8,915	257,991	13,787	17,029	2,001	290,808	(74,206)	(362)	(74,568)		
9	291	433	4,472	239	295	74	5,080	(1,286)	71	(1,215)		
10	14	57	1,339	72	88	2	1,501	(385)	4	(381)		
11	6,108	16,699	333,042	17,798	21,983	203	373,026	(95,793)	1,281	(94,512)		
12	3,792	8,978	163,060	8,714	10,763	10	182,547	(46,901)	861	(46,040)		
13	8	2,650	83,082	4,440	5,484	608	93,614	(23,897)	(164)	(24,061)		
14	805	5,619	151,383	8,090	9,992	9,907	179,372	(43,542)	(2,073)	(45,615)		
15	119	1,573	45,714	2,443	3,017	1,588	52,762	(13,149)	(326)	(13,475)		
16	55	3,415	105,640	5,646	6,973	3,231	121,490	(30,385)	(719)	(31,104)		
17	977	3,222	70,607	3,773	4,660	1,572	80,612	(20,309)	(88)	(20,397)		
18	-	27	854	46	56	173	1,129	(246)	(42)	(288)		
19	781	1,032	7,890	422	521	8	8,841	(2,269)	179	(2,090)		
20	1,467	7,345	184,821	9,877	12,199	1,367	208,264	(53,160)	96	(53,064)		
21	21,806	32,639	340,647	18,205	22,484	21	381,357	(97,980)	5,120	(92,860)		
22	3,656	11,996	262,235	14,014	17,309	270	293,828	(75,426)	652	(74,774)		
23	353	3,209	89,804	4,799	5,928	5,990	106,521	(25,830)	(1,267)	(27,097)		
24	18	404	12,133	648	801	758	14,340	(3,490)	(166)	(3,656)		
25	322	876	17,431	932	1,151	52	19,566	(5,014)	54	(4,960)		
26	2,426	20,746	576,080	30,786	38,024	3,309	648,199	(165,697)	(161)	(165,858)		
27	16,908	63,183	1,455,096	77,762	96,044	987	1,629,889	(418,528)	3,603	(414,925)		
28	577	1,119	17,032	910	1,124	-	19,066	(4,899)	162	(4,737)		
29	400	2,152	55,084	2,944	3,636	116	61,780	(15,844)	68	(15,776)		
30	181	820	20,080	1,073	1,325	83	22,561	(5,776)	49	(5,727)		
31	39	303	8,317	444	549	376	9,686	(2,392)	(77)	(2,469)		
32	18,329	53,425	1,103,569	58,976	72,841	30	1,235,416	(317,419)	4,315	(313,104)		
33	1,190	2,345	36,315	1,941	2,397	236	40,889	(10,445)	205	(10,240)		
34	279	539	8,174	437	540	14	9,165	(2,351)	64	(2,287)		
35	-	-	-	-	-	3	3	-	(5)	(5)		
36	1,423	39,026	1,182,408	63,189	78,045	50,752	1,374,394	(340,095)	(11,474)	(351,569)		
37	854	2,003	36,144	1,932	2,386	223	40,685	(10,396)	121	(10,275)		
38	84	320	7,405	396	489	-	8,290	(2,130)	26	(2,104)		
39	-	47,427	1,491,325	79,698	98,435	62,013	1,731,471	(428,949)	(14,706)	(443,655)		
40	8,071	34,549	832,590	44,495	54,955	13,606	945,646	(239,477)	(736)	(240,213)		
	\$ 2,643,548	\$ 11,701,424	\$ 284,821,506	\$ 15,221,218	\$ 18,799,747	\$ 2,752,744	\$ 321,595,215	\$ (81,922,988)	\$ (60,214)	\$ (81,983,202)		

# Schedules of Pension and OPEB Amounts by Employer

## Schedule of LTD OPEB Amounts by Employer

As of and for the year ended June 30, 2022

Employer Number	Employer Name	Net OPEB Liability		Discount Rate Sensitivity		Difference Between Expected and Actual Experience	Changes in Assumptions	Difference Between Projected and Actual Investment Earnings
		Beginning Net OPEB Liability	Ending Net OPEB Liability	Net OPEB Liability 1% Decrease (6.0% Discount Rate)	Net OPEB Liability 1% Increase (8.0% Discount Rate)			
1	307850 Academy Of Excellence	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	450540 Academy Of Tucson	5,150	2,368	3,926	859	1,233	1,290	-
3	307940 Accelerated Elementary and Secondary Schools	1,443	614	1,018	223	320	334	-
4	303320 Accelerated Learning Center	1,267	598	991	217	311	325	-
5	307490 Acclaim Charter School	2,143	1,084	1,797	393	564	591	-
6	302160 Agua Fria Union High School District #216	90,042	42,638	70,682	15,459	22,193	23,221	-
7	300630 Aguila Elementary School District #63	1,457	741	1,228	269	386	403	-
8	302310 AIBT Non-Profit Charter High School	448	236	390	85	123	128	-
9	450150 Ajo Unified School District	3,198	1,325	2,197	481	690	722	-
10	302800 Akimel O'Otham Pee Posh (3-5)	68	25	41	9	13	14	-
11	302810 Akimel O'Otham Pee Posh (K-2)	6,327	2,650	4,393	961	1,379	1,443	-
12	300680 Alhambra Elementary District #68	125,650	56,546	93,738	20,502	29,432	30,795	-
13	461070 Alpine Elementary School District #7	1,152	526	871	191	274	286	-
14	450510 Altar Valley School District #51	5,276	2,307	3,825	837	1,201	1,256	-
15	308200 American Basic Schools	502	211	349	76	110	115	-
16	307860 American Leadership Academy	118	6	11	2	3	4	-
17	450100 Amphitheater Unified School District #10	133,761	59,008	97,818	21,395	30,713	32,136	-
18	493810 Antelope Union High School District #50	2,605	1,081	1,791	392	562	588	-
19	410100 Apache County	21,501	10,585	17,548	3,838	5,510	5,765	-
20	462420 Apache Elementary School District #42	221	111	184	40	58	60	-
21	200430 Apache Junction Unified School District #43	29,649	12,941	21,452	4,692	6,735	7,047	-
22	496800 Apache Junction Water District	1,459	718	1,190	260	374	391	-
23	420020 Apache Junction, City of	19,334	8,329	13,807	3,020	4,335	4,536	-
24	302020 Aprender Tucson	2,655	1,301	2,157	472	677	709	-
25	109120 Arizona Acupuncture Board of Examiners	175	94	156	34	49	51	-
26	307810 Arizona Agribusiness & Equine Center	12,549	5,026	8,332	1,822	2,616	2,737	-
27	480090 Arizona Association of Counties	743	318	527	115	165	173	-
28	101050 Arizona Attorney General's Office	122,899	54,329	90,062	19,698	28,278	29,587	-
29	109010 Arizona Automobile Theft Authority	-	-	-	-	-	-	-
30	109280 Arizona Board of Athletic Training	70	31	52	11	16	17	-
31	103180 Arizona Board of Chiropractic Examiners	382	121	201	44	63	66	-
32	105700 Arizona Board of Executive Clemency	941	463	767	168	241	252	-
33	109140 Arizona Board of Fingerprinting	582	247	409	89	128	134	-
34	103460 Arizona Board of Funeral Directors & Embalmers	250	103	171	38	54	56	-
35	103200 Arizona Board of Homeopathic and Integrated Medicine Examiners	-	-	-	-	-	-	-
36	102500 Arizona Board of Nursing Care Examiners	471	171	283	62	89	93	-
37	103240 Arizona Board of Occupational Therapy Examiners	221	84	139	30	44	46	-
38	103770 Arizona Board of Osteopathic Examiners	855	364	603	132	189	198	-
39	103850 Arizona Board of Podiatry Examiners	124	62	103	22	32	34	-
40	103860 Arizona Board of Psychologist Examiners	464	225	374	82	117	123	-
41	104100 Arizona Board of Regents	5,309	2,484	4,117	900	1,293	1,353	-
42	101880 Arizona Board of Tax Appeals	322	112	185	41	58	61	-
43	302090 Arizona Charter Academy	7,559	3,549	5,884	1,287	1,847	1,933	-
44	495900 Arizona City Sanitary District	970	464	769	168	241	253	-

## Schedules of Pension and OPEB Amounts by Employer

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	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions			
							Proportionate Share of OPEB Plan Expense	Proportionate Share of Contributions	Total OPEB Expense	
1	\$ -	\$ -	\$ -	\$ -	\$ 437	\$ 437	\$ -	\$ (139)	\$ (139)	
2	305	2,828	2,207	5,780	74	1,070	9,131	820	(153)	667
3	386	1,040	572	1,499	19	368	2,458	213	7	220
4	618	1,254	557	1,458	19	655	2,689	207	(5)	202
5	1,111	2,266	1,010	2,646	34	1,330	5,020	376	(187)	189
6	39,581	84,995	39,729	104,065	1,325	3	145,122	14,766	7,189	21,955
7	833	1,622	690	1,808	23	456	2,977	257	13	270
8	166	417	219	575	7	688	1,489	82	(132)	(50)
9	701	2,113	1,235	3,235	41	1,723	6,234	459	(177)	282
10	-	27	23	61	1	356	441	9	(64)	(55)
11	289	3,111	2,469	6,467	82	1,400	10,418	918	(139)	779
12	1,433	61,660	52,689	138,010	1,758	16,273	208,730	19,583	(3,321)	16,262
13	312	872	490	1,283	16	123	1,912	182	34	216
14	50	2,507	2,150	5,631	72	3,726	11,579	799	(621)	178
15	15	240	196	514	7	371	1,088	73	(55)	18
16	43	50	6	16	-	721	743	2	(134)	(132)
17	-	62,849	54,983	144,018	1,834	15,619	216,454	20,436	(2,883)	17,553
18	239	1,389	1,007	2,637	34	1,687	5,365	374	(239)	135
19	5,734	17,009	9,863	25,835	329	3,546	39,573	3,666	374	4,040
20	95	213	103	271	3	42	419	38	4	42
21	2,095	15,877	12,058	31,583	402	7,353	51,396	4,482	(951)	3,531
22	610	1,375	669	1,752	22	279	2,722	249	30	279
23	600	9,471	7,761	20,328	259	4,266	32,614	2,885	(569)	2,316
24	802	2,188	1,213	3,176	40	31	4,460	451	121	572
25	259	359	88	230	3	120	441	33	27	60
26	3,441	8,794	4,683	12,267	156	3,525	20,631	1,741	126	1,867
27	173	511	296	775	10	192	1,273	110	(1)	109
28	-	57,865	50,623	132,598	1,689	26,212	211,122	18,815	(5,209)	13,606
29	-	-	-	-	-	681	681	-	(137)	(137)
30	84	117	29	77	1	36	143	11	6	17
31	108	237	113	295	4	303	715	42	(33)	9
32	384	877	431	1,129	14	159	1,733	160	53	213
33	8	270	230	602	8	236	1,076	85	(53)	32
34	98	208	96	252	3	192	543	36	(3)	33
35	-	-	-	-	-	68	68	-	(16)	(16)
36	19	201	159	417	5	248	829	59	(38)	21
37	-	90	78	205	3	123	409	29	(25)	4
38	363	750	339	888	11	281	1,519	126	(1)	125
39	42	108	58	151	2	29	240	21	(2)	19
40	164	404	210	550	7	65	832	78	7	85
41	864	3,510	2,314	6,062	77	989	9,442	860	(6)	854
42	-	119	104	273	3	192	572	39	(31)	8
43	3,008	6,788	3,307	8,663	110	566	12,646	1,229	369	1,598
44	442	936	432	1,132	14	116	1,694	161	48	209

(continued)

# Schedules of Pension and OPEB Amounts by Employer

## Schedule of LTD OPEB Amounts by Employer

As of and for the year ended June 30, 2022

		Net OPEB Liability		Discount Rate Sensitivity				
Employer Number	Employer Name	Beginning Net OPEB Liability	Ending Net OPEB Liability	Net OPEB Liability 1% Decrease (6.0% Discount Rate)	Net OPEB Liability 1% Increase (8.0% Discount Rate)	Difference Between Expected and Actual Experience	Changes in Assumptions	Difference Between Projected and Actual Investment Earnings
1	109030 Arizona Commission for Postsecondary Education	\$ 380	\$ 42	\$ 69	\$ 15	\$ 22	\$ 23	\$ -
2	102100 Arizona Commission for the Deaf and Hard of Hearing	2,072	906	1,502	329	472	493	-
3	109260 Arizona Commission of African American Affairs	126	54	89	19	28	29	-
4	104820 Arizona Commission on the Arts	1,137	466	773	169	243	254	-
5	304040 Arizona Community Development Corporation (La Paloma Academy)	10,854	4,530	7,510	1,643	2,358	2,467	-
6	103250 Arizona Corporation Commission	28,297	11,708	19,409	4,245	6,094	6,376	-
7	109270 Arizona Cotton Research and Protection	2,700	1,080	1,790	391	562	588	-
8	497380 Arizona Counties Insurance Pool	1,329	586	972	213	305	319	-
9	101140 Arizona Court of Appeals Division One	7,679	3,495	5,794	1,267	1,819	1,903	-
10	101150 Arizona Court of Appeals Division Two	3,098	1,348	2,235	489	702	734	-
11	101190 Arizona Criminal Justice Commission	2,673	1,111	1,842	403	578	605	-
12	100000 Arizona Department of Administration	64,439	26,449	43,845	9,590	13,767	14,404	-
13	103060 Arizona Department of Agriculture	21,549	9,313	15,438	3,376	4,847	5,072	-
14	109300 Arizona Department of Child Safety	215,177	93,349	154,746	33,846	48,587	50,838	-
15	105200 Arizona Department of Corrections	103,588	45,809	75,938	16,609	23,843	24,947	-
16	102200 Arizona Department of Economic Security	626,487	286,864	475,539	104,009	149,310	156,226	-
17	104550 Arizona Department of Education	63,172	28,066	46,526	10,176	14,608	15,285	-
18	105360 Arizona Department of Emergency & Military Affairs	31,125	12,736	21,113	4,618	6,629	6,936	-
19	107100 Arizona Department of Environmental Quality	54,711	23,121	38,329	8,383	12,034	12,592	-
20	103120 Arizona Department of Financial Institutions	-	-	-	-	-	-	-
21	109050 Arizona Department of Gaming	11,562	4,673	7,747	1,694	2,432	2,545	-
22	102350 Arizona Department of Health Services	154,354	69,059	114,481	25,039	35,945	37,610	-
23	109210 Arizona Department of Homeland Security	1,243	1,331	2,206	483	693	725	-
24	109160 Arizona Department of Housing	8,276	3,630	6,017	1,316	1,889	1,977	-
25	103530 Arizona Department of Insurance	15,226	6,533	10,829	2,369	3,400	3,558	-
26	105220 Arizona Department of Juvenile Corrections	9,107	4,059	6,729	1,472	2,113	2,211	-
27	103570 Arizona Department of Liquor Licenses and Control	2,225	854	1,416	310	445	465	-
28	105800 Arizona Department of Public Safety	83,030	41,117	68,160	14,908	21,401	22,392	-
29	103900 Arizona Department of Real Estate	2,353	951	1,577	345	495	518	-
30	101790 Arizona Department of Revenue	58,532	24,468	40,561	8,871	12,735	13,325	-
31	106100 Arizona Department of Transportation	348,717	151,702	251,479	55,003	78,960	82,617	-
32	102400 Arizona Department of Veterans' Services	29,936	12,187	20,202	4,419	6,343	6,637	-
33	107900 Arizona Department of Water Resources	19,164	9,656	16,007	3,501	5,026	5,259	-
34	109230 Arizona Early Childhood Development and Health Board	17,430	7,175	11,895	2,602	3,735	3,908	-
35	101100 Arizona Exposition & State Fair	2,566	1,253	2,078	454	652	683	-
36	109330 Arizona Finance Authority	1,916	825	1,367	299	429	449	-
37	501410 Arizona Fire & Medical Authority	7,157	3,006	4,984	1,090	1,565	1,637	-
38	107200 Arizona Game and Fish Department	45,349	20,044	33,227	7,267	10,433	10,916	-
39	107300 Arizona Geological Survey, The	-	-	-	-	-	-	-
40	101400 Arizona Governor's Office	15,263	6,316	10,471	2,290	3,288	3,440	-
41	102300 Arizona Health Care Cost Containment System	107,033	46,713	77,437	16,937	24,314	25,440	-
42	496050 Arizona Health Facilities Authority	-	-	-	-	-	-	-
43	104920 Arizona Historical Society	2,970	1,155	1,915	419	601	629	-
44	101520 Arizona House of Representatives	13,814	5,838	9,678	2,117	3,039	3,179	-

# Schedules of Pension and OPEB Amounts by Employer

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	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of OPEB Contributions		Total OPEB Expense				
1	\$	98	\$	39	\$	101	\$	1	\$	1,424	\$	14	\$	(182)	\$	(168)
2		236		844		2,211		28		245		314		(12)		302
3		-		50		131		2		39		19		(11)		8
4		254		435		1,138		14		314		162		(18)		144
5		900		4,221		11,057		141		3,538		1,569		(442)		1,127
6		-		10,910		28,576		364		9,733		4,055		(1,938)		2,117
7		816		1,006		2,635		34		988		374		82		456
8		-		546		1,431		18		502		203		(100)		103
9		1,700		3,256		8,530		109		362		1,210		283		1,493
10		1,121		1,256		3,291		42		1,292		467		(88)		379
11		494		1,035		2,712		35		821		385		(77)		308
12		1,080		24,645		64,553		822		19,568		9,160		(3,484)		5,676
13		1,518		8,677		22,729		289		5,828		3,225		(730)		2,495
14		95		86,981		227,833		2,902		42,863		32,329		(8,182)		24,147
15		8,685		42,684		111,803		1,424		6,653		15,865		86		15,951
16		99,104		267,296		700,137		8,917		54,269		99,347		342		99,689
17		14,099		26,152		68,500		872		10,049		9,720		(176)		9,544
18		465		11,868		31,085		396		10,970		4,411		(2,021)		2,390
19		7,866		21,544		56,431		719		8,518		8,007		602		8,609
20		225		-		-		-		5,818		-		(1,056)		(1,056)
21		-		4,355		11,406		145		4,423		1,619		(765)		854
22		20,698		64,349		168,550		2,147		8,054		23,917		907		24,824
23		3,701		1,240		3,248		41		994		461		296		757
24		364		3,382		8,859		113		1,303		1,257		(258)		999
25		13,289		6,087		15,944		203		1,956		2,262		1,684		3,946
26		1,912		3,782		9,907		126		2,020		1,406		(236)		1,170
27		3		796		2,085		27		945		296		(156)		140
28		20,590		38,312		100,352		1,278		14,136		14,240		(106)		14,134
29		92		886		2,322		30		1,050		329		(184)		145
30		7,941		22,799		59,718		761		14,631		8,474		(1,661)		6,813
31		14,860		141,354		370,253		4,715		77,203		52,538		(14,903)		37,635
32		3,359		11,356		29,744		379		13,035		4,221		(1,311)		2,910
33		9,626		8,998		23,568		300		-		3,344		1,524		4,868
34		-		6,686		17,513		223		5,490		2,485		(1,062)		1,423
35		709		1,168		3,059		39		3,182		434		(386)		48
36		711		769		2,013		26		598		286		(8)		278
37		5,838		2,801		7,337		93		1,153		1,041		1,631		2,672
38		-		18,677		48,920		623		10,497		6,942		(2,205)		4,737
39		12		-		-		-		-		-		7		7
40		3,123		5,886		15,416		196		3,877		2,188		(176)		2,012
41		3,617		43,526		114,010		1,452		13,481		16,178		(1,756)		14,422
42		-		-		-		-		102		-		(32)		(32)
43		179		1,077		2,820		36		1,427		400		(255)		145
44		1,190		5,440		14,249		181		3,046		2,022		(190)		1,832

(continued)

# Schedules of Pension and OPEB Amounts by Employer

## Schedule of LTD OPEB Amounts by Employer

As of and for the year ended June 30, 2022

			Net OPEB Liability		Discount Rate Sensitivity				
Employer Number	Employer Name	Beginning Net OPEB Liability	Ending Net OPEB Liability	Net OPEB Liability 1% Decrease (6.0% Discount Rate)	Net OPEB Liability 1% Increase (8.0% Discount Rate)	Difference Between Expected and Actual Experience	Changes in Assumptions		Difference Between Projected and Actual Investment Earnings
1	109150 Arizona Independent Redistricting Commission	\$ 29	\$ 327	\$ 542	\$ 119	\$ 170	\$ 178	\$	-
2	103500 Arizona Industrial Commission	18,397	7,609	12,613	2,759	3,960	4,144		-
3	501210 Arizona Industrial Development Authority	275	139	230	50	72	75		-
4	495300 Arizona Interscholastic Association	2,884	1,371	2,272	497	713	746		-
5	101540 Arizona Joint Legislative Budget Committee	3,392	1,433	2,376	520	746	781		-
6	101530 Arizona Legislative Council	5,906	2,797	4,636	1,014	1,456	1,523		-
7	103620 Arizona Medical Board	5,322	2,305	3,822	836	1,200	1,255		-
8	240050 Arizona Montessori Charter School at Anthem	4,120	1,826	3,027	662	950	994		-
9	495090 Arizona Municipal Water Users Association	1,239	514	853	187	268	280		-
10	103680 Arizona Naturopathic Physicians Board of Medical Examiners	120	55	92	20	29	30		-
11	109040 Arizona Navigable Streams Adjudication	132	55	92	20	29	30		-
12	109070 Arizona Office of Administrative Hearings	1,695	725	1,202	263	377	395		-
13	109320 Arizona Office of Economic Opportunity	3,385	1,388	2,301	503	723	756		-
14	101590 Arizona Office of the Auditor General	25,004	10,484	17,379	3,801	5,457	5,709		-
15	101430 Arizona Office of Tourism	3,309	1,312	2,174	476	683	714		-
16	102700 Arizona Pioneers' Home	7,268	2,915	4,832	1,057	1,517	1,587		-
17	109990 Arizona Power Authority	978	306	507	111	159	166		-
18	496750 Arizona Prosecuting Attorneys' Advisory	661	217	360	79	113	118		-
19	103100 Arizona Radiation Regulatory Agency	-	-	-	-	-	-		-
20	103220 Arizona Registrar of Contractors	11,165	4,347	7,207	1,576	2,263	2,368		-
21	103260 Arizona Residential Utility Consumer Office	729	420	697	152	219	229		-
22	109080 Arizona School Facilities Board	1,391	584	968	212	304	318		-
23	306890 Arizona School for the Arts	7,898	3,737	6,195	1,355	1,945	2,035		-
24	101800 Arizona Secretary of State	12,429	5,386	8,929	1,953	2,804	2,933		-
25	497510 Arizona Sports and Tourism Authority	900	394	654	143	205	215		-
26	109190 Arizona State Board for Charter Schools	1,635	799	1,324	290	416	435		-
27	103870 Arizona State Board for Private Postsecondary Education	543	242	401	88	126	132		-
28	103020 Arizona State Board of Accountancy	1,288	575	954	209	299	313		-
29	103150 Arizona State Board of Barbers	343	51	84	18	26	28		-
30	103160 Arizona State Board of Behavioral Health	1,748	699	1,159	253	364	381		-
31	103270 Arizona State Board of Cosmetology	1,311	532	882	193	277	290		-
32	103350 Arizona State Board of Dental Examiners	956	499	827	181	260	272		-
33	103380 Arizona State Board of Dispensing Opticians	149	65	107	23	34	35		-
34	109310 Arizona State Board of Education	925	740	1,226	268	385	403		-
35	109290 Arizona State Board of Massage Therapy	264	136	225	49	71	74		-
36	103710 Arizona State Board of Nursing	5,384	2,317	3,841	840	1,206	1,262		-
37	103750 Arizona State Board of Optometry	192	91	152	33	48	50		-
38	103820 Arizona State Board of Pharmacy	3,055	1,405	2,329	509	731	765		-
39	103830 Arizona State Board of Physical Therapy	386	134	222	49	70	73		-
40	103890 Arizona State Board of Respiratory Care	318	128	213	47	67	70		-
41	103960 Arizona State Board of Technical Registration	1,645	719	1,193	261	374	392		-
42	109250 Arizona State Forestry Division	13,705	6,553	10,863	2,376	3,411	3,569		-
43	107400 Arizona State Land Department	11,762	4,672	7,746	1,694	2,432	2,545		-
44	103610 Arizona State Lottery	8,276	3,431	5,688	1,244	1,786	1,869		-

# Schedules of Pension and OPEB Amounts by Employer

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	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of OPEB		
								Proportionate Share of Plan Expense	Proportionate Share of Contributions	Total OPEB Expense
1	\$ 1,559	\$ 1,907	\$ 305	\$ 798	\$ 10	\$ 155	\$ 1,268	\$ 113	\$ 161	\$ 274
2	-	8,104	7,090	18,570	237	7,018	32,915	2,635	(1,477)	1,158
3	260	407	129	338	4	41	512	48	24	72
4	800	2,259	1,277	3,345	43	364	5,029	475	86	561
5	1,053	2,580	1,336	3,499	45	1,042	5,922	496	(29)	467
6	750	3,729	2,606	6,826	87	1,410	10,929	969	(163)	806
7	232	2,687	2,148	5,626	72	1,744	9,590	798	(309)	489
8	2,565	4,509	1,701	4,457	57	817	7,032	632	494	1,126
9	246	794	479	1,256	16	400	2,151	178	(25)	153
10	7	66	52	135	2	86	275	19	(22)	(3)
11	-	59	52	135	2	40	229	19	(11)	8
12	275	1,047	676	1,770	23	722	3,191	251	(112)	139
13	716	2,195	1,293	3,388	43	1,172	5,896	481	(85)	396
14	-	11,166	9,769	25,587	326	8,752	44,434	3,631	(1,498)	2,133
15	489	1,886	1,222	3,201	41	1,286	5,750	454	(94)	360
16	1,774	4,878	2,716	7,114	91	2,410	12,331	1,009	(128)	881
17	294	619	285	746	10	1,332	2,373	106	(107)	(1)
18	17	248	202	530	7	434	1,173	75	(60)	15
19	-	-	-	-	-	2,613	2,613	-	(706)	(706)
20	2,660	7,291	4,051	10,610	135	3,236	18,032	1,506	13	1,519
21	449	897	392	1,026	13	818	2,249	146	(133)	13
22	248	870	544	1,425	18	1,163	3,150	202	(113)	89
23	1,549	5,529	3,482	9,120	116	291	13,009	1,294	240	1,534
24	2,340	8,077	5,019	13,146	167	2,706	21,038	1,865	(209)	1,656
25	96	516	367	963	12	482	1,824	137	(52)	85
26	1,190	2,041	744	1,950	25	69	2,788	277	164	441
27	11	269	225	591	8	339	1,163	84	(56)	28
28	-	612	536	1,404	18	370	2,328	199	(101)	98
29	73	127	47	124	2	574	747	18	(67)	(49)
30	698	1,443	651	1,706	22	696	3,075	242	(28)	214
31	-	567	496	1,298	17	773	2,584	184	(160)	24
32	631	1,163	465	1,217	16	368	2,066	173	11	184
33	5	74	60	158	2	12	232	22	(2)	20
34	1,943	2,731	689	1,806	23	17	2,535	256	272	528
35	130	275	127	331	4	206	668	47	(12)	35
36	275	2,743	2,159	5,656	72	1,697	9,584	803	(255)	548
37	23	121	85	223	3	114	425	32	(17)	15
38	405	1,901	1,309	3,429	44	189	4,971	487	7	494
39	93	236	125	327	4	303	759	46	(42)	4
40	69	206	120	313	4	167	604	44	(26)	18
41	-	766	670	1,756	22	739	3,187	249	(138)	111
42	6,736	13,716	6,106	15,993	204	1,735	24,038	2,269	950	3,219
43	1,737	6,714	4,354	11,404	145	4,810	20,713	1,618	(564)	1,054
44	1,248	4,903	3,197	8,374	107	1,619	13,297	1,188	35	1,223

(continued)

# Schedules of Pension and OPEB Amounts by Employer

## Schedule of LTD OPEB Amounts by Employer

As of and for the year ended June 30, 2022

Employer Number	Employer Name	Net OPEB Liability		Discount Rate Sensitivity		Difference Between Expected and Actual Experience	Changes in Assumptions	Difference Between Projected and Actual Investment Earnings
		Beginning Net OPEB Liability	Ending Net OPEB Liability	Net OPEB Liability 1% Decrease (6.0% Discout Rate)	Net OPEB Liability 1% Increase (8.0% Discout Rate)			
1	103650 Arizona State Mine Inspector	\$ 1,414	\$ 577	\$ 957	\$ 209	\$ 300	\$ 314	\$ -
2	107700 Arizona State Parks	17,214	7,404	12,275	2,685	3,854	4,032	-
3	101030 Arizona State Personnel Board	105	44	73	16	23	24	-
4	104750 Arizona State Schools for the Deaf and the Blind	53,774	22,025	36,511	7,986	11,464	11,995	-
5	101510 Arizona State Senate	10,375	4,752	7,877	1,723	2,473	2,588	-
6	101920 Arizona State Treasurer's Office	3,718	1,713	2,840	621	892	933	-
7	104140 Arizona State University	816,160	355,500	589,319	128,894	185,035	193,605	-
8	103980 Arizona State Veterinary Medical Examining	413	209	346	76	109	114	-
9	101170 Arizona Supreme Court	54,213	23,088	38,274	8,371	12,017	12,574	-
10	109110 Arizona Water Infrastructure Finance Authority	-	-	-	-	-	-	-
11	493880 Arizona Western College	49,346	20,885	34,622	7,572	10,871	11,374	-
12	300470 Arlington Elementary School District #47	3,164	1,517	2,514	550	789	826	-
13	308130 Arts Academy at Estrella Mountain	8,494	3,788	6,279	1,373	1,971	2,063	-
14	240060 Arts Academy at Scottsdale	-	-	-	-	-	-	-
15	462530 Ash Creek Elementary School District #53	489	229	380	83	119	125	-
16	492310 Ash Fork Joint Unified School District #31	3,334	1,521	2,522	552	792	828	-
17	308090 ASU Preparatory Academy	54,680	30,076	49,858	10,905	15,654	16,379	-
18	300440 Avondale Elementary School District #44	56,395	25,029	41,492	9,075	13,028	13,631	-
19	420010 Avondale, City of	52,287	24,885	41,253	9,023	12,953	13,553	-
20	497500 Avra Valley Fire District	609	378	626	137	197	206	-
21	450400 Baboquivari Unified School District #40	18,708	8,233	13,648	2,985	4,285	4,484	-
22	492200 Bagdad Unified School District	6,409	2,902	4,811	1,052	1,510	1,580	-
23	302240 Ball Charter Schools (Dobson Academy)	5,053	2,508	4,158	910	1,306	1,366	-
24	307430 Ball Charter Schools (Hearn Academy)	5,642	2,484	4,119	901	1,293	1,353	-
25	200280 Ball Charter Schools (Val Vista Academy)	3,218	1,577	2,614	572	821	859	-
26	300310 Balsz Elementary School District #31	23,943	11,073	18,356	4,015	5,763	6,030	-
27	492260 Beaver Creek Elementary School District #26	3,117	1,369	2,269	496	712	745	-
28	302080 Benchmark School	3,307	1,460	2,421	529	760	795	-
29	306910 Benjamin Franklin Charter School	21,388	9,767	16,191	3,541	5,084	5,319	-
30	462090 Benson Unified School District #9	13,892	6,364	10,549	2,307	3,312	3,466	-
31	420030 Benson, City of	5,012	1,872	3,103	679	974	1,020	-
32	494760 Bicentennial Union High School District #76	1,922	856	1,419	310	446	466	-
33	462020 Bisbee Unified School District #2	6,723	3,117	5,167	1,130	1,622	1,698	-
34	420050 Bisbee, City of	3,154	1,391	2,306	504	724	758	-
35	496080 Black Canyon Fire District	-	-	-	-	-	-	-
36	473220 Blue Elementary School District #22	126	63	104	23	33	34	-
37	482320 Blue Ridge Unified School District #32	18,380	8,437	13,986	3,059	4,391	4,595	-
38	472100 Bonita Elementary School District #16	1,379	725	1,202	263	377	395	-
39	494260 Bouse Elementary School District #26	601	350	580	127	182	191	-
40	462140 Bowie Unified School District #14	1,267	474	785	172	247	258	-
41	300330 Buckeye Elementary School District #33	51,583	23,964	39,725	8,689	12,473	13,051	-
42	302010 Buckeye Union High School District #201	44,701	20,471	33,935	7,422	10,655	11,148	-
43	495020 Buckeye Valley Fire District	3,427	1,639	2,718	594	853	893	-
44	497430 Buckeye Water Conservation & Drainage District	1,185	533	883	193	277	290	-



## Schedules of Pension and OPEB Amounts by Employer

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	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions		
								Proportionate Share of OPEB Plan Expense	Proportionate Share of Contributions	Total OPEB Expense
1	\$ 164	\$ 778	\$ 538	\$ 1,409	\$ 18	\$ 549	\$ 2,514	\$ 200	\$ (85)	\$ 115
2	2,207	10,093	6,899	18,072	230	2,207	27,408	2,564	46	2,610
3	2	49	41	108	1	131	281	15	(37)	(22)
4	-	23,459	20,523	53,756	685	17,312	92,276	7,628	(3,125)	4,503
5	1,528	6,589	4,428	11,598	148	263	16,437	1,646	214	1,860
6	884	2,709	1,596	4,182	53	322	6,153	593	133	726
7	104,442	483,082	331,250	867,655	11,050	52,785	1,262,740	123,118	16,989	140,107
8	152	375	194	509	6	62	771	72	3	75
9	3,141	27,732	21,513	56,350	718	9,906	88,487	7,996	(1,109)	6,887
10	-	-	-	-	-	233	233	-	(75)	(75)
11	2,973	25,218	19,461	50,974	649	7,679	78,763	7,233	(606)	6,627
12	1,391	3,006	1,413	3,701	47	634	5,795	525	92	617
13	1,487	5,521	3,529	9,244	118	1,965	14,856	1,312	124	1,436
14	133	133	-	-	-	1,558	1,558	-	(283)	(283)
15	131	375	213	559	7	215	994	79	(10)	69
16	930	2,550	1,417	3,713	47	26	5,203	527	162	689
17	79,834	111,867	28,024	73,405	935	8,595	110,959	10,416	11,992	22,408
18	5,667	32,326	23,322	61,089	778	1,067	86,256	8,668	1,159	9,827
19	19,270	45,776	23,188	60,737	774	1	84,700	8,618	3,333	11,951
20	521	924	352	922	12	60	1,346	131	52	183
21	1,197	9,966	7,671	20,094	256	3,800	31,821	2,851	(374)	2,477
22	1,139	4,229	2,704	7,083	90	530	10,407	1,005	119	1,124
23	2,150	4,822	2,337	6,122	78	50	8,587	869	335	1,204
24	981	3,627	2,315	6,064	77	683	9,139	860	94	954
25	1,865	3,545	1,469	3,848	49	119	5,485	546	247	793
26	4,441	16,234	10,318	27,025	344	3,005	40,692	3,835	105	3,940
27	312	1,769	1,275	3,341	43	375	5,034	474	-	474
28	471	2,026	1,361	3,564	45	584	5,554	506	21	527
29	6,249	16,652	9,101	23,838	304	-	33,243	3,383	1,170	4,553
30	3,650	10,428	5,930	15,531	198	125	21,784	2,204	610	2,814
31	269	2,263	1,744	4,569	58	2,599	8,970	648	(312)	336
32	351	1,263	798	2,090	27	239	3,154	297	-	297
33	943	4,263	2,905	7,608	97	2,020	12,630	1,080	(333)	747
34	15	1,497	1,296	3,395	43	1,239	5,973	482	(253)	229
35	-	-	-	-	-	66	66	-	(21)	(21)
36	60	127	59	153	2	81	295	22	(2)	20
37	1,458	10,444	7,862	20,592	262	2,843	31,559	2,922	(285)	2,637
38	1,234	2,006	676	1,770	23	743	3,212	251	19	270
39	584	957	326	854	11	312	1,503	121	22	143
40	858	1,363	441	1,156	15	1,054	2,666	164	(16)	148
41	15,102	40,626	22,329	58,487	745	1,743	83,304	8,299	2,821	11,120
42	10,614	32,417	19,074	49,962	636	371	70,043	7,089	1,642	8,731
43	2,437	4,183	1,528	4,001	51	60	5,640	568	474	1,042
44	274	841	497	1,301	17	108	1,923	185	11	196

(continued)

# Schedules of Pension and OPEB Amounts by Employer

## Schedule of LTD OPEB Amounts by Employer

As of and for the year ended June 30, 2022

Employer Number	Employer Name	Net OPEB Liability		Discount Rate Sensitivity		Difference Between Expected and Actual Experience	Changes in Assumptions	Difference Between Projected and Actual Investment Earnings
		Beginning Net OPEB Liability	Ending Net OPEB Liability	Net OPEB Liability 1% Decrease (6.0% Discount Rate)	Net OPEB Liability 1% Increase (8.0% Discount Rate)			
1	420070 Buckeye, City of	\$ 44,984	\$ 22,716	\$ 37,657	\$ 8,236	\$ 11,823	\$ 12,371	\$ -
2	481150 Bullhead City Elementary School District #15	21,183	9,211	15,269	3,340	4,794	5,016	-
3	495000 Bullhead City Fire District	1,963	961	1,594	349	500	524	-
4	492280 Camp Verde Unified School District #28	16,033	7,038	11,667	2,552	3,663	3,833	-
5	421020 Camp Verde, Town Of	6,542	3,113	5,161	1,129	1,621	1,696	-
6	492500 Canon Elementary School District #50	1,895	936	1,551	339	487	510	-
7	305020 Canyon Rose Academy	1,036	433	718	157	225	236	-
8	421030 Carefree, Town of	2,269	1,084	1,797	393	564	591	-
9	303090 Carpe Diem Collegiate High School (Academy)	995	465	770	168	242	253	-
10	300830 Cartwright Elementary School District #83	172,940	81,703	135,441	29,623	42,526	44,495	-
11	200040 Casa Grande Elementary School District #4	60,922	28,342	46,984	10,276	14,752	15,435	-
12	200820 Casa Grande Union High School District #82	30,631	13,789	22,859	5,000	7,177	7,510	-
13	420090 Casa Grande, City of	26,012	11,732	19,449	4,254	6,107	6,389	-
14	450160 Catalina Foothills School District #16	47,065	20,553	34,071	7,452	10,698	11,193	-
15	300930 Cave Creek Unified School District No. 93	47,707	18,947	31,408	6,870	9,862	10,318	-
16	420580 Cave Creek, Town of	5,237	2,539	4,209	921	1,322	1,383	-
17	464160 CAVIAT School District	419	178	295	65	93	97	-
18	482250 Cedar Unified School District #25	2,558	1,269	2,104	460	661	691	-
19	495130 Central Arizona Association Of Governments	896	316	524	115	164	172	-
20	493890 Central Arizona College	41,805	17,763	29,445	6,440	9,245	9,673	-
21	500650 Central Arizona Fire And Medical Authority	3,765	1,696	2,811	615	883	923	-
22	497150 Central Arizona Irrigation And Drainage District	6,500	2,786	4,619	1,010	1,450	1,518	-
23	497310 Central Arizona Project	98,813	43,846	72,684	15,897	22,821	23,878	-
24	302600 Central Arizona Valley Institute of Technology	2,811	1,407	2,332	510	732	766	-
25	303050 Central Yavapai Fire District	-	-	-	-	-	-	-
26	307680 Challenge Charter School	3,854	1,699	2,817	616	885	926	-
27	300800 Chandler Unified School District #80	460,287	217,719	360,918	78,939	113,321	118,570	-
28	420120 Chandler, City of	148,256	62,718	103,968	22,740	32,644	34,156	-
29	303070 Charter Foundation, The (AmeriSchools Academy)	2,764	1,257	2,084	456	654	685	-
30	464050 Chevelon Butte Elementary School District #5	132	52	86	19	27	28	-
31	461240 Chinle Unified School District #24	49,835	22,609	37,479	8,197	11,768	12,313	-
32	497260 Chino Valley Fire District	-	-	-	-	-	-	-
33	492510 Chino Valley Unified School District #51	20,488	8,824	14,628	3,199	4,593	4,806	-
34	420990 Chino Valley, Town of	6,583	3,140	5,206	1,139	1,634	1,710	-
35	497370 Christopher-Kohl's Fire District	83	36	60	13	19	20	-
36	109130 Citizens Clean Elections Commission	1,057	485	804	176	252	264	-
37	302890 CITY Center For Collaborative Learning (City HS)	3,771	1,776	2,944	644	924	967	-
38	421000 Clarkdale, Town of	2,615	1,031	1,709	374	536	561	-
39	492030 Clarkdale-Jerome Elementary School District #3	4,240	1,877	3,111	680	977	1,022	-
40	420130 Clifton, Town of	1,393	632	1,047	229	329	344	-
41	471420 Cobre Valley Institute Of Technology	446	202	335	73	105	110	-
42	463500 Cochise Community College	36,719	15,878	26,322	5,757	8,265	8,647	-
43	410110 Cochise County	51,451	22,525	37,340	8,167	11,724	12,267	-
44	462260 Cochise Elementary School District #26	1,658	709	1,176	257	369	386	-

## Schedules of Pension and OPEB Amounts by Employer

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	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions		
								Proportionate Share of OPEB Plan Expense	Proportionate Share of Contributions	Total OPEB Expense
1	\$ 18,291	\$ 42,485	\$ 21,166	\$ 55,442	\$ 706	\$ -	\$ 77,314	\$ 7,867	\$ 3,175	\$ 11,042
2	2,119	11,929	8,583	22,481	286	4,731	36,081	3,190	(680)	2,510
3	708	1,732	896	2,347	30	943	4,216	333	(74)	259
4	2,844	10,340	6,558	17,177	219	1,673	25,627	2,437	189	2,626
5	1,346	4,663	2,901	7,599	97	250	10,847	1,078	182	1,260
6	763	1,760	872	2,283	29	51	3,235	324	102	426
7	336	797	404	1,057	13	985	2,459	150	(62)	88
8	649	1,804	1,010	2,646	34	97	3,787	376	76	452
9	659	1,154	433	1,134	14	1,040	2,621	161	13	174
10	49,794	136,815	76,130	199,410	2,540	13,326	291,406	28,296	4,862	33,158
11	8,831	39,018	26,409	69,174	881	5,708	102,172	9,816	302	10,118
12	5,219	19,906	12,849	33,655	429	1,329	48,262	4,776	1,173	5,949
13	505	13,001	10,932	28,635	365	5,432	45,364	4,063	(999)	3,064
14	1,997	23,888	19,151	50,162	639	6,943	76,895	7,118	(503)	6,615
15	374	20,554	17,654	46,242	589	14,998	79,483	6,562	(2,057)	4,505
16	1,266	3,971	2,366	6,197	79	53	8,695	879	184	1,063
17	26	216	166	435	6	101	708	62	(17)	45
18	592	1,944	1,182	3,097	39	1,031	5,349	439	(139)	300
19	-	336	294	771	10	1,229	2,304	109	(275)	(166)
20	1,712	20,630	16,551	43,353	552	13,205	73,661	6,152	(1,636)	4,516
21	991	2,797	1,580	4,139	53	-	5,772	587	207	794
22	425	3,393	2,596	6,801	87	590	10,074	965	43	1,008
23	3,620	50,319	40,855	107,013	1,363	12,775	162,006	15,185	(1,416)	13,769
24	1,612	3,110	1,311	3,433	44	258	5,046	487	252	739
25	-	-	-	-	-	-	72	-	(24)	(24)
26	-	1,811	1,583	4,148	53	1,036	6,820	589	(235)	354
27	90,409	322,300	202,868	531,380	6,768	12,873	753,889	75,401	14,173	89,574
28	4,310	71,110	58,440	153,073	1,950	30,215	243,678	21,721	(4,031)	17,690
29	605	1,944	1,171	3,068	39	705	4,983	435	47	482
30	48	103	48	126	2	46	222	18	3	21
31	1,475	25,556	21,067	55,180	703	6,282	83,232	7,830	(912)	6,918
32	-	-	-	-	-	3	3	-	(2)	(2)
33	3,991	13,390	8,222	21,537	274	1,660	31,693	3,056	543	3,599
34	1,389	4,733	2,926	7,664	98	603	11,291	1,088	144	1,232
35	27	66	34	88	1	4	127	12	6	18
36	285	801	452	1,183	15	227	1,877	168	(1)	167
37	985	2,876	1,655	4,335	55	871	6,916	615	69	684
38	105	1,202	960	2,516	32	1,623	5,131	357	(228)	129
39	95	2,094	1,749	4,581	58	284	6,672	650	(17)	633
40	88	761	589	1,542	20	483	2,634	219	(76)	143
41	122	337	188	494	6	86	774	70	5	75
42	-	16,912	14,795	38,754	494	11,465	65,508	5,499	(2,137)	3,362
43	3,390	27,381	20,988	54,975	700	10,465	87,128	7,801	(930)	6,871
44	154	909	661	1,731	22	201	2,615	246	6	252

(continued)

# Schedules of Pension and OPEB Amounts by Employer

## Schedule of LTD OPEB Amounts by Employer

As of and for the year ended June 30, 2022

Employer Number	Employer Name	Net OPEB Liability		Discount Rate Sensitivity		Difference Between Expected and Actual Experience	Changes in Assumptions	Difference Between Projected and Actual Investment Earnings
		Beginning Net OPEB Liability	Ending Net OPEB Liability	Net OPEB Liability 1% Decrease (6.0% Discout Rate)	Net OPEB Liability 1% Increase (8.0% Discout Rate)			
1	463230 Cochise Technology District #1	\$ 374	\$ 124	\$ 205	\$ 45	\$ 64	\$ 67	\$ -
2	410130 Coconino County	80,609	34,655	57,449	12,565	18,038	18,873	-
3	464990 Coconino County Community College	18,039	7,567	12,544	2,744	3,939	4,121	-
4	303060 Coconino County Regional Accommodation School District	2,211	999	1,657	362	520	544	-
5	481140 Colorado City Unified School District #14	6,310	3,056	5,066	1,108	1,591	1,664	-
6	480020 Colorado River Sewage System Joint Venture	890	407	675	148	212	222	-
7	481920 Colorado River Union High School District #2	14,264	5,593	9,272	2,028	2,911	3,046	-
8	461060 Concho Elementary School District #6	2,758	1,277	2,117	463	665	696	-
9	492170 Congress Elementary School District #17	2,172	1,046	1,735	379	545	570	-
10	450390 Continental School District	5,611	3,073	5,094	1,114	1,599	1,673	-
11	200210 Coolidge Unified School District 21	22,205	10,612	17,592	3,848	5,524	5,779	-
12	420100 Coolidge, City of	7,817	3,443	5,708	1,248	1,792	1,875	-
13	500810 Copper Canyon Fire and Medical Authority	-	-	-	-	-	-	-
14	502410 Copper Canyon Fire & Medical District	718	318	527	115	165	173	-
15	420110 Cottonwood, City of	15,424	6,752	11,194	2,448	3,515	3,677	-
16	492060 Cottonwood-Oak Creek Elementary School	18,394	8,247	13,671	2,990	4,292	4,491	-
17	302360 Country Gardens Charter School	6	-	-	-	-	-	-
18	491280 County Of Santa Cruz Elementary School	2,504	1,278	2,119	463	665	696	-
19	497420 County Supervisor Association Of Arizona	958	466	773	169	243	254	-
20	493130 Crane Elementary School District #13	47,069	22,662	37,568	8,217	11,796	12,342	-
21	300140 Creighton Elementary School District #14	57,277	26,874	44,549	9,744	13,988	14,635	-
22	492410 Crown King Elementary School District #41	109	55	92	20	29	30	-
23	497610 Crown King Fire District	258	153	254	56	80	83	-
24	308080 Daisy Education Corporation (Sonoran Science Academy - Phoenix)	12	-	-	-	-	-	-
25	308070 Daisy Education Corporation (Sonoran Science Academy - Tucson)	848	322	534	117	168	176	-
26	472110 Dan Hinton Accommodation School: Graham County Special Services	1,598	714	1,184	259	372	389	-
27	300970 Deer Valley Unified School District #97	325,347	142,871	236,840	51,801	74,363	77,807	-
28	302170 Desert Rose Academy	756	296	491	107	154	161	-
29	450550 Desert Springs Academy	-	-	-	-	-	-	-
30	307870 Destiny School	2,774	1,382	2,290	501	719	752	-
31	497530 Diamond Star Fire District	-	-	-	-	-	-	-
32	307900 Discovery Plus Academy	945	458	759	166	238	249	-
33	462450 Double Adobe Elementary School District #45	392	178	295	65	93	97	-
34	462270 Douglas Unified School District #27	31,909	15,731	26,077	5,704	8,188	8,567	-
35	420140 Douglas, City of	9,677	4,065	6,738	1,474	2,116	2,214	-
36	495600 Drexel Heights Fire District	1,978	953	1,580	346	496	519	-
37	473020 Duncan Unified School District #2	3,561	1,831	3,036	664	953	997	-
38	421010 Duncan, Town of	516	144	239	52	75	78	-
39	300890 Dysart Unified School District #89	230,764	104,673	173,519	37,951	54,481	57,005	-
40	421040 Eagar, Town of	2,002	932	1,545	338	485	508	-
41	308220 East Valley Educational Services (East Valley Academy)	-	-	-	-	-	-	-
42	304010 East Valley Institute Of Technology	24,067	11,456	18,991	4,154	5,963	6,239	-
43	472990 Eastern Arizona College	30,990	14,035	23,266	5,089	7,305	7,643	-
44	450070 Edge High School	2,178	934	1,548	339	486	509	-

## Schedules of Pension and OPEB Amounts by Employer

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	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of OPEB		
								Proportionate Share of Plan Expense	Proportionate Share of Contributions	Total OPEB Expense
1	\$ 206	\$ 337	\$ 115	\$ 302	\$ 4	\$ 456	\$ 877	\$ 43	\$ (24)	\$ 19
2	2,162	39,073	32,291	84,582	1,077	17,022	134,972	12,002	(2,046)	9,956
3	1,833	9,893	7,051	18,469	235	3,398	29,153	2,621	76	2,697
4	241	1,305	931	2,439	31	22	3,423	346	37	383
5	1,973	5,228	2,848	7,459	95	-	10,402	1,058	297	1,355
6	398	832	380	994	13	381	1,768	141	13	154
7	-	5,957	5,212	13,651	174	5,388	24,425	1,937	(852)	1,085
8	548	1,909	1,190	3,118	40	339	4,687	442	20	462
9	1,119	2,234	975	2,554	33	333	3,895	362	134	496
10	2,717	5,989	2,863	7,500	96	531	10,990	1,064	273	1,337
11	4,780	16,083	9,888	25,901	330	1	36,120	3,675	746	4,421
12	-	3,667	3,208	8,404	107	2,363	14,082	1,192	(463)	729
13	-	-	-	-	-	775	775	-	(192)	(192)
14	662	1,000	296	775	10	96	1,177	110	143	253
15	93	7,285	6,292	16,480	210	2,754	25,736	2,339	(436)	1,903
16	2,032	10,815	7,684	20,128	256	1,296	29,364	2,856	262	3,118
17	3	3	-	-	-	257	257	-	(40)	(40)
18	945	2,306	1,191	3,120	40	531	4,882	443	57	500
19	201	698	435	1,138	14	130	1,717	162	8	170
20	8,442	32,580	21,116	55,311	704	6,622	83,753	7,848	59	7,907
21	5,900	34,523	25,041	65,590	835	12,750	104,216	9,307	(1,700)	7,607
22	58	117	52	135	2	35	224	19	6	25
23	316	479	143	374	5	139	661	53	29	82
24	-	-	-	-	-	330	330	-	(61)	(61)
25	14	358	300	787	10	905	2,002	112	(142)	(30)
26	322	1,083	665	1,742	22	36	2,465	247	43	290
27	23,168	175,338	133,126	348,700	4,441	18,376	504,643	49,479	971	50,450
28	573	888	276	724	9	349	1,358	103	30	133
29	25	25	-	-	-	464	464	-	(104)	(104)
30	832	2,303	1,287	3,372	43	636	5,338	479	19	498
31	-	-	-	-	-	112	112	-	(36)	(36)
32	328	815	427	1,118	14	89	1,648	159	37	196
33	41	231	166	435	6	398	1,005	62	(58)	4
34	9,506	26,261	14,658	38,393	489	2,454	55,994	5,448	1,166	6,614
35	2,313	6,643	3,787	9,921	126	2,169	16,003	1,408	6	1,414
36	565	1,580	888	2,326	30	124	3,368	330	83	413
37	1,400	3,350	1,707	4,470	57	698	6,932	634	24	658
38	259	412	134	352	4	540	1,030	50	(12)	38
39	37,164	148,650	97,533	255,472	3,254	3,722	359,981	36,251	5,792	42,043
40	167	1,160	868	2,274	29	989	4,160	323	(216)	107
41	26	26	-	-	-	158	158	-	(23)	(23)
42	12,854	25,056	10,675	27,961	356	860	39,852	3,968	2,023	5,991
43	1,207	16,155	13,078	34,255	436	12,095	59,864	4,861	(2,192)	2,669
44	558	1,553	870	2,279	29	818	3,996	323	(70)	253

(continued)

# Schedules of Pension and OPEB Amounts by Employer

## Schedule of LTD OPEB Amounts by Employer

As of and for the year ended June 30, 2022

Employer Number	Employer Name	Net OPEB Liability		Discount Rate Sensitivity		Difference Between Expected and Actual Experience	Changes in Assumptions	Difference Between Projected and Actual Investment Earnings
		Beginning Net OPEB Liability	Ending Net OPEB Liability	Net OPEB Liability 1% Decrease (6.0% Discount Rate)	Net OPEB Liability 1% Increase (8.0% Discount Rate)			
1	502810 Edison School of Innovation (K-8)	\$ 2,097	\$ 985	\$ 1,634	\$ 357	\$ 513	\$ 537	\$ -
2	307880 Edkey (American Heritage Academy)	2,993	1,340	2,222	486	698	730	-
3	304090 Edkey (Arizona Conservatory for Arts and Academics Elementary School)	1,647	763	1,265	277	397	415	-
4	302710 Edkey (Arizona Conservatory for Arts and Academics)	2,970	1,242	2,059	450	647	677	-
5	304060 Edkey (Pathfinder Academy)	4,934	2,688	4,455	974	1,399	1,464	-
6	302420 Edkey (Sequoia Charter School)	15,802	7,535	12,490	2,732	3,922	4,103	-
7	302390 Edkey (Sequoia Choice Schools)	10,133	6,812	11,293	2,470	3,546	3,710	-
8	200290 Edkey (Sequoia Pathway Academy)	5,561	2,277	3,774	825	1,185	1,240	-
9	304070 Edkey (Sequoia Ranch School: Children First Academy)	2,314	897	1,487	325	467	488	-
10	304080 Edkey (Sequoia School Deaf and Hard of Hearing)	2,875	1,097	1,819	398	571	598	-
11	302410 Edkey (Sequoia Village School)	3,780	1,698	2,816	616	884	925	-
12	306710 EduPreneurship Student Center (Phoenix)	551	258	427	93	134	140	-
13	307080 EduPrize Schools	25,888	11,161	18,501	4,047	5,809	6,078	-
14	502010 Ehrenberg Improvement District	132	9	15	3	5	5	-
15	420160 El Mirage, City of	12,076	5,935	9,839	2,152	3,089	3,232	-
16	462120 Elfrida Elementary School District #12	1,168	456	756	165	237	248	-
17	495100 Elfrida Fire District	310	103	170	37	53	56	-
18	200110 Eloy Elementary School District #11	7,223	3,311	5,489	1,201	1,723	1,803	-
19	495080 Eloy Fire District	254	99	164	36	51	54	-
20	420170 Eloy, City of	8,179	3,752	6,219	1,360	1,953	2,043	-
21	306730 Espiritu Community Development Corporation (NFL YET)	9,332	794	1,317	288	413	433	-
22	503410 Espiritu Community Development Corporation (Reyes Maria Ruiz Leadership Academy)	2,642	993	1,646	360	517	541	-
23	302290 Excalibur Charter School (Avalon Elementary)	2,799	1,399	2,320	507	728	762	-
24	302540 Flagstaff Arts And Leadership Academy	3,105	1,275	2,114	462	664	695	-
25	493910 Flagstaff Junior Academy	2,900	1,294	2,145	469	673	705	-
26	464010 Flagstaff Unified School District #1	102,248	47,422	78,613	17,194	24,683	25,826	-
27	420180 Flagstaff, City of	60,916	27,184	45,064	9,856	14,149	14,804	-
28	200010 Florence Unified School District No. 1	90,104	39,197	64,978	14,212	20,402	21,347	-
29	420190 Florence, Town of	10,447	4,506	7,470	1,634	2,345	2,454	-
30	496770 Flowing Wells Irrigation District	1,117	463	767	168	241	252	-
31	450080 Flowing Wells Unified School District #8	52,273	24,261	40,218	8,796	12,628	13,213	-
32	500630 Forest Lakes Domestic Water Improvement District	332	149	247	54	77	81	-
33	503610 Forest Lakes Fire District	-	102	168	37	53	55	-
34	463000 Fort Huachuca Accommodation Schools	12,284	5,338	8,850	1,936	2,779	2,907	-
35	497480 Fort Mojave Mesa Fire District	320	203	337	74	106	111	-
36	472070 Fort Thomas Unified School District #7	10,259	5,016	8,315	1,819	2,611	2,732	-
37	503810 Fountain Hills Sanitary District	-	2,573	4,266	933	1,339	1,401	-
38	300980 Fountain Hills Unified School District #98	12,943	5,889	9,762	2,135	3,065	3,207	-
39	300450 Fowler Elementary School District #45	37,175	16,323	27,059	5,918	8,496	8,889	-
40	307330 Franklin Phonetic Primary School	4,116	1,769	2,932	641	921	963	-
41	420380 Fredonia, Town of	597	323	536	117	168	176	-
42	464060 Fredonia-Moccasin Unified School District #6	2,574	1,115	1,848	404	580	607	-
43	503010 Fry Fire District	372	165	274	60	86	90	-
44	493320 Gadsden Elementary School District #32	40,575	20,029	33,203	7,262	10,425	10,908	-

# Schedules of Pension and OPEB Amounts by Employer

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	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of OPEB		
								Proportionate Share of Plan Expense	Proportionate Share of Contributions	Total OPEB Expense
1	\$ 3,107	\$ 4,157	\$ 918	\$ 2,405	\$ 31	\$ 525	\$ 3,879	\$ 341	\$ 504	\$ 845
2	104	1,532	1,249	3,271	42	437	4,999	464	(79)	385
3	241	1,053	711	1,862	24	342	2,939	264	(46)	218
4	470	1,794	1,158	3,032	39	798	5,027	430	(73)	357
5	3,241	6,104	2,504	6,560	84	529	9,677	931	324	1,255
6	7,220	15,245	7,021	18,390	234	1,153	26,798	2,609	773	3,382
7	23,009	30,265	6,348	16,627	212	1,029	24,216	2,359	3,169	5,528
8	481	2,906	2,121	5,557	71	3,600	11,349	788	(441)	347
9	735	1,690	836	2,189	28	1,181	4,234	311	(113)	198
10	2,081	3,250	1,022	2,678	34	996	4,730	380	347	727
11	977	2,786	1,583	4,145	53	-	5,781	588	240	828
12	52	326	240	629	8	158	1,035	89	(26)	63
13	1,031	12,918	10,399	27,240	347	4,519	42,505	3,865	(403)	3,462
14	189	199	9	23	-	337	369	3	(1)	2
15	2,876	9,197	5,530	14,485	184	647	20,846	2,055	285	2,340
16	117	602	425	1,114	14	679	2,232	158	(67)	91
17	71	180	96	250	3	216	565	36	(8)	28
18	1,953	5,479	3,085	8,081	103	2,356	13,625	1,147	(240)	907
19	80	185	92	241	3	206	542	34	(15)	19
20	476	4,472	3,496	9,157	117	35	12,805	1,299	64	1,363
21	18,653	19,499	740	1,939	25	25,781	28,485	275	(1,375)	(1,100)
22	5,348	6,406	925	2,423	31	908	4,287	344	702	1,046
23	1,746	3,236	1,304	3,415	43	80	4,842	485	293	778
24	321	1,680	1,188	3,113	40	586	4,927	442	(27)	415
25	580	1,958	1,206	3,158	40	363	4,767	448	50	498
26	10,740	61,249	44,187	115,741	1,474	3,966	165,368	16,423	1,120	17,543
27	3,257	32,210	25,330	66,348	845	11,278	103,801	9,415	(1,271)	8,144
28	8,990	50,739	36,524	95,668	1,218	5,910	139,320	13,575	863	14,438
29	1,051	5,850	4,199	10,998	140	1,922	17,259	1,561	(214)	1,347
30	392	885	431	1,129	14	314	1,888	160	5	165
31	4,934	30,775	22,606	59,213	754	773	83,346	8,402	583	8,985
32	36	194	139	363	5	-	507	51	12	63
33	487	595	95	248	3	-	346	35	65	100
34	1,444	7,130	4,974	13,029	166	2,392	20,561	1,849	(232)	1,617
35	363	580	189	496	6	30	721	70	49	119
36	3,143	8,486	4,674	12,242	156	-	17,072	1,737	502	2,239
37	10,925	13,665	2,398	6,280	80	-	8,758	891	1,457	2,348
38	1,442	7,714	5,487	14,373	183	2,024	22,067	2,039	(153)	1,886
39	-	17,385	15,209	39,838	507	10,400	65,954	5,653	(1,727)	3,926
40	973	2,857	1,648	4,317	55	1,121	7,141	613	54	667
41	328	672	301	789	10	175	1,275	112	23	135
42	45	1,232	1,039	2,721	35	353	4,148	386	(46)	340
43	431	607	154	403	5	5	567	57	82	139
44	10,861	32,194	18,663	48,884	623	517	68,687	6,937	1,436	8,373

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# Schedules of Pension and OPEB Amounts by Employer

## Schedule of LTD OPEB Amounts by Employer

As of and for the year ended June 30, 2022

Employer Number	Employer Name	Net OPEB Liability		Discount Rate Sensitivity		Difference Between Expected and Actual Experience	Changes in Assumptions	Difference Between Projected and Actual Investment Earnings
		Beginning Net OPEB Liability	Ending Net OPEB Liability	Net OPEB Liability 1% Decrease (6.0% Discount Rate)	Net OPEB Liability 1% Increase (8.0% Discount Rate)			
1	461190 Ganado Unified School District #20	\$ 19,171	\$ 7,377	\$ 12,229	\$ 2,675	\$ 3,840	\$ 4,017	\$ -
2	502610 GAR, LLC (Student Choice High School)	5,332	2,615	4,334	948	1,361	1,424	-
3	307420 Genesis Program (Genesis Academy)	1,098	481	798	174	250	262	-
4	200270 George Gervin Youth Center (GGPA)	1,179	574	952	208	299	313	-
5	300240 Gila Bend Unified School District #24	3,425	1,443	2,392	523	751	786	-
6	420200 Gila Bend, Town of	2,409	1,114	1,846	404	580	607	-
7	410140 Gila County	33,804	14,990	24,849	5,435	7,802	8,164	-
8	471000 Gila County Education Service Agency	353	138	228	50	72	75	-
9	306060 Gila County Regional School District #49	308	132	219	48	69	72	-
10	473010 Gila Institute For Technology	454	208	344	75	108	113	-
11	300410 Gilbert Public Schools	351,693	155,332	257,497	56,319	80,849	84,594	-
12	420210 Gilbert, Town of	116,004	51,754	85,793	18,764	26,937	28,185	-
13	300400 Glendale Elementary School District	105,256	41,947	69,536	15,209	21,833	22,844	-
14	302050 Glendale Union High School District #205	169,173	77,635	128,697	28,148	40,408	42,280	-
15	220230 Glendale, City of	141,091	63,024	104,477	22,851	32,804	34,323	-
16	471010 Globe Unified School District #1	14,035	6,170	10,228	2,237	3,211	3,360	-
17	420220 Globe, City of	5,400	2,427	4,024	880	1,263	1,322	-
18	496500 Golder Ranch Fire District	4,616	1,807	2,996	655	941	984	-
19	420250 Goodyear, City of	58,752	28,587	47,390	10,365	14,879	15,569	-
20	109170 Governor Office Of Highway Safety	1,286	547	906	198	285	298	-
21	410150 Graham County	12,183	5,880	9,747	2,132	3,060	3,202	-
22	464040 Grand Canyon Unified School District	4,995	2,117	3,509	768	1,102	1,153	-
23	302210 Great Expectations Academy	2,130	992	1,644	360	516	540	-
24	495030 Green Valley Domestic Water Improvement	844	345	573	125	180	188	-
25	410160 Greenlee County	10,833	5,022	8,324	1,821	2,614	2,735	-
26	473840 Greenlee County Accommodation School	-	-	-	-	-	-	-
27	473000 Greenlee County School Office	8	-	-	-	-	-	-
28	302040 Griffin Foundation (Children Reaching for the Sky Preparatory, FIMS)	1,216	462	766	167	240	251	-
29	495070 Groom Creek Fire District	-	-	-	-	-	-	-
30	420270 Guadalupe, Town of	1,162	584	968	212	304	318	-
31	481030 Hackberry Elementary School District #3	1,160	399	661	145	208	217	-
32	302300 Happy Valley School	4,040	1,711	2,837	621	891	932	-
33	496100 Harquahala Valley Irrigation District	427	140	233	51	73	76	-
34	420280 Hayden, Town of	929	441	730	160	229	240	-
35	471410 Hayden-Winkelman Unified School District #41	4,075	1,977	3,278	717	1,029	1,077	-
36	497230 Heber-Overgaard Fire District	429	212	351	77	110	115	-
37	482060 Heber-Overgaard Unified School District #6	5,045	2,242	3,716	813	1,167	1,221	-
38	501610 Hellsgate Fire District	130	57	95	21	30	31	-
39	306740 Heritage Academy	22,696	10,255	16,999	3,718	5,337	5,585	-
40	496060 Highlands Fire District	607	322	534	117	168	176	-
41	300600 Higley Unified School District #60	126,883	55,759	92,433	20,217	29,022	30,366	-
42	492350 Hillside Elementary School District #35	175	86	142	31	45	47	-
43	482030 Holbrook Unified School District #3	22,800	10,269	17,022	3,723	5,345	5,592	-
44	420290 Holbrook, City of	3,003	1,177	1,951	427	612	641	-



## Schedules of Pension and OPEB Amounts by Employer

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	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions		
								Proportionate Share of OPEB Plan Expense	Proportionate Share of Contributions	Total OPEB Expense
1	\$ 1,509	\$ 9,366	\$ 6,874	\$ 18,004	\$ 229	\$ 11,887	\$ 36,994	\$ 2,555	\$ (1,698)	\$ 857
2	9,173	11,958	2,436	6,382	81	430	9,329	906	1,635	2,541
3	-	512	448	1,174	15	477	2,114	167	(102)	65
4	259	871	535	1,402	18	1,200	3,155	199	(209)	(10)
5	975	2,512	1,344	3,521	45	2,170	7,080	500	(328)	172
6	318	1,505	1,038	2,719	35	673	4,465	386	(54)	332
7	1,904	17,870	13,967	36,585	466	4,105	55,123	5,191	(155)	5,036
8	271	418	128	336	4	254	722	48	4	52
9	256	397	123	322	4	124	573	46	25	71
10	67	288	194	507	6	124	831	72	(9)	63
11	20,329	185,772	144,737	379,114	4,828	19,648	548,327	53,795	(819)	52,976
12	21,396	76,518	48,224	126,313	1,609	841	176,987	17,923	3,817	21,740
13	-	44,677	39,086	102,378	1,304	35,239	178,007	14,527	(5,651)	8,876
14	22,721	105,409	72,339	189,480	2,413	18,871	283,103	26,887	1,060	27,947
15	10,372	77,499	58,725	153,821	1,959	6,944	221,449	21,827	737	22,564
16	705	7,276	5,749	15,058	192	1,503	22,502	2,137	(98)	2,039
17	820	3,405	2,262	5,924	75	-	8,261	841	196	1,037
18	787	2,712	1,684	4,411	56	1,686	7,837	626	(42)	584
19	25,170	55,618	26,637	69,772	889	2,139	99,437	9,900	3,904	13,804
20	136	719	509	1,334	17	420	2,280	189	(65)	124
21	2,905	9,167	5,479	14,350	183	1,277	21,289	2,036	86	2,122
22	554	2,809	1,972	5,167	66	2,347	9,552	733	(226)	507
23	1,072	2,128	924	2,421	31	438	3,814	344	165	509
24	62	430	322	843	11	256	1,432	120	(26)	94
25	1,232	6,581	4,679	12,256	156	2,132	19,223	1,739	(169)	1,570
26	-	-	-	-	-	155	155	-	(37)	(37)
27	15	15	-	-	-	138	138	-	(30)	(30)
28	11	502	430	1,127	14	666	2,237	160	(128)	32
29	-	-	-	-	-	-	-	-	(1)	(1)
30	339	961	544	1,425	18	670	2,657	202	(77)	125
31	666	1,091	372	974	12	602	1,960	138	29	167
32	-	1,823	1,595	4,177	53	1,448	7,273	593	(320)	273
33	18	167	131	343	4	561	1,039	49	(84)	(35)
34	380	849	411	1,075	14	1,185	2,685	153	(113)	40
35	1,595	3,701	1,843	4,826	61	353	7,083	685	138	823
36	497	722	197	516	7	288	1,008	73	21	94
37	530	2,918	2,089	5,471	70	637	8,267	776	(13)	763
38	114	175	53	140	2	35	230	20	30	50
39	15,228	26,150	9,555	25,028	319	-	34,902	3,551	2,801	6,352
40	670	1,014	300	787	10	-	1,097	112	125	237
41	36,202	95,590	51,956	136,090	1,733	4,973	194,752	19,311	6,479	25,790
42	36	128	80	210	3	174	467	30	(40)	(10)
43	298	11,235	9,568	25,062	319	4,739	39,688	3,556	(956)	2,600
44	-	1,253	1,096	2,872	37	1,255	5,260	408	(195)	213

(continued)

# Schedules of Pension and OPEB Amounts by Employer

## Schedule of LTD OPEB Amounts by Employer

As of and for the year ended June 30, 2022

Employer Number	Employer Name	Net OPEB Liability		Discount Rate Sensitivity		Difference Between Expected and Actual Experience	Changes in Assumptions	Difference Between Projected and Actual Investment Earnings
		Beginning Net OPEB Liability	Ending Net OPEB Liability	Net OPEB Liability 1% Decrease (6.0% Discount Rate)	Net OPEB Liability 1% Increase (8.0% Discount Rate)			
1	500410 Horizon Community Learning Center (Horizon Honors Elementary School)	\$ 6,151	\$ 2,988	\$ 4,953	\$ 1,083	\$ 1,555	\$ 1,627	\$ -
2	306940 Horizon Community Learning Center (Horizon Honors Secondary School)	6,901	3,300	5,470	1,196	1,718	1,797	-
3	495820 Housing Authority Of Maricopa County	4,446	1,961	3,250	711	1,021	1,068	-
4	497100 Housing Authority of the City of Yuma	2,975	1,409	2,336	511	734	768	-
5	307830 Humanities and Sciences Academy (Tempe)	1,885	934	1,548	339	486	509	-
6	492220 Humboldt Unified School District #22	50,787	23,286	38,601	8,443	12,120	12,681	-
7	493160 Hyder Elementary School District #16	1,480	766	1,269	278	399	417	-
8	500830 Incito Schools	2,929	1,172	1,943	425	610	638	-
9	302620 Intelli-School	1,032	427	707	155	222	232	-
10	302510 Intelli-School (Paradise Valley)	524	233	386	84	121	127	-
11	307820 International Commerce Secondary Schools	2,946	1,214	2,012	440	632	661	-
12	300050 Isaac School District #5	63,075	28,475	47,204	10,324	14,821	15,508	-
13	200440 J.O. Combs Unified School District	40,024	18,322	30,373	6,643	9,537	9,978	-
14	302530 James Sandoval Preparatory High School	355	112	185	41	58	61	-
15	482020 Joseph City Unified School District #2	4,723	2,339	3,877	848	1,217	1,274	-
16	302570 Juniper Tree Academy (Desert View Academy)	6,246	2,829	4,690	1,026	1,472	1,541	-
17	482270 Kayenta Unified School District #27	31,988	13,243	21,952	4,801	6,893	7,212	-
18	420330 Kearny, Town of	1,257	526	873	191	274	287	-
19	302590 Khalsa Montessori School	2,248	840	1,392	304	437	457	-
20	481050 Kingman Academy of Learning	10,393	4,374	7,251	1,586	2,277	2,382	-
21	481040 Kingman Unified School District #20	64,126	27,171	45,042	9,852	14,142	14,797	-
22	420350 Kingman, City of	22,585	10,049	16,658	3,643	5,230	5,473	-
23	492230 Kirkland Elementary School District #23	1,189	542	899	197	282	295	-
24	300280 Kyrene School District #28	167,392	70,264	116,479	25,476	36,572	38,266	-
25	410170 La Paz County	15,183	5,918	9,811	2,146	3,080	3,223	-
26	481510 Lake Havasu Unified School District #1	44,041	20,184	33,460	7,318	10,506	10,992	-
27	420370 Lake Havasu, City of	31,614	14,039	23,272	5,090	7,307	7,645	-
28	300590 Laveen Elementary School District #59	73,873	33,381	55,336	12,103	17,374	18,179	-
29	495160 League of Arizona Cities and Towns	2,609	1,172	1,943	425	610	638	-
30	300250 Liberty Elementary School District #25	30,631	15,136	25,091	5,488	7,878	8,243	-
31	307450 Liberty High School	772	308	510	112	160	167	-
32	302650 Life Skills Center of Arizona	-	-	-	-	-	-	-
33	300790 Litchfield Elementary School District #79	108,408	46,140	76,487	16,729	24,016	25,128	-
34	420390 Litchfield Park, City of	4,576	1,954	3,240	709	1,017	1,064	-
35	481090 Littlefield Unified School District #9	4,069	1,862	3,087	675	969	1,014	-
36	300650 Littleton Elementary School District #65	54,574	24,215	40,141	8,780	12,604	13,187	-
37	302720 Luz Academy of Tucson	-	-	-	-	-	-	-
38	300380 Madison School District #38	59,830	26,666	44,205	9,668	13,879	14,522	-
39	464100 Maine Consolidated School District #10	2,533	1,094	1,814	397	570	596	-
40	200080 Mammoth-San Manuel Unified School District	6,424	2,436	4,039	883	1,268	1,327	-
41	303000 Marana Domestic Water Improvement District	303	180	299	65	94	98	-
42	450060 Marana Unified School District #6	130,681	61,160	101,386	22,175	31,833	33,307	-
43	420300 Marana, Town of	28,858	12,960	21,484	4,699	6,746	7,058	-
44	495140 Maricopa Association of Governments	18,981	8,448	14,005	3,063	4,397	4,601	-

# Schedules of Pension and OPEB Amounts by Employer

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	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions		
										Proportionate Share of OPEB Plan Expense	Proportionate Share of Contributions	Total OPEB Expense
1	\$ 1,981	\$ 5,163	\$ 2,784	\$ 7,292	\$ 93	\$ 502	\$ 10,671	\$ 1,035	\$ 275	\$ 1,310		
2	1,566	5,081	3,075	8,054	103	311	11,543	1,143	224	1,367		
3	589	2,678	1,827	4,786	61	455	7,129	679	(14)	665		
4	399	1,901	1,313	3,440	44	213	5,010	488	12	500		
5	1,147	2,142	870	2,279	29	355	3,533	323	180	503		
6	5,662	30,463	21,697	56,833	724	3,825	83,079	8,064	491	8,555		
7	549	1,365	713	1,869	24	510	3,116	265	(17)	248		
8	1,264	2,512	1,092	2,861	36	2,183	6,172	406	(16)	390		
9	67	521	398	1,041	13	216	1,668	148	(11)	137		
10	163	411	217	568	7	46	838	81	26	107		
11	399	1,692	1,131	2,962	38	558	4,689	420	(2)	418		
12	1,146	31,475	26,533	69,499	885	20,702	117,619	9,862	(4,302)	5,560		
13	6,461	25,976	17,073	44,719	570	2,111	64,473	6,345	657	7,002		
14	295	414	104	273	3	388	768	39	(27)	12		
15	1,081	3,572	2,179	5,708	73	1,110	9,070	810	(58)	752		
16	518	3,531	2,636	6,905	88	420	10,049	980	-	980		
17	4,338	18,443	12,339	32,321	412	7,512	52,584	4,586	(136)	4,450		
18	61	622	491	1,285	16	831	2,623	182	(115)	67		
19	401	1,295	782	2,049	26	852	3,709	291	(53)	238		
20	1,320	5,979	4,076	10,676	136	2,386	17,274	1,515	(88)	1,427		
21	13,766	42,705	25,318	66,316	845	7,339	99,818	9,410	1,842	11,252		
22	1,444	12,147	9,363	24,526	312	2,696	36,897	3,480	(125)	3,355		
23	353	930	505	1,323	17	185	2,030	188	36	224		
24	4,825	79,663	65,472	171,492	2,184	36,484	275,632	24,334	(3,941)	20,393		
25	1,923	8,226	5,515	14,445	184	6,403	26,547	2,050	(926)	1,124		
26	9,132	30,630	18,807	49,263	627	3,786	72,483	6,990	1,497	8,487		
27	-	14,952	13,081	34,264	436	5,709	53,490	4,862	(1,257)	3,605		
28	16,464	52,017	31,104	81,471	1,038	199	113,812	11,560	2,891	14,451		
29	162	1,410	1,092	2,861	36	308	4,297	406	(21)	385		
30	13,633	29,754	14,103	36,942	470	4,478	55,993	5,242	1,818	7,060		
31	143	470	287	751	10	442	1,490	107	(45)	62		
32	-	-	-	-	-	890	890	-	(228)	(228)		
33	15,620	64,764	42,993	112,613	1,434	18,799	175,839	15,979	513	16,492		
34	394	2,475	1,821	4,770	61	450	7,102	677	26	703		
35	487	2,470	1,735	4,544	58	547	6,884	645	(60)	585		
36	6,576	32,367	22,563	59,100	753	1,696	84,112	8,386	1,191	9,577		
37	-	-	-	-	-	273	273	-	(87)	(87)		
38	8,385	36,786	24,847	65,083	829	4,720	95,479	9,235	1,069	10,304		
39	260	1,426	1,020	2,671	34	452	4,177	379	(38)	341		
40	-	2,595	2,270	5,947	76	4,574	12,867	844	(781)	63		
41	274	466	168	440	6	77	691	62	27	89		
42	25,075	90,215	56,988	149,270	1,901	6	208,165	21,181	4,331	25,512		
43	925	14,729	12,076	31,631	403	2,261	46,371	4,488	(219)	4,269		
44	651	9,649	7,872	20,619	263	813	29,567	2,926	(60)	2,866		

(continued)

# Schedules of Pension and OPEB Amounts by Employer

## Schedule of LTD OPEB Amounts by Employer

As of and for the year ended June 30, 2022

Employer Number	Employer Name	Net OPEB Liability		Discount Rate Sensitivity		Difference Between Expected and Actual Experience	Changes in Assumptions	Difference Between Projected and Actual Investment Earnings
		Beginning Net OPEB Liability	Ending Net OPEB Liability	Net OPEB Liability 1% Decrease (6.0% Discout Rate)	Net OPEB Liability 1% Increase (8.0% Discout Rate)			
1	210170 Maricopa County	\$ 1,040,142	\$ 448,129	\$ 742,867	\$ 162,464	\$ 233,246	\$ 244,059	\$ -
2	307100 Maricopa County Community College District	709,208	301,707	500,145	109,390	157,036	164,309	-
3	480030 Maricopa County Municipal Water Conservation District #1	7,578	3,700	6,133	1,341	1,926	2,015	-
4	305090 Maricopa County Regional School District #509	5,838	2,335	3,871	847	1,215	1,272	-
5	210250 Maricopa County Special Health Care District	474,563	214,880	356,211	77,910	111,843	117,024	-
6	200200 Maricopa Unified School District #20	69,505	33,143	54,942	12,017	17,251	18,050	-
7	420080 Maricopa, City of	19,949	9,293	15,406	3,369	4,837	5,061	-
8	200900 Mary C O'Brien Accommodation District #90	-	-	-	-	-	-	-
9	302250 Mary Ellen Halvorson Educational Foundation: Tri-City College Prep High School	2,295	1,069	1,771	387	556	582	-
10	302030 Masada Charter School	5,324	2,135	3,540	774	1,111	1,163	-
11	492430 Mayer Unified School District #43	5,873	3,077	5,102	1,116	1,602	1,676	-
12	461230 McNary Elementary School District #23	2,430	1,005	1,666	364	523	547	-
13	462550 McNeal Elementary School District #55	609	317	525	115	165	173	-
14	300040 Mesa Unified School District #4	686,198	312,946	518,777	113,465	162,886	170,430	-
15	420400 Mesa, City of	330,374	150,249	249,071	54,476	78,203	81,825	-
16	308160 Metropolitan Arts Institute	2,349	1,009	1,673	366	525	550	-
17	495400 Metropolitan Domestic Water Improvement District	6,961	3,134	5,195	1,136	1,631	1,707	-
18	308170 Mexicayotl Academy	1,856	805	1,335	292	419	439	-
19	471400 Miami Unified School District #40	8,257	3,911	6,484	1,418	2,036	2,130	-
20	420410 Miami, Town of	1,994	812	1,346	294	423	442	-
21	306820 Mingus Springs Charter School	1,447	616	1,021	223	321	335	-
22	492860 Mingus Union High School District #4	11,333	5,466	9,061	1,982	2,845	2,977	-
23	300860 Mobile Elementary School District #86	731	306	507	111	159	166	-
24	302790 Mohave Accelerated Elementary School	4,046	1,892	3,137	686	985	1,031	-
25	302670 Mohave Accelerated Learning Center	5,404	2,471	4,096	896	1,286	1,345	-
26	492890 Mohave Community College	27,469	13,236	21,942	4,799	6,889	7,208	-
27	410180 Mohave County	77,407	34,462	57,129	12,495	17,937	18,768	-
28	497160 Mohave County Airport Authority	1,517	676	1,121	245	352	368	-
29	302830 Mohave Educational Services Cooperative, Inc.	-	-	-	-	-	-	-
30	503210 Mohave Educational Services Cooperative, Inc.	3,055	1,262	2,091	457	657	687	-
31	481160 Mohave Valley Elementary School District #16	10,478	4,731	7,842	1,715	2,462	2,576	-
32	500640 Mohave Valley Fire Department	275	126	208	46	65	68	-
33	493170 Mohawk Valley Elementary District #17	1,728	888	1,471	322	462	483	-
34	473180 Morenci Unified School District #18	16,041	6,983	11,576	2,532	3,635	3,803	-
35	300750 Morristown Elementary School District #75	1,738	827	1,370	300	430	450	-
36	301010 Mountain Institute JTED #2	871	418	694	152	218	228	-
37	302110 Mountain Oak Charter School	694	320	531	116	167	175	-
38	308260 Mountain Rose Academy	813	355	588	129	185	193	-
39	302780 Mountain School	1,705	715	1,185	259	372	389	-
40	480110 Mount Lemmon Domestic Water Improvement District	258	103	170	37	53	56	-
41	300210 Murphy Elementary School District #21	12,540	5,627	9,327	2,040	2,929	3,064	-
42	462230 Naco Elementary School District #23	2,320	1,256	2,082	455	654	684	-
43	300810 Nadaburg Unified School District #81	10,668	5,388	8,932	1,954	2,805	2,934	-
44	410190 Navajo County	35,462	15,682	25,996	5,686	8,162	8,540	-

# Schedules of Pension and OPEB Amounts by Employer

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	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions		
								Proportionate Share of Plan Expense	Proportionate Share of Contributions	Total OPEB Expense
1	\$ 105,994	\$ 583,299	\$ 417,558	\$ 1,093,724	\$ 13,926	\$ 153,828	\$ 1,679,036	\$ 155,189	\$ (5,797)	\$ 149,392
2	29,223	350,568	281,127	736,365	9,378	143,373	1,170,243	104,488	(22,318)	82,170
3	1,925	5,866	3,448	9,030	115	480	13,073	1,281	198	1,479
4	2,497	4,984	2,176	5,699	73	4,769	12,717	809	(329)	480
5	87,461	316,328	200,223	524,451	6,679	5,491	736,844	74,418	19,168	93,586
6	27,257	62,558	30,882	80,892	1,030	5	112,809	11,478	5,013	16,491
7	5,707	15,605	8,659	22,682	289	185	31,815	3,218	915	4,133
8	-	-	-	-	-	5,884	5,884	-	(1,467)	(1,467)
9	669	1,807	996	2,608	33	82	3,719	370	110	480
10	1,153	3,427	1,990	5,212	66	1,185	8,453	740	53	793
11	2,186	5,464	2,868	7,511	96	826	11,301	1,066	128	1,194
12	747	1,817	936	2,453	31	868	4,288	348	6	354
13	210	548	295	773	10	297	1,375	110	(30)	80
14	87,747	421,063	291,599	763,796	9,728	16,375	1,081,498	108,380	10,150	118,530
15	13,025	173,053	140,000	366,707	4,670	19,190	530,567	52,035	(1,468)	50,567
16	487	1,562	941	2,464	31	338	3,774	350	31	381
17	621	3,959	2,920	7,648	97	182	10,847	1,085	67	1,152
18	385	1,243	750	1,966	25	1,082	3,823	279	(86)	193
19	1,052	5,218	3,645	9,546	122	1,620	14,933	1,355	(255)	1,100
20	420	1,285	756	1,981	25	795	3,557	281	(3)	278
21	384	1,040	574	1,504	19	255	2,352	213	20	233
22	2,264	8,086	5,093	13,340	170	414	19,017	1,893	263	2,156
23	314	639	285	746	10	314	1,355	106	9	115
24	1,240	3,256	1,763	4,619	59	304	6,745	655	213	868
25	1,079	3,710	2,302	6,030	77	356	8,765	856	107	963
26	6,808	20,905	12,333	32,305	411	1,428	46,477	4,584	753	5,337
27	9,652	46,357	32,111	84,111	1,071	2,906	120,199	11,935	1,102	13,037
28	168	888	630	1,650	21	139	2,440	234	13	247
29	193	193	-	-	-	3,047	3,047	-	(528)	(528)
30	6,187	7,531	1,176	3,079	39	506	4,800	437	884	1,321
31	614	5,652	4,408	11,546	147	2,472	18,573	1,638	(282)	1,356
32	48	181	117	307	4	16	444	44	9	53
33	990	1,935	827	2,166	28	315	3,336	307	76	383
34	1,162	8,600	6,507	17,044	217	1,267	25,035	2,418	(7)	2,411
35	925	1,805	770	2,017	26	359	3,172	286	58	344
36	522	968	390	1,021	13	866	2,290	145	(76)	69
37	1,072	1,414	299	782	10	426	1,517	111	98	209
38	107	485	330	866	11	403	1,610	123	(72)	51
39	487	1,248	666	1,745	22	323	2,756	248	55	303
40	-	109	96	250	3	339	688	36	(67)	(31)
41	63	6,056	5,243	13,733	175	7,516	26,667	1,949	(1,639)	310
42	1,470	2,808	1,170	3,066	39	424	4,699	435	116	551
43	4,700	10,439	5,021	13,151	167	827	19,166	1,866	418	2,284
44	5,000	21,702	14,612	38,274	487	6,755	60,128	5,431	(856)	4,575

(continued)

# Schedules of Pension and OPEB Amounts by Employer

## Schedule of LTD OPEB Amounts by Employer

As of and for the year ended June 30, 2022

Employer Number	Employer Name	Net OPEB Liability		Discount Rate Sensitivity		Difference Between Expected and Actual Experience	Changes in Assumptions	Difference Between Projected and Actual Investment Earnings
		Beginning Net OPEB Liability	Ending Net OPEB Liability	Net OPEB Liability 1% Decrease (6.0% Discount Rate)	Net OPEB Liability 1% Increase (8.0% Discount Rate)			
1	482990 Navajo County Accommodation District #99	\$ 386	\$ 187	\$ 309	\$ 68	\$ 97	\$ 102	\$ -
2	482000 Navajo County Arizona - Superintendent of Schools	2,248	973	1,614	353	507	530	-
3	496200 New Magma Irrigation & Drainage District	743	292	484	106	152	159	-
4	306770 New School for the Arts & Academics	1,191	647	1,073	235	337	353	-
5	302740 New School for the Arts Middle School	526	218	361	79	113	119	-
6	491010 Nogales Unified School District #1	49,319	22,237	36,862	8,062	11,574	12,110	-
7	420450 Nogales, City of	11,238	5,352	8,873	1,941	2,786	2,915	-
8	302480 North Star Charter School Inc.	2,258	1,152	1,909	418	599	627	-
9	302760 Northeast Arizona Technological Institute of Vocational Education	799	396	657	144	206	216	-
10	495040 Northern Apache Special Health Care District	1,270	434	720	157	226	236	-
11	306830 Northern Arizona Academy for Career Development	756	371	615	135	193	202	-
12	495150 Northern Arizona Council of Governments	6,519	2,849	4,723	1,033	1,483	1,552	-
13	302840 Northern Arizona Council of Governments - Head Start	15,294	6,849	11,354	2,483	3,565	3,730	-
14	497140 Northern Arizona Fire District	105	46	77	17	24	25	-
15	496040 Northern Arizona Intergovernmental Public Transportation Authority	9,628	4,492	7,447	1,629	2,338	2,447	-
16	104160 Northern Arizona University	219,681	98,363	163,058	35,664	51,197	53,568	-
17	483000 Northern Arizona Vocational Institute of Technology	537	241	400	87	125	131	-
18	493770 Northland Pioneer College	24,571	10,796	17,897	3,914	5,619	5,879	-
19	307580 Northland Preparatory Academy	6,224	2,679	4,442	971	1,395	1,459	-
20	497300 Northwest Fire District	5,183	2,520	4,178	914	1,312	1,373	-
21	302820 Nosotros Academy	1,870	903	1,497	328	470	492	-
22	200020 Oracle School District #2	4,760	2,315	3,838	840	1,205	1,261	-
23	420040 Oro Valley, Town of	24,998	11,274	18,690	4,088	5,868	6,140	-
24	300080 Osborn School District #8	33,092	15,411	25,547	5,588	8,021	8,393	-
25	481060 Owens-Whitney Elementary School District #6	398	158	262	57	82	86	-
26	307090 PACE Academy	632	376	623	136	196	205	-
27	464080 Page Unified School District #8	26,540	11,031	18,287	4,000	5,742	6,008	-
28	420230 Page, City of	11,190	5,402	8,955	1,959	2,812	2,942	-
29	200250 Painted Rock Academy	4,304	1,710	2,834	620	890	931	-
30	300490 Palo Verde Elementary District #49	4,576	2,122	3,518	770	1,105	1,156	-
31	300940 Paloma Elementary School District #94	2,056	941	1,560	341	490	513	-
32	462490 Palominas Elementary School District #49	10,385	4,233	7,017	1,535	2,203	2,305	-
33	302580 Paradise Education Center, Paradise Honors High School	22,149	9,604	15,922	3,482	4,999	5,231	-
34	300690 Paradise Valley Unified School District #69	313,581	142,294	235,883	51,592	74,063	77,493	-
35	420470 Paradise Valley, Town of	10,010	4,332	7,181	1,571	2,255	2,359	-
36	500620 Paragon Preparatory Academy	-	-	-	-	-	-	-
37	303040 Paramount Academy	1,534	670	1,110	243	349	365	-
38	308270 Park View School, Inc.	1,026	369	612	134	192	201	-
39	494270 Parker Unified School District #27	20,682	8,805	14,596	3,192	4,583	4,795	-
40	420480 Parker, Town of	3,016	1,275	2,114	462	664	695	-
41	491060 Patagonia Elementary School District #6	985	436	723	158	227	237	-
42	307050 Patagonia Montessori Elementary School	295	157	260	57	82	86	-
43	491820 Patagonia Union High School District #20	2,058	975	1,617	354	508	531	-
44	420500 Patagonia, Town of	729	290	481	105	151	158	-

# Schedules of Pension and OPEB Amounts by Employer

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	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions		
								Proportionate Share of OPEB Plan Expense	Proportionate Share of Contributions	Total OPEB Expense
1	\$ 66	\$ 265	\$ 174	\$ 455	\$ 6	\$ 236	\$ 871	\$ 65	\$ (59)	\$ 6
2	783	1,820	907	2,376	30	987	4,300	337	(86)	251
3	20	331	272	712	9	471	1,464	101	(84)	17
4	676	1,366	603	1,580	20	119	2,322	224	91	315
5	263	495	203	532	7	145	887	75	25	100
6	4,824	28,508	20,720	54,272	691	1,333	77,016	7,701	633	8,334
7	1,535	7,236	4,987	13,063	166	4,101	22,317	1,854	(544)	1,310
8	3,069	4,295	1,073	2,811	36	370	4,290	399	456	855
9	341	763	369	967	12	216	1,564	137	33	170
10	67	529	404	1,059	13	2,059	3,535	150	(312)	(162)
11	541	936	346	906	12	432	1,696	129	(19)	110
12	197	3,232	2,655	6,954	89	797	10,495	987	(99)	888
13	384	7,679	6,382	16,717	213	2,385	25,697	2,372	(278)	2,094
14	132	181	43	113	1	47	204	16	10	26
15	1,935	6,720	4,186	10,964	140	-	15,290	1,556	388	1,944
16	5,359	110,124	91,654	240,071	3,057	40,563	375,345	34,065	(5,199)	28,866
17	31	287	225	588	7	212	1,032	83	(33)	50
18	1,562	13,060	10,060	26,349	336	2,893	39,638	3,739	(326)	3,413
19	448	3,302	2,497	6,539	83	1,043	10,162	928	(59)	869
20	2,178	4,863	2,349	6,152	78	363	8,942	873	244	1,117
21	609	1,571	842	2,205	28	71	3,146	313	121	434
22	881	3,347	2,158	5,651	72	1,046	8,927	802	(124)	678
23	1,324	13,332	10,505	27,517	350	3,388	41,760	3,905	(275)	3,630
24	8,294	24,708	14,360	37,613	479	1,394	53,846	5,337	899	6,236
25	92	260	147	385	5	97	634	55	10	65
26	497	898	350	917	12	112	1,391	130	43	173
27	-	11,750	10,279	26,924	343	11,065	48,611	3,820	(1,942)	1,878
28	4,405	10,159	5,034	13,185	168	1,385	19,772	1,871	515	2,386
29	750	2,571	1,593	4,173	53	1,428	7,247	592	(36)	556
30	460	2,721	1,978	5,180	66	720	7,944	735	(47)	688
31	613	1,616	877	2,297	29	48	3,251	326	113	439
32	1,101	5,609	3,944	10,331	132	2,465	16,872	1,466	(139)	1,327
33	8,012	18,242	8,949	23,441	299	1,485	34,174	3,326	1,590	4,916
34	35,099	186,655	132,588	347,292	4,423	16,667	500,970	49,280	1,442	50,722
35	2,290	6,904	4,036	10,572	135	2,062	16,805	1,500	243	1,743
36	-	-	-	-	-	210	210	-	(56)	(56)
37	105	819	624	1,634	21	1,001	3,280	232	(183)	49
38	675	1,068	344	902	11	856	2,113	128	39	167
39	5	9,383	8,204	21,489	274	2,337	32,304	3,049	(331)	2,718
40	636	1,995	1,188	3,113	40	488	4,829	442	90	532
41	117	581	406	1,064	14	624	2,108	151	(109)	42
42	163	331	146	383	5	96	630	54	13	67
43	1,103	2,142	909	2,380	30	486	3,805	338	76	414
44	162	471	270	708	9	202	1,189	100	(3)	97

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# Schedules of Pension and OPEB Amounts by Employer

## Schedule of LTD OPEB Amounts by Employer

As of and for the year ended June 30, 2022

Employer Number	Employer Name	Net OPEB Liability		Discount Rate Sensitivity		Difference Between Expected and Actual Experience	Changes in Assumptions	Difference Between Projected and Actual Investment Earnings
		Beginning Net OPEB Liability	Ending Net OPEB Liability	Net OPEB Liability 1% Decrease (6.0% Discount Rate)	Net OPEB Liability 1% Increase (8.0% Discount Rate)			
1	240020 Paulden Community School	\$ 832	\$ 345	\$ 573	\$ 125	\$ 180	\$ 188	\$ -
2	471100 Payson Unified School District #10	22,502	10,124	16,784	3,671	5,270	5,514	-
3	220240 Payson, Town of	10,994	4,987	8,268	1,808	2,596	2,716	-
4	481080 Peach Springs Unified School District #8	2,093	1,590	2,636	577	828	866	-
5	302550 PEAK School, The	1,286	544	902	197	283	296	-
6	462220 Pearce Elementary School District #22	1,604	757	1,255	275	394	412	-
7	300920 Pendergast Elementary School District #92	72,682	33,094	54,861	11,999	17,225	18,023	-
8	300110 Peoria Unified School District #11	324,006	144,100	238,877	52,246	75,003	78,476	-
9	420520 Peoria, City of	106,822	47,813	79,260	17,336	24,886	26,039	-
10	300010 Phoenix Elementary School District #1	82,202	36,218	60,039	13,132	18,851	19,724	-
11	308110 Phoenix School of Academic Excellence	770	376	623	136	196	205	-
12	302100 Phoenix Union High School District	336,292	149,494	247,820	54,202	77,811	81,414	-
13	495800 Phoenix-Mesa Gateway Airport Authority	12,276	5,526	9,160	2,004	2,876	3,009	-
14	200330 Picacho Elementary School District No. 33	1,668	707	1,171	256	368	385	-
15	496400 Picture Rocks Fire & Medical District	208	59	98	21	31	32	-
16	306090 Pillar Academy of Business & Finance	275	115	190	42	60	62	-
17	307070 Pima Accommodation District	1,094	460	762	167	239	250	-
18	495120 Pima Association of Governments	7,968	3,271	5,423	1,186	1,703	1,782	-
19	450990 Pima Community College	127,742	55,128	91,386	19,988	28,693	30,022	-
20	210200 Pima County	445,402	195,358	323,849	70,831	101,682	106,392	-
21	307040 Pima County Joint Technical Education District	10,061	4,491	7,444	1,628	2,337	2,446	-
22	450320 Pima County Reserve Fund 32	-	-	-	-	-	-	-
23	307060 Pima County Special Projects	60	49	81	18	25	27	-
24	200260 Pima Prevention Partnership (Arizona Collegiate High School)	1,024	532	882	193	277	290	-
25	200230 Pima Prevention Partnership (Pima Partnership Academy)	642	296	490	107	154	161	-
26	302560 Pima Prevention Partnership (Pima Partnership High School)	1,367	590	978	214	307	321	-
27	472060 Pima Unified School District #6	8,271	3,958	6,561	1,435	2,060	2,155	-
28	420550 Pima, Town of	638	325	539	118	169	177	-
29	200860 Pinal County Juvenile Justice Education	483	178	295	65	93	97	-
30	200890 Pinal County School Office Data Processing Services	140	94	156	34	49	51	-
31	210210 Pinal County	138,081	62,392	103,428	22,621	32,474	33,978	-
32	200880 Pinal County School Education Services	497	225	374	82	117	123	-
33	200000 Pinal County School Office	6,007	2,519	4,175	913	1,311	1,372	-
34	306900 Pine Forest Charter School	1,788	849	1,407	308	442	462	-
35	471120 Pine Strawberry School District #12	3,373	1,642	2,722	595	855	894	-
36	496090 Pine-Strawberry Fire District	339	173	286	63	90	94	-
37	497540 Pinetop Fire District	2,155	863	1,430	313	449	470	-
38	497130 Pinetop Water Community Facilities District	518	236	392	86	123	129	-
39	497110 Pinetop-Lakeside Sanitary District	1,821	813	1,347	295	423	443	-
40	420240 Pinetop-Lakeside, Town of	3,557	1,834	3,041	665	955	999	-
41	495010 Pinewood Fire District	229	88	145	32	46	48	-
42	497390 Pinewood Sanitary District	1,501	570	945	207	297	310	-
43	482040 Pinon Unified School District #4	17,579	8,057	13,357	2,921	4,194	4,388	-
44	303310 Pointe Schools	6,253	2,836	4,702	1,028	1,476	1,545	-



# Schedules of Pension and OPEB Amounts by Employer

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	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of OPEB		
										Proportionate Share of Plan Expense	Proportionate Share of Contributions	Total OPEB Expense
1	\$ 79	\$ 447	\$ 322	\$ 843	\$ 11	\$ 452	\$ 1,628	\$ 120	\$ (79)	\$ 41		
2	3,233	14,017	9,434	24,710	315	260	34,719	3,506	442	3,948		
3	596	5,908	4,647	12,173	155	532	17,507	1,727	(51)	1,676		
4	5,672	7,366	1,482	3,882	49	1,169	6,582	551	525	1,076		
5	216	795	507	1,328	17	713	2,565	188	(55)	133		
6	681	1,487	706	1,848	24	444	3,022	262	14	276		
7	4,059	39,307	30,837	80,772	1,029	18,006	130,644	11,461	(2,953)	8,508		
8	1,330	154,809	134,270	351,699	4,479	17,127	507,575	49,905	(3,538)	46,367		
9	-	50,925	44,551	116,695	1,486	13,922	176,654	16,559	(3,012)	13,547		
10	3,767	42,342	33,747	88,396	1,126	16,652	139,921	12,543	(1,964)	10,579		
11	148	549	350	917	12	490	1,769	130	(91)	39		
12	-	159,225	139,297	364,865	4,647	42,571	551,380	51,773	(7,562)	44,211		
13	1,028	6,913	5,149	13,487	172	1,304	20,112	1,914	64	1,978		
14	67	820	658	1,724	22	698	3,102	245	(100)	145		
15	196	259	55	144	2	174	375	20	14	34		
16	53	175	107	280	4	102	493	40	(14)	26		
17	943	1,432	429	1,123	14	505	2,071	159	196	355		
18	227	3,712	3,048	7,984	102	2,761	13,895	1,133	(366)	767		
19	-	58,715	51,367	134,548	1,714	45,112	232,741	19,092	(9,125)	9,967		
20	-	208,074	182,032	476,804	6,072	94,794	759,702	67,657	(17,123)	50,534		
21	3,337	8,120	4,184	10,960	140	1,510	16,794	1,555	261	1,816		
22	-	-	-	-	-	677	677	-	(213)	(213)		
23	105	157	46	119	2	1,203	1,370	17	(260)	(243)		
24	517	1,084	496	1,298	17	433	2,244	184	(40)	144		
25	360	675	275	721	9	908	1,913	102	(55)	47		
26	24	652	550	1,440	18	2,356	4,364	204	(543)	(339)		
27	4,062	8,277	3,688	9,659	123	-	13,470	1,371	746	2,117		
28	333	679	303	793	10	79	1,185	113	27	140		
29	269	459	166	435	6	457	1,064	62	(8)	54		
30	185	285	88	230	3	532	853	33	(54)	(21)		
31	14,962	81,414	58,136	152,277	1,939	11,718	224,070	21,608	534	22,142		
32	74	314	210	550	7	82	849	78	3	81		
33	6,264	8,947	2,347	6,147	78	840	9,412	872	1,451	2,323		
34	295	1,199	791	2,072	26	1,623	4,512	294	(239)	55		
35	1,046	2,795	1,530	4,008	51	406	5,995	569	110	679		
36	426	610	161	422	5	21	609	60	70	130		
37	2,396	3,315	804	2,105	27	487	3,423	299	382	681		
38	50	302	220	577	7	264	1,068	82	(39)	43		
39	-	866	757	1,984	25	643	3,409	281	(120)	161		
40	1,629	3,583	1,709	4,477	57	237	6,480	635	248	883		
41	158	252	82	214	3	102	401	30	14	44		
42	173	780	531	1,391	18	983	2,923	197	(170)	27		
43	3,565	12,147	7,508	19,666	250	4,369	31,793	2,790	(336)	2,454		
44	295	3,316	2,643	6,923	88	1,388	11,042	982	(367)	615		

(continued)

# Schedules of Pension and OPEB Amounts by Employer

## Schedule of LTD OPEB Amounts by Employer

As of and for the year ended June 30, 2022

Employer Number	Employer Name	Net OPEB Liability		Discount Rate Sensitivity		Difference Between Expected and Actual Experience	Changes in Assumptions	Difference Between Projected and Actual Investment Earnings
		Beginning Net OPEB Liability	Ending Net OPEB Liability	Net OPEB Liability 1% Decrease (6.0% Discout Rate)	Net OPEB Liability 1% Increase (8.0% Discout Rate)			
1	462640 Pomerene School District #64	\$ 1,208	\$ 610	\$ 1,012	\$ 221	\$ 318	\$ 332	\$ -
2	480050 Ponderosa Park Domestic Water Improvement District	677	278	461	101	145	151	-
3	492010 Prescott Unified School District #1	34,477	15,962	26,460	5,787	8,308	8,693	-
4	104940 Prescott Valley Historical Society	883	369	611	134	192	201	-
5	307030 Prescott Valley School	685	280	464	101	146	152	-
6	420600 Prescott, City of	39,283	17,463	28,949	6,332	9,090	9,511	-
7	307370 Presidio Schools	2,995	1,410	2,338	511	734	768	-
8	101750 Public Safety Personnel Retirement System	11,997	5,511	9,136	1,998	2,868	3,001	-
9	497320 Puerco Valley Fire District	1,559	632	1,047	229	329	344	-
10	494040 Quartzsite Elementary School District #4	1,812	717	1,188	260	373	390	-
11	300950 Queen Creek Unified School District #95	95,948	49,571	82,175	17,973	25,801	26,996	-
12	420460 Queen Creek, Town of	34,958	16,660	27,617	6,040	8,671	9,073	-
13	496000 Queen Valley Domestic Water Improvement District	332	153	254	56	80	83	-
14	496700 Queen Valley Sanitary District	169	79	130	28	41	43	-
15	200030 Ray Unified School District #3	3,720	1,776	2,944	644	924	967	-
16	461270 Red Mesa Unified School District #27	8,125	3,899	6,464	1,414	2,030	2,124	-
17	200050 Red Rock Elementary District #5	3,544	1,874	3,107	679	975	1,021	-
18	492870 Rimrock Public High School	-	-	-	-	-	-	-
19	497120 Rio Rico Medical & Fire District	739	317	525	115	165	173	-
20	300020 Riverside Elementary School District #2	11,044	4,068	6,744	1,475	2,118	2,216	-
21	300660 Roosevelt Elementary School District #66	102,339	43,943	72,845	15,932	22,872	23,931	-
22	497360 Roosevelt Irrigation District	3,032	1,335	2,212	484	695	727	-
23	240070 Rose Academies Public High Schools	789	275	456	100	143	150	-
24	461100 Round Valley Schools #10	12,045	6,016	9,973	2,181	3,131	3,276	-
25	302850 RSD Charter School (High School)	186	-	-	-	-	-	-
26	200180 Sacaton Elementary School District #18	9,066	3,919	6,496	1,421	2,040	2,134	-
27	300900 Saddle Mountain Unified School District #90	21,604	10,398	17,237	3,770	5,412	5,663	-
28	472010 Safford Unified School District #1	26,418	11,405	18,906	4,135	5,936	6,211	-
29	420620 Safford, City of	11,562	4,876	8,082	1,768	2,538	2,655	-
30	450300 Sahuarita Unified Schools #30	63,228	26,281	43,566	9,529	13,679	14,313	-
31	420790 Sahuarita, Town of	12,160	5,381	8,920	1,951	2,801	2,930	-
32	494300 Salome Consolidated Elementary School	1,292	621	1,029	225	323	338	-
33	493930 Salt River Schools	2,056	787	1,304	285	410	429	-
34	496600 San Carlos Irrigation And Drainage District	2,341	966	1,601	350	503	526	-
35	471200 San Carlos Unified School District #20	21,481	9,488	15,729	3,440	4,938	5,167	-
36	450350 San Fernando Elementary School District #35	262	137	227	50	71	74	-
37	420810 San Luis, City of	14,109	6,486	10,753	2,352	3,376	3,532	-
38	462180 San Simon Unified School District #18	1,823	826	1,369	299	430	450	-
39	461180 Sanders Unified School District #18	9,165	4,633	7,680	1,680	2,411	2,523	-
40	410220 Santa Cruz County	18,023	8,244	13,666	2,989	4,291	4,490	-
41	502210 Santa Cruz County Provisional Community College District	469	85	141	31	44	46	-
42	491030 Santa Cruz Valley Unified School District #35	29,413	13,654	22,634	4,950	7,107	7,436	-
43	200400 Santa Cruz Valley Union High School District	3,619	1,576	2,612	571	820	858	-
44	302610 SC Jensen Corporation, Inc. dba Intelli-School	446	205	340	74	107	112	-

## Schedules of Pension and OPEB Amounts by Employer

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	\$ 685	\$ 1,335	\$ 569	\$ 1,490	\$ 19	\$ 118	\$ 2,196	\$ 211	\$ 87	\$ 298
2	244	540	259	679	9	119	1,066	96	36	132
3	6,646	23,647	14,873	38,957	496	1,478	55,804	5,528	714	6,242
4	39	432	343	899	11	544	1,797	128	(91)	37
5	477	775	261	683	9	201	1,154	97	97	194
6	509	19,110	16,272	42,622	543	5,127	64,564	6,048	(823)	5,225
7	630	2,132	1,314	3,442	44	239	5,039	488	45	533
8	5,666	11,535	5,135	13,451	171	1,069	19,826	1,909	829	2,738
9	995	1,668	589	1,542	20	318	2,469	219	153	372
10	64	827	668	1,749	22	1,164	3,603	248	(199)	49
11	82,262	135,059	46,190	120,987	1,541	5	168,723	17,168	14,380	31,548
12	14,385	32,129	15,523	40,661	518	-	56,702	5,770	2,592	8,362
13	36	199	143	374	5	94	616	53	(16)	37
14	30	114	73	192	2	36	303	27	3	30
15	530	2,421	1,655	4,335	55	2,281	8,326	615	(354)	261
16	1,905	6,059	3,633	9,517	121	3,198	16,469	1,350	(539)	811
17	2,196	4,192	1,746	4,574	58	203	6,581	649	334	983
18	-	-	-	-	-	34	34	-	(13)	(13)
19	176	514	295	773	10	371	1,449	110	(57)	53
20	3,906	8,240	3,791	9,930	126	4,975	18,822	1,409	(101)	1,308
21	7,315	54,118	40,945	107,250	1,366	14,831	164,392	15,218	(1,259)	13,959
22	219	1,641	1,244	3,257	41	375	4,917	462	2	464
23	-	293	256	672	9	1,196	2,133	95	(208)	(113)
24	6,386	12,793	5,606	14,684	187	1,058	21,535	2,084	719	2,803
25	213	213	-	-	-	691	691	-	(95)	(95)
26	-	4,174	3,652	9,565	122	5,596	18,935	1,357	(943)	414
27	14,794	25,869	9,689	25,378	323	-	35,390	3,601	2,787	6,388
28	342	12,489	10,627	27,835	354	4,087	42,903	3,950	(663)	3,287
29	329	5,522	4,543	11,900	152	4,075	20,670	1,689	(648)	1,041
30	8,244	36,236	24,488	64,143	817	12,753	102,201	9,102	268	9,370
31	743	6,474	5,014	13,133	167	938	19,252	1,864	19	1,883
32	451	1,112	578	1,515	19	379	2,491	215	(36)	179
33	-	839	733	1,921	24	10,780	13,458	273	(2,004)	(1,731)
34	93	1,122	900	2,358	30	676	3,964	335	(112)	223
35	431	10,536	8,841	23,157	295	3,857	36,150	3,286	(737)	2,549
36	188	333	127	334	4	161	626	47	2	49
37	2,837	9,745	6,044	15,831	202	273	22,350	2,246	411	2,657
38	323	1,203	769	2,015	26	342	3,152	286	7	293
39	2,653	7,587	4,317	11,307	144	3,991	19,759	1,604	(460)	1,144
40	841	9,622	7,682	20,121	256	4,242	32,301	2,855	(788)	2,067
41	538	628	79	207	3	778	1,067	29	17	46
42	3,735	18,278	12,722	33,324	424	1,801	48,271	4,729	263	4,992
43	-	1,678	1,468	3,846	49	1,584	6,947	546	(279)	267
44	85	304	191	500	6	106	803	71	(10)	61

(continued)

# Schedules of Pension and OPEB Amounts by Employer

## Schedule of LTD OPEB Amounts by Employer

As of and for the year ended June 30, 2022

Employer Number	Employer Name	Net OPEB Liability		Discount Rate Sensitivity		Difference Between Expected and Actual Experience	Changes in Assumptions	Difference Between Projected and Actual Investment Earnings
		Beginning Net OPEB Liability	Ending Net OPEB Liability	Net OPEB Liability 1% Decrease (6.0% Discount Rate)	Net OPEB Liability 1% Increase (8.0% Discount Rate)			
1	300480 Scottsdale Unified School District #48	\$ 239,287	\$ 102,583	\$ 170,054	\$ 37,194	\$ 53,394	\$ 55,867	\$ -
2	420630 Scottsdale, City of	209,888	96,508	159,984	34,991	50,232	52,558	-
3	306750 Sedona Charter School	1,214	592	981	215	308	322	-
4	500610 Sedona Fire District	1,938	750	1,243	272	390	408	-
5	420060 Sedona, City of	12,491	6,028	9,993	2,186	3,138	3,283	-
6	497470 Sedona-Oak Creek Airport Authority	927	483	801	175	251	263	-
7	492090 Sedona-Oak Creek Unified School District #9	7,382	3,576	5,928	1,297	1,861	1,948	-
8	302460 Self Development Academy	1,575	634	1,050	230	330	345	-
9	492400 Seligman Unified School District #40	2,397	1,145	1,899	415	596	624	-
10	300710 Sentinel Elementary District #71	665	400	663	145	208	218	-
11	482100 Show Low Unified School District #10	20,335	9,385	15,557	3,403	4,885	5,111	-
12	420640 Show Low, City of	11,087	4,929	8,171	1,787	2,566	2,684	-
13	462680 Sierra Vista Unified School District #68	46,825	19,243	31,900	6,977	10,016	10,480	-
14	420650 Sierra Vista, City of	23,264	10,166	16,852	3,686	5,291	5,536	-
15	492150 Skull Valley School #15	549	330	547	120	172	180	-
16	302340 Skyline Prep High School	1,228	612	1,015	222	319	333	-
17	306950 Skyview School, Inc.	2,170	910	1,508	330	474	495	-
18	482050 Snowflake Unified School District #5	19,571	8,492	14,077	3,079	4,420	4,624	-
19	420660 Snowflake, Town of	2,566	1,226	2,032	444	638	667	-
20	472050 Solomon School #5	1,544	790	1,309	286	411	430	-
21	493110 Somerton School District #11	26,026	13,905	23,050	5,041	7,237	7,573	-
22	420610 Somerton, City of	5,728	2,897	4,803	1,050	1,508	1,578	-
23	491250 Sonoita Elementary School District #25	2,097	895	1,484	324	466	487	-
24	495810 Sonoita-Elgin Fire Dist	153	-	-	-	-	-	-
25	308190 Sonoran Desert School	-	-	-	-	-	-	-
26	308060 Sonoran Science Academy Broadway K-8	345	108	179	39	56	59	-
27	420670 South Tucson, City of	1,916	846	1,402	307	440	461	-
28	495110 SouthEastern Arizona Governments Organization	1,464	681	1,128	247	354	371	-
29	450560 Southern Arizona Community Academy	1,028	466	773	169	243	254	-
30	501010 Southwest Technical Education District of Yuma	879	422	700	153	220	230	-
31	420680 Springerville, Town of	1,914	857	1,421	311	446	467	-
32	462210 St. David Unified School District #21	3,846	1,833	3,039	665	954	998	-
33	461010 St. Johns Unified School District	9,853	4,159	6,894	1,508	2,165	2,265	-
34	420440 St. Johns, City of	2,485	1,049	1,739	380	546	571	-
35	200240 Stanfield Elementary School District #24	3,897	1,589	2,633	576	827	865	-
36	420260 Star Valley, Town of	446	229	380	83	119	125	-
37	308030 StarShine Academy	-	-	-	-	-	-	-
38	109060 State Board of Equalization	353	149	247	54	77	81	-
39	306720 STEP UP School	673	345	573	125	180	188	-
40	497490 Summit Fire & Medical District	400	162	268	59	84	88	-
41	497340 Sun City Fire District	3,396	1,503	2,491	545	782	818	-
42	497330 Sun City West Fire District	-	-	-	-	-	-	-
43	497270 Sun Lakes Fire District	-	-	-	-	-	-	-
44	450120 Sunnyside Unified School District	135,489	66,879	110,867	24,249	34,810	36,422	-

## Schedules of Pension and OPEB Amounts by Employer

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	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions		
								Proportionate Share of OPEB Plan Expense	Proportionate Share of Contributions	Total OPEB Expense
1	\$ 12,050	\$ 121,311	\$ 95,586	\$ 250,370	\$ 3,189	\$ 31,157	\$ 380,302	\$ 35,527	\$ (2,960)	\$ 32,567
2	12,232	115,022	89,925	235,545	3,000	18,099	346,569	33,423	(1,242)	32,181
3	362	992	552	1,445	18	178	2,193	205	17	222
4	149	947	699	1,830	23	1,209	3,761	260	(213)	47
5	2,971	9,392	5,617	14,713	187	957	21,474	2,088	353	2,441
6	698	1,212	450	1,179	15	121	1,765	167	95	262
7	1,792	5,601	3,332	8,728	111	3,976	16,147	1,239	(501)	738
8	400	1,075	590	1,546	20	2,257	4,413	219	(298)	(79)
9	368	1,588	1,067	2,795	36	617	4,515	397	(108)	289
10	625	1,051	373	976	12	369	1,730	139	17	156
11	3,051	13,047	8,745	22,905	292	4,467	36,409	3,250	(116)	3,134
12	979	6,229	4,593	12,031	153	852	17,629	1,707	23	1,730
13	-	20,496	17,931	46,966	598	23,049	88,544	6,664	(4,263)	2,401
14	852	11,679	9,473	24,812	316	2,210	36,811	3,521	(92)	3,429
15	692	1,044	307	805	10	30	1,152	114	102	216
16	776	1,428	571	1,495	19	245	2,330	212	88	300
17	191	1,160	848	2,220	28	349	3,445	315	(4)	311
18	3,106	12,150	7,912	20,725	264	1,517	30,418	2,941	369	3,310
19	485	1,790	1,142	2,991	38	618	4,789	424	(16)	408
20	774	1,615	736	1,927	25	329	3,017	273	29	302
21	11,861	26,671	12,956	33,937	432	742	48,067	4,816	1,461	6,277
22	1,782	4,868	2,700	7,071	90	516	10,377	1,003	178	1,181
23	460	1,413	834	2,184	28	1,050	4,096	310	(127)	183
24	158	158	-	-	-	522	522	-	(37)	(37)
25	22	22	-	-	-	234	234	-	(50)	(50)
26	46	161	101	264	3	387	755	37	(39)	(2)
27	-	901	788	2,065	26	592	3,471	293	(133)	160
28	609	1,334	634	1,661	21	52	2,368	236	94	330
29	44	541	435	1,138	14	782	2,369	162	(148)	14
30	651	1,101	393	1,030	13	48	1,484	146	128	274
31	3	916	799	2,092	27	330	3,248	297	(70)	227
32	941	2,893	1,708	4,475	57	1,541	7,781	635	(138)	497
33	3,196	7,626	3,875	10,151	129	1,884	16,039	1,440	277	1,717
34	448	1,565	978	2,561	33	520	4,092	363	(21)	342
35	-	1,692	1,480	3,877	49	2,424	7,830	550	(484)	66
36	158	402	213	559	7	167	946	79	(12)	67
37	220	220	-	-	-	507	507	-	(51)	(51)
38	115	273	139	363	5	159	666	51	(15)	36
39	221	589	322	843	11	420	1,596	120	(51)	69
40	57	229	151	394	5	86	636	56	(1)	55
41	2,189	3,789	1,400	3,668	47	82	5,197	520	497	1,017
42	-	-	-	-	-	3,203	3,203	-	(1,002)	(1,002)
43	-	-	-	-	-	961	961	-	(302)	(302)
44	29,776	101,008	62,317	163,230	2,079	23,019	250,645	23,162	131	23,293

(continued)

# Schedules of Pension and OPEB Amounts by Employer

## Schedule of LTD OPEB Amounts by Employer

As of and for the year ended June 30, 2022

Employer Number	Employer Name	Net OPEB Liability		Discount Rate Sensitivity		Difference Between Expected and Actual Experience	Changes in Assumptions	Difference Between Projected and Actual Investment Earnings
		Beginning Net OPEB Liability	Ending Net OPEB Liability	Net OPEB Liability 1% Decrease (6.0% Discount Rate)	Net OPEB Liability 1% Increase (8.0% Discount Rate)			
1	496790 Sunsites-Pearce Fire District	\$ 60	\$ 31	\$ 52	\$ 11	\$ 16	\$ 17	\$ -
2	200150 Superior Unified School District #15	3,553	1,642	2,722	595	855	894	-
3	420710 Superior, Town of	1,197	524	868	190	273	285	-
4	495200 Superstition Fire & Medical District	4,304	1,986	3,292	720	1,034	1,081	-
5	497350 Superstition Mountains Community Facilities	2,973	1,362	2,258	494	709	742	-
6	420690 Surprise, City of	78,873	37,211	61,685	13,492	19,368	20,265	-
7	450130 Tanque Verde Unified School District #13	18,539	9,113	15,107	3,304	4,743	4,963	-
8	420720 Taylor, Town of	1,732	843	1,398	306	439	459	-
9	302270 Telesis Preparatory Academy	2,409	1,191	1,974	432	620	648	-
10	300030 Tempe Elementary School District #3	139,235	64,449	106,839	23,368	33,545	35,099	-
11	302130 Tempe Union School District No. 213	140,457	59,773	99,087	21,672	31,112	32,552	-
12	420730 Tempe, City of	156,759	69,514	115,236	25,204	36,182	37,858	-
13	472040 Thatcher Unified School District #4	13,707	6,289	10,425	2,280	3,273	3,425	-
14	420740 Thatcher, Town of	3,065	1,469	2,436	533	765	800	-
15	495060 Three Points Fire District	62	27	44	10	14	15	-
16	500210 Timber Mesa Fire And Medical District	1,290	602	998	218	313	328	-
17	300170 Tolleson Elementary School District #17	28,757	12,169	20,173	4,412	6,334	6,627	-
18	302140 Tolleson Union High School District #214	129,820	61,339	101,683	22,240	31,926	33,405	-
19	420750 Tolleson, City of	17,575	7,942	13,166	2,880	4,134	4,325	-
20	200220 Toltec School District #22	8,833	4,260	7,061	1,544	2,217	2,320	-
21	462010 Tombstone Unified School District/Tombstone USD #1	8,472	4,080	6,763	1,479	2,123	2,222	-
22	420770 Tombstone, City of	1,265	623	1,032	226	324	339	-
23	471330 Tonto Basin School District #33	1,579	685	1,136	248	357	373	-
24	481120 Topock Elementary School #12	1,187	718	1,190	260	374	391	-
25	496760 Tri-City Fire District	89	41	67	15	21	22	-
26	307210 Triumphant Learning Center	838	355	588	129	185	193	-
27	464150 Tuba City Unified School District #15	20,772	9,422	15,618	3,416	4,904	5,131	-
28	480060 Tucson Airport Authority	21,014	9,669	16,029	3,506	5,033	5,266	-
29	302180 Tucson Country Day School	4,890	2,250	3,730	816	1,171	1,225	-
30	302690 Tucson Preparatory School	1,274	538	891	195	280	293	-
31	240010 Tucson Unified School District #1	483,989	225,542	373,886	81,775	117,393	122,830	-
32	497440 Tusayan Fire District	799	416	689	151	216	226	-
33	480130 Tusayan, Town of	446	185	306	67	96	101	-
34	300620 Union Elementary School District #62	15,209	6,992	11,590	2,535	3,639	3,808	-
35	104120 University of Arizona, The	789,321	350,653	581,284	127,137	182,512	190,965	-
36	450200 Vail School District #20	142,148	67,428	111,777	24,448	35,096	36,721	-
37	481220 Valentine ESD #22	1,057	508	842	184	264	277	-
38	306760 Valley Academy	5,107	2,160	3,581	783	1,124	1,176	-
39	302470 Valley Academy for Career and Technology	836	305	505	111	159	166	-
40	496030 Valley Metro	47,061	21,660	35,907	7,853	11,274	11,796	-
41	496010 Valley School	5,187	2,509	4,160	910	1,306	1,367	-
42	463220 Valley Union High School #22	1,748	811	1,344	294	422	442	-
43	497240 Verde Valley Fire District	566	268	444	97	139	146	-
44	461090 Vernon Elementary School District #9	1,860	861	1,427	312	448	469	-

## Schedules of Pension and OPEB Amounts by Employer

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	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of OPEB		
										Proportionate Share of Plan Expense	Proportionate Share of Contributions	Total OPEB Expense
1	\$ 88	\$ 121	\$ 29	\$ 77	\$ 1	\$ 129	\$ 236	\$ 11	\$ (3)	\$ 8		
2	271	2,020	1,530	4,008	51	935	6,524	569	(133)	436		
3	307	865	488	1,278	16	141	1,923	181	44	225		
4	940	3,055	1,850	4,847	62	-	6,759	688	204	892		
5	150	1,601	1,269	3,325	42	807	5,443	472	(151)	321		
6	15,629	55,262	34,673	90,819	1,157	3,112	129,761	12,887	2,169	15,056		
7	5,658	15,364	8,492	22,242	283	2,893	33,910	3,156	357	3,513		
8	686	1,584	786	2,058	26	1,397	4,267	292	(146)	146		
9	926	2,194	1,109	2,906	37	1,636	5,688	412	(102)	310		
10	17,480	86,124	60,053	157,300	2,003	5,028	224,384	22,320	2,295	24,615		
11	6,784	70,448	55,696	145,887	1,858	26,461	229,902	20,701	(2,864)	17,837		
12	2,502	76,542	64,773	169,662	2,161	9,951	246,547	24,074	(862)	23,212		
13	3,641	10,339	5,860	15,349	195	-	21,404	2,178	636	2,814		
14	719	2,284	1,369	3,586	46	335	5,336	509	75	584		
15	17	46	25	65	1	8	99	9	3	12		
16	261	902	561	1,470	19	134	2,184	209	10	219		
17	1,045	14,006	11,339	29,701	378	8,490	49,908	4,215	(963)	3,252		
18	70,724	136,055	57,155	149,707	1,907	5	208,774	21,243	12,305	33,548		
19	1,702	10,161	7,400	19,384	247	1,388	28,419	2,750	191	2,941		
20	3,456	7,993	3,969	10,396	132	951	15,448	1,475	314	1,789		
21	2,637	6,982	3,801	9,957	127	320	14,205	1,413	395	1,808		
22	442	1,105	580	1,519	19	215	2,333	216	31	247		
23	69	799	639	1,673	21	523	2,856	237	(73)	164		
24	1,096	1,861	669	1,752	22	694	3,137	249	71	320		
25	47	90	38	99	1	193	331	14	(43)	(29)		
26	117	495	330	866	11	194	1,401	123	(6)	117		
27	1,062	11,097	8,779	22,995	293	4,777	36,844	3,263	(668)	2,595		
28	1,729	12,028	9,010	23,599	301	2,189	35,099	3,349	(105)	3,244		
29	357	2,753	2,096	5,491	70	811	8,468	779	(119)	660		
30	220	793	501	1,312	17	188	2,018	186	24	210		
31	42,488	282,711	210,158	550,473	7,011	85,399	853,041	78,110	(10,818)	67,292		
32	490	932	387	1,014	13	1	1,415	144	81	225		
33	161	358	172	451	6	417	1,046	64	(24)	40		
34	1,615	9,062	6,515	17,064	217	1,143	24,939	2,421	(7)	2,414		
35	86,285	459,762	326,734	855,825	10,900	213,305	1,406,764	121,439	(12,435)	109,004		
36	31,177	102,994	62,829	164,569	2,096	1,973	231,467	23,352	4,953	28,305		
37	586	1,127	473	1,240	16	259	1,988	176	80	256		
38	175	2,475	2,013	5,273	67	847	8,200	748	(96)	652		
39	346	671	284	744	9	333	1,370	106	29	135		
40	12,575	35,645	20,183	52,865	673	586	74,307	7,501	2,607	10,108		
41	2,350	5,023	2,338	6,125	78	692	9,233	869	246	1,115		
42	350	1,214	756	1,979	25	347	3,107	281	(2)	279		
43	150	435	250	654	8	40	952	93	25	118		
44	657	1,574	802	2,101	27	-	2,930	298	125	423		

(continued)

# Schedules of Pension and OPEB Amounts by Employer

## Schedule of LTD OPEB Amounts by Employer

As of and for the year ended June 30, 2022

Employer Number	Employer Name	Net OPEB Liability		Discount Rate Sensitivity		Difference Between Expected and Actual Experience	Changes in Assumptions	Difference Between Projected and Actual Investment Earnings
		Beginning Net OPEB Liability	Ending Net OPEB Liability	Net OPEB Liability 1% Decrease (6.0% Discount Rate)	Net OPEB Liability 1% Increase (8.0% Discount Rate)			
1	302200 Visions Unlimited Academy	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	300060 Washington Elementary School District #6	234,201	100,202	166,107	36,330	52,154	54,570	-
3	493240 Wellton Elementary School #24	1,604	942	1,562	342	490	513	-
4	420780 Wellton, Town of	2,227	907	1,504	329	472	494	-
5	494190 Wenden Elementary School District #19	1,552	691	1,145	250	360	376	-
6	410040 Western Arizona Council Of Governments	18,099	7,859	13,028	2,849	4,090	4,280	-
7	240040 Western Arizona Vocational Education #50	698	323	536	117	168	176	-
8	302700 Western Maricopa Education Center	19,373	8,659	14,354	3,139	4,507	4,716	-
9	497410 Whetstone Fire District	308	142	236	52	74	77	-
10	495180 White Mountain Summer Homes Water Improvement District	99	42	70	15	22	23	-
11	482200 Whiteriver Unified School District #20	25,045	10,814	17,927	3,921	5,629	5,890	-
12	300090 Wickenburg Unified School District #9	12,695	5,346	8,862	1,938	2,782	2,911	-
13	420800 Wickenburg, Town of	5,900	2,664	4,416	966	1,386	1,451	-
14	462130 Willcox Unified School District #13	9,217	5,058	8,384	1,834	2,632	2,754	-
15	420820 Willcox, City of	3,006	1,451	2,405	526	755	790	-
16	464020 Williams Unified School District #2	7,204	3,469	5,751	1,258	1,806	1,889	-
17	420850 Williams, City of	4,874	2,297	3,808	833	1,196	1,251	-
18	492020 Williamson Valley School District #2	33	27	44	10	14	15	-
19	302230 Willow Creek Charter	694	252	418	91	131	137	-
20	300070 Wilson School District No. 7	13,500	5,997	9,941	2,174	3,121	3,266	-
21	461080 Window Rock Unified School District #8	28,107	11,110	18,417	4,028	5,783	6,050	-
22	482010 Winslow Unified School District #1	19,650	8,594	14,247	3,116	4,473	4,680	-
23	420900 Winslow, City of	5,402	2,869	4,755	1,040	1,493	1,562	-
24	492520 Yarnell Elementary School District #52	747	393	651	142	204	214	-
25	492530 Yavapai Accommodation District #99	1,348	580	962	210	302	316	-
26	492990 Yavapai College	41,027	18,540	30,735	6,722	9,650	10,097	-
27	410230 Yavapai County	108,032	46,995	77,905	17,039	24,461	25,594	-
28	471050 Young Elementary School District #5	1,350	580	962	210	302	316	-
29	307340 Young Scholar's Academy	4,013	1,759	2,915	638	915	958	-
30	420920 Youngtown, Town of	1,424	641	1,063	232	334	349	-
31	481130 Yucca Elementary School District #13	531	266	441	96	138	145	-
32	410240 Yuma County	82,574	35,421	58,718	12,843	18,436	19,290	-
33	497210 Yuma County Airport Authority	2,807	1,158	1,920	420	603	631	-
34	480100 Yuma County Intergovernmental Public Transportation Authority	634	261	433	95	136	142	-
35	493000 Yuma County Superintendent's Office	-	-	-	-	-	-	-
36	493010 Yuma Elementary School District One	78,051	38,906	64,495	14,106	20,250	21,188	-
37	480070 Yuma Mesa Irrigation & Drainage District	2,677	1,154	1,914	419	601	629	-
36	500820 Yuma Metropolitan Planning Organization	557	242	401	88	126	132	-
37	493830 Yuma Union High School District #70	97,397	47,971	79,522	17,393	24,968	26,125	-
38	420980 Yuma, City of	57,326	26,670	44,211	9,670	13,881	14,524	-
<b>Total</b>		<b>\$ 20,642,427</b>	<b>\$ 9,235,965</b>	<b>\$ 15,310,645</b>	<b>\$ 3,348,700</b>	<b>\$ 4,807,247</b>	<b>\$ 5,029,897</b>	<b>\$ -</b>

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					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	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions		
								Proportionate Share of OPEB Plan Expense	Proportionate Share of Contributions	Total OPEB Expense
1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	1,494	108,218	93,367	244,559	3,115	34,544	375,585	34,702	(5,076)	29,626
3	1,158	2,161	878	2,299	29	1,167	4,373	326	(42)	284
4	699	1,665	845	2,214	28	431	3,518	314	99	413
5	298	1,034	644	1,686	21	266	2,617	239	40	279
6	3,499	11,869	7,323	19,181	244	1,161	27,909	2,722	508	3,230
7	293	637	301	789	10	20	1,120	112	60	172
8	7,273	16,496	8,068	21,133	269	64	29,534	2,999	1,590	4,589
9	101	252	133	347	4	516	1,000	49	(59)	(10)
10	15	60	40	104	1	20	165	15	(3)	12
11	667	12,186	10,077	26,394	336	3,887	40,694	3,745	(589)	3,156
12	153	5,846	4,981	13,047	166	3,354	21,548	1,851	(544)	1,307
13	1,335	4,172	2,482	6,501	83	42	9,108	922	268	1,190
14	4,455	9,841	4,713	12,344	157	2,608	19,822	1,752	86	1,838
15	623	2,168	1,352	3,541	45	786	5,724	503	(74)	429
16	2,095	5,790	3,232	8,467	108	171	11,978	1,201	338	1,539
17	862	3,309	2,140	5,606	71	1,955	9,772	795	(211)	584
18	92	121	25	65	1	37	128	9	5	14
19	58	326	235	615	8	410	1,268	87	(49)	38
20	-	6,387	5,588	14,636	186	4,352	24,762	2,077	(871)	1,206
21	328	12,161	10,352	27,116	345	14,556	52,369	3,848	(2,219)	1,629
22	524	9,677	8,008	20,975	267	2,918	32,168	2,976	(521)	2,455
23	2,481	5,536	2,673	7,002	89	655	10,419	993	250	1,243
24	416	834	366	958	12	111	1,447	136	45	181
25	298	916	540	1,416	18	112	2,086	201	48	249
26	3,726	23,473	17,276	45,251	576	4,205	67,308	6,421	79	6,500
27	4,975	55,030	43,790	114,700	1,461	11,245	171,196	16,276	(682)	15,594
28	89	707	540	1,416	18	583	2,557	201	(73)	128
29	953	2,826	1,639	4,292	55	179	6,165	609	214	823
30	149	832	597	1,564	20	552	2,733	222	(59)	163
31	178	461	248	649	8	83	988	92	13	105
32	2,416	40,142	33,005	86,450	1,101	15,255	135,811	12,267	(1,900)	10,367
33	619	1,853	1,079	2,827	36	552	4,494	401	44	445
34	161	439	244	638	8	162	1,052	91	13	104
35	-	-	-	-	-	78	78	-	(25)	(25)
36	26,625	68,063	36,252	94,955	1,209	1,749	134,165	13,474	3,865	17,339
37	227	1,457	1,076	2,818	36	420	4,350	400	(42)	358
36	91	349	225	591	8	47	871	84	21	105
37	35,511	86,604	44,699	117,080	1,491	1,411	164,681	16,613	5,198	21,811
38	7,242	35,647	24,851	65,092	829	17,147	107,919	9,236	(1,685)	7,551
	<u>\$ 2,702,638</u>	<u>\$ 12,539,782</u>	<u>\$ 8,605,963</u>	<u>\$ 22,541,887</u>	<u>\$ 287,089</u>	<u>\$ 2,808,053</u>	<u>\$ 34,242,992</u>	<u>\$ 3,198,623</u>	<u>\$ (20,884)</u>	<u>\$ 3,177,739</u>

### 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 Internal Revenue Code (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 a trust 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.

**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 terms 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.

As of January 1, 2022, the ASRS became self-insured for the non-Medicare health insurance plans, which is being administered by a third-party vendor. The ASRS works with outside consultants to develop the premium structure for the self-insurance plans. Actual claims experience could vary from estimates used in developing the premium prices, resulting in gains or losses to the fund.

For the fully insured plans, 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, 2022, the required contribution rate for employers for their active members was 0.21% of covered payroll. There were 81,966 retired members or their beneficiaries receiving benefits as of June 30, 2022.

**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 up 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, 2022, the required contribution rate for employers and active members was 0.19% of covered payroll. There were 2,734 disabled members receiving long term disability benefits as of June 30, 2022.

**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

<b>Membership Date</b>	<b>Calculation</b>	
Prior to January 1, 1984	<i>Greater of the following calculations:</i>	
	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.

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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**

<b>Years of Service</b>	<b>Multiplier</b>
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 yield rate on the actuarial value of ASRS assets for the fiscal year that ended June 30 of the year prior to the year for which an increase would be paid exceeds 8%. Funds are reserved when the yield rate on the actuarial value of ASRS assets for the fiscal year that ended June 30 of the year prior to the year for which an increase would be paid exceeds 8%. If there are no excess investment earnings in the reserve, then no additional benefit increase is paid. As of June 30, 2022, the PBI reserve was \$350.7 million. On November 12, 2021, the ASRS Board approved an annual increase of \$11.49 per year of service for eligible participants effective July 1, 2022. The approved annual increase on July 1, 2022, utilizes the entire PBI reserve on that date.

**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 up 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 \$35.1 million were received during the 2022 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 2022:

### Exhibit 3: Contribution Rates

Contribution Rates	Employer	Member
Retirement	12.01 %	12.22 %
Health benefit supplement	0.21 %	0.00 %
Long term disability	0.19 %	0.19 %
Total required	12.41 %	12.41 %

### Exhibit 4: Alternate Contribution Rates

Alternate Contribution Rates	Employer	Member
ACR Retirement	10.13 %	0.00 %
ACR Health benefit supplement	0.00 %	0.00 %
ACR Long term disability	0.09 %	0.00 %
Total ACR required	10.22 %	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, 2022, Annual Comprehensive Financial Report (ACFR).

**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, 2022, were as follows:

**Exhibit 6: Net Pension and OPEB Liability (Asset) of Employers**  
(Dollars in Thousands)

	Pension	HBS	LTD
Total pension/OPEB liability	\$63,411,371	\$ 1,476,815	\$ 200,977
Fund fiduciary net position	(47,089,150)	(2,034,913)	(191,741)
Employers' net pension/OPEB liability (asset)	<u>\$16,322,221</u>	<u>\$ (558,098)</u>	<u>\$ 9,236</u>
Fund fiduciary net position as a percentage of total pension/OPEB liability	74.26%	137.79%	95.40%

**Actuarial Assumptions** – The total pension and OPEB liabilities were determined by an actuarial valuation as of June 30, 2021, and rolled forward using generally accepted actuarial procedures to June 30, 2022.



### Exhibit 7: Actuarial Assumptions – Pension

#### Assumptions

Actuarial valuation date	June 30, 2021
Actuarial roll forward date	June 30, 2022
Actuarial cost method	Entry age normal
Asset valuation	Fair value
Discount rate	7.0 %
Projected salary increases	2.9 - 8.4%
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, 2021
Actuarial roll forward date	June 30, 2022
Actuarial cost method	Entry Age Normal
Asset valuation method	Fair Value
Inflation	2.3 %
Investment Rate of Return	7.0 %
Mortality rates	2017 SRA Scale U-MP
Healthcare Trend Rates	N/A

### Exhibit 9: Actuarial Assumptions – LTD

#### Assumptions

Actuarial valuation date	June 30, 2021
Actuarial roll forward date	June 30, 2022
Actuarial cost method	Entry Age Normal
Asset valuation method	Fair Value
Inflation	2.3 %
Investment Rate of Return	7.0 %
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, 2022 ACFR. 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, 2020. The ASRS Board adopted the experience study which recommended changes, and those changes were effective as of the June 30, 2021 actuarial valuation.

The expected long-term 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 expected long-term 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 that were implemented beginning July 2018. The ASRS's 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	Real Return Geometric Basis	Long term Contribution to Expected Real Return
Equity	50 %	3.90 %	1.95 %
Fixed Income - Credit	20 %	5.30 %	1.06 %
Fixed Income - Interest Rate Sensitive	10 %	(0.20)%	(0.02)%
Real estate	20 %	6.00 %	1.20 %
Total	<u>100 %</u>		<u>4.19 %</u>

Actual returns may be different due to volatility of returns.

**Discount rate** – The discount rate used to measure the total pension liability was 7.0%. 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 7.0%, as well as what the employers’ net pension liability would be if it were calculated using the discount rate that is 1% lower (6.0%) or 1% higher (8.0%) than the current rate at June 30, 2022:

**Exhibit 11: Discount Rate Sensitivity**  
(Dollars in Thousands)

Net Liability/ (Asset)	1% Decrease 6.0%	Current Discount Rate 7.0%	1% Increase 8.0%
Pension	\$ 24,082,952	\$ 16,322,221	\$ 9,850,984
HBS	(401,303)	(558,098)	(691,136)
LTD	15,311	9,236	3,349

**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, 2022.

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, 2022 ACFR.

**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 ACFR	\$ 1,431,558	\$ 24,420	\$ 22,431
Adjust to properly represent contributions related to future contribution efforts	(206)	—	2
Deduct ASRS contributions not included in allocation	(1,780)	(30)	(28)
Add annualized contributions for employers joining the plan during the plan year	99	2	2
Total employer contributions used as the basis for allocating employer’s proportionate share of collective pension amounts	<u>\$ 1,429,671</u>	<u>\$ 24,392</u>	<u>\$ 22,407</u>

The difference in contributions, as reported on the June 30, 2022 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, 2022 ACFR, 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' ACFR for the fiscal year ended June 30, 2022. The additional financial and actuarial information is available at [www.azasrs.gov](http://www.azasrs.gov). Requests for additional information should be addressed to:

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

## Supplementary Schedules

### 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	FY2023	FY2024	FY2025	FY2026	FY2027	Thereafter
307850	Academy Of Excellence	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
450540	Academy Of Tucson	180,654	(15,253)	(192,518)	177,472	-	-
307940	Accelerated Elementary and Secondary Schools	32,966	(27,735)	(49,193)	45,349	-	-
303320	Accelerated Learning Center	(3,529)	445	(49,193)	45,349	-	-
307490	Acclaim Charter School	203,070	32,272	(89,802)	82,784	-	-
302160	Agua Fria Union High School District #216	6,542,154	349,108	(3,454,347)	3,184,387	-	-
300630	Aguila Elementary School District #63	155,851	27,032	(60,764)	56,015	-	-
302310	AIBT Non-Profit Charter High School	34,482	13,667	(18,886)	17,410	-	-
450150	Ajo Unified School District	3,714	(84,615)	(111,077)	102,396	-	-
302800	Akimel O'Otham Pee Posh (3-5)	(17,566)	(3,842)	(1,941)	1,789	-	-
302810	Akimel O'Otham Pee Posh (K-2)	83,956	(181,206)	(218,794)	201,695	-	-
300680	Alhambra Elementary District #68	4,923,349	(895,049)	(4,551,452)	4,195,753	-	-
461070	Alpine Elementary School District #7	40,289	(4,827)	(42,027)	38,743	-	-
450510	Altar Valley School District #51	(76,946)	(88,025)	(187,666)	172,999	-	-
308200	American Basic Schools	(22,793)	(11,555)	(16,796)	15,483	-	-
307860	American Leadership Academy	(25,479)	(23,551)	(523)	482	-	-
450100	Amphitheater Unified School District #10	4,036,048	(1,631,180)	(4,827,799)	4,450,504	-	-
493810	Antelope Union High School District #50	(36,802)	(84,907)	(97,789)	90,147	-	-
410100	Apache County	1,157,445	283,214	(850,915)	784,416	-	-
462420	Apache Elementary School District #42	18,069	4,354	(8,883)	8,189	-	-
200430	Apache Junction Unified School District #43	410,315	(529,003)	(1,064,260)	981,087	-	-
496800	Apache Junction Water District	116,608	10,512	(58,076)	53,538	-	-
420020	Apache Junction, City of	488,652	(318,934)	(670,192)	617,816	-	-
302020	Aprender Tucson	195,392	29,332	(106,448)	98,129	-	-
109120	Arizona Acupuncture Board of Examiners	7,181	6,130	(7,539)	6,950	-	-
307810	Arizona Agribusiness & Equine Center	216,754	(426,764)	(413,327)	381,025	-	-
480090	Arizona Association of Counties	15,030	(13,390)	(25,455)	23,466	-	-
101050	Arizona Attorney General's Office	3,315,251	(1,433,360)	(4,396,706)	4,053,100	-	-
109010	Arizona Automobile Theft Authority	-	-	-	-	-	-
109280	Arizona Board of Athletic Training	3,650	(192)	(2,538)	2,340	-	-
103180	Arizona Board of Chiropractic Examiners	(6,192)	(28,310)	(9,630)	8,877	-	-
105700	Arizona Board of Executive Clemency	29,143	7,913	(37,100)	34,201	-	-
109140	Arizona Board of Fingerprinting	12,281	(14,995)	(20,752)	19,130	-	-
103460	Arizona Board of Funeral Directors & Embalmers	(8,626)	(14,733)	(8,734)	8,051	-	-
103200	Arizona Board of Homeopathic and Integrated Medicine Examiners	-	-	-	-	-	-
102500	Arizona Board of Nursing Care Examiners	1,446	(18,646)	(14,556)	13,419	-	-
103240	Arizona Board of Occupational Therapy Examiners	(1,559)	(9,404)	(6,718)	6,193	-	-
103770	Arizona Board of Osteopathic Examiners	32,876	(18,157)	(29,113)	26,838	-	-
103850	Arizona Board of Podiatry Examiners	9,342	2,017	(5,001)	4,611	-	-
103860	Arizona Board of Psychologist Examiners	37,411	4,331	(18,065)	16,653	-	-
104100	Arizona Board of Regents	222,047	7,407	(197,146)	181,739	-	-
101880	Arizona Board of Tax Appeals	(5,372)	(14,938)	(9,555)	8,808	-	-
302090	Arizona Charter Academy	446,978	23,260	(284,186)	261,976	-	-
495900	Arizona City Sanitary District	85,549	4,804	(37,996)	35,027	-	-

(continued)

## Supplementary Schedules

### 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	FY2023	FY2024	FY2025	FY2026	FY2027	Thereafter
109030	Arizona Commission for Postsecondary Education	\$ (160,184)	\$ (66,337)	\$ (3,359)	\$ 3,097	\$ -	\$ -
102100	Arizona Commission for the Deaf and Hard of Hearing	70,177	(28,616)	(72,558)	66,888	-	-
109260	Arizona Commission of African American Affairs	1,803	(3,013)	(4,255)	3,922	-	-
104820	Arizona Commission on the Arts	43,605	(30,823)	(37,324)	34,407	-	-
304040	Arizona Community Development Corporation (La Paloma Academy)	81,384	(254,361)	(362,641)	334,300	-	-
103250	Arizona Corporation Commission	398,887	(717,088)	(940,120)	866,649	-	-
109270	Arizona Cotton Research and Protection Council	(22,368)	(87,277)	(86,741)	79,962	-	-
497380	Arizona Counties Insurance Pool	17,417	(28,055)	(52,254)	48,170	-	-
101140	Arizona Court of Appeals Division One	395,257	(40,181)	(280,229)	258,329	-	-
101150	Arizona Court of Appeals Division Two	189,333	(66,695)	(119,213)	109,897	-	-
101190	Arizona Criminal Justice Commission	89,614	(64,919)	(88,981)	82,027	-	-
100000	Arizona Department of Administration	1,046,369	(1,748,871)	(2,130,834)	1,964,308	-	-
103060	Arizona Department of Agriculture	462,108	(363,582)	(749,244)	690,690	-	-
109300	Arizona Department of Child Safety	4,972,388	(3,310,275)	(7,492,890)	6,907,316	-	-
105200	Arizona Department of Corrections	4,099,703	(1,201,682)	(3,693,296)	3,404,662	-	-
102200	Arizona Department of Economic Security	35,869,967	(2,373,271)	(23,100,266)	21,294,965	-	-
104550	Arizona Department of Education	3,071,193	(757,509)	(2,273,860)	2,096,156	-	-
105360	Arizona Department of Emergency & Military Affairs	464,105	(876,689)	(1,029,474)	949,020	-	-
107100	Arizona Department of Environmental Quality	991,465	(1,132,171)	(1,854,486)	1,709,557	-	-
103120	Arizona Department of Financial Institutions	-	-	-	-	-	-
109050	Arizona Department of Gaming	17,341	(350,558)	(374,286)	345,035	-	-
102350	Arizona Department of Health Services	8,170,266	(1,384,689)	(5,549,498)	5,115,801	-	-
109210	Arizona Department of Homeland Security	496,189	370,375	(106,598)	98,267	-	-
109160	Arizona Department of Housing	255,692	(110,166)	(292,024)	269,202	-	-
103530	Arizona Department of Insurance	1,914,383	(276,743)	(524,254)	483,284	-	-
105220	Arizona Department of Juvenile Corrections	483,882	(124,768)	(329,423)	303,678	-	-
103570	Arizona Department of Liquor Licenses and Control	(17,843)	(88,223)	(68,452)	63,103	-	-
105800	Arizona Department of Public Safety	5,048,651	1,203,258	(3,323,264)	3,063,549	-	-
103900	Arizona Department of Real Estate	25,779	(71,639)	(76,216)	70,260	-	-
101790	Arizona Department of Revenue	1,901,082	(1,366,879)	(1,969,593)	1,815,668	-	-
106100	Arizona Department of Transportation	12,099,898	(5,282,828)	(12,227,454)	11,271,870	-	-
102400	Arizona Department of Veterans' Services	(136,039)	(850,264)	(978,041)	901,606	-	-
107900	Arizona Department of Water Resources	1,766,347	359,530	(774,998)	714,431	-	-
109230	Arizona Early Childhood Development and Health Board	231,864	(456,793)	(580,465)	535,101	-	-
101100	Arizona Exposition & State Fair	(149,555)	38,666	(101,820)	93,863	-	-
109330	Arizona Finance Authority	129,689	(32,603)	(65,989)	60,832	-	-
501410	Arizona Fire & Medical Authority	161,452	(152,876)	(241,860)	222,959	-	-
107200	Arizona Game and Fish Department	1,267,344	(515,429)	(1,608,819)	1,483,088	-	-
107300	Arizona Geological Survey, The	-	-	-	-	-	-
101400	Arizona Governor's Office	630,324	(390,132)	(513,878)	473,718	-	-
102300	Arizona Health Care Cost Containment System	3,702,297	(1,506,990)	(3,746,296)	3,453,520	-	-
496050	Arizona Health Facilities Authority	-	-	-	-	-	-
104920	Arizona Historical Society	12,737	(118,767)	(93,907)	86,569	-	-
101520	Arizona House of Representatives	220,699	(271,271)	(479,689)	442,201	-	-

(continued)

## Supplementary Schedules

### 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	FY2023	FY2024	FY2025	FY2026	FY2027	Thereafter
109150	Arizona Independent Redistricting Commission	\$ 212,702	\$ 154,083	\$ (26,202)	\$ 24,154	\$ -	\$ -
103500	Arizona Industrial Commission	281,866	(476,410)	(620,476)	571,985	-	-
501210	Arizona Industrial Development Authority	39,724	5,235	(11,048)	10,185	-	-
495300	Arizona Interscholastic Association	156,347	(6,803)	(120,333)	110,929	-	-
101540	Arizona Joint Legislative Budget Committee	193,934	(70,282)	(114,809)	105,837	-	-
101530	Arizona Legislative Council	215,242	(2,793)	(236,112)	217,660	-	-
103620	Arizona Medical Board	87,227	(85,461)	(185,277)	170,797	-	-
240050	Arizona Montessori Charter School at Anthem	69,196	(32,251)	(148,102)	136,528	-	-
495090	Arizona Municipal Water Users Association	44,475	(29,944)	(41,206)	37,986	-	-
103680	Arizona Naturopathic Physicians Board of Medical	4,678	(193)	(4,404)	4,060	-	-
109040	Arizona Navigable Streams Adjudication	1,492	(3,046)	(4,404)	4,060	-	-
109070	Arizona Office of Administrative Hearings	33,024	(32,784)	(59,271)	54,639	-	-
109320	Arizona Office of Economic Opportunity	103,651	(91,307)	(111,151)	102,465	-	-
101590	Arizona Office of the Auditor General	144,074	(570,791)	(843,376)	777,465	-	-
101430	Arizona Office of Tourism	38,352	(111,182)	(105,030)	96,822	-	-
102700	Arizona Pioneers' Home	174,789	(240,890)	(234,993)	216,628	-	-
109990	Arizona Power Authority	(107,295)	(73,749)	(24,410)	22,502	-	-
496750	Arizona Prosecuting Attorneys' Advisory Council	(10,426)	(32,787)	(19,259)	17,754	-	-
103100	Arizona Radiation Regulatory Agency	-	-	-	-	-	-
103220	Arizona Registrar of Contractors	144,550	(414,381)	(348,159)	320,950	-	-
103260	Arizona Residential Utility Consumer Office	90,945	24,535	(41,131)	37,917	-	-
109080	Arizona School Facilities Board	(61,310)	(30,946)	(46,804)	43,147	-	-
306890	Arizona School for the Arts	386,300	22,293	(300,534)	277,047	-	-
101800	Arizona Secretary of State	625,481	(193,759)	(431,989)	398,229	-	-
497510	Arizona Sports and Tourism Authority	(21,082)	(11,637)	(31,576)	29,108	-	-
109190	Arizona State Board for Charter Schools	190,653	19,030	(63,974)	58,974	-	-
103870	Arizona State Board for Private Postsecondary Education	(3,735)	(6,618)	(19,782)	18,236	-	-
103020	Arizona State Board of Accountancy	47,696	(11,605)	(46,058)	42,458	-	-
103150	Arizona State Board of Barbers	(49,406)	(53,587)	(4,031)	3,716	-	-
103160	Arizona State Board of Behavioral Health	69,479	(55,806)	(55,986)	51,611	-	-
103270	Arizona State Board of Cosmetology	(1,522)	(37,942)	(42,624)	39,293	-	-
103350	Arizona State Board of Dental Examiners	78,396	26,767	(39,937)	36,816	-	-
103380	Arizona State Board of Dispensing Opticians	5,343	(1,873)	(5,225)	4,817	-	-
109310	Arizona State Board of Education	265,935	152,564	(59,271)	54,639	-	-
109290	Arizona State Board of Massage Therapy	4,469	(5,878)	(13,362)	12,318	-	-
103710	Arizona State Board of Nursing	152,322	(101,933)	(189,756)	174,926	-	-
103750	Arizona State Board of Optometry	(309)	955	(7,316)	6,744	-	-
103820	Arizona State Board of Pharmacy	166,726	(7,572)	(112,495)	103,703	-	-
103830	Arizona State Board of Physical Therapy	952	(21,931)	(10,749)	9,909	-	-
103890	Arizona State Board of Respiratory Care	11,383	(9,391)	(10,301)	9,496	-	-
103960	Arizona State Board of Technical Registration	16,102	(17,886)	(59,047)	54,432	-	-
109250	Arizona State Forestry Division	1,070,655	74,848	(529,555)	488,169	-	-
107400	Arizona State Land Department	255,929	(396,802)	(375,705)	346,343	-	-
103610	Arizona State Lottery	223,089	(207,294)	(276,273)	254,682	-	-

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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	FY2023	FY2024	FY2025	FY2026	FY2027	Thereafter
103650	Arizona State Mine Inspector	\$ 16,581	\$ (39,351)	\$ (46,207)	\$ 42,596	\$ -	\$ -
107700	Arizona State Parks	450,071	(295,037)	(595,693)	549,139	-	-
101030	Arizona State Personnel Board	1,615	(2,378)	(3,583)	3,303	-	-
104750	Arizona State Schools for the Deaf and the Blind	472,358	(1,529,145)	(1,790,960)	1,650,995	-	-
101510	Arizona State Senate	431,293	(55,412)	(381,826)	351,986	-	-
101920	Arizona State Treasurer's Office	199,231	(7,371)	(137,203)	126,481	-	-
104140	Arizona State University	27,970,332	(11,961,447)	(28,394,169)	26,175,146	-	-
103980	Arizona State Veterinary Medical Examining Board	33,536	6,513	(16,945)	15,621	-	-
101170	Arizona Supreme Court	1,324,128	(1,191,792)	(1,915,921)	1,766,191	-	-
109110	Arizona Water Infrastructure Finance Authority	-	-	-	-	-	-
493880	Arizona Western College	1,406,357	(1,009,155)	(1,689,961)	1,557,890	-	-
300470	Arlington Elementary School District #47	247,738	10,995	(123,543)	113,888	-	-
308130	Arts Academy at Estrella Mountain	140,198	(77,880)	(305,535)	281,657	-	-
240060	Arts Academy at Scottsdale	-	-	-	-	-	-
462530	Ash Creek Elementary School District #53	17,204	(1,452)	(20,006)	18,442	-	-
492310	Ash Fork Joint Unified School District #31	199,918	(26,105)	(124,737)	114,989	-	-
308090	ASU Preparatory Academy	9,789,585	2,275,871	(2,413,452)	2,224,839	-	-
300440	Avondale Elementary School District #44	2,190,540	(615,758)	(2,027,073)	1,868,655	-	-
420010	Avondale, City of	3,807,794	267,565	(1,999,378)	1,843,125	-	-
497500	Avra Valley Fire District	94,195	46,530	(30,233)	27,870	-	-
450400	Baboquivari Unified School District #40	277,403	(246,586)	(660,264)	608,664	-	-
492200	Bagdad Unified School District	242,760	(51,748)	(242,383)	223,440	-	-
302240	Ball Charter Schools (Dobson Academy)	341,588	68,530	(200,878)	185,180	-	-
307430	Ball Charter Schools (Hearn Academy)	178,921	(69,346)	(200,281)	184,629	-	-
200280	Ball Charter Schools (Val Vista Academy)	320,107	40,726	(126,753)	116,847	-	-
300310	Balsz Elementary School District #31	1,227,167	(41,105)	(903,617)	832,999	-	-
492260	Beaver Creek Elementary School District #26	76,739	(43,129)	(113,241)	104,391	-	-
302080	Benchmark School	51,570	(45,998)	(118,765)	109,484	-	-
306910	Benjamin Franklin Charter School	1,231,633	(81,317)	(787,613)	726,061	-	-
462090	Benson Unified School District #9	749,588	(71,860)	(517,014)	476,609	-	-
420030	Benson, City of	(114,650)	(281,044)	(147,953)	136,390	-	-
494760	Bicentennial Union High School District #76	83,452	(23,179)	(70,020)	64,548	-	-
462020	Bisbee Unified School District #2	365,424	(42,421)	(255,969)	235,965	-	-
420050	Bisbee, City of	103,231	(31,613)	(116,675)	107,557	-	-
496080	Black Canyon Fire District	-	-	-	-	-	-
473220	Blue Elementary School District #22	6,019	2,044	(5,001)	4,611	-	-
482320	Blue Ridge Unified School District #32	857,326	(70,931)	(697,214)	642,727	-	-
472100	Bonita Elementary School District #16	143,599	(17,687)	(69,050)	63,653	-	-
494260	Bouse Elementary School District #26	57,104	28,262	(28,814)	26,562	-	-
462140	Bowie Unified School District #14	59,198	(54,505)	(38,444)	35,439	-	-
300330	Buckeye Elementary School District #33	2,424,198	78,431	(1,930,254)	1,779,403	-	-
302010	Buckeye Union High School District #201	2,537,528	(283,254)	(1,665,178)	1,535,043	-	-
495020	Buckeye Valley Fire District	330,017	23,774	(131,381)	121,113	-	-
497430	Buckeye Water Conservation & Drainage District	77,031	(9,324)	(42,699)	39,362	-	-

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Employer Number	Employer Name	FY2023	FY2024	FY2025	FY2026	FY2027	Thereafter
420070	Buckeye, City of	\$ 3,472,395	\$ 894,212	\$ (1,841,572)	\$ 1,697,652	\$ -	\$ -
481150	Bullhead City Elementary School District #15	851,670	(336,127)	(742,899)	684,841	-	-
495000	Bullhead City Fire District	152,360	26,558	(77,037)	71,016	-	-
492280	Camp Verde Unified School District #28	747,212	(160,175)	(576,881)	531,798	-	-
421020	Camp Verde, Town Of	396,736	37,134	(249,549)	230,047	-	-
492500	Canon Elementary School District #50	154,466	25,058	(75,544)	69,640	-	-
305020	Canyon Rose Academy	(31,055)	(23,917)	(34,711)	31,999	-	-
421030	Carefree, Town of	148,099	13,470	(86,965)	80,169	-	-
303090	Carpe Diem Collegiate High School (Academy)	(30,689)	(1,366)	(37,847)	34,889	-	-
300830	Cartwright Elementary School District #83	12,096,005	539,163	(6,668,475)	6,147,330	-	-
200040	Casa Grande Elementary School District #4	3,222,438	(53,260)	(2,302,301)	2,122,374	-	-
200820	Casa Grande Union High School District #82	1,054,959	(260,355)	(1,145,328)	1,055,820	-	-
420090	Casa Grande, City of	946,901	(211,507)	(952,213)	877,797	-	-
450160	Catalina Foothills School District #16	1,098,000	(804,169)	(1,693,320)	1,560,986	-	-
300930	Cave Creek Unified School District No. 93	(308,374)	(1,799,949)	(1,532,528)	1,412,760	-	-
420580	Cave Creek, Town of	311,806	34,979	(203,267)	187,382	-	-
464160	CAVIAT School District	12,902	(8,079)	(14,332)	13,212	-	-
482250	Cedar Unified School District #25	92,703	857	(102,193)	94,207	-	-
495130	Central Arizona Association Of Governments	(35,298)	(50,099)	(25,156)	23,190	-	-
493890	Central Arizona College	413,015	(845,087)	(1,439,964)	1,327,430	-	-
500650	Central Arizona Fire And Medical Authority	159,548	(30,520)	(136,084)	125,449	-	-
497150	Central Arizona Irrigation And Drainage District	241,898	(133,927)	(233,350)	215,114	-	-
497310	Central Arizona Project	3,416,402	(1,057,983)	(3,518,992)	3,243,980	-	-
302600	Central Arizona Valley Institute of Technology	166,603	39,422	(117,272)	108,107	-	-
303050	Central Yavapai Fire District	-	-	-	-	-	-
307680	Challenge Charter School	117,728	(44,853)	(136,158)	125,517	-	-
300800	Chandler Unified School District #80	23,635,824	1,500,426	(17,624,297)	16,246,946	-	-
420120	Chandler, City of	3,462,069	(3,047,894)	(5,036,590)	4,642,978	-	-
303070	Charter Foundation, The (AmeriSchools Academy)	34,084	(19,502)	(106,971)	98,611	-	-
464050	Chevelon Butte Elementary School District #5	6,701	(3,654)	(4,852)	4,473	-	-
461240	Chinle Unified School District #24	1,623,647	(278,344)	(1,848,215)	1,703,776	-	-
497260	Chino Valley Fire District	-	-	-	-	-	-
492510	Chino Valley Unified School District #51	771,068	(353,386)	(715,802)	659,861	-	-
420990	Chino Valley, Town of	323,230	49,478	(255,222)	235,276	-	-
497370	Christopher-Kohl's Fire District	3,501	(765)	(2,911)	2,684	-	-
109130	Citizens Clean Elections Commission	59,186	(3,022)	(38,817)	35,783	-	-
302890	CITY Center For Collaborative Learning (City HS)	128,689	8,237	(143,101)	131,917	-	-
421000	Clarkdale, Town of	(50,563)	(92,952)	(84,726)	78,104	-	-
492030	Clarkdale-Jerome Elementary School District #3	123,278	(58,542)	(153,626)	141,620	-	-
420130	Clifton, Town of	35,842	(7,396)	(51,731)	47,688	-	-
471420	Cobre Valley Institute Of Technology	1,961	(2,841)	(16,199)	14,933	-	-
463500	Cochise Community College	471,853	(616,352)	(1,278,500)	1,178,585	-	-
410110	Cochise County	1,165,535	(734,722)	(1,821,715)	1,679,347	-	-
462260	Cochise Elementary School District #26	41,569	(36,647)	(57,703)	53,194	-	-

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Employer Number	Employer Name	FY2023	FY2024	FY2025	FY2026	FY2027	Thereafter
463230	Cochise Technology District #1	\$ (21,444)	\$ (12,434)	\$ (14,556)	\$ 13,419	\$ -	\$ -
410130	Coconino County	1,453,896	(1,363,420)	(2,792,665)	2,574,416	-	-
464990	Coconino County Community College	249,042	(428,960)	(608,906)	561,319	-	-
303060	Coconino County Regional Accommodation School District	80,152	(21,070)	(85,696)	78,999	-	-
481140	Colorado City Unified School District #14	474,956	58,749	(245,443)	226,262	-	-
480020	Colorado River Sewage System Joint Venture	7,880	(2,830)	(32,621)	30,072	-	-
481920	Colorado River Union High School District #2	(26,455)	(515,010)	(454,757)	419,217	-	-
461060	Concho Elementary School District #6	164,135	(2,301)	(105,030)	96,822	-	-
492170	Congress Elementary School District #17	168,459	12,780	(84,054)	77,485	-	-
450390	Continental School District	554,793	240,826	(252,460)	232,730	-	-
200210	Coolidge Unified School District 21	1,189,426	68,650	(869,503)	801,550	-	-
420100	Coolidge, City of	178,247	(107,146)	(282,245)	260,187	-	-
500810	Copper Canyon Fire and Medical Authority	-	-	-	-	-	-
502410	Copper Canyon Fire & Medical District	16,138	(7,640)	(25,455)	23,466	-	-
420110	Cottonwood, City of	366,522	(224,762)	(542,693)	500,281	-	-
492060	Cottonwood-Oak Creek Elementary School District	535,527	(193,545)	(674,820)	622,082	-	-
302360	Country Gardens Charter School	(28,994)	(1,432)	-	-	-	-
491280	County Of Santa Cruz Elementary School District	195,306	52,322	(104,508)	96,340	-	-
497420	County Supervisor Association Of Arizona	48,818	9,796	(37,324)	34,407	-	-
493130	Crane Elementary School District #13	2,347,542	302,883	(1,872,252)	1,725,934	-	-
300140	Creighton Elementary School District #14	1,974,945	75,933	(2,181,520)	2,011,033	-	-
492410	Crown King Elementary School District #41	11,838	3,986	(4,852)	4,473	-	-
497610	Crown King Fire District	22,892	16,370	(12,242)	11,286	-	-
308080	Daisy Education Corporation (Sonoran Science Academy - Phoenix)	(32,035)	(2,866)	-	-	-	-
308070	Daisy Education Corporation (Sonoran Science Academy - Tucson)	(55,236)	(35,437)	(25,754)	23,741	-	-
472110	Dan Hinton Accommodation School: Graham County Special Services	92,301	(17,974)	(59,271)	54,639	-	-
300970	Deer Valley Unified School District #97	10,656,762	(4,770,792)	(11,669,533)	10,757,551	-	-
302170	Desert Rose Academy	48,408	(26,760)	(23,738)	21,883	-	-
450550	Desert Springs Academy	-	-	-	-	-	-
307870	Destiny School	227,765	87,304	(131,232)	120,976	-	-
497530	Diamond Star Fire District	-	-	-	-	-	-
307900	Discovery Plus Academy	67,543	5,849	(37,697)	34,751	-	-
462450	Double Adobe Elementary School District #45	(14,237)	5,466	(15,527)	14,313	-	-
462270	Douglas Unified School District #27	1,863,452	422,023	(1,277,156)	1,177,346	-	-
420140	Douglas, City of	359,211	(215,352)	(330,542)	304,710	-	-
495600	Drexel Heights Fire District	128,364	16,257	(76,290)	70,328	-	-
473020	Duncan Unified School District #2	290,083	73,819	(153,626)	141,620	-	-
421010	Duncan, Town of	(41,710)	(40,135)	(12,690)	11,698	-	-
300890	Dysart Unified School District #89	10,462,477	(1,220,460)	(8,465,706)	7,804,105	-	-
421040	Eagar, Town of	72,419	5,157	(74,947)	69,090	-	-
308220	East Valley Educational Services (East Valley Academy)	-	-	-	-	-	-
304010	East Valley Institute Of Technology	2,096,036	111,613	(918,696)	846,899	-	-
472990	Eastern Arizona College	675,403	(340,390)	(1,184,443)	1,091,878	-	-
450070	Edge High School	108,473	(49,392)	(75,320)	69,434	-	-

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Employer Number	Employer Name	FY2023	FY2024	FY2025	FY2026	FY2027	Thereafter
502810	Edison School of Innovation (K-8)	\$ 42,640	\$ 2,191	\$ (78,903)	\$ 72,737	\$ -	\$ -
307880	Edkey (American Heritage Academy)	119,353	(36,843)	(111,077)	102,396	-	-
304090	Edkey (Arizona Conservatory for Arts and Academics Elementary School)	67,063	(1,696)	(61,062)	56,290	-	-
302710	Edkey (Arizona Conservatory for Arts and Academics)	98,760	(67,283)	(99,655)	91,867	-	-
304060	Edkey (Pathfinder Academy)	576,124	183,845	(216,555)	199,631	-	-
302420	Edkey (Sequoia Charter School)	1,374,417	96,090	(606,965)	559,530	-	-
302390	Edkey (Sequoia Choice Schools)	3,084,524	1,051,595	(551,800)	508,676	-	-
200290	Edkey (Sequoia Pathway Academy)	(168,659)	(158,276)	(182,440)	168,182	-	-
304070	Edkey (Sequoia Ranch School: Children First Academy)	80,101	(87,641)	(71,812)	66,199	-	-
304080	Edkey (Sequoia School Deaf and Hard of Hearing)	32,338	(118,603)	(87,861)	80,995	-	-
302410	Edkey (Sequoia Village School)	190,157	(27,415)	(136,979)	126,274	-	-
306710	EduPreneurship Student Center (Phoenix)	26,718	328	(20,603)	18,993	-	-
307080	EduPrize Schools	453,404	(450,848)	(899,586)	829,283	-	-
502010	Ehrenberg Improvement District	(38,409)	(26,017)	(821)	757	-	-
420160	El Mirage, City of	764,725	147,279	(481,182)	443,578	-	-
462120	Elfrida Elementary School District #12	(37,350)	(42,552)	(36,503)	33,650	-	-
495100	Elfrida Fire District	(16,945)	(20,295)	(8,211)	7,570	-	-
200110	Eloy Elementary School District #11	460,566	(94,834)	(288,217)	265,692	-	-
495080	Eloy Fire District	(10,405)	(9,712)	(7,913)	7,294	-	-
420170	Eloy, City of	346,698	(77,947)	(309,342)	285,167	-	-
306730	Espiritu Community Development Corporation (NFL YET)	(105,143)	(1,899,731)	(63,600)	58,630	-	-
503410	Espiritu Community Development Corporation (Reyes Maria Ruiz Leadership Academy)	585,222	(109,279)	(79,500)	73,287	-	-
302290	Excalibur Charter School (Avalon Elementary)	227,957	44,589	(112,047)	103,290	-	-
302540	Flagstaff Arts And Leadership Academy	64,184	(82,705)	(102,119)	94,138	-	-
493910	Flagstaff Junior Academy	125,807	(35,912)	(102,119)	94,138	-	-
464010	Flagstaff Unified School District #1	4,537,623	(192,279)	(3,858,492)	3,556,948	-	-
420180	Flagstaff, City of	1,832,481	(575,779)	(2,183,834)	2,013,166	-	-
200010	Florence Unified School District No. 1	3,124,355	(1,382,353)	(3,179,193)	2,930,737	-	-
420190	Florence, Town of	416,782	(176,566)	(368,314)	339,530	-	-
496770	Flowing Wells Irrigation District	50,059	(36,034)	(37,100)	34,201	-	-
450080	Flowing Wells Unified School District #8	2,498,795	(71,112)	(1,964,891)	1,811,333	-	-
500630	Forest Lakes Domestic Water Improvement District	13,259	(3,104)	(11,869)	10,941	-	-
503610	Forest Lakes Fire District	66,881	50,387	(8,211)	7,570	-	-
463000	Fort Huachuca Accommodation Schools	367,773	(143,184)	(433,930)	400,018	-	-
497480	Fort Mojave Mesa Fire District	52,184	26,333	(16,199)	14,933	-	-
472070	Fort Thomas Unified School District #7	729,372	90,649	(413,103)	380,819	-	-
503810	Fountain Hills Sanitary District	1,644,107	1,233,669	(206,029)	189,928	-	-
300980	Fountain Hills Unified School District #98	322,747	(71,210)	(474,613)	437,522	-	-
300450	Fowler Elementary School District #45	623,825	(518,359)	(1,327,320)	1,223,589	-	-
307330	Franklin Phonetic Primary School	100,954	(71,570)	(141,533)	130,472	-	-
420380	Fredonia, Town of	38,064	19,107	(25,380)	23,397	-	-
464060	Fredonia-Moccasin Unified School District #6	66,074	(41,131)	(89,354)	82,371	-	-
503010	Fry Fire District	17,088	(3,500)	(13,287)	12,249	-	-
493320	Gadsden Elementary School District #32	2,817,448	378,286	(1,659,953)	1,530,226	-	-

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Employer Number	Employer Name	FY2023	FY2024	FY2025	FY2026	FY2027	Thereafter
461190	Ganado Unified School District #20	\$ (268,459)	\$ (777,395)	\$ (596,962)	\$ 550,309	\$ -	\$ -
502610	GAR, LLC (Student Choice High School)	252,300	61,997	(209,388)	193,024	-	-
307420	Genesis Program (Genesis Academy)	9,883	(25,154)	(39,414)	36,334	-	-
200270	George Gervin Youth Center (GGPA)	3,935	18,016	(45,909)	42,321	-	-
300240	Gila Bend Unified School District #24	195,440	(77,540)	(118,765)	109,484	-	-
420200	Gila Bend, Town of	52,861	(9,110)	(89,205)	82,233	-	-
410140	Gila County	989,593	(383,059)	(1,223,186)	1,127,593	-	-
471000	Gila County Education Service Agency	19,361	(16,218)	(14,407)	13,281	-	-
306060	Gila County Regional School District #49	8,045	(10,971)	(10,899)	10,047	-	-
473010	Gila Institute For Technology	11,673	(5,277)	(18,289)	16,860	-	-
300410	Gilbert Public Schools	14,145,379	(4,365,545)	(12,639,661)	11,651,864	-	-
420210	Gilbert, Town of	5,896,972	(1,101,696)	(4,152,681)	3,828,146	-	-
300400	Glendale Elementary School District	147,617	(3,732,770)	(3,405,303)	3,139,176	-	-
302050	Glendale Union High School District #205	5,567,678	(588,968)	(6,273,362)	5,783,095	-	-
220230	Glendale, City of	6,068,390	(1,390,315)	(5,091,084)	4,693,212	-	-
471010	Globe Unified School District #1	438,517	(213,703)	(500,666)	461,538	-	-
420220	Globe, City of	225,123	(40,086)	(196,101)	180,775	-	-
496500	Golder Ranch Fire District	16,837	(169,324)	(146,236)	134,807	-	-
420250	Goodyear, City of	4,629,805	623,607	(2,295,134)	2,115,768	-	-
109170	Governor Office Of Highway Safety	19,803	(30,751)	(46,133)	42,527	-	-
410150	Graham County	833,292	86,001	(472,523)	435,595	-	-
464040	Grand Canyon Unified School District	(21,211)	(112,763)	(174,602)	160,957	-	-
302210	Great Expectations Academy	156,702	(49,093)	(79,500)	73,287	-	-
495030	Green Valley Domestic Water Improvement District	15,479	(23,030)	(27,694)	25,530	-	-
410160	Greenlee County	370,526	(3,121)	(402,802)	371,323	-	-
473840	Greenlee County Accommodation School	-	-	-	-	-	-
473000	Greenlee County School Office	(219)	(1,909)	-	-	-	-
302040	Griffin Foundation (Children Reaching for the Sky Preparatory, FIMS)	(6,456)	(50,775)	(36,951)	34,063	-	-
495070	Groom Creek Fire District	-	-	-	-	-	-
420270	Guadalupe, Town of	62,713	18,611	(50,910)	46,931	-	-
481030	Hackberry Elementary School District #3	26,616	(73,207)	(31,352)	28,902	-	-
302300	Happy Valley School	80,202	(81,861)	(137,054)	126,343	-	-
496100	Harquahala Valley Irrigation District	(40,520)	(28,275)	(11,272)	10,391	-	-
420280	Hayden, Town of	(13,937)	2,228	(36,951)	34,063	-	-
471410	Hayden-Winkelman Unified School District #41	288,435	31,806	(164,375)	151,529	-	-
497230	Heber-Overgaard Fire District	67,108	5,557	(16,945)	15,621	-	-
482060	Heber-Overgaard Unified School District #6	220,727	(60,254)	(189,383)	174,582	-	-
501610	Hellsgate Fire District	3,326	(1,230)	(4,628)	4,266	-	-
306740	Heritage Academy	1,701,147	(139,212)	(824,191)	759,780	-	-
496060	Highlands Fire District	74,849	21,397	(25,828)	23,810	-	-
300600	Higley Unified School District #60	6,033,606	(1,595,426)	(4,480,834)	4,130,654	-	-
492350	Hillside Elementary School District #35	11,943	2,452	(6,942)	6,400	-	-
482030	Holbrook Unified School District #3	690,135	(204,774)	(846,511)	780,355	-	-
420290	Holbrook, City of	(45,996)	(115,089)	(96,222)	88,702	-	-

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Employer Number	Employer Name	FY2023	FY2024	FY2025	FY2026	FY2027	Thereafter
500410	Horizon Community Learning Center (Horizon Honors Elementary School)	\$ 331,691	\$ 62,755	\$ (239,248)	\$ 220,550	\$ -	\$ -
306940	Horizon Community Learning Center (Horizon Honors Secondary School)	351,956	48,792	(265,150)	244,429	-	-
495820	Housing Authority Of Maricopa County	202,118	(54,086)	(156,761)	144,510	-	-
497100	Housing Authority of the City of Yuma	172,965	12,527	(115,929)	106,869	-	-
307830	Humanities and Sciences Academy (Tempe)	122,910	22,199	(77,336)	71,292	-	-
492220	Humboldt Unified School District #22	1,909,699	(199,939)	(1,891,586)	1,743,757	-	-
493160	Hyder Elementary School District #16	126,958	21,907	(71,214)	65,649	-	-
500830	Incito Schools	12,412	(93,442)	(93,833)	86,500	-	-
302620	Intelli-School	7,916	(27,617)	(34,189)	31,517	-	-
302510	Intelli-School (Paradise Valley)	21,651	(5,381)	(18,662)	17,204	-	-
307820	International Commerce Secondary Schools	39,424	(81,563)	(97,715)	90,078	-	-
300050	Isaac School District #5	2,108,891	(534,794)	(2,322,381)	2,140,885	-	-
200440	J.O. Combs Unified School District	2,163,281	(244,433)	(1,499,160)	1,382,000	-	-
302530	James Sandoval Preparatory High School (Crown Point)	16,399	(26,224)	(8,958)	8,258	-	-
482020	Joseph City Unified School District #2	276,766	71,684	(192,518)	177,472	-	-
302570	Juniper Tree Academy (Desert View Academy)	248,128	(34,366)	(227,155)	209,402	-	-
482270	Kayenta Unified School District #27	733,076	(894,685)	(1,074,337)	990,377	-	-
420330	Kearny, Town of	(30,324)	(28,263)	(42,176)	38,880	-	-
302590	Khalsa Montessori School	(3,195)	(101,234)	(67,183)	61,933	-	-
481050	Kingman Academy of Learning	104,871	(228,466)	(353,235)	325,630	-	-
481040	Kingman Unified School District #20	1,913,533	(1,408,450)	(2,209,662)	2,036,976	-	-
420350	Kingman, City of	579,276	(226,663)	(806,275)	743,265	-	-
492230	Kirkland Elementary School District #23	43,363	(8,078)	(43,445)	40,050	-	-
300280	Kyrene School District #28	1,618,499	(3,814,725)	(5,686,105)	5,241,732	-	-
410170	La Paz County	146,359	(561,763)	(474,464)	437,384	-	-
481510	Lake Havasu Unified School District #1	1,748,672	(219,285)	(1,641,664)	1,513,367	-	-
420370	Lake Havasu, City of	1,086,631	(317,593)	(1,126,890)	1,038,822	-	-
300590	Laveen Elementary School District #59	3,870,778	(494,781)	(2,684,574)	2,474,773	-	-
495160	League of Arizona Cities and Towns	100,441	(19,878)	(93,833)	86,500	-	-
300250	Liberty Elementary School District #25	1,813,957	112,790	(1,226,918)	1,131,034	-	-
307450	Liberty High School	6,836	(32,102)	(25,903)	23,879	-	-
302650	Life Skills Center of Arizona	-	-	-	-	-	-
300790	Litchfield Elementary School District #79	1,908,557	(2,112,522)	(3,709,196)	3,419,320	-	-
420390	Litchfield Park, City of	90,466	(104,842)	(155,343)	143,203	-	-
481090	Littlefield Unified School District #9	201,541	(18,618)	(149,073)	137,422	-	-
300650	Littleton Elementary School District #65	1,831,271	(654,231)	(1,967,951)	1,814,154	-	-
302720	Luz Academy of Tucson	-	-	-	-	-	-
300380	Madison School District #38	1,868,745	(536,940)	(2,161,589)	1,992,659	-	-
464100	Maine Consolidated School District #10	94,659	(50,418)	(88,234)	81,339	-	-
200080	Mammoth-San Manuel Unified School District #8	(158,903)	(294,620)	(201,401)	185,661	-	-
303000	Marana Domestic Water Improvement District	37,994	19,163	(14,407)	13,281	-	-
450060	Marana Unified School District #6	6,758,375	98,280	(4,952,313)	4,565,286	-	-
420300	Marana, Town of	921,661	(218,503)	(1,040,596)	959,273	-	-
495140	Maricopa Association of Governments	711,296	(184,937)	(676,462)	623,596	-	-

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Employer Number	Employer Name	FY2023	FY2024	FY2025	FY2026	FY2027	Thereafter
210170	Maricopa County	\$ 31,414,906	\$ (18,009,825)	\$ (36,052,259)	\$ 33,234,760	\$ -	\$ -
307100	Maricopa County Community College District	16,045,765	(14,541,706)	(24,419,450)	22,511,054	-	-
480030	Maricopa County Municipal Water Conservation District #1	502,154	94,249	(301,131)	277,597	-	-
305090	Maricopa County Regional School District #509	(34,994)	(190,242)	(189,606)	174,789	-	-
210250	Maricopa County Special Health Care District	16,797,286	(4,706,275)	(16,879,531)	15,560,385	-	-
200200	Maricopa Unified School District #20	4,854,579	366,182	(2,683,977)	2,474,222	-	-
420080	Maricopa, City of	1,205,784	(32,502)	(747,154)	688,764	-	-
200900	Mary C O'Brien Accommodation District #90	-	-	-	-	-	-
302250	Mary Ellen Halvorson Educational Foundation: Tri-City College Prep High School	106,047	(5,527)	(88,234)	81,339	-	-
302030	Masada Charter School	143,802	(167,226)	(170,944)	157,585	-	-
492430	Mayer Unified School District #43	508,389	137,900	(258,731)	238,511	-	-
461230	McNary Elementary School District #23	564	(48,139)	(86,816)	80,031	-	-
462550	McNeal Elementary School District #55	45,544	13,058	(26,649)	24,567	-	-
300040	Mesa Unified School District #4	32,364,705	(3,731,957)	(25,342,251)	23,361,738	-	-
420400	Mesa, City of	12,466,234	(1,742,595)	(12,059,794)	11,117,313	-	-
308160	Metropolitan Arts Institute	107,982	(40,845)	(80,844)	74,526	-	-
495400	Metropolitan Domestic Water Improvement District	327,490	(50,168)	(250,893)	231,285	-	-
308170	Mexicayotl Academy	(11,524)	(30,588)	(65,541)	60,419	-	-
471400	Miami Unified School District #40	390,262	(10,575)	(323,824)	298,517	-	-
420410	Miami, Town of	(21,816)	(55,774)	(65,093)	60,006	-	-
306820	Mingus Springs Charter School	50,964	(34,289)	(48,671)	44,867	-	-
492860	Mingus Union High School District #4	704,370	63,686	(450,203)	415,020	-	-
300860	Mobile Elementary School District #86	(3,163)	(16,930)	(24,485)	22,571	-	-
302790	Mohave Accelerated Elementary School	172,247	3,075	(151,984)	140,106	-	-
302670	Mohave Accelerated Learning Center	287,648	(22,008)	(198,340)	182,840	-	-
492890	Mohave Community College	1,746,346	218,161	(1,062,244)	979,229	-	-
410180	Mohave County	3,463,297	(790,612)	(2,776,093)	2,559,139	-	-
497160	Mohave County Airport Authority	61,364	(14,228)	(54,195)	49,959	-	-
302830	Mohave Educational Services Cooperative, Inc.	-	-	-	-	-	-
503210	Mohave Educational Services Cooperative, Inc.	752,886	(75,842)	(101,372)	93,450	-	-
481160	Mohave Valley Elementary School District #16	263,926	(70,034)	(379,213)	349,577	-	-
500640	Mohave Valley Fire Department	13,816	(1,657)	(10,003)	9,221	-	-
493170	Mohawk Valley Elementary District #17	194,245	33,772	(75,021)	69,158	-	-
473180	Morenci Unified School District #18	546,533	(232,847)	(573,522)	528,701	-	-
300750	Morristown Elementary School District #75	151,966	8,289	(66,661)	61,451	-	-
301010	Mountain Institute JTED #2	79,914	(4,540)	(33,592)	30,966	-	-
302110	Mountain Oak Charter School	133,943	2,416	(27,172)	25,048	-	-
308260	Mountain Rose Academy	10,170	(11,733)	(28,366)	26,149	-	-
302780	Mountain School	60,775	(34,463)	(58,375)	53,813	-	-
480110	Mount Lemmon Domestic Water Improvement District	1,267	(6,078)	(8,585)	7,914	-	-
300210	Murphy Elementary School District #21	266,998	(167,469)	(464,611)	428,301	-	-
462230	Naco Elementary School District #23	284,553	112,915	(104,731)	96,547	-	-
300810	Nadaburg Unified School District #81	1,007,674	226,151	(435,423)	401,394	-	-
410190	Navajo County	1,783,187	(436,819)	(1,267,825)	1,168,744	-	-

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Employer Number	Employer Name	FY2023	FY2024	FY2025	FY2026	FY2027	Thereafter
482990	Navajo County Accommodation District #99	\$ 21,652	\$ 1,861	\$ (16,572)	\$ 15,277	\$ -	\$ -
482000	Navajo County Arizona - Superintendent of Schools	137,547	(41,486)	(79,724)	73,494	-	-
496200	New Magma Irrigation & Drainage District	(1,773)	(23,706)	(24,709)	22,778	-	-
306770	New School for the Arts & Academics	108,329	45,631	(51,806)	47,757	-	-
302740	New School for the Arts Middle School	29,568	(13,628)	(17,393)	16,034	-	-
491010	Nogales Unified School District #1	2,303,043	(405,568)	(1,799,769)	1,659,116	-	-
420450	Nogales, City of	412,659	48,639	(436,543)	402,427	-	-
302480	North Star Charter School Inc.	286,457	67,662	(95,102)	87,670	-	-
302760	Northeast Arizona Technological Institute of Vocational Education	30,644	12,224	(31,725)	29,246	-	-
495040	Northern Apache Special Health Care District	(132,631)	(59,575)	(37,697)	34,751	-	-
306830	Northern Arizona Academy for Career Development	93,139	6,058	(31,427)	28,971	-	-
495150	Northern Arizona Council of Governments	155,453	(102,334)	(231,260)	213,187	-	-
302840	Northern Arizona Council of Governments - Head Start	336,593	(124,583)	(550,456)	507,438	-	-
497140	Northern Arizona Fire District	9,547	(1,475)	(3,732)	3,441	-	-
496040	Northern Arizona Intergovernmental Public Transportation Authority	545,015	(7,703)	(363,761)	335,333	-	-
104160	Northern Arizona University	5,451,115	(1,960,982)	(7,948,095)	7,326,946	-	-
483000	Northern Arizona Vocational Institute of Technology	18,268	(14,450)	(22,245)	20,507	-	-
493770	Northland Pioneer College	962,168	(334,750)	(870,398)	802,376	-	-
307580	Northland Preparatory Academy	182,663	(118,240)	(222,676)	205,273	-	-
497300	Northwest Fire District	357,774	51,069	(203,790)	187,863	-	-
302820	Nosotros Academy	93,535	5,261	(76,290)	70,328	-	-
200020	Oracle School District #2	224,249	43,181	(188,412)	173,688	-	-
420040	Oro Valley, Town of	858,429	(182,503)	(910,858)	839,674	-	-
300080	Osborn School District #8	1,942,867	13,001	(1,239,459)	1,142,595	-	-
481060	Owens-Whitney Elementary School District #6	6,553	(14,773)	(12,616)	11,630	-	-
307090	PACE Academy	85,204	45,222	(31,427)	28,971	-	-
464080	Page Unified School District #8	118,377	(671,344)	(895,182)	825,222	-	-
420230	Page, City of	555,772	91,771	(432,512)	398,711	-	-
200250	Painted Rock Academy	(15,570)	(150,648)	(136,979)	126,274	-	-
300490	Palo Verde Elementary District #49	200,239	(1,993)	(183,859)	169,490	-	-
300940	Paloma Elementary School District #94	134,888	2,689	(76,962)	70,948	-	-
462490	Palominas Elementary School District #49	109,669	(300,352)	(343,083)	316,271	-	-
302580	Paradise Education Center, Paradise Honors High	985,148	(355,310)	(774,027)	713,537	-	-
300690	Paradise Valley Unified School District #69	13,550,661	(2,170,388)	(11,620,862)	10,712,684	-	-
420470	Paradise Valley, Town of	107,541	(170,579)	(352,788)	325,217	-	-
500620	Paragon Preparatory Academy	-	-	-	-	-	-
303040	Paramount Academy	14,320	(21,284)	(53,672)	49,478	-	-
308270	Park View School, Inc.	(20,758)	(52,671)	(29,561)	27,251	-	-
494270	Parker Unified School District #27	513,307	(415,514)	(716,026)	660,068	-	-
420480	Parker, Town of	46,242	(68,206)	(101,447)	93,519	-	-
491060	Patagonia Elementary School District #6	3,179	(12,797)	(35,980)	33,169	-	-
307050	Patagonia Montessori Elementary School	23,937	9,611	(12,541)	11,561	-	-
491820	Patagonia Union High School District #20	206,745	(1,752)	(83,009)	76,522	-	-
420500	Patagonia, Town of	19,450	(24,312)	(23,440)	21,608	-	-

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Employer Number	Employer Name	FY2023	FY2024	FY2025	FY2026	FY2027	Thereafter
240020	Paulden Community School	\$ 23,454	\$ (20,178)	\$ (27,694)	\$ 25,530	\$ -	\$ -
471100	Payson Unified School District #10	1,086,900	(255,428)	(822,922)	758,610	-	-
220240	Payson, Town of	515,674	(47,977)	(402,578)	371,116	-	-
481080	Peach Springs Unified School District #8	582,680	305,207	(127,425)	117,466	-	-
302550	PEAK School, The	16,198	(11,914)	(49,044)	45,211	-	-
462220	Pearce Elementary School District #22	128,791	5,130	(60,540)	55,808	-	-
300920	Pendergast Elementary School District #92	2,095,130	(439,153)	(2,698,309)	2,487,435	-	-
300110	Peoria Unified School District #11	11,055,335	(3,750,488)	(11,729,550)	10,812,878	-	-
420520	Peoria, City of	3,543,189	(941,787)	(3,838,561)	3,538,575	-	-
300010	Phoenix Elementary School District #1	1,763,784	(1,112,847)	(2,944,425)	2,714,316	-	-
308110	Phoenix School of Academic Excellence	40,395	9,713	(30,307)	27,939	-	-
302100	Phoenix Union High School District	9,575,428	(3,496,400)	(12,104,284)	11,158,327	-	-
495800	Phoenix-Mesa Gateway Airport Authority	333,137	(96,678)	(446,098)	411,235	-	-
200330	Picacho Elementary School District No. 33	25,716	(38,607)	(59,719)	55,052	-	-
496400	Picture Rocks Fire & Medical District	(4,193)	(18,909)	(4,703)	4,335	-	-
306090	Pillar Academy of Business & Finance	9,035	(6,702)	(9,182)	8,464	-	-
307070	Pima Accommodation District	(6,727)	(31,569)	(40,235)	37,091	-	-
495120	Pima Association of Governments	4,669	(215,294)	(262,986)	242,433	-	-
450990	Pima Community College	2,617,600	(2,159,766)	(4,452,468)	4,104,505	-	-
210200	Pima County	9,397,724	(6,138,652)	(15,751,597)	14,520,599	-	-
307040	Pima County Joint Technical Education District	644,071	(132,454)	(384,140)	354,119	-	-
450320	Pima County Reserve Fund 32	-	-	-	-	-	-
307060	Pima County Special Projects	(4,859)	10,458	(3,882)	3,578	-	-
200260	Pima Prevention Partnership (Arizona Collegiate High School)	111,345	27,335	(43,296)	39,912	-	-
200230	Pima Prevention Partnership (Pima Partnership Academy)	(70,434)	3,127	(24,410)	22,502	-	-
302560	Pima Prevention Partnership (Pima Partnership High School)	33,030	(24,175)	(50,238)	46,312	-	-
472060	Pima Unified School District #6	612,902	48,161	(323,899)	298,586	-	-
420550	Pima, Town of	66,869	12,282	(25,978)	23,947	-	-
200860	Pinal County Juvenile Justice Education Services	(37,730)	(21,738)	(15,527)	14,313	-	-
200890	Pinal County School Office Data Processing Services	(7,053)	12,830	(11,123)	10,253	-	-
210210	Pinal County	6,358,885	(918,164)	(5,015,689)	4,623,710	-	-
200880	Pinal County School Education Services	28,756	(5,083)	(19,409)	17,892	-	-
200000	Pinal County School Office	157,770	(124,377)	(209,762)	193,369	-	-
306900	Pine Forest Charter School	2,773	6,233	(69,050)	63,653	-	-
471120	Pine Strawberry School District #12	264,814	84,169	(139,667)	128,752	-	-
496090	Pine-Strawberry Fire District	41,479	1,102	(14,034)	12,937	-	-
497540	Pinetop Fire District	210,588	(67,864)	(69,124)	63,722	-	-
497130	Pinetop Water Community Facilities District	2,468	10,765	(18,961)	17,479	-	-
497110	Pinetop-Lakeside Sanitary District	15,627	(17,552)	(64,944)	59,869	-	-
420240	Pinetop-Lakeside, Town of	304,838	90,996	(148,177)	136,597	-	-
495010	Pinewood Fire District	(1,212)	(9,467)	(7,017)	6,469	-	-
497390	Pinewood Sanitary District	6,892	(95,160)	(45,759)	42,183	-	-
482040	Pinon Unified School District #4	527,988	(81,087)	(650,335)	599,511	-	-
303310	Pointe Schools	278,120	(40,421)	(228,349)	210,503	-	-

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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	FY2023	FY2024	FY2025	FY2026	FY2027	Thereafter
462640	Pomerene School District #64	\$ 94,919	\$ 21,109	\$ (50,611)	\$ 46,656	\$ -	\$ -
480050	Ponderosa Park Domestic Water Improvement District	23,142	(18,280)	(22,245)	20,507	-	-
492010	Prescott Unified School District #1	2,029,557	(106,522)	(1,303,433)	1,201,569	-	-
104940	Prescott Valley Historical Society	(16,492)	(20,675)	(29,561)	27,251	-	-
307030	Prescott Valley School	7,433	(22,617)	(22,394)	20,644	-	-
420600	Prescott, City of	1,221,299	(406,754)	(1,406,149)	1,296,257	-	-
307370	Presidio Schools	207,998	5,915	(115,630)	106,594	-	-
101750	Public Safety Personnel Retirement System	965,805	(47,952)	(446,023)	411,166	-	-
497320	Puerco Valley Fire District	80,629	(45,747)	(50,537)	46,587	-	-
494040	Quartzsite Elementary School District #4	(30,177)	(61,894)	(57,404)	52,918	-	-
300950	Queen Creek Unified School District #95	9,770,781	2,392,032	(3,992,859)	3,680,814	-	-
420460	Queen Creek, Town of	2,357,083	205,291	(1,349,341)	1,243,889	-	-
496000	Queen Valley Domestic Water Improvement District	18,289	(391)	(12,317)	11,354	-	-
496700	Queen Valley Sanitary District	858	(217)	(6,270)	5,780	-	-
200030	Ray Unified School District #3	95,148	2,701	(151,461)	139,624	-	-
461270	Red Mesa Unified School District #27	549,471	66,913	(318,001)	293,149	-	-
200050	Red Rock Elementary District #5	304,387	107,180	(152,058)	140,175	-	-
492870	Rimrock Public High School	-	-	-	-	-	-
497120	Rio Rico Medical & Fire District	34,795	(13,988)	(25,978)	23,947	-	-
300020	Riverside Elementary School District #2	67,385	(555,258)	(322,406)	297,209	-	-
300660	Roosevelt Elementary School District #66	2,465,548	(1,898,687)	(3,564,453)	3,285,888	-	-
497360	Roosevelt Irrigation District	73,949	(37,146)	(106,822)	98,473	-	-
240070	Rose Academies Public High Schools	(65,954)	(44,938)	(22,021)	20,300	-	-
461100	Round Valley Schools #10	1,208,845	142,466	(499,471)	460,437	-	-
302850	RSD Charter School (High School)	(48,205)	(42,513)	-	-	-	-
200180	Sacaton Elementary School District #18	(196,824)	(140,485)	(318,225)	293,356	-	-
300900	Saddle Mountain Unified School District #90	1,735,023	172,928	(843,525)	777,603	-	-
472010	Safford Unified School District #1	712,504	(535,866)	(944,972)	871,122	-	-
420620	Safford, City of	43,114	(255,465)	(390,560)	360,037	-	-
450300	Sahuarita Unified Schools #30	719,710	(1,565,333)	(2,117,695)	1,952,196	-	-
420790	Sahuarita, Town of	393,983	(105,962)	(435,946)	401,876	-	-
494300	Salome Consolidated Elementary School District	76,411	9,861	(49,716)	45,830	-	-
493930	Salt River Schools	(673,769)	(92,070)	(63,078)	58,148	-	-
496600	San Carlos Irrigation And Drainage District	27,793	(68,549)	(79,127)	72,943	-	-
471200	San Carlos Unified School District #20	651,071	(257,543)	(770,967)	710,715	-	-
450350	San Fernando Elementary School District #35	11,915	7,158	(10,973)	10,116	-	-
420810	San Luis, City of	700,888	(53,441)	(525,076)	484,041	-	-
462180	San Simon Unified School District #18	53,965	(14,182)	(73,976)	68,195	-	-
461180	Sanders Unified School District #18	644,117	133,167	(383,916)	353,913	-	-
410220	Santa Cruz County	636,726	(78,377)	(669,147)	616,852	-	-
502210	Santa Cruz County Provisional Community College	(84,717)	(65,311)	(6,793)	6,262	-	-
491030	Santa Cruz Valley Unified School District #35	1,439,550	(38,805)	(1,098,449)	1,012,604	-	-
200400	Santa Cruz Valley Union High School District #840	5,686	(64,107)	(140,339)	129,371	-	-
302610	SC Jensen Corporation, Inc. dba Intelli-School	18,283	(977)	(16,423)	15,139	-	-

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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	FY2023	FY2024	FY2025	FY2026	FY2027	Thereafter
300480	Scottsdale Unified School District #48	\$ 5,411,254	\$ (4,620,169)	\$ (8,336,788)	\$ 7,685,263	\$ -	\$ -
420630	Scottsdale, City of	7,692,692	(577,798)	(7,763,415)	7,156,699	-	-
306750	Sedona Charter School	71,007	13,821	(47,402)	43,697	-	-
500610	Sedona Fire District	15,549	(75,030)	(60,092)	55,396	-	-
420060	Sedona, City of	672,743	107,435	(483,646)	445,849	-	-
497470	Sedona-Oak Creek Airport Authority	109,068	25,180	(38,668)	35,646	-	-
492090	Sedona-Oak Creek Unified School District #9	264,607	54,537	(292,397)	269,546	-	-
302460	Self Development Academy	(63,338)	(50,767)	(51,358)	47,344	-	-
492400	Seligman Unified School District #40	134,345	13,883	(92,564)	85,330	-	-
300710	Sentinel Elementary District #71	62,654	36,166	(36,876)	33,994	-	-
482100	Show Low Unified School District #10	463,591	(4,495)	(760,665)	701,219	-	-
420640	Show Low, City of	456,384	(134,164)	(396,009)	365,060	-	-
462680	Sierra Vista Unified School District #68	486,203	(1,272,155)	(1,558,132)	1,436,363	-	-
420650	Sierra Vista, City of	641,568	(338,408)	(822,474)	758,197	-	-
492150	Skull Valley School #15	87,498	30,307	(26,425)	24,360	-	-
302340	Skyline Prep High School	67,716	20,570	(49,044)	45,211	-	-
306950	Skyview School, Inc.	51,533	(48,781)	(72,857)	67,163	-	-
482050	Snowflake Unified School District #5	783,540	(356,419)	(709,233)	653,806	-	-
420660	Snowflake, Town of	96,379	13,513	(99,431)	91,661	-	-
472050	Solomon School #5	121,770	6,147	(71,065)	65,511	-	-
493110	Somerton School District #11	2,525,486	833,179	(1,152,195)	1,062,151	-	-
420610	Somerton, City of	327,965	22,365	(225,662)	208,026	-	-
491250	Sonoita Elementary School District #25	64,942	(41,031)	(72,483)	66,819	-	-
495810	Sonoita-Elgin Fire Dist	(61,347)	(34,870)	-	-	-	-
308190	Sonoran Desert School	-	-	-	-	-	-
308060	Sonoran Science Academy Broadway K-8	(35,829)	(25,682)	(8,659)	7,982	-	-
420670	South Tucson, City of	54,582	(16,812)	(71,214)	65,649	-	-
495110	SouthEastern Arizona Governments Organization	119,408	6	(54,493)	50,235	-	-
450560	Southern Arizona Community Academy	(17,867)	(12,424)	(40,086)	36,953	-	-
501010	Southwest Technical Education District of Yuma	39,551	(7,701)	(38,444)	35,439	-	-
420680	Springerville, Town of	52,059	(16,669)	(68,826)	63,447	-	-
462210	St. David Unified School District #21	82,893	25,483	(152,133)	140,244	-	-
461010	St. Johns Unified School District	388,336	(265,064)	(337,933)	311,523	-	-
420440	St. Johns, City of	103,854	(52,632)	(83,979)	77,416	-	-
200240	Stanfield Elementary School District #24	(10,643)	(132,403)	(133,023)	122,627	-	-
420260	Star Valley, Town of	36,043	10,940	(18,363)	16,928	-	-
308030	StarShine Academy	-	-	-	-	-	-
109060	State Board of Equalization	5,130	(7,399)	(11,869)	10,941	-	-
306720	STEP UP School	45,178	23,813	(29,337)	27,044	-	-
497490	Summit Fire & Medical District	(694)	(17,464)	(11,944)	11,010	-	-
497340	Sun City Fire District	161,252	(37,792)	(120,258)	110,860	-	-
497330	Sun City West Fire District	-	-	-	-	-	-
497270	Sun Lakes Fire District	-	-	-	-	-	-
450120	Sunnyside Unified School District	6,890,718	1,767,393	(5,479,329)	5,051,116	-	-

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Employer Number	Employer Name	FY2023	FY2024	FY2025	FY2026	FY2027	Thereafter
496790	Sunsites-Pearce Fire District	\$ 5,284	\$ 1,724	\$ (2,538)	\$ 2,340	\$ -	\$ -
200150	Superior Unified School District #15	91,197	(9,992)	(134,441)	123,935	-	-
420710	Superior, Town of	34,388	(21,333)	(43,072)	39,706	-	-
495200	Superstition Fire & Medical District	205,589	(7,423)	(159,075)	146,644	-	-
497350	Superstition Mountains Community Facilities	110,485	(9,536)	(109,061)	100,538	-	-
420690	Surprise, City of	4,328,515	252,476	(2,983,913)	2,750,719	-	-
450130	Tanque Verde Unified School District #13	1,097,784	(3,109)	(728,119)	671,216	-	-
420720	Taylor, Town of	128,760	15,805	(68,975)	63,585	-	-
302270	Telesis Preparatory Academy	109,319	17,101	(94,953)	87,532	-	-
300030	Tempe Elementary School District #3	6,169,170	(242,301)	(5,210,521)	4,803,315	-	-
302130	Tempe Union School District No. 213	2,728,928	(2,823,099)	(4,808,241)	4,432,474	-	-
420730	Tempe, City of	4,933,681	(1,715,147)	(5,585,553)	5,149,039	-	-
472040	Thatcher Unified School District #4	738,412	(60,040)	(522,985)	482,114	-	-
420740	Thatcher, Town of	185,837	25,160	(118,691)	109,415	-	-
495060	Three Points Fire District	1,196	(1,060)	(2,165)	1,996	-	-
500210	Timber Mesa Fire And Medical District	82,087	1,165	(48,223)	44,454	-	-
300170	Tolleson Elementary School District #17	48,154	(643,809)	(995,807)	917,984	-	-
302140	Tolleson Union High School District #214	10,326,387	417,021	(4,953,656)	4,566,525	-	-
420750	Tolleson, City of	639,392	(143,679)	(648,618)	597,928	-	-
200220	Toltec School District #22	505,586	65,022	(345,248)	318,267	-	-
462010	Tombstone Unified School District/Tombstone USD #1	460,000	42,185	(332,185)	306,224	-	-
420770	Tombstone, City of	61,818	16,552	(49,790)	45,899	-	-
471330	Tonto Basin School District #33	19,454	(25,480)	(55,240)	50,923	-	-
481120	Topock Elementary School #12	87,614	80,466	(57,404)	52,918	-	-
496760	Tri-City Fire District	12,667	(1,528)	(3,956)	3,647	-	-
307210	Triumphant Learning Center	27,673	(17,100)	(28,665)	26,425	-	-
464150	Tuba City Unified School District #15	563,606	(125,026)	(762,980)	703,352	-	-
480060	Tucson Airport Authority	934,788	(60,219)	(772,758)	712,367	-	-
302180	Tucson Country Day School	218,860	(14,665)	(183,112)	168,802	-	-
302690	Tucson Preparatory School	23,107	(27,048)	(42,997)	39,637	-	-
240010	Tucson Unified School District #1	20,570,765	(237,298)	(18,421,988)	16,982,297	-	-
497440	Tusayan Fire District	77,916	21,382	(33,218)	30,622	-	-
480130	Tusayan, Town of	(28,729)	(11,026)	(14,780)	13,625	-	-
300620	Union Elementary School District #62	648,424	(23,843)	(565,162)	520,994	-	-
104120	University of Arizona, The	13,968,001	(8,361,334)	(27,976,811)	25,790,405	-	-
450200	Vail School District #20	8,608,198	551,109	(5,490,452)	5,061,369	-	-
481220	Valentine ESD #22	52,788	(10,109)	(42,102)	38,811	-	-
306760	Valley Academy	129,817	(109,936)	(172,960)	159,443	-	-
302470	Valley Academy for Career and Technology	5,350	(43,390)	(25,156)	23,190	-	-
496030	Valley Metro	2,422,366	(119,005)	(1,736,318)	1,600,623	-	-
496010	Valley School	327,525	(40,775)	(220,586)	203,347	-	-
463220	Valley Union High School #22	91,590	3,550	(66,437)	61,245	-	-
497240	Verde Valley Fire District	26,895	2,458	(21,499)	19,819	-	-
461090	Vernon Elementary School District #9	115,751	(23,711)	(70,169)	64,686	-	-

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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	FY2023	FY2024	FY2025	FY2026	FY2027	Thereafter
302200	Visions Unlimited Academy	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
300060	Washington Elementary School District #6	5,039,761	(4,667,357)	(8,152,781)	7,515,635	-	-
493240	Wellton Elementary School #24	94,466	94,065	(78,381)	72,255	-	-
420780	Wellton, Town of	41,336	(63,914)	(72,409)	66,750	-	-
494190	Wenden Elementary School District #19	28,633	(17,802)	(56,807)	52,368	-	-
410040	Western Arizona Council Of Governments	710,878	(286,702)	(633,017)	583,546	-	-
240040	Western Arizona Vocational Education #50	49,146	(117)	(25,903)	23,879	-	-
302700	Western Maricopa Education Center	960,539	(231,592)	(719,609)	663,371	-	-
497410	Whetstone Fire District	(36,467)	(134)	(11,421)	10,529	-	-
495180	White Mountain Summer Homes Water Improvement District	1,472	(1,820)	(3,359)	3,097	-	-
482200	Whiteriver Unified School District #20	765,820	(380,435)	(877,042)	808,501	-	-
300090	Wickenburg Unified School District #9	193,866	(328,325)	(436,916)	402,771	-	-
420800	Wickenburg, Town of	235,940	(39,968)	(213,942)	197,222	-	-
462130	Willcox Unified School District #13	742,505	275,231	(419,598)	386,806	-	-
420820	Willcox, City of	195,115	30,898	(116,899)	107,763	-	-
464020	Williams Unified School District #2	445,356	41,212	(281,349)	259,362	-	-
420850	Williams, City of	113,709	4,021	(186,471)	171,898	-	-
492020	Williamson Valley School District #2	10,076	5,636	(2,165)	1,996	-	-
302230	Willow Creek Charter	(21,200)	(34,909)	(20,155)	18,580	-	-
300070	Wilson School District No. 7	290,346	(142,484)	(485,960)	447,982	-	-
461080	Window Rock Unified School District #8	(358,624)	(1,001,325)	(896,525)	826,461	-	-
482010	Winslow Unified School District #1	517,417	(254,898)	(699,155)	644,516	-	-
420900	Winslow, City of	438,540	170,404	(229,618)	211,673	-	-
492520	Yarnell Elementary School District #52	74,569	22,214	(31,800)	29,315	-	-
492530	Yavapai Accommodation District #99	47,162	(25,929)	(47,850)	44,110	-	-
492990	Yavapai College	1,160,889	(270,425)	(1,494,457)	1,377,665	-	-
410230	Yavapai County	3,350,421	(1,648,647)	(3,796,235)	3,499,557	-	-
471050	Young Elementary School District #5	36,250	7,688	(48,820)	45,005	-	-
307340	Young Scholar's Academy	143,624	(52,278)	(140,861)	129,853	-	-
420920	Youngtown, Town of	32,757	(10,159)	(51,358)	47,344	-	-
481130	Yucca Elementary School District #13	31,229	9,213	(21,275)	19,612	-	-
410240	Yuma County	1,887,184	(1,521,895)	(2,848,502)	2,625,889	-	-
497210	Yuma County Airport Authority	74,221	(72,173)	(92,862)	85,605	-	-
480100	Yuma County Intergovernmental Public Transportation Authority	8,878	(16,938)	(20,902)	19,268	-	-
493000	Yuma County Superintendent's Office	-	-	-	-	-	-
493010	Yuma Elementary School District One	5,314,194	1,162,173	(3,185,090)	2,936,174	-	-
480070	Yuma Mesa Irrigation & Drainage District	91,504	(58,660)	(92,415)	85,192	-	-
500820	Yuma Metropolitan Planning Organization	13,727	(9,961)	(19,782)	18,236	-	-
493830	Yuma Union High School District #70	7,029,702	1,374,353	(3,850,057)	3,549,172	-	-
420980	Yuma, City of	1,543,893	16,863	(2,140,986)	1,973,666	-	-
<b>Total</b>		<b>\$ 771,925,129</b>	<b>\$(196,184,480)</b>	<b>\$(746,482,249)</b>	<b>\$ 688,144,172</b>	<b>\$ -</b>	<b>\$ -</b>

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Employer Number	Employer Name	FY2023	FY2024	FY2025	FY2026	FY2027	Thereafter
307850	Academy Of Excellence	\$ 51	\$ -	\$ -	\$ -	\$ -	\$ -
450540	Academy Of Tucson	(21,780)	(23,686)	(25,979)	(4,003)	(3,887)	-
307940	Accelerated Elementary and Secondary Schools	(5,696)	(6,202)	(6,785)	(944)	(979)	-
303320	Accelerated Learning Center	(5,298)	(5,763)	(6,298)	(970)	(948)	-
307490	Acclaim Charter School	(10,242)	(11,078)	(12,098)	(2,153)	(1,861)	-
302160	Agua Fria Union High School District #216	(402,865)	(437,505)	(478,614)	(77,903)	(71,763)	-
300630	Aguila Elementary School District #63	(7,047)	(7,636)	(8,350)	(1,484)	(1,282)	-
302310	AIBT Non-Profit Charter High School	(2,277)	(2,468)	(2,714)	(497)	(427)	-
450150	Ajo Unified School District	(11,349)	(12,379)	(13,594)	(1,755)	(1,938)	-
302800	Akimel O'Otham Pee Posh (3-5)	(171)	(191)	(222)	(13)	(34)	-
302810	Akimel O'Otham Pee Posh (K-2)	(22,995)	(25,058)	(27,555)	(3,679)	(3,931)	-
300680	Alhambra Elementary District #68	(526,167)	(572,168)	(627,651)	(94,809)	(92,760)	-
461070	Alpine Elementary School District #7	(4,960)	(5,391)	(5,892)	(912)	(875)	-
450510	Altar Valley School District #51	(20,572)	(22,431)	(24,693)	(3,505)	(3,679)	-
308200	American Basic Schools	(1,874)	(2,048)	(2,253)	(294)	(335)	-
307860	American Leadership Academy	79	72	63	121	40	-
450100	Amphitheater Unified School District #10	(533,017)	(580,043)	(636,433)	(92,117)	(93,054)	-
493810	Antelope Union High School District #50	(7,992)	(8,733)	(9,640)	(1,140)	(1,348)	-
410100	Apache County	(100,986)	(109,695)	(120,060)	(20,295)	(18,481)	-
462420	Apache Elementary School District #42	(1,081)	(1,173)	(1,281)	(224)	(193)	-
200430	Apache Junction Unified School District #43	(115,957)	(126,181)	(138,355)	(19,879)	(20,244)	-
496800	Apache Junction Water District	(6,916)	(7,498)	(8,202)	(1,434)	(1,253)	-
420020	Apache Junction, City of	(76,432)	(83,262)	(91,438)	(12,893)	(13,259)	-
302020	Aprender Tucson	(12,275)	(13,321)	(14,571)	(2,474)	(2,224)	-
109120	Arizona Acupuncture Board of Examiners	(915)	(991)	(1,079)	(199)	(167)	-
307810	Arizona Agribusiness & Equine Center	(44,236)	(48,246)	(52,969)	(6,561)	(7,318)	-
480090	Arizona Association of Counties	(2,940)	(3,203)	(3,508)	(491)	(512)	-
101050	Arizona Attorney General's Office	(498,865)	(542,874)	(595,646)	(87,191)	(87,546)	-
109010	Arizona Automobile Theft Authority	334	334	163	-	-	-
109280	Arizona Board of Athletic Training	(309)	(332)	(359)	(54)	(52)	-
103180	Arizona Board of Chiropractic Examiners	(1,013)	(1,113)	(1,232)	(65)	(144)	-
105700	Arizona Board of Executive Clemency	(4,473)	(4,852)	(5,303)	(918)	(817)	-
109140	Arizona Board of Fingerprinting	(2,104)	(2,288)	(2,517)	(339)	(359)	-
103460	Arizona Board of Funeral Directors & Embalmers	(878)	(959)	(1,060)	(163)	(159)	-
103200	Arizona Board of Homeopathic and Integrated Medicine Examiners	-	-	-	-	-	-
102500	Arizona Board of Nursing Care Examiners	(1,313)	(1,445)	(1,598)	(109)	(196)	-
103240	Arizona Board of Occupational Therapy Examiners	(738)	(810)	(892)	(97)	(126)	-
103770	Arizona Board of Osteopathic Examiners	(3,421)	(3,718)	(4,062)	(577)	(587)	-
103850	Arizona Board of Podiatry Examiners	(600)	(649)	(710)	(123)	(105)	-
103860	Arizona Board of Psychologist Examiners	(2,179)	(2,366)	(2,589)	(434)	(391)	-
104100	Arizona Board of Regents	(23,288)	(25,326)	(27,758)	(4,426)	(4,183)	-
101880	Arizona Board of Tax Appeals	(820)	(904)	(1,004)	(45)	(118)	-
302090	Arizona Charter Academy	(34,009)	(36,903)	(40,348)	(6,526)	(6,064)	-
495900	Arizona City Sanitary District	(4,344)	(4,711)	(5,154)	(850)	(772)	-

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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	FY2023	FY2024	FY2025	FY2026	FY2027	Thereafter
109030	Arizona Commission for Postsecondary Education	\$ 133	\$ 98	\$ 56	\$ 357	\$ 77	\$ -
102100	Arizona Commission for the Deaf and Hard of Hearing	(8,464)	(9,206)	(10,087)	(1,463)	(1,472)	-
109260	Arizona Commission of African American Affairs	(493)	(537)	(591)	(82)	(87)	-
104820	Arizona Commission on the Arts	(4,294)	(4,676)	(5,135)	(679)	(720)	-
304040	Arizona Community Development Corporation (La Paloma Academy)	(41,400)	(45,082)	(49,523)	(6,603)	(7,103)	-
103250	Arizona Corporation Commission	(106,812)	(116,335)	(127,820)	(16,904)	(18,176)	-
109270	Arizona Cotton Research and Protection Council	(9,640)	(10,541)	(11,595)	(1,417)	(1,631)	-
497380	Arizona Counties Insurance Pool	(4,590)	(5,000)	(5,496)	(767)	(803)	-
101140	Arizona Court of Appeals Division One	(33,037)	(35,936)	(39,354)	(6,107)	(5,832)	-
101150	Arizona Court of Appeals Division Two	(11,157)	(12,136)	(13,310)	(1,908)	(1,903)	-
101190	Arizona Criminal Justice Commission	(10,269)	(11,184)	(12,270)	(1,653)	(1,740)	-
100000	Arizona Department of Administration	(239,648)	(261,138)	(286,949)	(37,330)	(40,563)	-
103060	Arizona Department of Agriculture	(85,609)	(93,186)	(102,358)	(14,575)	(14,917)	-
109300	Arizona Department of Child Safety	(863,147)	(939,527)	(1,030,894)	(147,364)	(150,269)	-
105200	Arizona Department of Corrections	(425,833)	(463,176)	(507,619)	(75,132)	(74,302)	-
102200	Arizona Department of Economic Security	(2,704,694)	(2,937,944)	(3,218,254)	(502,962)	(477,492)	-
104550	Arizona Department of Education	(261,168)	(283,733)	(310,649)	(46,668)	(45,466)	-
105360	Arizona Department of Emergency & Military Affairs	(114,701)	(124,979)	(137,395)	(17,747)	(19,393)	-
107100	Arizona Department of Environmental Quality	(212,569)	(231,638)	(254,113)	(34,771)	(36,521)	-
103120	Arizona Department of Financial Institutions	3,407	3,399	1,699	-	-	-
109050	Arizona Department of Gaming	(42,312)	(46,137)	(50,740)	(6,410)	(7,156)	-
102350	Arizona Department of Health Services	(649,583)	(705,967)	(773,473)	(117,406)	(113,514)	-
109210	Arizona Department of Homeland Security	(14,608)	(15,701)	(17,016)	(4,435)	(3,089)	-
109160	Arizona Department of Housing	(33,703)	(36,642)	(40,167)	(5,862)	(5,876)	-
103530	Arizona Department of Insurance	(62,924)	(68,268)	(74,672)	(11,213)	(10,447)	-
105220	Arizona Department of Juvenile Corrections	(37,924)	(41,171)	(45,098)	(6,929)	(6,610)	-
103570	Arizona Department of Liquor Licenses and Control	(7,590)	(8,290)	(9,128)	(1,024)	(1,252)	-
105800	Arizona Department of Public Safety	(391,435)	(424,829)	(464,668)	(79,041)	(71,523)	-
103900	Arizona Department of Real Estate	(8,652)	(9,433)	(10,379)	(1,323)	(1,460)	-
101790	Arizona Department of Revenue	(224,690)	(244,526)	(268,354)	(36,441)	(38,125)	-
106100	Arizona Department of Transportation	(1,401,862)	(1,524,677)	(1,673,045)	(241,602)	(243,247)	-
102400	Arizona Department of Veterans' Services	(109,655)	(119,620)	(131,621)	(16,644)	(18,670)	-
107900	Arizona Department of Water Resources	(94,099)	(102,054)	(111,483)	(19,567)	(17,146)	-
109230	Arizona Early Childhood Development and Health	(64,546)	(70,318)	(77,275)	(10,006)	(10,942)	-
101100	Arizona Exposition & State Fair	(11,256)	(12,278)	(13,494)	(2,110)	(2,128)	-
109330	Arizona Finance Authority	(7,756)	(8,436)	(9,252)	(1,343)	(1,327)	-
501410	Arizona Fire & Medical Authority	(27,169)	(29,874)	(32,815)	(4,420)	(4,686)	-
107200	Arizona Game and Fish Department	(186,267)	(202,644)	(222,344)	(32,729)	(32,706)	-
107300	Arizona Geological Survey, The	-	-	-	-	-	-
101400	Arizona Governor's Office	(57,035)	(62,112)	(68,235)	(9,073)	(9,592)	-
102300	Arizona Health Care Cost Containment System	(434,454)	(472,860)	(518,872)	(75,418)	(75,626)	-
496050	Arizona Health Facilities Authority	(4)	-	-	-	-	-
104920	Arizona Historical Society	(10,212)	(11,126)	(12,245)	(1,440)	(1,683)	-
101520	Arizona House of Representatives	(51,505)	(56,161)	(61,665)	(8,132)	(8,817)	-

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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	FY2023	FY2024	FY2025	FY2026	FY2027	Thereafter
109150	Arizona Independent Redistricting Commission	\$ (3,986)	\$ (4,247)	\$ (4,568)	\$ (1,457)	\$ (897)	\$ -
103500	Arizona Industrial Commission	(67,767)	(73,788)	(81,116)	(10,549)	(11,505)	-
501210	Arizona Industrial Development Authority	(1,373)	(1,487)	(1,623)	(288)	(246)	-
495300	Arizona Interscholastic Association	(11,382)	(12,372)	(13,550)	(2,154)	(2,034)	-
101540	Arizona Joint Legislative Budget Committee	(13,370)	(14,549)	(15,977)	(2,248)	(2,268)	-
101530	Arizona Legislative Council	(24,616)	(26,747)	(29,307)	(4,668)	(4,443)	-
103620	Arizona Medical Board	(21,250)	(23,133)	(25,376)	(3,613)	(3,706)	-
240050	Arizona Montessori Charter School at Anthem	(16,591)	(18,085)	(19,805)	(2,820)	(2,900)	-
495090	Arizona Municipal Water Users Association	(4,733)	(5,156)	(5,670)	(765)	(806)	-
103680	Arizona Naturopathic Physicians Board of Medical Examiners	(525)	(571)	(625)	(98)	(93)	-
109040	Arizona Navigable Streams Adjudication	(509)	(555)	(609)	(82)	(88)	-
109070	Arizona Office of Administrative Hearings	(6,548)	(7,124)	(7,804)	(1,083)	(1,131)	-
109320	Arizona Office of Economic Opportunity	(12,766)	(13,910)	(15,288)	(2,020)	(2,147)	-
101590	Arizona Office of the Auditor General	(95,213)	(103,780)	(114,030)	(15,293)	(16,398)	-
101430	Arizona Office of Tourism	(11,824)	(12,905)	(14,213)	(1,734)	(1,973)	-
102700	Arizona Pioneers' Home	(26,471)	(28,845)	(31,659)	(4,020)	(4,400)	-
109990	Arizona Power Authority	(2,362)	(2,626)	(2,932)	(96)	(356)	-
496750	Arizona Prosecuting Attorneys' Advisory Council	(1,444)	(1,598)	(1,783)	(3)	(189)	-
103100	Arizona Radiation Regulatory Agency	(44)	-	-	-	-	-
103220	Arizona Registrar of Contractors	(39,290)	(42,865)	(47,074)	(5,549)	(6,435)	-
103260	Arizona Residential Utility Consumer Office	(2,981)	(3,223)	(3,536)	(699)	(585)	-
109080	Arizona School Facilities Board	(5,202)	(5,693)	(6,268)	(812)	(922)	-
306890	Arizona School for the Arts	(35,421)	(38,488)	(42,128)	(6,842)	(6,373)	-
101800	Arizona Secretary of State	(50,390)	(54,808)	(60,103)	(8,728)	(8,678)	-
497510	Arizona Sports and Tourism Authority	(3,603)	(3,928)	(4,309)	(609)	(647)	-
109190	Arizona State Board for Charter Schools	(7,852)	(8,510)	(9,289)	(1,596)	(1,395)	-
103870	Arizona State Board for Private Postsecondary	(2,137)	(2,331)	(2,567)	(375)	(386)	-
103020	Arizona State Board of Accountancy	(5,403)	(5,873)	(6,440)	(970)	(948)	-
103150	Arizona State Board of Barbers	(184)	(227)	(280)	207	30	-
103160	Arizona State Board of Behavioral Health Examiners	(6,433)	(7,002)	(7,676)	(972)	(1,058)	-
103270	Arizona State Board of Cosmetology	(4,810)	(5,245)	(5,770)	(731)	(819)	-
103350	Arizona State Board of Dental Examiners	(4,897)	(5,307)	(5,780)	(1,041)	(903)	-
103380	Arizona State Board of Dispensing Opticians	(600)	(652)	(716)	(102)	(106)	-
109310	Arizona State Board of Education	(7,937)	(8,547)	(9,263)	(2,201)	(1,596)	-
109290	Arizona State Board of Massage Therapy	(926)	(1,006)	(1,111)	(215)	(181)	-
103710	Arizona State Board of Nursing	(20,808)	(22,664)	(24,913)	(3,515)	(3,606)	-
103750	Arizona State Board of Optometry	(862)	(936)	(1,027)	(170)	(155)	-
103820	Arizona State Board of Pharmacy	(13,341)	(14,497)	(15,878)	(2,496)	(2,364)	-
103830	Arizona State Board of Physical Therapy	(1,170)	(1,281)	(1,416)	(123)	(182)	-
103890	Arizona State Board of Respiratory Care Examiners	(1,173)	(1,278)	(1,408)	(178)	(201)	-
103960	Arizona State Board of Technical Registration	(6,341)	(6,912)	(7,601)	(1,045)	(1,115)	-
109250	Arizona State Forestry Division	(62,281)	(67,662)	(74,093)	(12,297)	(11,175)	-
107400	Arizona State Land Department	(42,186)	(45,987)	(50,605)	(6,263)	(7,003)	-
103610	Arizona State Lottery	(31,289)	(34,113)	(37,475)	(5,000)	(5,310)	-

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Employer Number	Employer Name	FY2023	FY2024	FY2025	FY2026	FY2027	Thereafter
103650	Arizona State Mine Inspector	\$ (5,275)	\$ (5,748)	\$ (6,306)	\$ (814)	\$ (894)	\$ -
107700	Arizona State Parks	(68,385)	(74,440)	(81,581)	(11,506)	(11,802)	-
101030	Arizona State Personnel Board	(411)	(445)	(490)	(67)	(70)	-
104750	Arizona State Schools for the Deaf and the Blind	(196,487)	(214,135)	(235,380)	(30,251)	(33,249)	-
101510	Arizona State Senate	(44,861)	(48,751)	(53,355)	(8,351)	(7,968)	-
101920	Arizona State Treasurer's Office	(16,240)	(17,669)	(19,359)	(3,048)	(2,883)	-
104140	Arizona State University	(3,255,884)	(3,544,668)	(3,887,744)	(561,501)	(565,213)	-
103980	Arizona State Veterinary Medical Examining Board	(1,999)	(2,167)	(2,369)	(420)	(365)	-
101170	Arizona Supreme Court	(203,126)	(221,265)	(242,862)	(33,276)	(34,860)	-
109110	Arizona Water Infrastructure Finance Authority	(6)	-	-	-	-	-
493880	Arizona Western College	(189,823)	(206,773)	(227,067)	(31,062)	(32,482)	-
300470	Arlington Elementary School District #47	(14,317)	(15,546)	(17,002)	(2,838)	(2,561)	-
308130	Arts Academy at Estrella Mountain	(34,762)	(37,897)	(41,600)	(6,124)	(6,160)	-
240060	Arts Academy at Scottsdale	138	132	64	-	-	-
462530	Ash Creek Elementary School District #53	(1,858)	(2,025)	(2,230)	(336)	(334)	-
492310	Ash Fork Joint Unified School District #31	(14,007)	(15,220)	(16,668)	(2,598)	(2,463)	-
308090	ASU Preparatory Academy	(303,480)	(328,392)	(358,169)	(69,298)	(55,950)	-
300440	Avondale Elementary School District #44	(230,968)	(251,288)	(275,486)	(40,927)	(40,412)	-
420010	Avondale, City of	(238,087)	(258,535)	(282,836)	(46,526)	(42,591)	-
497500	Avra Valley Fire District	(3,859)	(4,171)	(4,542)	(944)	(745)	-
450400	Baboquivari Unified School District #40	(76,640)	(83,409)	(91,446)	(13,405)	(13,503)	-
492200	Bagdad Unified School District	(25,730)	(27,988)	(30,644)	(4,568)	(4,521)	-
302240	Ball Charter Schools (Dobson Academy)	(24,396)	(26,461)	(28,889)	(4,991)	(4,442)	-
307430	Ball Charter Schools (Hearn Academy)	(22,989)	(25,026)	(27,415)	(4,005)	(4,012)	-
200280	Ball Charter Schools (Val Vista Academy)	(15,332)	(16,621)	(18,155)	(3,107)	(2,738)	-
300310	Balsz Elementary School District #31	(102,379)	(111,277)	(121,846)	(19,048)	(18,124)	-
492260	Beaver Creek Elementary School District #26	(12,117)	(13,189)	(14,464)	(2,026)	(2,099)	-
302080	Benchmark School	(13,283)	(14,460)	(15,851)	(2,319)	(2,343)	-
306910	Benjamin Franklin Charter School	(91,571)	(99,543)	(108,951)	(16,828)	(16,103)	-
462090	Benson Unified School District #9	(59,424)	(64,562)	(70,645)	(11,050)	(10,469)	-
420030	Benson, City of	(15,537)	(17,025)	(18,824)	(1,644)	(2,432)	-
494760	Bicentennial Union High School District #76	(7,828)	(8,505)	(9,314)	(1,389)	(1,367)	-
462020	Bisbee Unified School District #2	(28,669)	(31,136)	(34,124)	(5,471)	(5,127)	-
420050	Bisbee, City of	(12,026)	(13,104)	(14,403)	(2,008)	(2,089)	-
496080	Black Canyon Fire District	(3)	-	-	-	-	-
473220	Blue Elementary School District #22	(604)	(654)	(717)	(124)	(108)	-
482320	Blue Ridge Unified School District #32	(75,985)	(82,648)	(90,658)	(13,892)	(13,476)	-
472100	Bonita Elementary School District #16	(5,615)	(6,061)	(6,612)	(1,337)	(1,057)	-
494260	Bouse Elementary School District #26	(3,417)	(3,696)	(4,017)	(815)	(656)	-
462140	Bowie Unified School District #14	(4,156)	(4,540)	(5,023)	(539)	(655)	-
300330	Buckeye Elementary School District #33	(224,923)	(244,396)	(267,482)	(42,771)	(40,285)	-
302010	Buckeye Union High School District #201	(190,565)	(207,007)	(226,608)	(35,550)	(33,648)	-
495020	Buckeye Valley Fire District	(15,895)	(17,276)	(18,890)	(3,161)	(2,831)	-
497430	Buckeye Water Conservation & Drainage District	(5,059)	(5,497)	(6,021)	(922)	(880)	-

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Employer Number	Employer Name	FY2023	FY2024	FY2025	FY2026	FY2027	Thereafter
420070	Buckeye, City of	\$ (216,798)	\$ (235,307)	\$ (257,150)	\$ (44,624)	\$ (39,688)	\$ -
481150	Bullhead City Elementary School District #15	(85,288)	(92,764)	(101,771)	(14,796)	(14,767)	-
495000	Bullhead City Fire District	(9,256)	(10,048)	(11,019)	(1,880)	(1,685)	-
492280	Camp Verde Unified School District #28	(63,783)	(69,396)	(76,056)	(11,013)	(11,034)	-
421020	Camp Verde, Town Of	(29,709)	(32,272)	(35,336)	(5,770)	(5,338)	-
492500	Canon Elementary School District #50	(8,971)	(9,732)	(10,635)	(1,822)	(1,621)	-
305020	Canyon Rose Academy	(3,862)	(4,229)	(4,670)	(611)	(685)	-
421030	Carefree, Town of	(10,429)	(11,324)	(12,378)	(2,032)	(1,868)	-
303090	Carpe Diem Collegiate High School (Academy)	(4,156)	(4,555)	(5,014)	(776)	(773)	-
300830	Cartwright Elementary School District #83	(762,276)	(827,888)	(906,021)	(146,551)	(135,745)	-
200040	Casa Grande Elementary School District #4	(264,074)	(287,002)	(314,418)	(49,822)	(47,064)	-
200820	Casa Grande Union High School District #82	(122,358)	(133,207)	(146,084)	(21,608)	(21,510)	-
420090	Casa Grande, City of	(107,817)	(117,303)	(128,696)	(19,432)	(19,095)	-
450160	Catalina Foothills School District #16	(183,301)	(199,629)	(219,108)	(31,418)	(32,013)	-
300930	Cave Creek Unified School District No. 93	(168,657)	(184,002)	(202,351)	(24,949)	(28,346)	-
420580	Cave Creek, Town of	(24,505)	(26,594)	(29,091)	(4,931)	(4,441)	-
464160	CAVIAT School District	(1,649)	(1,796)	(1,971)	(272)	(288)	-
482250	Cedar Unified School District #25	(10,436)	(11,344)	(12,447)	(1,942)	(1,868)	-
495130	Central Arizona Association Of Governments	(2,681)	(2,918)	(3,237)	(274)	(420)	-
493890	Central Arizona College	(159,942)	(174,370)	(191,608)	(26,129)	(27,676)	-
500650	Central Arizona Fire And Medical Authority	(15,995)	(17,392)	(19,023)	(2,903)	(2,807)	-
497150	Central Arizona Irrigation And Drainage District	(24,081)	(26,250)	(28,822)	(3,936)	(4,160)	-
497310	Central Arizona Project	(404,743)	(440,564)	(483,332)	(71,562)	(71,003)	-
302600	Central Arizona Valley Institute of Technology	(12,926)	(14,023)	(15,313)	(2,643)	(2,368)	-
303050	Central Yavapai Fire District	(1)	-	-	-	-	-
307680	Challenge Charter School	(15,866)	(17,256)	(18,945)	(2,798)	(2,785)	-
300800	Chandler Unified School District #80	(2,051,586)	(2,228,956)	(2,440,072)	(395,205)	(368,855)	-
420120	Chandler, City of	(575,592)	(627,132)	(688,626)	(94,675)	(98,883)	-
303070	Charter Foundation, The (AmeriSchools Academy)	(10,686)	(11,638)	(12,774)	(1,872)	(1,902)	-
464050	Chevelon Butte Elementary School District #5	(351)	(382)	(421)	(34)	(57)	-
461240	Chinle Unified School District #24	(206,057)	(224,145)	(245,787)	(37,031)	(36,441)	-
497260	Chino Valley Fire District	-	-	-	-	-	-
492510	Chino Valley Unified School District #51	(80,703)	(87,843)	(96,301)	(13,633)	(13,874)	-
420990	Chino Valley, Town of	(29,277)	(31,813)	(34,826)	(5,602)	(5,267)	-
497370	Christopher-Kohl's Fire District	(343)	(371)	(407)	(61)	(60)	-
109130	Citizens Clean Elections Commission	(4,613)	(5,012)	(5,480)	(857)	(813)	-
302890	CITY Center For Collaborative Learning (City HS)	(16,637)	(18,100)	(19,839)	(3,176)	(3,006)	-
421000	Clarkdale, Town of	(8,782)	(9,605)	(10,601)	(1,209)	(1,472)	-
492030	Clarkdale-Jerome Elementary School District #3	(17,005)	(18,505)	(20,292)	(2,992)	(2,985)	-
420130	Clifton, Town of	(5,734)	(6,240)	(6,842)	(1,027)	(1,017)	-
471420	Cobre Valley Institute Of Technology	(1,931)	(2,096)	(2,292)	(356)	(336)	-
463500	Cochise Community College	(144,372)	(157,204)	(172,600)	(24,248)	(25,133)	-
410110	Cochise County	(206,313)	(224,706)	(246,521)	(35,623)	(36,091)	-
462260	Cochise Elementary School District #26	(6,427)	(6,998)	(7,679)	(1,085)	(1,119)	-

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## Supplementary Schedules

### 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	FY2023	FY2024	FY2025	FY2026	FY2027	Thereafter
463230	Cochise Technology District #1	\$ (161)	\$ (200)	\$ (244)	\$ 197	\$ 19	\$ -
410130	Coconino County	(316,634)	(344,931)	(378,806)	(52,941)	(54,968)	-
464990	Coconino County Community College	(68,980)	(75,244)	(82,627)	(11,236)	(11,866)	-
303060	Coconino County Regional Accommodation School	(8,502)	(9,247)	(10,132)	(1,492)	(1,488)	-
481140	Colorado City Unified School District #14	(29,391)	(31,897)	(34,879)	(5,848)	(5,289)	-
480020	Colorado River Sewage System Joint Venture	(3,809)	(4,143)	(4,537)	(697)	(682)	-
481920	Colorado River Union High School District #2	(48,923)	(53,423)	(58,806)	(6,802)	(8,092)	-
461060	Concho Elementary School District #6	(11,693)	(12,707)	(13,917)	(2,164)	(2,061)	-
492170	Congress Elementary School District #17	(10,091)	(10,950)	(11,992)	(2,026)	(1,811)	-
450390	Continental School District	(29,224)	(31,667)	(34,580)	(6,413)	(5,476)	-
200210	Coolidge Unified School District 21	(98,589)	(107,033)	(117,112)	(19,260)	(17,736)	-
420100	Coolidge, City of	(30,903)	(33,633)	(36,940)	(5,348)	(5,430)	-
500810	Copper Canyon Fire and Medical Authority	146	70	-	-	-	-
502410	Copper Canyon Fire & Medical District	(3,150)	(3,316)	(3,538)	(523)	(522)	-
420110	Cottonwood, City of	(62,202)	(67,716)	(74,329)	(10,758)	(10,888)	-
492060	Cottonwood-Oak Creek Elementary School District	(75,051)	(81,628)	(89,471)	(13,403)	(13,236)	-
302360	Country Gardens Charter School	56	56	56	24	2	-
491280	County Of Santa Cruz Elementary School District	(12,057)	(13,088)	(14,323)	(2,517)	(2,226)	-
497420	County Supervisor Association Of Arizona	(4,465)	(4,851)	(5,310)	(889)	(810)	-
493130	Crane Elementary School District #13	(206,999)	(224,857)	(246,267)	(40,245)	(37,442)	-
300140	Creighton Elementary School District #14	(249,394)	(270,957)	(296,858)	(47,021)	(44,863)	-
492410	Crown King Elementary School District #41	(451)	(491)	(541)	(84)	(79)	-
497610	Crown King Fire District	(1,524)	(1,651)	(1,799)	(359)	(293)	-
308080	Daisy Education Corporation (Sonoran Science Academy - Phoenix)	66	66	66	34	5	-
308070	Daisy Education Corporation (Sonoran Science Academy - Tucson)	(2,751)	(3,016)	(3,337)	(340)	(464)	-
472110	Dan Hinton Accommodation School: Graham County Special Services	(6,424)	(6,985)	(7,654)	(1,146)	(1,118)	-
300970	Deer Valley Unified School District #97	(1,299,373)	(1,413,465)	(1,549,387)	(225,544)	(226,141)	-
302170	Desert Rose Academy	(2,756)	(2,999)	(3,284)	(411)	(443)	-
450550	Desert Springs Academy	93	42	-	-	-	-
307870	Destiny School	(10,101)	(10,998)	(12,092)	(1,773)	(1,781)	-
497530	Diamond Star Fire District	(3)	-	-	-	-	-
307900	Discovery Plus Academy	(4,241)	(4,603)	(5,041)	(839)	(762)	-
462450	Double Adobe Elementary School District #45	(1,375)	(1,506)	(1,664)	(194)	(248)	-
462270	Douglas Unified School District #27	(148,676)	(161,396)	(176,500)	(29,851)	(27,102)	-
420140	Douglas, City of	(36,717)	(39,984)	(43,852)	(5,915)	(6,199)	-
495600	Drexel Heights Fire District	(9,132)	(9,921)	(10,862)	(1,803)	(1,649)	-
473020	Duncan Unified School District #2	(16,761)	(18,172)	(19,859)	(3,517)	(3,083)	-
421010	Duncan, Town of	(1,255)	(1,388)	(1,539)	(52)	(181)	-
300890	Dysart Unified School District #89	(974,283)	(1,059,046)	(1,159,701)	(176,566)	(171,472)	-
421040	Eagar, Town of	(8,775)	(9,522)	(10,446)	(1,674)	(1,573)	-
308220	East Valley Educational Services (East Valley Academy)	12	11	1	-	-	-
304010	East Valley Institute Of Technology	(109,631)	(118,979)	(130,161)	(21,467)	(19,483)	-
472990	Eastern Arizona College	(121,761)	(132,442)	(145,376)	(21,787)	(21,614)	-
450070	Edge High School	(8,674)	(9,436)	(10,358)	(1,514)	(1,497)	-

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Employer Number	Employer Name	FY2023	FY2024	FY2025	FY2026	FY2027	Thereafter
502810	Edison School of Innovation (K-8)	\$ (10,109)	\$ (10,920)	\$ (11,480)	\$ (1,771)	\$ (1,683)	\$ -
307880	Edkey (American Heritage Academy)	(12,006)	(13,062)	(14,333)	(2,151)	(2,111)	-
304090	Edkey (Arizona Conservatory for Arts and Academics Elementary School)	(7,236)	(7,856)	(8,596)	(1,353)	(1,285)	-
302710	Edkey (Arizona Conservatory for Arts and Academics)	(11,412)	(12,428)	(13,635)	(1,837)	(1,934)	-
304060	Edkey (Pathfinder Academy)	(26,588)	(28,779)	(31,385)	(5,943)	(4,961)	-
302420	Edkey (Sequoia Charter School)	(72,359)	(78,476)	(85,780)	(14,268)	(12,886)	-
302390	Edkey (Sequoia Choice Schools)	(71,455)	(76,990)	(83,527)	(18,475)	(13,628)	-
200290	Edkey (Sequoia Pathway Academy)	(20,335)	(22,206)	(24,460)	(3,099)	(3,527)	-
304070	Edkey (Sequoia Ranch School: Children First Academy)	(8,153)	(8,879)	(9,771)	(1,167)	(1,323)	-
304080	Edkey (Sequoia School Deaf and Hard of Hearing)	(9,843)	(10,784)	(11,827)	(1,330)	(1,592)	-
302410	Edkey (Sequoia Village School)	(15,810)	(17,213)	(18,859)	(2,845)	(2,768)	-
306710	EduPreneurship Student Center (Phoenix)	(2,435)	(2,648)	(2,909)	(466)	(434)	-
307080	EduPrize Schools	(102,144)	(111,243)	(122,112)	(17,229)	(17,776)	-
502010	Ehrenberg Improvement District	73	75	75	136	45	-
420160	El Mirage, City of	(56,203)	(61,006)	(66,728)	(11,268)	(10,225)	-
462120	Elfrida Elementary School District #12	(4,019)	(4,398)	(4,843)	(555)	(679)	-
495100	Elfrida Fire District	(853)	(939)	(1,039)	(67)	(130)	-
200110	Eloy Elementary School District #11	(27,903)	(30,300)	(33,225)	(5,176)	(4,902)	-
495080	Eloy Fire District	(873)	(955)	(1,049)	(120)	(151)	-
420170	Eloy, City of	(34,139)	(37,107)	(40,660)	(6,404)	(6,094)	-
306730	Espiritu Community Development Corporation (NFL YET)	(3,315)	(2,469)	(1,623)	7,986	2,936	-
503410	Espiritu Community Development Corporation (Reyes Maria Ruiz Leadership Academy)	(9,819)	(10,636)	(11,611)	(1,568)	(1,438)	-
302290	Excalibur Charter School (Avalon Elementary)	(13,623)	(14,772)	(16,135)	(2,807)	(2,482)	-
302540	Flagstaff Arts And Leadership Academy	(11,686)	(12,735)	(13,977)	(1,829)	(1,978)	-
493910	Flagstaff Junior Academy	(11,927)	(12,976)	(14,245)	(2,099)	(2,084)	-
464010	Flagstaff Unified School District #1	(439,351)	(477,512)	(523,122)	(82,221)	(78,364)	-
420180	Flagstaff, City of	(253,033)	(275,451)	(302,104)	(45,148)	(44,603)	-
200010	Florence Unified School District No. 1	(358,511)	(390,125)	(427,847)	(61,319)	(62,053)	-
420190	Florence, Town of	(40,733)	(44,330)	(48,652)	(6,866)	(7,009)	-
496770	Flowing Wells Irrigation District	(4,269)	(4,650)	(5,097)	(651)	(703)	-
450080	Flowing Wells Unified School District #8	(226,291)	(245,913)	(269,333)	(42,429)	(40,334)	-
500630	Forest Lakes Domestic Water Improvement District	(1,394)	(1,516)	(1,658)	(248)	(244)	-
503610	Forest Lakes Fire District	(1,260)	(1,346)	(1,447)	(470)	(285)	-
463000	Fort Huachuca Accommodation Schools	(48,413)	(52,667)	(57,768)	(8,035)	(8,344)	-
497480	Fort Mojave Mesa Fire District	(2,081)	(2,247)	(2,445)	(513)	(402)	-
472070	Fort Thomas Unified School District #7	(46,613)	(50,591)	(55,329)	(9,338)	(8,449)	-
503810	Fountain Hills Sanitary District	(31,868)	(33,987)	(36,516)	(12,065)	(7,340)	-
300980	Fountain Hills Unified School District #98	(55,096)	(59,873)	(65,571)	(10,182)	(9,809)	-
300450	Fowler Elementary School District #45	(147,781)	(160,925)	(176,737)	(25,441)	(26,017)	-
307330	Franklin Phonetic Primary School	(16,376)	(17,862)	(19,583)	(2,765)	(2,834)	-
420380	Fredonia, Town of	(3,086)	(3,345)	(3,653)	(666)	(577)	-
464060	Fredonia-Moccasini Unified School District #6	(10,309)	(11,222)	(12,312)	(1,759)	(1,791)	-
503010	Fry Fire District	(1,710)	(1,846)	(1,930)	(277)	(273)	-
493320	Gadsden Elementary School District #32	(184,669)	(200,381)	(219,143)	(37,437)	(33,660)	-

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Employer Number	Employer Name	FY2023	FY2024	FY2025	FY2026	FY2027	Thereafter
461190	Ganado Unified School District #20	\$ (64,441)	\$ (70,347)	\$ (77,567)	\$ (8,844)	\$ (10,749)	\$ -
502610	GAR, LLC (Student Choice High School)	(26,010)	(28,161)	(30,308)	(5,072)	(4,582)	-
307420	Genesis Program (Genesis Academy)	(4,336)	(4,715)	(5,178)	(773)	(768)	-
200270	George Gervin Youth Center (GGPA)	(5,457)	(5,926)	(6,487)	(1,128)	(1,029)	-
300240	Gila Bend Unified School District #24	(12,787)	(13,912)	(15,288)	(2,063)	(2,155)	-
420200	Gila Bend, Town of	(10,506)	(11,424)	(12,524)	(1,981)	(1,891)	-
410140	Gila County	(135,941)	(147,980)	(162,387)	(23,755)	(23,863)	-
471000	Gila County Education Service Agency	(720)	(788)	(862)	(46)	(99)	-
306060	Gila County Regional School District #49	(1,227)	(1,330)	(1,454)	(229)	(207)	-
473010	Gila Institute For Technology	(1,685)	(1,831)	(2,009)	(298)	(298)	-
300410	Gilbert Public Schools	(1,423,172)	(1,547,961)	(1,697,176)	(249,497)	(248,002)	-
420210	Gilbert, Town of	(486,355)	(528,795)	(579,406)	(87,455)	(84,947)	-
300400	Glendale Elementary School District	(366,527)	(399,911)	(440,131)	(52,307)	(60,901)	-
302050	Glendale Union High School District #205	(721,865)	(784,928)	(859,763)	(132,603)	(128,565)	-
220230	Glendale, City of	(584,375)	(635,736)	(696,929)	(104,587)	(102,507)	-
471010	Globe Unified School District #1	(56,750)	(61,751)	(67,721)	(10,005)	(9,930)	-
420220	Globe, City of	(22,536)	(24,525)	(26,863)	(4,039)	(3,954)	-
496500	Golder Ranch Fire District	(15,939)	(17,426)	(19,198)	(2,253)	(2,639)	-
420250	Goodyear, City of	(275,278)	(298,909)	(326,782)	(55,069)	(49,629)	-
109170	Governor Office Of Highway Safety	(4,689)	(5,107)	(5,601)	(761)	(808)	-
410150	Graham County	(56,348)	(61,148)	(66,906)	(11,201)	(10,171)	-
464040	Grand Canyon Unified School District	(18,292)	(19,958)	(21,974)	(2,902)	(3,178)	-
302210	Great Expectations Academy	(9,297)	(10,123)	(11,108)	(1,566)	(1,571)	-
495030	Green Valley Domestic Water Improvement District	(3,148)	(3,433)	(3,780)	(487)	(533)	-
410160	Greenlee County	(47,475)	(51,625)	(56,556)	(8,897)	(8,516)	-
473840	Greenlee County Accommodation School	-	-	-	-	-	-
473000	Greenlee County School Office	7	7	8	11	2	-
302040	Griffin Foundation (Children Reaching for the Sky Preparatory, FIMS)	(4,104)	(4,477)	(4,933)	(541)	(672)	-
495070	Groom Creek Fire District	-	-	-	-	-	-
420270	Guadalupe, Town of	(4,913)	(5,338)	(5,860)	(975)	(901)	-
481030	Hackberry Elementary School District #3	(3,412)	(3,735)	(4,117)	(328)	(501)	-
302300	Happy Valley School	(15,781)	(17,176)	(18,857)	(2,600)	(2,720)	-
496100	Harquahala Valley Irrigation District	(1,131)	(1,247)	(1,391)	(79)	(180)	-
420280	Hayden, Town of	(3,781)	(4,128)	(4,556)	(712)	(706)	-
471410	Hayden-Winkelman Unified School District #41	(18,164)	(19,698)	(21,527)	(3,579)	(3,253)	-
497230	Heber-Overgaard Fire District	(2,087)	(2,260)	(2,475)	(431)	(366)	-
482060	Heber-Overgaard Unified School District #6	(19,357)	(21,068)	(23,137)	(3,334)	(3,362)	-
501610	Hellsgate Fire District	(527)	(578)	(636)	(94)	(94)	-
306740	Heritage Academy	(97,725)	(106,154)	(115,930)	(17,968)	(16,960)	-
496060	Highlands Fire District	(3,219)	(3,486)	(3,799)	(709)	(596)	-
300600	Higley Unified School District #60	(521,069)	(566,789)	(621,035)	(91,493)	(90,289)	-
492350	Hillside Elementary School District #35	(833)	(905)	(990)	(169)	(149)	-
482030	Holbrook Unified School District #3	(92,303)	(100,385)	(110,119)	(16,453)	(16,284)	-
420290	Holbrook, City of	(10,204)	(11,144)	(12,273)	(1,437)	(1,706)	-

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Employer Number	Employer Name	FY2023	FY2024	FY2025	FY2026	FY2027	Thereafter
500410	Horizon Community Learning Center (Horizon Honors Elementary School)	\$ (28,631)	\$ (31,089)	\$ (34,001)	\$ (5,668)	\$ (5,198)	\$ -
306940	Horizon Community Learning Center (Horizon Honors Secondary School)	(31,382)	(34,084)	(37,302)	(6,098)	(5,650)	-
495820	Housing Authority Of Maricopa County	(18,381)	(19,989)	(21,902)	(3,241)	(3,194)	-
497100	Housing Authority of the City of Yuma	(12,925)	(14,044)	(15,388)	(2,472)	(2,320)	-
307830	Humanities and Sciences Academy (Tempe)	(8,582)	(9,322)	(10,215)	(1,748)	(1,570)	-
492220	Humboldt Unified School District #22	(215,179)	(233,970)	(256,437)	(39,575)	(38,263)	-
493160	Hyder Elementary School District #16	(5,783)	(6,283)	(6,881)	(1,175)	(1,075)	-
500830	Incito Schools	(10,443)	(11,464)	(12,658)	(1,570)	(1,777)	-
302620	Intelli-School	(3,907)	(4,261)	(4,680)	(623)	(668)	-
302510	Intelli-School (Paradise Valley)	(2,192)	(2,384)	(2,604)	(390)	(383)	-
307820	International Commerce Secondary Schools	(11,051)	(12,041)	(13,210)	(1,745)	(1,877)	-
300050	Isaac School District #5	(260,189)	(283,003)	(310,483)	(46,995)	(46,107)	-
200440	J.O. Combs Unified School District	(168,438)	(183,071)	(200,634)	(31,238)	(29,785)	-
302530	James Sandoval Preparatory High School (Crown Point)	(969)	(1,061)	(1,173)	(73)	(131)	-
482020	Joseph City Unified School District #2	(21,569)	(23,425)	(25,651)	(4,305)	(3,938)	-
302570	Juniper Tree Academy (Desert View Academy)	(26,510)	(28,815)	(31,577)	(4,820)	(4,680)	-
482270	Kayenta Unified School District #27	(118,355)	(129,099)	(141,917)	(18,519)	(19,990)	-
420330	Kearny, Town of	(4,733)	(5,166)	(5,691)	(750)	(832)	-
302590	Khalsa Montessori School	(7,461)	(8,151)	(8,968)	(952)	(1,195)	-
481050	Kingman Academy of Learning	(39,692)	(43,252)	(47,447)	(6,382)	(6,816)	-
481040	Kingman Unified School District #20	(246,488)	(268,444)	(294,400)	(40,727)	(42,176)	-
420350	Kingman, City of	(93,500)	(101,727)	(111,544)	(16,545)	(16,476)	-
492230	Kirkland Elementary School District #23	(5,139)	(5,587)	(6,109)	(957)	(909)	-
300280	Kyrene School District #28	(634,286)	(691,318)	(759,323)	(101,877)	(108,934)	-
410170	La Paz County	(53,354)	(58,115)	(63,892)	(7,535)	(8,749)	-
481510	Lake Havasu Unified School District #1	(186,375)	(202,845)	(222,198)	(34,414)	(33,150)	-
420370	Lake Havasu, City of	(130,690)	(142,127)	(155,960)	(23,127)	(22,933)	-
300590	Laveen Elementary School District #59	(314,225)	(341,520)	(373,992)	(57,417)	(55,147)	-
495160	League of Arizona Cities and Towns	(10,998)	(11,965)	(13,118)	(1,986)	(1,936)	-
300250	Liberty Elementary School District #25	(142,830)	(155,158)	(169,643)	(27,817)	(25,666)	-
307450	Liberty High School	(2,564)	(2,798)	(3,087)	(375)	(431)	-
302650	Life Skills Center of Arizona	(4)	-	-	-	-	-
300790	Litchfield Elementary School District #79	(423,132)	(460,805)	(505,544)	(69,796)	(72,939)	-
420390	Litchfield Park, City of	(17,627)	(19,205)	(21,075)	(2,881)	(3,023)	-
481090	Littlefield Unified School District #9	(17,642)	(19,159)	(20,997)	(3,283)	(3,126)	-
300650	Littleton Elementary School District #65	(222,232)	(241,748)	(264,935)	(39,202)	(38,920)	-
302720	Luz Academy of Tucson	(4)	-	-	-	-	-
300380	Madison School District #38	(245,376)	(266,942)	(292,590)	(43,175)	(43,049)	-
464100	Maine Consolidated School District #10	(9,892)	(10,771)	(11,827)	(1,678)	(1,708)	-
200080	Mammoth-San Manuel Unified School District #8	(20,434)	(22,337)	(24,668)	(2,605)	(3,342)	-
303000	Marana Domestic Water Improvement District	(1,809)	(1,959)	(2,139)	(430)	(344)	-
450060	Marana Unified School District #6	(572,457)	(621,928)	(680,739)	(108,382)	(102,139)	-
420300	Marana, Town of	(120,909)	(131,524)	(144,166)	(21,649)	(21,334)	-
495140	Maricopa Association of Governments	(79,223)	(86,166)	(94,434)	(14,108)	(13,894)	-

(continued)

## Supplementary Schedules

### 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	FY2023	FY2024	FY2025	FY2026	FY2027	Thereafter
210170	Maricopa County	\$ (4,132,410)	\$ (4,498,257)	\$ (4,936,638)	\$ (702,511)	\$ (715,183)	\$ -
307100	Maricopa County Community College District	(2,747,028)	(2,990,623)	(3,281,567)	(454,089)	(472,348)	-
480030	Maricopa County Municipal Water Conservation District #1	(34,772)	(37,760)	(41,305)	(6,876)	(6,286)	-
305090	Maricopa County Regional School District #509	(20,641)	(22,570)	(24,764)	(2,984)	(3,461)	-
210250	Maricopa County Special Health Care District	(1,963,326)	(2,137,007)	(2,340,960)	(349,260)	(344,415)	-
200200	Maricopa Unified School District #20	(313,482)	(340,489)	(372,452)	(61,117)	(56,117)	-
420080	Maricopa, City of	(88,495)	(96,135)	(105,166)	(16,648)	(15,656)	-
200900	Mary C O'Brien Accommodation District #90	(29)	1	-	-	-	-
302250	Mary Ellen Halvorson Educational Foundation: Tri-City College Prep High School	(9,769)	(10,614)	(11,608)	(1,835)	(1,735)	-
302030	Masada Charter School	(19,484)	(21,246)	(23,333)	(2,949)	(3,238)	-
492430	Mayer Unified School District #43	(28,161)	(30,527)	(33,368)	(6,049)	(5,245)	-
461230	McNary Elementary School District #23	(8,072)	(8,815)	(9,674)	(1,091)	(1,332)	-
462550	McNeal Elementary School District #55	(2,850)	(3,094)	(3,389)	(605)	(535)	-
300040	Mesa Unified School District #4	(2,915,945)	(3,168,877)	(3,471,031)	(536,379)	(515,225)	-
420400	Mesa, City of	(1,408,240)	(1,531,233)	(1,678,180)	(257,511)	(249,675)	-
308160	Metropolitan Arts Institute	(9,427)	(10,261)	(11,253)	(1,611)	(1,621)	-
495400	Metropolitan Domestic Water Improvement District	(29,537)	(32,115)	(35,188)	(5,361)	(5,193)	-
308170	Mexicayotl Academy	(7,229)	(7,892)	(8,662)	(1,213)	(1,275)	-
471400	Miami Unified School District #40	(35,713)	(38,761)	(42,462)	(6,937)	(6,425)	-
420410	Miami, Town of	(7,330)	(8,004)	(8,794)	(1,116)	(1,252)	-
306820	Mingus Springs Charter School	(5,679)	(6,179)	(6,775)	(948)	(967)	-
492860	Mingus Union High School District #4	(50,416)	(54,748)	(59,942)	(9,937)	(9,118)	-
300860	Mobile Elementary School District #86	(2,838)	(3,090)	(3,376)	(456)	(484)	-
302790	Mohave Accelerated Elementary School	(17,864)	(19,422)	(21,251)	(3,383)	(3,199)	-
302670	Mohave Accelerated Learning Center	(23,343)	(25,370)	(27,768)	(4,322)	(4,119)	-
492890	Mohave Community College	(126,810)	(137,667)	(150,594)	(25,029)	(22,868)	-
410180	Mohave County	(321,602)	(349,733)	(383,164)	(57,420)	(56,205)	-
497160	Mohave County Airport Authority	(6,340)	(6,898)	(7,567)	(1,136)	(1,114)	-
302830	Mohave Educational Services Cooperative, Inc.	1,849	1,845	921	-	-	-
503210	Mohave Educational Services Cooperative, Inc.	(12,655)	(13,689)	(14,924)	(2,271)	(1,951)	-
481160	Mohave Valley Elementary School District #16	(44,092)	(47,992)	(52,655)	(7,962)	(7,836)	-
500640	Mohave Valley Fire Department	(1,188)	(1,291)	(1,415)	(218)	(207)	-
493170	Mohawk Valley Elementary District #17	(8,077)	(8,757)	(9,571)	(1,702)	(1,475)	-
473180	Morenci Unified School District #18	(62,920)	(68,465)	(75,084)	(10,686)	(10,864)	-
300750	Morristown Elementary School District #75	(7,926)	(8,590)	(9,400)	(1,549)	(1,409)	-
301010	Mountain Institute JTED #2	(4,024)	(4,368)	(4,804)	(846)	(740)	-
302110	Mountain Oak Charter School	(2,918)	(3,164)	(3,470)	(551)	(487)	-
308260	Mountain Rose Academy	(3,289)	(3,577)	(3,918)	(564)	(577)	-
302780	Mountain School	(6,409)	(6,986)	(7,659)	(1,008)	(1,082)	-
480110	Mount Lemmon Domestic Water Improvement District	(838)	(918)	(1,026)	(112)	(144)	-
300210	Murphy Elementary School District #21	(50,531)	(54,927)	(60,324)	(9,167)	(8,969)	-
462230	Naco Elementary School District #23	(11,645)	(12,604)	(13,753)	(2,646)	(2,199)	-
300810	Nadaburg Unified School District #81	(51,767)	(56,097)	(61,297)	(10,647)	(9,391)	-
410190	Navajo County	(145,734)	(158,366)	(173,612)	(25,900)	(25,346)	-

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## Supplementary Schedules

### 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	FY2023	FY2024	FY2025	FY2026	FY2027	Thereafter
482990	Navajo County Accommodation District #99	\$ (1,504)	\$ (1,632)	\$ (1,794)	\$ (283)	\$ (264)	\$ -
482000	Navajo County Arizona - Superintendent of Schools	(8,910)	(9,691)	(10,636)	(1,563)	(1,528)	-
496200	New Magma Irrigation & Drainage District	(2,374)	(2,595)	(2,861)	(299)	(390)	-
306770	New School for the Arts & Academics	(6,386)	(6,920)	(7,557)	(1,418)	(1,197)	-
302740	New School for the Arts Middle School	(2,020)	(2,199)	(2,414)	(327)	(339)	-
491010	Nogales Unified School District #1	(206,764)	(224,812)	(246,411)	(37,644)	(36,385)	-
420450	Nogales, City of	(49,406)	(53,689)	(58,893)	(9,513)	(8,968)	-
302480	North Star Charter School Inc.	(10,849)	(11,740)	(12,800)	(2,191)	(1,929)	-
302760	Northeast Arizona Technological Institute of	(3,797)	(4,124)	(4,508)	(765)	(697)	-
495040	Northern Apache Special Health Care District	(3,929)	(4,317)	(4,788)	(432)	(667)	-
306830	Northern Arizona Academy for Career Development	(3,352)	(3,630)	(3,983)	(678)	(605)	-
495150	Northern Arizona Council of Governments	(26,007)	(28,303)	(31,039)	(4,494)	(4,540)	-
302840	Northern Arizona Council of Governments - Head	(63,478)	(69,078)	(75,772)	(11,270)	(11,224)	-
497140	Northern Arizona Fire District	(451)	(486)	(527)	(76)	(76)	-
496040	Northern Arizona Intergovernmental Public	(42,087)	(45,753)	(50,091)	(7,987)	(7,522)	-
104160	Northern Arizona University	(905,956)	(986,124)	(1,082,133)	(161,316)	(160,311)	-
483000	Northern Arizona Vocational Institute of Technology	(1,779)	(1,939)	(2,141)	(316)	(316)	-
493770	Northland Pioneer College	(100,048)	(108,828)	(119,373)	(17,570)	(17,437)	-
307580	Northland Preparatory Academy	(23,428)	(25,536)	(28,028)	(3,880)	(4,058)	-
497300	Northwest Fire District	(24,046)	(26,076)	(28,482)	(4,767)	(4,326)	-
302820	Nosotros Academy	(8,031)	(8,729)	(9,558)	(1,587)	(1,455)	-
200020	Oracle School District #2	(21,673)	(23,516)	(25,745)	(4,282)	(3,936)	-
420040	Oro Valley, Town of	(104,327)	(113,522)	(124,537)	(18,840)	(18,463)	-
300080	Osborn School District #8	(146,200)	(158,724)	(173,647)	(27,728)	(25,975)	-
481060	Owens-Whitney Elementary School District #6	(1,422)	(1,553)	(1,704)	(201)	(235)	-
307090	PACE Academy	(3,819)	(4,122)	(4,489)	(955)	(748)	-
464080	Page Unified School District #8	(97,940)	(106,797)	(117,421)	(15,264)	(16,757)	-
420230	Page, City of	(51,864)	(56,316)	(61,528)	(10,222)	(9,393)	-
200250	Painted Rock Academy	(15,426)	(16,840)	(18,493)	(2,270)	(2,591)	-
300490	Palo Verde Elementary District #49	(17,667)	(19,232)	(21,118)	(3,125)	(3,133)	-
300940	Paloma Elementary School District #94	(8,638)	(9,396)	(10,289)	(1,552)	(1,508)	-
462490	Palominas Elementary School District #49	(37,861)	(41,274)	(45,352)	(5,780)	(6,388)	-
302580	Paradise Education Center, Paradise Honors High	(89,112)	(97,054)	(106,373)	(15,412)	(15,382)	-
300690	Paradise Valley Unified School District #69	(1,308,797)	(1,422,112)	(1,557,953)	(237,737)	(230,634)	-
420470	Paradise Valley, Town of	(39,121)	(42,642)	(46,759)	(6,576)	(6,811)	-
500620	Paragon Preparatory Academy	(2)	-	-	-	-	-
303040	Paramount Academy	(6,170)	(6,712)	(7,388)	(1,065)	(1,089)	-
308270	Park View School, Inc.	(3,168)	(3,477)	(3,857)	(363)	(508)	-
494270	Parker Unified School District #27	(79,324)	(86,405)	(94,854)	(13,031)	(13,630)	-
420480	Parker, Town of	(11,649)	(12,698)	(13,928)	(1,892)	(2,002)	-
491060	Patagonia Elementary School District #6	(3,769)	(4,102)	(4,501)	(632)	(667)	-
307050	Patagonia Montessori Elementary School	(1,526)	(1,657)	(1,815)	(335)	(285)	-
491820	Patagonia Union High School District #20	(8,621)	(9,358)	(10,257)	(1,674)	(1,524)	-
420500	Patagonia, Town of	(2,625)	(2,862)	(3,142)	(390)	(434)	-

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Employer Number	Employer Name	FY2023	FY2024	FY2025	FY2026	FY2027	Thereafter
240020	Paulden Community School	\$ (3,174)	\$ (3,459)	\$ (3,803)	\$ (510)	\$ (540)	\$ -
471100	Payson Unified School District #10	(93,797)	(101,942)	(111,659)	(16,994)	(16,424)	-
220240	Payson, Town of	(46,472)	(50,524)	(55,375)	(8,420)	(8,182)	-
481080	Peach Springs Unified School District #8	(17,147)	(18,413)	(19,902)	(4,629)	(3,382)	-
302550	PEAK School, The	(3,919)	(4,294)	(4,752)	(481)	(654)	-
462220	Pearce Elementary School District #22	(7,293)	(7,920)	(8,664)	(1,419)	(1,292)	-
300920	Pendergast Elementary School District #92	(301,701)	(327,992)	(359,839)	(54,677)	(53,648)	-
300110	Peoria Unified School District #11	(1,319,938)	(1,435,551)	(1,573,956)	(233,721)	(231,471)	-
420520	Peoria, City of	(446,241)	(485,234)	(532,117)	(79,906)	(78,650)	-
300010	Phoenix Elementary School District #1	(329,881)	(359,158)	(393,971)	(57,381)	(57,886)	-
308110	Phoenix School of Academic Excellence	(3,547)	(3,849)	(4,228)	(705)	(646)	-
302100	Phoenix Union High School District	(1,372,213)	(1,493,154)	(1,637,968)	(241,551)	(241,149)	-
495800	Phoenix-Mesa Gateway Airport Authority	(51,097)	(55,611)	(60,965)	(9,171)	(9,043)	-
200330	Picacho Elementary School District No. 33	(5,926)	(6,464)	(7,122)	(935)	(1,021)	-
496400	Picture Rocks Fire & Medical District	(479)	(529)	(582)	(4)	(61)	-
306090	Pillar Academy of Business & Finance	(1,059)	(1,152)	(1,264)	(168)	(181)	-
307070	Pima Accommodation District	(3,651)	(3,984)	(4,372)	(555)	(624)	-
495120	Pima Association of Governments	(29,515)	(32,197)	(35,388)	(4,558)	(5,037)	-
450990	Pima Community College	(504,439)	(549,174)	(602,895)	(85,302)	(87,645)	-
210200	Pima County	(1,795,908)	(1,954,698)	(2,145,074)	(310,993)	(314,811)	-
307040	Pima County Joint Technical Education District	(38,656)	(42,020)	(46,056)	(6,811)	(6,651)	-
450320	Pima County Reserve Fund 32	-	-	-	-	-	-
307060	Pima County Special Projects	(481)	(512)	(581)	(139)	(107)	-
200260	Pima Prevention Partnership (Arizona Collegiate High School)	(5,108)	(5,535)	(6,047)	(1,085)	(935)	-
200230	Pima Prevention Partnership (Pima Partnership Academy)	(2,477)	(2,709)	(2,987)	(401)	(465)	-
302560	Pima Prevention Partnership (Pima Partnership High School)	(4,917)	(5,337)	(5,918)	(799)	(852)	-
472060	Pima Unified School District #6	(36,972)	(40,139)	(43,891)	(7,195)	(6,603)	-
420550	Pima, Town of	(3,183)	(3,451)	(3,770)	(664)	(578)	-
200860	Pinal County Juvenile Justice Education Services	(1,276)	(1,406)	(1,559)	(104)	(205)	-
200890	Pinal County School Office Data Processing	(264)	(293)	(329)	(47)	(74)	-
210210	Pinal County	(584,915)	(636,275)	(697,274)	(106,600)	(103,137)	-
200880	Pinal County School Education Services	(1,864)	(2,031)	(2,235)	(329)	(331)	-
200000	Pinal County School Office	(21,655)	(23,654)	(25,985)	(3,317)	(3,665)	-
306900	Pine Forest Charter School	(7,729)	(8,415)	(9,254)	(1,470)	(1,426)	-
471120	Pine Strawberry School District #12	(14,630)	(15,906)	(17,413)	(2,709)	(2,596)	-
496090	Pine-Strawberry Fire District	(1,738)	(1,877)	(2,042)	(392)	(312)	-
497540	Pinetop Fire District	(8,141)	(8,865)	(9,703)	(1,293)	(1,313)	-
497130	Pinetop Water Community Facilities District	(2,250)	(2,444)	(2,674)	(463)	(423)	-
497110	Pinetop-Lakeside Sanitary District	(7,499)	(8,166)	(8,967)	(1,318)	(1,334)	-
420240	Pinetop-Lakeside, Town of	(17,662)	(19,174)	(20,957)	(3,723)	(3,260)	-
495010	Pinewood Fire District	(796)	(868)	(949)	(106)	(129)	-
497390	Pinewood Sanitary District	(5,161)	(5,625)	(6,187)	(748)	(859)	-
482040	Pinon Unified School District #4	(74,916)	(81,387)	(89,084)	(13,713)	(13,313)	-
303310	Pointe Schools	(26,572)	(28,844)	(31,606)	(4,850)	(4,684)	-

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Employer Number	Employer Name	FY2023	FY2024	FY2025	FY2026	FY2027	Thereafter
462640	Pomerene School District #64	\$ (5,686)	\$ (6,166)	\$ (6,732)	\$ (1,175)	\$ (1,035)	\$ -
480050	Ponderosa Park Domestic Water Improvement District	(2,555)	(2,785)	(3,054)	(402)	(430)	-
492010	Prescott Unified School District #1	(147,914)	(160,676)	(175,998)	(27,856)	(26,254)	-
104940	Prescott Valley Historical Society	(3,335)	(3,637)	(4,000)	(526)	(583)	-
307030	Prescott Valley School	(2,524)	(2,762)	(3,031)	(373)	(426)	-
420600	Prescott, City of	(161,795)	(176,068)	(193,112)	(28,631)	(28,444)	-
307370	Presidio Schools	(13,019)	(14,144)	(15,482)	(2,474)	(2,321)	-
101750	Public Safety Personnel Retirement System	(51,996)	(56,499)	(61,877)	(9,828)	(9,141)	-
497320	Puerco Valley Fire District	(5,853)	(6,378)	(6,989)	(915)	(969)	-
494040	Quartzsite Elementary School District #4	(6,386)	(6,969)	(7,682)	(912)	(1,074)	-
300950	Queen Creek Unified School District #95	(484,684)	(525,368)	(572,809)	(102,970)	(88,715)	-
420460	Queen Creek, Town of	(157,468)	(171,011)	(186,974)	(30,493)	(28,146)	-
496000	Queen Valley Domestic Water Improvement District	(1,458)	(1,588)	(1,738)	(274)	(256)	-
496700	Queen Valley Sanitary District	(740)	(805)	(882)	(139)	(131)	-
200030	Ray Unified School District #3	(15,215)	(16,554)	(18,193)	(2,898)	(2,775)	-
461270	Red Mesa Unified School District #27	(36,563)	(39,635)	(43,418)	(7,194)	(6,575)	-
200050	Red Rock Elementary District #5	(18,059)	(19,574)	(21,363)	(3,889)	(3,357)	-
492870	Rimrock Public High School	(13)	-	-	-	-	-
497120	Rio Rico Medical & Fire District	(2,854)	(3,103)	(3,417)	(480)	(491)	-
300020	Riverside Elementary School District #2	(35,381)	(38,654)	(42,508)	(4,222)	(5,525)	-
300660	Roosevelt Elementary School District #66	(400,140)	(435,547)	(477,649)	(66,955)	(69,032)	-
497360	Roosevelt Irrigation District	(12,407)	(13,507)	(14,818)	(2,165)	(2,178)	-
240070	Rose Academies Public High Schools	(2,276)	(2,502)	(2,781)	(216)	(367)	-
461100	Round Valley Schools #10	(55,858)	(60,543)	(66,185)	(11,587)	(10,109)	-
302850	RSD Charter School (High School)	234	243	242	240	92	-
200180	Sacaton Elementary School District #18	(34,812)	(37,954)	(41,738)	(5,659)	(6,143)	-
300900	Saddle Mountain Unified School District #90	(98,648)	(107,096)	(116,993)	(19,373)	(17,609)	-
472010	Safford Unified School District #1	(100,903)	(109,844)	(120,573)	(17,056)	(17,479)	-
420620	Safford, City of	(44,537)	(48,517)	(53,277)	(7,228)	(7,703)	-
450300	Sahuarita Unified Schools #30	(238,360)	(259,882)	(285,359)	(37,826)	(40,701)	-
420790	Sahuarita, Town of	(49,290)	(53,656)	(58,836)	(8,497)	(8,601)	-
494300	Salome Consolidated Elementary School District	(5,966)	(6,461)	(7,064)	(1,165)	(1,069)	-
493930	Salt River Schools	(5,876)	(6,495)	(7,334)	(559)	(1,165)	-
496600	San Carlos Irrigation And Drainage District	(8,582)	(9,351)	(10,271)	(1,350)	(1,460)	-
471200	San Carlos Unified School District #20	(86,735)	(94,364)	(103,481)	(15,106)	(15,170)	-
450350	San Fernando Elementary School District #35	(1,334)	(1,447)	(1,575)	(285)	(248)	-
420810	San Luis, City of	(60,633)	(65,869)	(72,102)	(11,273)	(10,731)	-
462180	San Simon Unified School District #18	(6,425)	(6,999)	(7,692)	(1,066)	(1,122)	-
461180	Sanders Unified School District #18	(42,847)	(46,475)	(50,918)	(8,969)	(7,913)	-
410220	Santa Cruz County	(76,140)	(82,780)	(90,767)	(13,951)	(13,546)	-
502210	Santa Cruz County Provisional Community College	(512)	(524)	(553)	231	4	-
491030	Santa Cruz Valley Unified School District #35	(128,768)	(139,951)	(153,265)	(24,336)	(22,966)	-
200400	Santa Cruz Valley Union High School District #840	(12,107)	(13,208)	(14,538)	(1,857)	(2,096)	-
302610	SC Jensen Corporation, Inc. dba Intelli-School	(1,934)	(2,099)	(2,302)	(362)	(341)	-

(continued)



## Supplementary Schedules

### 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	FY2023	FY2024	FY2025	FY2026	FY2027	Thereafter
300480	Scottsdale Unified School District #48	\$ (931,589)	\$ (1,013,986)	\$ (1,112,317)	\$ (155,782)	\$ (160,771)	\$ -
420630	Scottsdale, City of	(905,179)	(984,138)	(1,078,398)	(167,674)	(161,417)	-
306750	Sedona Charter School	(5,691)	(6,175)	(6,754)	(1,139)	(1,031)	-
500610	Sedona Fire District	(6,733)	(7,350)	(8,090)	(938)	(1,107)	-
420060	Sedona, City of	(57,434)	(62,395)	(68,269)	(11,285)	(10,398)	-
497470	Sedona-Oak Creek Airport Authority	(4,768)	(5,170)	(5,649)	(1,028)	(872)	-
492090	Sedona-Oak Creek Unified School District #9	(33,151)	(36,024)	(39,438)	(6,518)	(6,042)	-
302460	Self Development Academy	(5,457)	(5,983)	(6,619)	(787)	(945)	-
492400	Seligman Unified School District #40	(10,859)	(11,783)	(12,907)	(2,177)	(1,974)	-
300710	Sentinel Elementary District #71	(3,295)	(3,563)	(3,874)	(811)	(645)	-
482100	Show Low Unified School District #10	(86,443)	(94,037)	(103,066)	(15,751)	(15,454)	-
420640	Show Low, City of	(46,127)	(50,163)	(55,012)	(8,306)	(8,093)	-
462680	Sierra Vista Unified School District #68	(172,201)	(187,724)	(206,672)	(26,799)	(29,272)	-
420650	Sierra Vista, City of	(92,536)	(100,757)	(110,551)	(15,811)	(16,123)	-
492150	Skull Valley School #15	(3,395)	(3,667)	(3,986)	(836)	(655)	-
302340	Skyline Prep High School	(5,933)	(6,439)	(7,022)	(1,207)	(1,085)	-
306950	Skyview School, Inc.	(8,371)	(9,121)	(10,015)	(1,356)	(1,434)	-
482050	Snowflake Unified School District #5	(74,262)	(80,820)	(88,675)	(12,498)	(12,739)	-
420660	Snowflake, Town of	(11,425)	(12,424)	(13,618)	(2,221)	(2,078)	-
472050	Solomon School #5	(6,570)	(7,109)	(7,765)	(1,413)	(1,206)	-
493110	Somerton School District #11	(130,741)	(141,638)	(154,663)	(28,417)	(24,341)	-
420610	Somerton, City of	(26,540)	(28,836)	(31,565)	(5,056)	(4,744)	-
491250	Sonoita Elementary School District #25	(8,228)	(8,955)	(9,829)	(1,391)	(1,408)	-
495810	Sonoita-Elgin Fire Dist	233	236	237	209	75	-
308190	Sonoran Desert School	23	9	-	-	-	-
308060	Sonoran Science Academy Broadway K-8	(851)	(940)	(1,046)	(39)	(129)	-
420670	South Tucson, City of	(7,290)	(7,934)	(8,710)	(1,215)	(1,266)	-
495110	SouthEastern Arizona Governments Organization	(6,535)	(7,096)	(7,766)	(1,249)	(1,147)	-
450560	Southern Arizona Community Academy	(3,870)	(4,211)	(4,626)	(676)	(696)	-
501010	Southwest Technical Education District of Yuma	(3,340)	(3,627)	(3,959)	(649)	(602)	-
420680	Springerville, Town of	(7,995)	(8,697)	(9,544)	(1,441)	(1,407)	-
462210	St. David Unified School District #21	(16,464)	(17,896)	(19,599)	(3,088)	(2,968)	-
461010	St. Johns Unified School District	(38,062)	(41,415)	(45,384)	(6,445)	(6,500)	-
420440	St. Johns, City of	(9,739)	(10,604)	(11,635)	(1,615)	(1,662)	-
200240	Stanfield Elementary School District #24	(13,473)	(14,681)	(16,159)	(2,012)	(2,280)	-
420260	Star Valley, Town of	(2,230)	(2,416)	(2,646)	(471)	(409)	-
308030	StarShine Academy	6	-	-	-	-	-
109060	State Board of Equalization	(1,369)	(1,491)	(1,627)	(221)	(237)	-
306720	STEP UP School	(3,012)	(3,274)	(3,600)	(608)	(556)	-
497490	Summit Fire & Medical District	(1,322)	(1,445)	(1,591)	(168)	(216)	-
497340	Sun City Fire District	(14,148)	(15,407)	(16,849)	(2,503)	(2,463)	-
497330	Sun City West Fire District	(145)	-	-	-	-	-
497270	Sun Lakes Fire District	(41)	-	-	-	-	-
450120	Sunnyside Unified School District	(621,762)	(674,968)	(738,834)	(124,428)	(113,629)	-

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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	FY2023	FY2024	FY2025	FY2026	FY2027	Thereafter
496790	Sunsites-Pearce Fire District	\$ (304)	\$ (327)	\$ (367)	\$ (67)	\$ (53)	\$ -
200150	Superior Unified School District #15	(14,966)	(16,277)	(17,844)	(2,764)	(2,674)	-
420710	Superior, Town of	(4,585)	(4,992)	(5,469)	(770)	(793)	-
495200	Superstition Fire & Medical District	(18,806)	(20,441)	(22,382)	(3,513)	(3,340)	-
497350	Superstition Mountains Community Facilities District No. 1	(12,819)	(13,941)	(15,292)	(2,375)	(2,287)	-
420690	Surprise, City of	(353,988)	(384,583)	(421,159)	(68,158)	(63,509)	-
450130	Tanque Verde Unified School District #13	(83,741)	(90,945)	(99,517)	(16,324)	(15,072)	-
420720	Taylor, Town of	(7,815)	(8,494)	(9,342)	(1,577)	(1,423)	-
302270	Telesis Preparatory Academy	(11,190)	(12,180)	(13,392)	(2,203)	(2,044)	-
300030	Tempe Elementary School District #3	(602,293)	(654,649)	(717,057)	(112,605)	(107,419)	-
302130	Tempe Union School District No. 213	(547,728)	(596,378)	(654,808)	(90,826)	(94,486)	-
420730	Tempe, City of	(646,039)	(703,009)	(770,873)	(114,137)	(113,370)	-
472040	Thatcher Unified School District #4	(56,660)	(61,565)	(67,399)	(10,372)	(9,945)	-
420740	Thatcher, Town of	(13,850)	(15,052)	(16,490)	(2,695)	(2,496)	-
495060	Three Points Fire District	(242)	(263)	(291)	(43)	(43)	-
500210	Timber Mesa Fire And Medical District	(5,741)	(6,236)	(6,833)	(1,095)	(1,021)	-
300170	Tolleson Elementary School District #17	(107,868)	(117,606)	(129,208)	(17,380)	(18,647)	-
302140	Tolleson Union High School District #214	(584,723)	(634,750)	(693,646)	(113,240)	(103,699)	-
420750	Tolleson, City of	(72,432)	(78,815)	(86,431)	(13,044)	(12,818)	-
200220	Toltec School District #22	(40,270)	(43,683)	(47,724)	(7,879)	(7,245)	-
462010	Tombstone Unified School District/Tombstone USD #1	(38,318)	(41,599)	(45,482)	(7,548)	(6,932)	-
420770	Tombstone, City of	(5,977)	(6,489)	(7,091)	(1,202)	(1,090)	-
471330	Tonto Basin School District #33	(6,276)	(6,840)	(7,508)	(1,073)	(1,102)	-
481120	Topock Elementary School #12	(7,122)	(7,717)	(8,418)	(1,691)	(1,393)	-
496760	Tri-City Fire District	(278)	(302)	(330)	(45)	(48)	-
307210	Triumphant Learning Center	(3,226)	(3,515)	(3,866)	(529)	(557)	-
464150	Tuba City Unified School District #15	(86,840)	(94,479)	(103,619)	(15,694)	(15,424)	-
480060	Tucson Airport Authority	(90,558)	(98,469)	(107,963)	(16,855)	(16,120)	-
302180	Tucson Country Day School	(20,801)	(22,614)	(24,797)	(3,856)	(3,690)	-
302690	Tucson Preparatory School	(4,958)	(5,400)	(5,922)	(811)	(853)	-
240010	Tucson Unified School District #1	(2,075,573)	(2,255,954)	(2,473,021)	(389,371)	(371,332)	-
497440	Tusayan Fire District	(4,082)	(4,424)	(4,825)	(867)	(746)	-
480130	Tusayan, Town of	(1,628)	(1,780)	(1,962)	(248)	(289)	-
300620	Union Elementary School District #62	(65,098)	(70,752)	(77,498)	(11,946)	(11,534)	-
104120	University of Arizona, The	(3,181,713)	(3,465,331)	(3,804,816)	(559,980)	(563,132)	-
450200	Vail School District #20	(629,476)	(683,853)	(748,691)	(121,322)	(112,814)	-
481220	Valentine ESD #22	(4,693)	(5,093)	(5,576)	(975)	(859)	-
306760	Valley Academy	(19,916)	(21,697)	(23,830)	(3,275)	(3,418)	-
302470	Valley Academy for Career and Technology	(2,572)	(2,813)	(3,094)	(298)	(404)	-
496030	Valley Metro	(204,028)	(221,859)	(243,008)	(38,096)	(36,199)	-
496010	Valley School	(21,354)	(23,158)	(25,312)	(4,334)	(3,845)	-
463220	Valley Union High School #22	(7,410)	(8,058)	(8,815)	(1,354)	(1,309)	-
497240	Verde Valley Fire District	(2,557)	(2,775)	(3,039)	(495)	(458)	-
461090	Vernon Elementary School District #9	(8,087)	(8,783)	(9,602)	(1,589)	(1,451)	-

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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	FY2023	FY2024	FY2025	FY2026	FY2027	Thereafter
302200	Visions Unlimited Academy	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
300060	Washington Elementary School District #6	(906,962)	(987,496)	(1,084,133)	(151,402)	(156,613)	-
493240	Wellton Elementary School #24	(8,802)	(9,537)	(10,411)	(2,030)	(1,714)	-
420780	Wellton, Town of	(8,264)	(9,010)	(9,889)	(1,270)	(1,392)	-
494190	Wenden Elementary School District #19	(6,197)	(6,751)	(7,405)	(1,087)	(1,098)	-
410040	Western Arizona Council Of Governments	(72,852)	(79,268)	(86,875)	(12,541)	(12,589)	-
240040	Western Arizona Vocational Education #50	(3,099)	(3,364)	(3,683)	(589)	(543)	-
302700	Western Maricopa Education Center	(77,606)	(84,455)	(92,483)	(13,839)	(13,510)	-
497410	Whetstone Fire District	(1,271)	(1,387)	(1,525)	(225)	(239)	-
495180	White Mountain Summer Homes Water Improvement District	(396)	(432)	(474)	(72)	(70)	-
482200	Whiteriver Unified School District #20	(98,328)	(107,037)	(117,523)	(16,463)	(16,976)	-
300090	Wickenburg Unified School District #9	(47,914)	(52,192)	(57,332)	(7,886)	(8,245)	-
420800	Wickenburg, Town of	(25,031)	(27,217)	(29,780)	(4,531)	(4,405)	-
462130	Willcox Unified School District #13	(47,337)	(51,278)	(56,036)	(10,245)	(8,857)	-
420820	Willcox, City of	(13,999)	(15,195)	(16,658)	(2,794)	(2,543)	-
464020	Williams Unified School District #2	(32,343)	(35,127)	(38,458)	(6,336)	(5,811)	-
420850	Williams, City of	(21,201)	(23,044)	(25,271)	(4,021)	(3,853)	-
492020	Williamson Valley School District #2	(297)	(319)	(344)	(83)	(59)	-
302230	Willow Creek Charter	(2,183)	(2,388)	(2,633)	(253)	(352)	-
300070	Wilson School District No. 7	(55,173)	(60,012)	(65,855)	(10,037)	(9,842)	-
461080	Window Rock Unified School District #8	(96,779)	(105,716)	(116,504)	(13,567)	(16,152)	-
482010	Winslow Unified School District #1	(77,763)	(84,605)	(92,810)	(13,191)	(13,463)	-
420900	Winslow, City of	(28,140)	(30,505)	(33,303)	(6,107)	(5,257)	-
492520	Yarnell Elementary School District #52	(3,797)	(4,115)	(4,505)	(815)	(704)	-
492530	Yavapai Accommodation District #99	(5,162)	(5,620)	(6,159)	(858)	(891)	-
492990	Yavapai College	(172,497)	(187,614)	(205,616)	(31,169)	(30,557)	-
410230	Yavapai County	(431,807)	(470,169)	(515,728)	(74,001)	(75,001)	-
471050	Young Elementary School District #5	(4,936)	(5,389)	(5,938)	(813)	(871)	-
307340	Young Scholar's Academy	(16,420)	(17,878)	(19,603)	(2,863)	(2,864)	-
420920	Youngtown, Town of	(5,965)	(6,497)	(7,140)	(1,076)	(1,063)	-
481130	Yucca Elementary School District #13	(2,566)	(2,783)	(3,041)	(526)	(467)	-
410240	Yuma County	(325,903)	(355,007)	(389,639)	(54,959)	(56,483)	-
497210	Yuma County Airport Authority	(10,669)	(11,626)	(12,754)	(1,693)	(1,802)	-
480100	Yuma County Intergovernmental Public Transportation Authority	(2,387)	(2,604)	(2,856)	(374)	(405)	-
493000	Yuma County Superintendent's Office	(3)	-	-	-	-	-
493010	Yuma Elementary School District One	(365,202)	(396,234)	(433,048)	(74,224)	(66,660)	-
480070	Yuma Mesa Irrigation & Drainage District	(10,690)	(11,638)	(12,768)	(1,759)	(1,827)	-
500820	Yuma Metropolitan Planning Organization	(2,195)	(2,390)	(2,625)	(378)	(382)	-
493830	Yuma Union High School District #70	(460,842)	(499,977)	(546,443)	(93,112)	(83,670)	-
420980	Yuma, City of	(249,801)	(271,640)	(297,922)	(46,718)	(45,016)	-
<b>Total</b>		<b>\$ (85,266,728)</b>	<b>\$ (92,742,360)</b>	<b>\$ (101,671,683)</b>	<b>\$ (15,231,759)</b>	<b>\$ (14,981,261)</b>	<b>\$ -</b>

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Employer Number	Employer Name	FY2023	FY2024	FY2025	FY2026	FY2027	Thereafter
307850	Academy Of Excellence	\$ (139)	\$ (139)	\$ (139)	\$ (20)	\$ -	\$ -
450540	Academy Of Tucson	(646)	(778)	(1,334)	(313)	(1,249)	(1,983)
307940	Accelerated Elementary and Secondary Schools	(121)	(155)	(302)	(44)	(253)	(543)
303320	Accelerated Learning Center	(130)	(163)	(301)	(42)	(257)	(542)
307490	Acclaim Charter School	(413)	(473)	(727)	(155)	(399)	(587)
302160	Agua Fria Union High School District #216	(1,683)	(4,066)	(14,055)	3,639	(16,031)	(27,931)
300630	Aguila Elementary School District #63	(141)	(183)	(356)	(14)	(277)	(384)
302310	AIBT Non-Profit Charter High School	(180)	(194)	(249)	(120)	(170)	(159)
450150	Ajo Unified School District	(454)	(527)	(837)	(293)	(686)	(1,324)
302800	Akimel O'Otham Pee Posh (3-5)	(69)	(71)	(75)	(65)	(75)	(59)
302810	Akimel O'Otham Pee Posh (K-2)	(690)	(839)	(1,459)	(355)	(1,494)	(2,470)
300680	Alhambra Elementary District #68	(15,087)	(18,252)	(31,493)	(6,388)	(29,418)	(46,432)
461070	Alpine Elementary School District #7	(75)	(105)	(226)	15	(219)	(430)
450510	Altar Valley School District #51	(1,102)	(1,230)	(1,772)	(792)	(1,689)	(2,487)
308200	American Basic Schools	(99)	(113)	(161)	(67)	(157)	(251)
307860	American Leadership Academy	(136)	(136)	(137)	(147)	(59)	(78)
450100	Amphitheater Unified School District #10	(15,162)	(18,464)	(32,284)	(6,434)	(30,338)	(50,923)
493810	Antelope Union High School District #50	(465)	(525)	(777)	(372)	(730)	(1,107)
410100	Apache County	(1,828)	(2,420)	(4,900)	(622)	(5,038)	(7,756)
462420	Apache Elementary School District #42	(20)	(25)	(51)	5	(43)	(72)
200430	Apache Junction Unified School District #43	(3,645)	(4,368)	(7,399)	(1,763)	(6,621)	(11,723)
496800	Apache Junction Water District	(119)	(159)	(332)	(23)	(290)	(424)
420020	Apache Junction, City of	(2,303)	(2,767)	(4,718)	(1,283)	(4,603)	(7,469)
302020	Aprender Tucson	(149)	(223)	(530)	7	(530)	(847)
109120	Arizona Acupuncture Board of Examiners	6	2	(19)	30	(31)	(70)
307810	Arizona Agribusiness & Equine Center	(919)	(1,201)	(2,379)	(358)	(2,347)	(4,633)
480090	Arizona Association of Counties	(68)	(87)	(161)	(24)	(137)	(285)
101050	Arizona Attorney General's Office	(16,515)	(19,554)	(32,278)	(8,185)	(29,042)	(47,683)
109010	Arizona Automobile Theft Authority	(137)	(137)	(132)	(128)	(125)	(22)
109280	Arizona Board of Athletic Training	(1)	(2)	(7)	11	(2)	(25)
103180	Arizona Board of Chiropractic Examiners	(59)	(64)	(90)	(36)	(73)	(156)
105700	Arizona Board of Executive Clemency	(42)	(69)	(178)	3	(217)	(353)
109140	Arizona Board of Fingerprinting	(105)	(119)	(175)	(51)	(134)	(222)
103460	Arizona Board of Funeral Directors & Embalmers	(24)	(29)	(58)	(29)	(83)	(112)
103200	Arizona Board of Homeopathic and Integrated Medicine Examiners	(17)	(17)	(16)	(16)	(2)	-
102500	Arizona Board of Nursing Care Examiners	(74)	(83)	(123)	(45)	(106)	(197)
103240	Arizona Board of Occupational Therapy Examiners	(40)	(46)	(66)	(26)	(52)	(89)
103770	Arizona Board of Osteopathic Examiners	(77)	(97)	(182)	-	(123)	(290)
103850	Arizona Board of Podiatry Examiners	(15)	(16)	(31)	(1)	(25)	(44)
103860	Arizona Board of Psychologist Examiners	(39)	(53)	(105)	3	(87)	(147)
104100	Arizona Board of Regents	(522)	(662)	(1,244)	(269)	(1,264)	(1,971)
101880	Arizona Board of Tax Appeals	(53)	(59)	(85)	(32)	(79)	(145)
302090	Arizona Charter Academy	(370)	(568)	(1,400)	283	(1,310)	(2,493)
495900	Arizona City Sanitary District	(48)	(74)	(183)	1	(168)	(286)

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Employer Number	Employer Name	FY2023	FY2024	FY2025	FY2026	FY2027	Thereafter
109030	Arizona Commission for Postsecondary Education	\$ (190)	\$ (192)	\$ (202)	\$ (192)	\$ (226)	\$ (420)
102100	Arizona Commission for the Deaf and Hard of Hearing	(201)	(251)	(463)	(38)	(413)	(761)
109260	Arizona Commission of African American Affairs	(22)	(24)	(34)	(9)	(29)	(47)
104820	Arizona Commission on the Arts	(115)	(141)	(250)	(32)	(220)	(392)
304040	Arizona Community Development Corporation (La Paloma Academy)	(1,385)	(1,638)	(2,699)	(519)	(2,523)	(4,468)
103250	Arizona Corporation Commission	(4,375)	(5,030)	(7,772)	(2,226)	(6,519)	(11,191)
109270	Arizona Cotton Research and Protection Council	(143)	(203)	(456)	(84)	(641)	(1,170)
497380	Arizona Counties Insurance Pool	(222)	(255)	(392)	(139)	(335)	(530)
101140	Arizona Court of Appeals Division One	(444)	(640)	(1,459)	(122)	(1,538)	(2,632)
101150	Arizona Court of Appeals Division Two	(368)	(444)	(760)	(223)	(581)	(948)
101190	Arizona Criminal Justice Commission	(309)	(370)	(629)	(135)	(525)	(958)
100000	Arizona Department of Administration	(8,987)	(10,465)	(16,661)	(4,487)	(14,478)	(25,259)
103060	Arizona Department of Agriculture	(2,667)	(3,188)	(5,370)	(1,117)	(5,239)	(8,505)
109300	Arizona Department of Child Safety	(27,606)	(32,830)	(54,689)	(12,817)	(49,222)	(83,895)
105200	Arizona Department of Corrections	(9,446)	(12,008)	(22,737)	(2,638)	(21,097)	(37,163)
102200	Arizona Department of Economic Security	(59,351)	(75,404)	(142,587)	(11,781)	(127,337)	(209,519)
104550	Arizona Department of Education	(6,013)	(7,584)	(14,159)	(1,042)	(11,497)	(21,286)
105360	Arizona Department of Emergency & Military Affairs	(4,672)	(5,384)	(8,368)	(2,390)	(7,198)	(12,277)
107100	Arizona Department of Environmental Quality	(4,210)	(5,502)	(10,917)	(1,321)	(11,383)	(21,387)
103120	Arizona Department of Financial Institutions	(1,056)	(1,056)	(1,056)	(1,115)	(1,093)	(217)
109050	Arizona Department of Gaming	(1,738)	(1,999)	(3,094)	(942)	(2,769)	(4,810)
102350	Arizona Department of Health Services	(13,463)	(17,324)	(33,500)	(2,431)	(30,294)	(51,835)
109210	Arizona Department of Homeland Security	20	(55)	(367)	237	(270)	31
109160	Arizona Department of Housing	(1,014)	(1,216)	(2,067)	(293)	(1,743)	(3,094)
103530	Arizona Department of Insurance	325	(41)	(1,571)	1,379	(1,301)	(2,734)
105220	Arizona Department of Juvenile Corrections	(1,080)	(1,308)	(2,259)	(313)	(1,726)	(2,913)
103570	Arizona Department of Liquor Licenses and Control	(333)	(382)	(582)	(186)	(519)	(938)
105800	Arizona Department of Public Safety	(8,661)	(10,959)	(20,591)	(2,491)	(18,252)	(28,741)
103900	Arizona Department of Real Estate	(383)	(435)	(656)	(218)	(562)	(929)
101790	Arizona Department of Revenue	(6,753)	(8,119)	(13,850)	(2,270)	(11,753)	(21,163)
106100	Arizona Department of Transportation	(46,470)	(54,959)	(90,488)	(19,077)	(77,645)	(128,449)
102400	Arizona Department of Veterans' Services	(3,847)	(4,529)	(7,384)	(1,887)	(7,549)	(12,979)
107900	Arizona Department of Water Resources	(485)	(1,026)	(3,288)	732	(3,391)	(5,497)
109230	Arizona Early Childhood Development and Health Board	(2,553)	(2,956)	(4,637)	(1,186)	(3,968)	(6,969)
101100	Arizona Exposition & State Fair	(647)	(717)	(1,011)	(529)	(999)	(1,501)
109330	Arizona Finance Authority	(181)	(226)	(419)	(62)	(355)	(574)
501410	Arizona Fire & Medical Authority	1,006	837	133	39	(1,599)	(2,760)
107200	Arizona Game and Fish Department	(6,375)	(7,497)	(12,191)	(3,028)	(10,766)	(17,511)
107300	Arizona Geological Survey, The	7	5	-	-	-	-
101400	Arizona Governor's Office	(1,489)	(1,843)	(3,324)	(492)	(3,071)	(5,305)
102300	Arizona Health Care Cost Containment System	(11,476)	(14,090)	(25,029)	(4,898)	(24,021)	(39,584)
496050	Arizona Health Facilities Authority	(32)	(32)	(32)	(6)	-	-
104920	Arizona Historical Society	(496)	(561)	(831)	(220)	(660)	(1,183)
101520	Arizona House of Representatives	(1,404)	(1,732)	(3,099)	(646)	(3,053)	(5,574)

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Employer Number	Employer Name	FY2023	FY2024	FY2025	FY2026	FY2027	Thereafter
109150	Arizona Independent Redistricting Commission	\$ 93	\$ 75	\$ (2)	\$ 180	\$ 52	\$ 241
103500	Arizona Industrial Commission	(3,060)	(3,485)	(5,267)	(1,403)	(4,270)	(7,326)
501210	Arizona Industrial Development Authority	(5)	(13)	(30)	26	(31)	(52)
495300	Arizona Interscholastic Association	(200)	(277)	(597)	(99)	(607)	(990)
101540	Arizona Joint Legislative Budget Committee	(328)	(408)	(740)	(118)	(668)	(1,080)
101530	Arizona Legislative Council	(746)	(901)	(1,557)	(321)	(1,413)	(2,262)
103620	Arizona Medical Board	(788)	(918)	(1,458)	(377)	(1,222)	(2,140)
240050	Arizona Montessori Charter School at Anthem	113	12	(416)	204	(780)	(1,656)
495090	Arizona Municipal Water Users Association	(133)	(161)	(281)	(70)	(272)	(440)
103680	Arizona Naturopathic Physicians Board of Medical	(33)	(37)	(47)	(19)	(28)	(45)
109040	Arizona Navigable Streams Adjudication	(22)	(24)	(36)	(10)	(31)	(47)
109070	Arizona Office of Administrative Hearings	(264)	(304)	(473)	(112)	(345)	(646)
109320	Arizona Office of Economic Opportunity	(373)	(451)	(763)	(183)	(723)	(1,208)
101590	Arizona Office of the Auditor General	(3,681)	(4,266)	(6,722)	(2,069)	(6,123)	(10,407)
101430	Arizona Office of Tourism	(367)	(440)	(750)	(201)	(794)	(1,312)
102700	Arizona Pioneers' Home	(736)	(898)	(1,580)	(246)	(1,342)	(2,651)
109990	Arizona Power Authority	(172)	(190)	(262)	(205)	(348)	(577)
496750	Arizona Prosecuting Attorneys' Advisory Council	(106)	(117)	(168)	(71)	(164)	(299)
103100	Arizona Radiation Regulatory Agency	(706)	(706)	(706)	(424)	(71)	-
103220	Arizona Registrar of Contractors	(891)	(1,135)	(2,149)	(261)	(2,048)	(4,257)
103260	Arizona Residential Utility Consumer Office	(221)	(244)	(342)	(100)	(223)	(222)
109080	Arizona School Facilities Board	(234)	(267)	(404)	(216)	(446)	(713)
306890	Arizona School for the Arts	(537)	(747)	(1,622)	(82)	(1,687)	(2,805)
101800	Arizona Secretary of State	(1,329)	(1,631)	(2,893)	(479)	(2,469)	(4,160)
497510	Arizona Sports and Tourism Authority	(134)	(156)	(249)	(85)	(249)	(435)
109190	Arizona State Board for Charter Schools	(3)	(47)	(233)	119	(204)	(379)
103870	Arizona State Board for Private Postsecondary	(106)	(120)	(178)	(75)	(169)	(246)
103020	Arizona State Board of Accountancy	(221)	(253)	(388)	(98)	(285)	(471)
103150	Arizona State Board of Barbers	(78)	(80)	(93)	(79)	(94)	(196)
103160	Arizona State Board of Behavioral Health Examiners	(172)	(213)	(376)	(11)	(275)	(585)
103270	Arizona State Board of Cosmetology	(271)	(300)	(425)	(146)	(325)	(550)
103350	Arizona State Board of Dental Examiners	(92)	(121)	(235)	(3)	(153)	(299)
103380	Arizona State Board of Dispensing Opticians	(16)	(18)	(34)	(6)	(31)	(53)
109310	Arizona State Board of Education	119	79	(95)	225	(79)	(53)
109290	Arizona State Board of Massage Therapy	(39)	(48)	(78)	(33)	(90)	(105)
103710	Arizona State Board of Nursing	(737)	(867)	(1,410)	(451)	(1,337)	(2,039)
103750	Arizona State Board of Optometry	(34)	(40)	(62)	(21)	(56)	(91)
103820	Arizona State Board of Pharmacy	(286)	(364)	(693)	(60)	(627)	(1,040)
103830	Arizona State Board of Physical Therapy	(69)	(77)	(108)	(39)	(80)	(150)
103890	Arizona State Board of Respiratory Care Examiners	(52)	(60)	(85)	(21)	(68)	(112)
103960	Arizona State Board of Technical Registration	(287)	(328)	(497)	(155)	(439)	(715)
109250	Arizona State Forestry Division	(413)	(780)	(2,315)	192	(2,804)	(4,202)
107400	Arizona State Land Department	(1,537)	(1,798)	(2,892)	(710)	(2,631)	(4,431)
103610	Arizona State Lottery	(678)	(871)	(1,675)	(321)	(1,768)	(3,081)

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Employer Number	Employer Name	FY2023	FY2024	FY2025	FY2026	FY2027	Thereafter
103650	Arizona State Mine Inspector	\$ (206)	\$ (237)	\$ (373)	\$ (80)	\$ (286)	\$ (554)
107700	Arizona State Parks	(1,495)	(1,909)	(3,644)	(416)	(3,375)	(6,476)
101030	Arizona State Personnel Board	(46)	(49)	(58)	(15)	(24)	(40)
104750	Arizona State Schools for the Deaf and the Blind	(7,706)	(8,938)	(14,097)	(3,979)	(12,450)	(21,647)
101510	Arizona State Senate	(776)	(1,043)	(2,156)	(105)	(2,056)	(3,712)
101920	Arizona State Treasurer's Office	(223)	(319)	(721)	(96)	(801)	(1,284)
104140	Arizona State University	(56,987)	(76,880)	(160,148)	(13,892)	(171,956)	(299,795)
103980	Arizona State Veterinary Medical Examining Board	(39)	(51)	(97)	-	(80)	(129)
101170	Arizona Supreme Court	(5,914)	(7,205)	(12,613)	(2,816)	(11,642)	(20,565)
109110	Arizona Water Infrastructure Finance Authority	(75)	(75)	(75)	(8)	-	-
493880	Arizona Western College	(4,953)	(6,119)	(11,011)	(2,095)	(10,838)	(18,529)
300470	Arlington Elementary School District #47	(223)	(308)	(664)	(72)	(590)	(932)
308130	Arts Academy at Estrella Mountain	(665)	(876)	(1,763)	(428)	(2,131)	(3,472)
240060	Arts Academy at Scottsdale	(283)	(283)	(283)	(326)	(216)	(34)
462530	Ash Creek Elementary School District #53	(57)	(70)	(121)	(24)	(139)	(208)
492310	Ash Fork Joint Unified School District #31	(154)	(240)	(596)	41	(625)	(1,079)
308090	ASU Preparatory Academy	5,734	4,051	(2,994)	8,587	(6,586)	(7,884)
300440	Avondale Elementary School District #44	(4,050)	(5,450)	(11,311)	(870)	(11,827)	(20,422)
420010	Avondale, City of	(1,844)	(3,236)	(9,066)	1,259	(9,718)	(16,319)
497500	Avra Valley Fire District	(27)	(47)	(130)	40	(115)	(143)
450400	Baboquivari Unified School District #40	(2,086)	(2,547)	(4,476)	(899)	(4,274)	(7,573)
492200	Bagdad Unified School District	(486)	(648)	(1,327)	(98)	(1,254)	(2,365)
302240	Ball Charter Schools (Dobson Academy)	(187)	(327)	(918)	154	(879)	(1,608)
307430	Ball Charter Schools (Hearn Academy)	(422)	(562)	(1,144)	(155)	(1,133)	(2,096)
200280	Ball Charter Schools (Val Vista Academy)	(80)	(169)	(538)	162	(479)	(836)
300310	Balsz Elementary School District #31	(2,199)	(2,818)	(5,412)	(868)	(4,945)	(8,216)
492260	Beaver Creek Elementary School District #26	(286)	(362)	(679)	(79)	(659)	(1,200)
302080	Benchmark School	(282)	(365)	(710)	(97)	(743)	(1,331)
306910	Benjamin Franklin Charter School	(863)	(1,409)	(3,697)	331	(3,842)	(7,111)
462090	Benson Unified School District #9	(715)	(1,070)	(2,561)	112	(2,517)	(4,605)
420030	Benson, City of	(701)	(806)	(1,246)	(461)	(1,281)	(2,212)
494760	Bicentennial Union High School District #76	(179)	(226)	(427)	-	(379)	(680)
462020	Bisbee Unified School District #2	(982)	(1,156)	(1,886)	(479)	(1,554)	(2,310)
420050	Bisbee, City of	(542)	(620)	(946)	(351)	(800)	(1,217)
496080	Black Canyon Fire District	(21)	(21)	(21)	(3)	-	-
473220	Blue Elementary School District #22	(16)	(20)	(38)	(18)	(30)	(46)
482320	Blue Ridge Unified School District #32	(2,040)	(2,512)	(4,488)	(968)	(4,345)	(6,762)
472100	Bonita Elementary School District #16	(133)	(173)	(342)	(57)	(221)	(280)
494260	Bouse Elementary School District #26	(51)	(67)	(149)	2	(106)	(175)
462140	Bowie Unified School District #14	(114)	(140)	(252)	(73)	(308)	(416)
300330	Buckeye Elementary School District #33	(2,165)	(3,505)	(9,118)	1,045	(10,399)	(18,536)
302010	Buckeye Union High School District #201	(2,616)	(3,761)	(8,557)	374	(8,325)	(14,741)
495020	Buckeye Valley Fire District	133	41	(343)	193	(556)	(925)
497430	Buckeye Water Conservation & Drainage District	(101)	(130)	(251)	(7)	(216)	(377)

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Employer Number	Employer Name	FY2023	FY2024	FY2025	FY2026	FY2027	Thereafter
420070	Buckeye, City of	\$ (1,552)	\$ (2,822)	\$ (8,143)	\$ 889	\$ (8,818)	\$ (14,383)
481150	Bullhead City Elementary School District #15	(2,596)	(3,111)	(5,269)	(1,090)	(4,558)	(7,528)
495000	Bullhead City Fire District	(275)	(328)	(553)	(171)	(524)	(633)
492280	Camp Verde Unified School District #28	(1,276)	(1,669)	(3,318)	(348)	(3,094)	(5,582)
421020	Camp Verde, Town Of	(466)	(640)	(1,369)	(92)	(1,399)	(2,218)
492500	Canon Elementary School District #50	(93)	(145)	(361)	44	(337)	(583)
305020	Canyon Rose Academy	(152)	(176)	(278)	(175)	(368)	(513)
421030	Carefree, Town of	(150)	(210)	(461)	10	(423)	(749)
303090	Carpe Diem Collegiate High School (Academy)	(84)	(110)	(218)	(167)	(367)	(521)
300830	Cartwright Elementary School District #83	(12,140)	(16,712)	(35,848)	(1,762)	(33,488)	(54,641)
200040	Casa Grande Elementary School District #4	(5,594)	(7,179)	(13,818)	(2,031)	(13,370)	(21,162)
200820	Casa Grande Union High School District #82	(1,697)	(2,468)	(5,698)	(324)	(6,692)	(11,477)
420090	Casa Grande, City of	(3,440)	(4,097)	(6,845)	(1,807)	(6,295)	(9,879)
450160	Catalina Foothills School District #16	(4,779)	(5,928)	(10,743)	(2,373)	(10,901)	(18,283)
300930	Cave Creek Unified School District No. 93	(5,999)	(7,060)	(11,496)	(3,272)	(11,077)	(20,025)
420580	Cave Creek, Town of	(345)	(486)	(1,085)	(1)	(1,076)	(1,731)
464160	CAVIAT School District	(55)	(65)	(106)	(23)	(89)	(154)
482250	Cedar Unified School District #25	(402)	(474)	(771)	(193)	(636)	(929)
495130	Central Arizona Association Of Governments	(342)	(358)	(432)	(162)	(253)	(421)
493890	Central Arizona College	(5,332)	(6,325)	(10,485)	(3,249)	(10,435)	(17,205)
500650	Central Arizona Fire And Medical Authority	(146)	(241)	(638)	45	(668)	(1,327)
497150	Central Arizona Irrigation And Drainage District	(536)	(693)	(1,346)	(218)	(1,411)	(2,477)
497310	Central Arizona Project	(10,541)	(12,992)	(23,261)	(5,241)	(22,742)	(36,910)
302600	Central Arizona Valley Institute of Technology	(43)	(121)	(451)	156	(515)	(962)
303050	Central Yavapai Fire District	(24)	(24)	(24)	-	-	-
307680	Challenge Charter School	(588)	(683)	(1,082)	(277)	(931)	(1,448)
300800	Chandler Unified School District #80	(31,133)	(43,315)	(94,311)	(2,699)	(97,668)	(162,463)
420120	Chandler, City of	(17,083)	(20,590)	(35,278)	(8,968)	(33,609)	(57,040)
303070	Charter Foundation, The (AmeriSchools Academy)	(215)	(285)	(579)	(113)	(695)	(1,152)
464050	Chevelon Butte Elementary School District #5	(8)	(11)	(25)	(3)	(25)	(47)
461240	Chinle Unified School District #24	(5,616)	(6,882)	(12,178)	(2,430)	(11,563)	(19,007)
497260	Chino Valley Fire District	(2)	(1)	-	-	-	-
492510	Chino Valley Unified School District #51	(1,293)	(1,787)	(3,854)	(137)	(3,926)	(7,306)
420990	Chino Valley, Town of	(510)	(685)	(1,421)	(114)	(1,431)	(2,397)
497370	Christopher-Kohl's Fire District	(3)	(5)	(13)	3	(14)	(29)
109130	Citizens Clean Elections Commission	(102)	(129)	(247)	(40)	(196)	(362)
302890	CITY Center For Collaborative Learning (City HS)	(302)	(400)	(816)	(131)	(936)	(1,455)
421000	Clarkdale, Town of	(443)	(500)	(742)	(321)	(734)	(1,189)
492030	Clarkdale-Jerome Elementary School District #3	(408)	(513)	(952)	(156)	(943)	(1,606)
420130	Clifton, Town of	(208)	(243)	(394)	(133)	(343)	(552)
471420	Cobre Valley Institute Of Technology	(37)	(48)	(98)	(15)	(80)	(159)
463500	Cochise Community College	(5,440)	(6,328)	(10,047)	(2,922)	(8,923)	(14,936)
410110	Cochise County	(5,616)	(6,878)	(12,152)	(3,103)	(11,852)	(20,146)
462260	Cochise Elementary School District #26	(143)	(181)	(347)	(34)	(366)	(635)

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Employer Number	Employer Name	FY2023	FY2024	FY2025	FY2026	FY2027	Thereafter
463230	Cochise Technology District #1	\$ (50)	\$ (57)	\$ (83)	\$ (26)	\$ (108)	\$ (216)
410130	Coconino County	(9,256)	(11,197)	(19,313)	(4,557)	(19,276)	(32,300)
464990	Coconino County Community College	(1,498)	(1,922)	(3,695)	(891)	(4,093)	(7,161)
303060	Coconino County Regional Accommodation School	(171)	(227)	(457)	(24)	(439)	(800)
481140	Colorado City Unified School District #14	(338)	(511)	(1,230)	72	(1,199)	(1,968)
480020	Colorado River Sewage System Joint Venture	(71)	(95)	(190)	14	(209)	(385)
481920	Colorado River Union High School District #2	(2,016)	(2,329)	(3,639)	(1,187)	(3,339)	(5,958)
461060	Concho Elementary School District #6	(246)	(317)	(617)	(100)	(567)	(931)
492170	Congress Elementary School District #17	(84)	(142)	(387)	37	(446)	(639)
450390	Continental School District	(369)	(541)	(1,260)	68	(1,186)	(1,713)
200210	Coolidge Unified School District 21	(1,463)	(2,055)	(4,541)	16	(4,478)	(7,516)
420100	Coolidge, City of	(1,180)	(1,372)	(2,179)	(619)	(1,963)	(3,102)
500810	Copper Canyon Fire and Medical Authority	(192)	(189)	(184)	(179)	(31)	-
502410	Copper Canyon Fire & Medical District	76	59	(15)	122	(143)	(276)
420110	Cottonwood, City of	(1,840)	(2,219)	(3,801)	(913)	(3,653)	(6,025)
492060	Cottonwood-Oak Creek Elementary School District	(1,455)	(1,916)	(3,847)	(327)	(3,996)	(7,008)
302360	Country Gardens Charter School	(40)	(40)	(40)	(40)	(40)	(54)
491280	County Of Santa Cruz Elementary School District	(209)	(281)	(580)	(83)	(591)	(832)
497420	County Supervisor Association Of Arizona	(89)	(115)	(228)	(27)	(218)	(342)
493130	Crane Elementary School District #13	(4,656)	(5,922)	(11,232)	(1,661)	(10,806)	(16,896)
300140	Creighton Elementary School District #14	(7,292)	(8,793)	(15,088)	(2,856)	(13,604)	(22,060)
492410	Crown King Elementary School District #41	(5)	(9)	(25)	(3)	(25)	(40)
497610	Crown King Fire District	(4)	(11)	(47)	31	(58)	(93)
308080	Daisy Education Corporation (Sonoran Science Academy - Phoenix)	(61)	(61)	(61)	(45)	(44)	(58)
308070	Daisy Education Corporation (Sonoran Science Academy - Tucson)	(208)	(227)	(307)	(168)	(281)	(453)
472110	Dan Hinton Accommodation School: Graham County Special Services	(105)	(145)	(311)	(1)	(298)	(522)
300970	Deer Valley Unified School District #97	(28,760)	(36,754)	(70,215)	(7,469)	(66,454)	(119,653)
302170	Desert Rose Academy	(32)	(48)	(112)	16	(75)	(219)
450550	Desert Springs Academy	(104)	(104)	(104)	(111)	(16)	-
307870	Destiny School	(268)	(346)	(670)	(124)	(675)	(952)
497530	Diamond Star Fire District	(36)	(36)	(36)	(4)	-	-
307900	Discovery Plus Academy	(59)	(84)	(190)	9	(198)	(311)
462450	Double Adobe Elementary School District #45	(95)	(105)	(141)	(66)	(140)	(227)
462270	Douglas Unified School District #27	(2,106)	(2,988)	(6,673)	(103)	(6,766)	(11,097)
420140	Douglas, City of	(839)	(1,067)	(2,019)	(271)	(1,787)	(3,377)
495600	Drexel Heights Fire District	(115)	(169)	(392)	(23)	(426)	(663)
473020	Duncan Unified School District #2	(357)	(460)	(889)	(51)	(705)	(1,120)
421010	Duncan, Town of	(41)	(50)	(84)	(40)	(125)	(278)
300890	Dysart Unified School District #89	(15,991)	(21,846)	(46,359)	(240)	(45,013)	(81,882)
421040	Eagar, Town of	(409)	(462)	(680)	(200)	(511)	(738)
308220	East Valley Educational Services (East Valley Academy)	(23)	(23)	(27)	(33)	(26)	-
304010	East Valley Institute Of Technology	(361)	(1,002)	(3,686)	1,189	(4,119)	(6,817)
472990	Eastern Arizona College	(5,112)	(5,896)	(9,184)	(3,235)	(8,025)	(12,257)
450070	Edge High School	(263)	(317)	(540)	(138)	(472)	(713)

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Employer Number	Employer Name	FY2023	FY2024	FY2025	FY2026	FY2027	Thereafter
502810	Edison School of Innovation (K-8)	\$ 299	\$ 244	\$ 13	\$ 438	\$ 29	\$ (745)
307880	Edkey (American Heritage Academy)	(358)	(434)	(748)	(169)	(675)	(1,083)
304090	Edkey (Arizona Conservatory for Arts and Academics Elementary School)	(206)	(247)	(426)	(49)	(346)	(612)
302710	Edkey (Arizona Conservatory for Arts and Academics)	(332)	(401)	(692)	(142)	(588)	(1,078)
304060	Edkey (Pathfinder Academy)	(235)	(386)	(1,015)	192	(849)	(1,280)
302420	Edkey (Sequoia Charter School)	(795)	(1,217)	(2,982)	452	(2,551)	(4,460)
302390	Edkey (Sequoia Choice Schools)	1,752	1,370	(226)	2,651	5	497
200290	Edkey (Sequoia Pathway Academy)	(916)	(1,042)	(1,575)	(593)	(1,633)	(2,684)
304070	Edkey (Sequoia Ranch School: Children First Academy)	(300)	(350)	(560)	(90)	(450)	(794)
304080	Edkey (Sequoia School Deaf and Hard of Hearing)	120	57	(200)	57	(428)	(1,086)
302410	Edkey (Sequoia Village School)	(114)	(209)	(606)	(1)	(753)	(1,312)
306710	EduPreneurship Student Center (Phoenix)	(81)	(94)	(154)	(39)	(139)	(202)
307080	EduPrize Schools	(2,725)	(3,349)	(5,963)	(1,196)	(6,015)	(10,339)
502010	Ehrenberg Improvement District	(3)	(3)	(6)	(5)	(48)	(105)
420160	El Mirage, City of	(951)	(1,282)	(2,674)	(112)	(2,529)	(4,101)
462120	Elfrida Elementary School District #12	(163)	(188)	(296)	(123)	(308)	(552)
495100	Elfrida Fire District	(30)	(36)	(63)	(32)	(79)	(145)
200110	Eloy Elementary School District #11	(929)	(1,114)	(1,890)	(425)	(1,531)	(2,257)
495080	Eloy Fire District	(35)	(41)	(66)	(32)	(64)	(119)
420170	Eloy, City of	(718)	(927)	(1,805)	(197)	(1,759)	(2,927)
306730	Espiritu Community Development Corporation (NFL YET)	(1,541)	(1,585)	(1,771)	(1,594)	(121)	(2,374)
503410	Espiritu Community Development Corporation (Reyes Maria Ruiz Leadership Academy)	496	440	207	636	223	117
302290	Excalibur Charter School (Avalon Elementary)	1	(76)	(404)	224	(482)	(869)
302540	Flagstaff Arts And Leadership Academy	(291)	(364)	(663)	(111)	(635)	(1,183)
493910	Flagstaff Junior Academy	(219)	(292)	(595)	(47)	(642)	(1,014)
464010	Flagstaff Unified School District #1	(8,747)	(11,400)	(22,507)	(2,153)	(22,360)	(36,952)
420180	Flagstaff, City of	(6,927)	(8,446)	(14,814)	(3,898)	(14,254)	(23,252)
200010	Florence Unified School District No. 1	(7,294)	(9,487)	(18,666)	(1,625)	(18,532)	(32,977)
420190	Florence, Town of	(1,153)	(1,404)	(2,459)	(454)	(2,212)	(3,727)
496770	Flowing Wells Irrigation District	(90)	(117)	(223)	(15)	(184)	(374)
450080	Flowing Wells Unified School District #8	(4,465)	(5,823)	(11,504)	(991)	(11,162)	(18,626)
500630	Forest Lakes Domestic Water Improvement District	(21)	(29)	(66)	(3)	(72)	(122)
503610	Forest Lakes Fire District	44	38	14	58	16	79
463000	Fort Huachuca Accommodation Schools	(1,342)	(1,641)	(2,892)	(293)	(2,562)	(4,701)
497480	Fort Mojave Mesa Fire District	8	(5)	(52)	32	(54)	(70)
472070	Fort Thomas Unified School District #7	(541)	(822)	(1,998)	105	(2,019)	(3,311)
503810	Fountain Hills Sanitary District	921	777	174	1,286	216	1,533
300980	Fountain Hills Unified School District #98	(1,379)	(1,709)	(3,087)	(434)	(2,802)	(4,942)
300450	Fowler Elementary School District #45	(5,122)	(6,036)	(9,860)	(2,744)	(9,503)	(15,304)
307330	Franklin Phonetic Primary School	(315)	(413)	(827)	(272)	(900)	(1,557)
420380	Fredonia, Town of	(44)	(62)	(141)	(8)	(138)	(210)
464060	Fredonia-Moccasin Unified School District #6	(279)	(340)	(605)	(127)	(574)	(991)
503010	Fry Fire District	48	38	-	71	2	(119)
493320	Gadsden Elementary School District #32	(2,731)	(3,851)	(8,543)	31	(8,211)	(13,188)

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Employer Number	Employer Name	FY2023	FY2024	FY2025	FY2026	FY2027	Thereafter
461190	Ganado Unified School District #20	\$ (3,233)	\$ (3,645)	\$ (5,373)	\$ (1,769)	\$ (5,029)	\$ (8,579)
502610	GAR, LLC (Student Choice High School)	1,091	945	332	1,461	373	(1,573)
307420	Genesis Program (Genesis Academy)	(202)	(229)	(342)	(112)	(281)	(436)
200270	George Gervin Youth Center (GGPA)	(329)	(361)	(495)	(212)	(353)	(534)
300240	Gila Bend Unified School District #24	(628)	(709)	(1,047)	(339)	(729)	(1,116)
420200	Gila Bend, Town of	(287)	(348)	(609)	(168)	(602)	(946)
410140	Gila County	(3,273)	(4,113)	(7,625)	(1,351)	(7,851)	(13,040)
471000	Gila County Education Service Agency	(24)	(32)	(69)	(17)	(43)	(119)
306060	Gila County Regional School District #49	(1)	(10)	(43)	(5)	(40)	(77)
473010	Gila Institute For Technology	(52)	(64)	(114)	(32)	(109)	(172)
300410	Gilbert Public Schools	(33,142)	(41,834)	(78,209)	(9,684)	(73,209)	(126,477)
420210	Gilbert, Town of	(6,953)	(9,847)	(21,968)	218	(22,538)	(39,381)
300400	Glendale Elementary School District	(14,381)	(16,727)	(26,550)	(7,680)	(24,660)	(43,332)
302050	Glendale Union High School District #205	(15,095)	(19,439)	(37,621)	(4,201)	(36,882)	(64,456)
220230	Glendale, City of	(12,378)	(15,904)	(30,664)	(4,473)	(30,091)	(50,440)
471010	Globe Unified School District #1	(1,383)	(1,727)	(3,172)	(643)	(3,103)	(5,198)
420220	Globe, City of	(309)	(445)	(1,013)	(52)	(1,081)	(1,956)
496500	Golder Ranch Fire District	(418)	(519)	(943)	(278)	(1,094)	(1,873)
420250	Goodyear, City of	(2,046)	(3,644)	(10,339)	936	(10,796)	(17,930)
109170	Governor Office Of Highway Safety	(178)	(209)	(337)	(68)	(269)	(500)
410150	Graham County	(1,137)	(1,467)	(2,844)	(213)	(2,516)	(3,945)
464040	Grand Canyon Unified School District	(666)	(785)	(1,281)	(422)	(1,383)	(2,206)
302210	Great Expectations Academy	(42)	(97)	(329)	35	(419)	(834)
495030	Green Valley Domestic Water Improvement District	(98)	(119)	(201)	(56)	(202)	(326)
410160	Greenlee County	(1,213)	(1,495)	(2,671)	(566)	(2,532)	(4,165)
473840	Greenlee County Accommodation School	(37)	(37)	(37)	(37)	(7)	-
473000	Greenlee County School Office	(30)	(30)	(30)	(30)	(1)	(2)
302040	Griffin Foundation (Children Reaching for the Sky Preparatory, FIMS)	(224)	(250)	(358)	(107)	(289)	(507)
495070	Groom Creek Fire District	-	-	-	-	-	-
420270	Guadalupe, Town of	(198)	(231)	(370)	(128)	(335)	(434)
481030	Hackberry Elementary School District #3	(53)	(76)	(170)	(11)	(174)	(385)
302300	Happy Valley School	(675)	(772)	(1,173)	(329)	(926)	(1,575)
496100	Harquahala Valley Irrigation District	(114)	(121)	(154)	(98)	(150)	(235)
420280	Hayden, Town of	(205)	(229)	(333)	(212)	(391)	(466)
471410	Hayden-Winkelman Unified School District #41	(274)	(384)	(847)	97	(705)	(1,269)
497230	Heber-Overgaard Fire District	(24)	(35)	(84)	18	(86)	(75)
482060	Heber-Overgaard Unified School District #6	(480)	(605)	(1,130)	(201)	(1,139)	(1,794)
501610	Hellsgate Fire District	19	15	1	(8)	(32)	(50)
306740	Heritage Academy	668	93	(2,309)	1,908	(2,628)	(6,484)
496060	Highlands Fire District	59	40	(37)	91	(87)	(149)
300600	Higley Unified School District #60	(5,125)	(8,243)	(21,302)	2,220	(23,429)	(43,283)
492350	Hillside Elementary School District #35	(58)	(62)	(80)	(42)	(38)	(59)
482030	Holbrook Unified School District #3	(3,093)	(3,667)	(6,072)	(1,504)	(5,403)	(8,714)
420290	Holbrook, City of	(440)	(506)	(779)	(254)	(739)	(1,289)

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Employer Number	Employer Name	FY2023	FY2024	FY2025	FY2026	FY2027	Thereafter
500410	Horizon Community Learning Center (Horizon Honors Elementary School)	\$ (346)	\$ (514)	\$ (1,214)	\$ 31	\$ (1,287)	\$ (2,178)
306940	Horizon Community Learning Center (Horizon Honors Secondary School)	(464)	(647)	(1,420)	(26)	(1,469)	(2,436)
495820	Housing Authority Of Maricopa County	(421)	(532)	(991)	(90)	(873)	(1,544)
497100	Housing Authority of the City of Yuma	(281)	(360)	(688)	(74)	(665)	(1,041)
307830	Humanities and Sciences Academy (Tempe)	(13)	(67)	(285)	51	(442)	(635)
492220	Humboldt Unified School District #22	(4,355)	(5,657)	(11,110)	(1,166)	(11,372)	(18,956)
493160	Hyder Elementary School District #16	(176)	(219)	(400)	(87)	(360)	(509)
500830	Incito Schools	(261)	(325)	(580)	(383)	(877)	(1,234)
302620	Intelli-School	(100)	(124)	(226)	(62)	(233)	(402)
302510	Intelli-School (Paradise Valley)	(22)	(35)	(90)	(2)	(90)	(188)
307820	International Commerce Secondary Schools	(254)	(322)	(607)	(67)	(595)	(1,152)
300050	Isaac School District #5	(10,228)	(11,821)	(18,488)	(5,952)	(15,608)	(24,047)
200440	J.O. Combs Unified School District	(3,156)	(4,180)	(8,472)	(676)	(8,410)	(13,603)
302530	James Sandoval Preparatory High School (Crown Point)	(49)	(57)	(83)	(19)	(45)	(101)
482020	Joseph City Unified School District #2	(546)	(675)	(1,226)	(218)	(1,146)	(1,687)
302570	Juniper Tree Academy (Desert View Academy)	(589)	(747)	(1,411)	(122)	(1,351)	(2,298)
482270	Kayenta Unified School District #27	(2,892)	(3,633)	(6,734)	(1,522)	(7,201)	(12,159)
420330	Kearny, Town of	(225)	(255)	(378)	(155)	(386)	(602)
302590	Khalsa Montessori School	(227)	(275)	(472)	(94)	(442)	(904)
481050	Kingman Academy of Learning	(999)	(1,241)	(2,266)	(379)	(2,198)	(4,212)
481040	Kingman Unified School District #20	(3,813)	(5,333)	(11,696)	(453)	(12,362)	(23,456)
420350	Kingman, City of	(2,217)	(2,777)	(5,131)	(716)	(5,110)	(8,799)
492230	Kirkland Elementary School District #23	(77)	(107)	(235)	(28)	(218)	(435)
300280	Kyrene School District #28	(18,563)	(22,494)	(38,951)	(9,009)	(38,751)	(68,201)
410170	La Paz County	(2,158)	(2,488)	(3,874)	(766)	(3,106)	(5,929)
481510	Lake Havasu Unified School District #1	(2,700)	(3,831)	(8,559)	(1,151)	(9,480)	(16,132)
420370	Lake Havasu, City of	(4,179)	(4,964)	(8,253)	(1,818)	(7,435)	(11,889)
300590	Laveen Elementary School District #59	(4,055)	(5,920)	(13,740)	721	(13,908)	(24,893)
495160	League of Arizona Cities and Towns	(266)	(330)	(605)	(139)	(588)	(959)
300250	Liberty Elementary School District #25	(1,331)	(2,178)	(5,723)	275	(6,282)	(11,000)
307450	Liberty High School	(110)	(127)	(199)	(91)	(192)	(301)
302650	Life Skills Center of Arizona	(228)	(228)	(228)	(174)	(32)	-
300790	Litchfield Elementary School District #79	(9,088)	(11,668)	(22,475)	(2,224)	(22,919)	(42,701)
420390	Litchfield Park, City of	(382)	(490)	(948)	(127)	(949)	(1,731)
481090	Littlefield Unified School District #9	(447)	(552)	(988)	(112)	(890)	(1,425)
300650	Littleton Elementary School District #65	(3,848)	(5,202)	(10,873)	(466)	(11,154)	(20,202)
302720	Luz Academy of Tucson	(87)	(87)	(87)	(12)	-	-
300380	Madison School District #38	(4,481)	(5,972)	(12,218)	(542)	(12,739)	(22,741)
464100	Maine Consolidated School District #10	(266)	(327)	(581)	(109)	(564)	(904)
200080	Mammoth-San Manuel Unified School District #8	(1,289)	(1,424)	(1,995)	(905)	(1,780)	(2,879)
303000	Marana Domestic Water Improvement District	(11)	(21)	(62)	15	(66)	(80)
450060	Marana Unified School District #6	(8,397)	(11,814)	(26,140)	228	(26,243)	(45,584)
420300	Marana, Town of	(2,916)	(3,641)	(6,677)	(1,043)	(6,393)	(10,972)
495140	Maricopa Association of Governments	(1,818)	(2,291)	(4,270)	(580)	(4,006)	(6,953)

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Employer Number	Employer Name	FY2023	FY2024	FY2025	FY2026	FY2027	Thereafter
210170	Maricopa County	\$ (99,030)	\$ (124,111)	\$ (229,083)	\$ (27,738)	\$ (226,496)	\$ (389,279)
307100	Maricopa County Community College District	(85,101)	(101,983)	(172,641)	(37,187)	(152,366)	(270,397)
480030	Maricopa County Municipal Water Conservation District #1	(572)	(779)	(1,646)	(109)	(1,559)	(2,542)
305090	Maricopa County Regional School District #509	(816)	(946)	(1,492)	(759)	(1,264)	(2,456)
210250	Maricopa County Special Health Care District	(25,547)	(37,571)	(87,894)	(3,182)	(94,639)	(171,683)
200200	Maricopa Unified School District #20	(1,884)	(3,738)	(11,501)	1,832	(12,920)	(22,040)
420080	Maricopa, City of	(1,019)	(1,539)	(3,716)	220	(3,616)	(6,540)
200900	Mary C O'Brien Accommodation District #90	(1,467)	(1,467)	(1,467)	(1,248)	(235)	-
302250	Mary Ellen Halvorson Educational Foundation: Tri-City College Prep High School	(113)	(172)	(422)	12	(416)	(801)
302030	Masada Charter School	(392)	(511)	(1,011)	(130)	(1,041)	(1,941)
492430	Mayer Unified School District #43	(513)	(685)	(1,409)	(93)	(1,292)	(1,845)
461230	McNary Elementary School District #23	(203)	(259)	(495)	(50)	(455)	(1,009)
462550	McNeal Elementary School District #55	(95)	(114)	(188)	(51)	(161)	(218)
300040	Mesa Unified School District #4	(54,972)	(72,483)	(145,781)	(6,591)	(139,730)	(240,878)
420400	Mesa, City of	(32,734)	(41,141)	(76,332)	(10,917)	(73,604)	(122,786)
308160	Metropolitan Arts Institute	(179)	(236)	(473)	(64)	(455)	(805)
495400	Metropolitan Domestic Water Improvement District	(584)	(760)	(1,495)	(170)	(1,433)	(2,446)
308170	Mexicayotl Academy	(253)	(298)	(487)	(228)	(496)	(818)
471400	Miami Unified School District #40	(1,069)	(1,288)	(2,204)	(416)	(1,868)	(2,870)
420410	Miami, Town of	(171)	(216)	(408)	(105)	(487)	(885)
306820	Mingus Springs Charter School	(109)	(143)	(287)	(30)	(269)	(474)
492860	Mingus Union High School District #4	(874)	(1,180)	(2,461)	(148)	(2,441)	(3,827)
300860	Mobile Elementary School District #86	(56)	(73)	(143)	(44)	(126)	(274)
302790	Mohave Accelerated Elementary School	(180)	(287)	(730)	10	(827)	(1,475)
302670	Mohave Accelerated Learning Center	(408)	(545)	(1,124)	(91)	(1,052)	(1,835)
492890	Mohave Community College	(2,001)	(2,742)	(5,842)	(315)	(5,584)	(9,088)
410180	Mohave County	(6,068)	(7,996)	(16,068)	(1,329)	(15,304)	(27,077)
497160	Mohave County Airport Authority	(127)	(166)	(325)	(37)	(343)	(554)
302830	Mohave Educational Services Cooperative, Inc.	(528)	(528)	(528)	(578)	(583)	(109)
503210	Mohave Educational Services Cooperative, Inc.	622	551	255	800	275	228
481160	Mohave Valley Elementary School District #16	(1,267)	(1,532)	(2,639)	(711)	(2,609)	(4,163)
500640	Mohave Valley Fire Department	(18)	(24)	(58)	(7)	(56)	(100)
493170	Mohawk Valley Elementary District #17	(110)	(158)	(369)	7	(314)	(457)
473180	Morenci Unified School District #18	(1,460)	(1,851)	(3,487)	(383)	(3,359)	(5,895)
300750	Morristown Elementary School District #75	(114)	(160)	(354)	75	(306)	(508)
301010	Mountain Institute JTED #2	(163)	(186)	(284)	(142)	(279)	(268)
302110	Mountain Oak Charter School	32	13	(62)	29	(64)	(51)
308260	Mountain Rose Academy	(145)	(166)	(249)	(55)	(181)	(329)
302780	Mountain School	(94)	(134)	(301)	(44)	(322)	(613)
480110	Mount Lemmon Domestic Water Improvement District	(89)	(94)	(116)	(67)	(107)	(106)
300210	Murphy Elementary School District #21	(2,808)	(3,124)	(4,442)	(1,865)	(3,473)	(4,899)
462230	Naco Elementary School District #23	(144)	(216)	(510)	16	(420)	(617)
300810	Nadaburg Unified School District #81	(702)	(1,005)	(2,267)	236	(1,932)	(3,057)
410190	Navajo County	(4,117)	(4,995)	(8,668)	(1,388)	(7,227)	(12,031)

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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	FY2023	FY2024	FY2025	FY2026	FY2027	Thereafter
482990	Navajo County Accommodation District #99	\$ (98)	\$ (108)	\$ (152)	\$ (27)	\$ (88)	\$ (133)
482000	Navajo County Arizona - Superintendent of Schools	(288)	(343)	(571)	(147)	(450)	(681)
496200	New Magma Irrigation & Drainage District	(145)	(161)	(226)	(85)	(187)	(329)
306770	New School for the Arts & Academics	(43)	(80)	(234)	25	(254)	(370)
302740	New School for the Arts Middle School	(20)	(33)	(86)	-	(94)	(159)
491010	Nogales Unified School District #1	(3,994)	(5,237)	(10,446)	(1,027)	(10,430)	(17,374)
420450	Nogales, City of	(1,657)	(1,957)	(3,211)	(858)	(3,026)	(4,372)
302480	North Star Charter School Inc.	216	152	(118)	481	(196)	(530)
302760	Northeast Arizona Technological Institute of	(50)	(72)	(164)	(15)	(189)	(311)
495040	Northern Apache Special Health Care District	(402)	(427)	(530)	(364)	(477)	(806)
306830	Northern Arizona Academy for Career Development	(97)	(117)	(204)	17	(156)	(203)
495150	Northern Arizona Council of Governments	(692)	(851)	(1,519)	(263)	(1,431)	(2,507)
302840	Northern Arizona Council of Governments - Head Start	(1,703)	(2,087)	(3,691)	(757)	(3,671)	(6,109)
497140	Northern Arizona Fire District	-	-	(11)	13	1	(26)
496040	Northern Arizona Intergovernmental Public	(547)	(798)	(1,851)	(72)	(1,976)	(3,326)
104160	Northern Arizona University	(25,667)	(31,169)	(54,205)	(13,055)	(54,213)	(86,912)
483000	Northern Arizona Vocational Institute of Technology	(84)	(100)	(156)	(53)	(153)	(199)
493770	Northland Pioneer College	(2,573)	(3,177)	(5,705)	(953)	(5,325)	(8,845)
307580	Northland Preparatory Academy	(617)	(766)	(1,394)	(318)	(1,368)	(2,397)
497300	Northwest Fire District	(280)	(422)	(1,012)	169	(871)	(1,663)
302820	Nosotros Academy	(67)	(118)	(331)	(4)	(405)	(650)
200020	Oracle School District #2	(607)	(735)	(1,278)	(163)	(1,080)	(1,717)
420040	Oro Valley, Town of	(2,620)	(3,251)	(5,892)	(1,259)	(5,947)	(9,459)
300080	Osborn School District #8	(2,309)	(3,170)	(6,780)	228	(6,125)	(10,982)
481060	Owens-Whitney Elementary School District #6	(22)	(32)	(74)	(11)	(82)	(153)
307090	PACE Academy	(35)	(56)	(143)	38	(123)	(174)
464080	Page Unified School District #8	(4,237)	(4,855)	(7,439)	(2,591)	(6,610)	(11,129)
420230	Page, City of	(610)	(911)	(2,177)	101	(2,076)	(3,940)
200250	Painted Rock Academy	(392)	(487)	(888)	(210)	(911)	(1,788)
300490	Palo Verde Elementary District #49	(489)	(607)	(1,102)	(185)	(1,092)	(1,748)
300940	Paloma Elementary School District #94	(82)	(135)	(356)	3	(380)	(685)
462490	Palominas Elementary School District #49	(1,021)	(1,257)	(2,248)	(334)	(2,254)	(4,149)
302580	Paradise Education Center, Paradise Honors High	(408)	(946)	(3,196)	337	(4,123)	(7,596)
300690	Paradise Valley Unified School District #69	(28,169)	(36,131)	(69,458)	(3,866)	(64,622)	(112,069)
420470	Paradise Valley, Town of	(658)	(901)	(1,916)	(269)	(2,118)	(4,039)
500620	Paragon Preparatory Academy	(56)	(56)	(56)	(36)	(6)	-
303040	Paramount Academy	(321)	(360)	(517)	(165)	(451)	(647)
308270	Park View School, Inc.	(37)	(59)	(145)	(45)	(300)	(459)
494270	Parker Unified School District #27	(2,162)	(2,655)	(4,717)	(908)	(4,547)	(7,932)
420480	Parker, Town of	(174)	(247)	(546)	(60)	(624)	(1,183)
491060	Patagonia Elementary School District #6	(201)	(224)	(326)	(110)	(241)	(425)
307050	Patagonia Montessori Elementary School	(19)	(28)	(71)	(10)	(76)	(95)
491820	Patagonia Union High School District #20	(126)	(181)	(412)	(15)	(380)	(549)
420500	Patagonia, Town of	(63)	(80)	(150)	(22)	(137)	(266)

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Employer Number	Employer Name	FY2023	FY2024	FY2025	FY2026	FY2027	Thereafter
240020	Paulden Community School	\$ (151)	\$ (170)	\$ (251)	\$ (102)	\$ (200)	\$ (307)
471100	Payson Unified School District #10	(1,665)	(2,230)	(4,602)	(182)	(4,365)	(7,658)
220240	Payson, Town of	(1,090)	(1,368)	(2,536)	(320)	(2,357)	(3,928)
481080	Peach Springs Unified School District #8	194	105	(268)	679	114	(40)
302550	PEAK School, The	(169)	(200)	(326)	(123)	(379)	(573)
462220	Pearce Elementary School District #22	(145)	(187)	(363)	(62)	(307)	(471)
300920	Pendergast Elementary School District #92	(9,839)	(11,687)	(19,440)	(4,095)	(17,861)	(28,415)
300110	Peoria Unified School District #11	(33,525)	(41,587)	(75,333)	(11,636)	(70,513)	(120,172)
420520	Peoria, City of	(12,961)	(15,637)	(26,834)	(5,424)	(24,537)	(40,336)
300010	Phoenix Elementary School District #1	(9,499)	(11,523)	(20,008)	(5,091)	(19,143)	(32,315)
308110	Phoenix School of Academic Excellence	(169)	(190)	(278)	(71)	(224)	(288)
302100	Phoenix Union High School District	(38,670)	(47,036)	(82,045)	(17,065)	(77,891)	(129,448)
495800	Phoenix-Mesa Gateway Airport Authority	(1,087)	(1,395)	(2,690)	(435)	(2,814)	(4,778)
200330	Picacho Elementary School District No. 33	(246)	(286)	(452)	(168)	(450)	(680)
496400	Picture Rocks Fire & Medical District	2	(2)	(18)	3	(20)	(81)
306090	Pillar Academy of Business & Finance	(39)	(44)	(72)	(9)	(55)	(99)
307070	Pima Accommodation District	99	75	(33)	(63)	(263)	(454)
495120	Pima Association of Governments	(1,046)	(1,230)	(1,996)	(633)	(1,922)	(3,356)
450990	Pima Community College	(20,598)	(23,681)	(36,589)	(12,111)	(30,796)	(50,251)
210200	Pima County	(57,775)	(68,707)	(114,456)	(28,138)	(106,041)	(176,511)
307040	Pima County Joint Technical Education District	(673)	(925)	(1,977)	(187)	(1,850)	(3,062)
450320	Pima County Reserve Fund 32	(213)	(213)	(213)	(38)	-	-
307060	Pima County Special Projects	(271)	(273)	(284)	(191)	(139)	(55)
200260	Pima Prevention Partnership (Arizona Collegiate High School)	(151)	(180)	(305)	(29)	(206)	(289)
200230	Pima Prevention Partnership (Pima Partnership Academy)	(116)	(132)	(202)	(91)	(272)	(425)
302560	Pima Prevention Partnership (Pima Partnership High School)	(666)	(699)	(837)	(421)	(537)	(552)
472060	Pima Unified School District #6	(78)	(299)	(1,226)	400	(1,427)	(2,563)
420550	Pima, Town of	(39)	(58)	(132)	8	(112)	(173)
200860	Pinal County Juvenile Justice Education Services	(45)	(55)	(91)	(14)	(139)	(261)
200890	Pinal County School Office Data Processing Services	(76)	(80)	(102)	(59)	(104)	(147)
210210	Pinal County	(12,450)	(15,941)	(30,552)	(5,215)	(29,613)	(48,885)
200880	Pinal County School Education Services	(43)	(57)	(109)	(17)	(123)	(186)
200000	Pinal County School Office	928	786	196	1,018	(1,059)	(2,334)
306900	Pine Forest Charter School	(415)	(463)	(662)	(313)	(627)	(833)
471120	Pine Strawberry School District #12	(232)	(324)	(708)	(58)	(703)	(1,175)
496090	Pine-Strawberry Fire District	34	24	(19)	44	(25)	(57)
497540	Pinetop Fire District	202	154	(48)	233	(179)	(470)
497130	Pinetop Water Community Facilities District	(87)	(101)	(157)	(54)	(136)	(231)
497110	Pinetop-Lakeside Sanitary District	(288)	(335)	(522)	(145)	(482)	(771)
420240	Pinetop-Lakeside, Town of	(134)	(236)	(666)	-	(739)	(1,122)
495010	Pinewood Fire District	(5)	(10)	(31)	12	(26)	(89)
497390	Pinewood Sanitary District	(289)	(320)	(454)	(165)	(325)	(590)
482040	Pinon Unified School District #4	(2,013)	(2,464)	(4,351)	(515)	(3,617)	(6,686)
303310	Pointe Schools	(958)	(1,116)	(1,780)	(291)	(1,343)	(2,238)

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Employer Number	Employer Name	FY2023	FY2024	FY2025	FY2026	FY2027	Thereafter
462640	Pomerene School District #64	\$ (40)	\$ (74)	\$ (217)	\$ 28	\$ (200)	\$ (358)
480050	Ponderosa Park Domestic Water Improvement District	(22)	(37)	(104)	1	(123)	(241)
492010	Prescott Unified School District #1	(2,607)	(3,501)	(7,240)	(266)	(7,042)	(11,501)
104940	Prescott Valley Historical Society	(167)	(187)	(274)	(89)	(246)	(402)
307030	Prescott Valley School	38	23	(42)	17	(136)	(279)
420600	Prescott, City of	(4,455)	(5,432)	(9,523)	(2,115)	(9,002)	(14,927)
307370	Presidio Schools	(249)	(327)	(660)	(67)	(607)	(997)
101750	Public Safety Personnel Retirement System	(319)	(626)	(1,917)	280	(2,196)	(3,513)
497320	Puerco Valley Fire District	21	(13)	(160)	56	(221)	(484)
494040	Quartzsite Elementary School District #4	(348)	(388)	(556)	(190)	(491)	(803)
300950	Queen Creek Unified School District #95	4,064	1,291	(10,321)	9,621	(12,777)	(25,542)
420460	Queen Creek, Town of	(874)	(1,807)	(5,710)	1,179	(6,133)	(11,228)
496000	Queen Valley Domestic Water Improvement District	(49)	(56)	(92)	(25)	(76)	(119)
496700	Queen Valley Sanitary District	(13)	(19)	(42)	(8)	(40)	(67)
200030	Ray Unified School District #3	(725)	(823)	(1,238)	(461)	(1,128)	(1,530)
461270	Red Mesa Unified School District #27	(1,349)	(1,569)	(2,482)	(487)	(1,854)	(2,669)
200050	Red Rock Elementary District #5	(54)	(160)	(599)	210	(670)	(1,116)
492870	Rimrock Public High School	(13)	(13)	(8)	-	-	-
497120	Rio Rico Medical & Fire District	(122)	(141)	(215)	(37)	(170)	(250)
300020	Riverside Elementary School District #2	(947)	(1,175)	(2,128)	(305)	(1,872)	(4,155)
300660	Roosevelt Elementary School District #66	(10,404)	(12,860)	(23,152)	(3,644)	(21,278)	(38,936)
497360	Roosevelt Irrigation District	(275)	(350)	(663)	(114)	(698)	(1,176)
240070	Rose Academies Public High Schools	(266)	(281)	(345)	(226)	(284)	(438)
461100	Round Valley Schools #10	(533)	(870)	(2,279)	286	(2,152)	(3,194)
302850	RSD Charter School (High School)	(95)	(95)	(95)	(17)	(47)	(129)
200180	Sacaton Elementary School District #18	(1,759)	(1,978)	(2,896)	(1,123)	(2,665)	(4,340)
300900	Saddle Mountain Unified School District #90	624	41	(2,394)	1,769	(3,191)	(6,370)
472010	Safford Unified School District #1	(3,037)	(3,673)	(6,345)	(1,449)	(5,931)	(9,979)
420620	Safford, City of	(1,663)	(1,935)	(3,078)	(839)	(2,770)	(4,863)
450300	Sahuarita Unified Schools #30	(5,200)	(6,671)	(12,826)	(2,075)	(13,830)	(25,363)
420790	Sahuarita, Town of	(1,102)	(1,401)	(2,659)	(371)	(2,615)	(4,630)
494300	Salome Consolidated Elementary School District	(166)	(200)	(345)	24	(251)	(441)
493930	Salt River Schools	(2,167)	(2,212)	(2,396)	(1,879)	(1,750)	(2,215)
496600	San Carlos Irrigation And Drainage District	(314)	(367)	(593)	(148)	(510)	(910)
471200	San Carlos Unified School District #20	(2,712)	(3,241)	(5,464)	(1,260)	(4,796)	(8,141)
450350	San Fernando Elementary School District #35	(27)	(34)	(70)	(9)	(51)	(102)
420810	San Luis, City of	(940)	(1,302)	(2,821)	54	(2,720)	(4,876)
462180	San Simon Unified School District #18	(165)	(211)	(404)	(31)	(413)	(725)
461180	Sanders Unified School District #18	(1,424)	(1,683)	(2,769)	(802)	(2,449)	(3,045)
410220	Santa Cruz County	(2,503)	(2,964)	(4,895)	(1,175)	(4,305)	(6,837)
502210	Santa Cruz County Provisional Community College	(1)	(5)	(25)	11	(116)	(303)
491030	Santa Cruz Valley Unified School District #35	(2,577)	(3,342)	(6,540)	(887)	(6,335)	(10,312)
200400	Santa Cruz Valley Union High School District #840	(608)	(695)	(1,063)	(370)	(967)	(1,566)
302610	SC Jensen Corporation, Inc. dba Intelli-School	(52)	(63)	(112)	(6)	(102)	(164)

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Employer Number	Employer Name	FY2023	FY2024	FY2025	FY2026	FY2027	Thereafter
300480	Scottsdale Unified School District #48	\$ (24,306)	\$ (30,045)	\$ (54,069)	\$ (8,346)	\$ (50,628)	\$ (91,597)
420630	Scottsdale, City of	(21,325)	(26,725)	(49,326)	(7,574)	(47,691)	(78,906)
306750	Sedona Charter School	(107)	(139)	(278)	13	(264)	(426)
500610	Sedona Fire District	(369)	(411)	(585)	(234)	(444)	(771)
420060	Sedona, City of	(900)	(1,239)	(2,651)	(186)	(2,692)	(4,414)
497470	Sedona-Oak Creek Airport Authority	(5)	(33)	(146)	29	(164)	(234)
492090	Sedona-Oak Creek Unified School District #9	(1,245)	(1,445)	(2,283)	(867)	(1,887)	(2,819)
302460	Self Development Academy	(429)	(465)	(614)	(440)	(596)	(794)
492400	Seligman Unified School District #40	(346)	(408)	(677)	(105)	(566)	(825)
300710	Sentinel Elementary District #71	(66)	(89)	(185)	(13)	(128)	(198)
482100	Show Low Unified School District #10	(2,069)	(2,593)	(4,791)	(793)	(4,873)	(8,243)
420640	Show Low, City of	(1,003)	(1,279)	(2,434)	(319)	(2,412)	(3,953)
462680	Sierra Vista Unified School District #68	(8,268)	(9,344)	(13,850)	(5,207)	(12,349)	(19,030)
420650	Sierra Vista, City of	(2,208)	(2,776)	(5,157)	(858)	(5,182)	(8,951)
492150	Skull Valley School #15	34	15	(62)	87	(63)	(119)
302340	Skyline Prep High School	(40)	(75)	(217)	62	(199)	(433)
306950	Skyview School, Inc.	(193)	(244)	(459)	(86)	(477)	(826)
482050	Snowflake Unified School District #5	(1,398)	(1,873)	(3,862)	(362)	(3,941)	(6,832)
420660	Snowflake, Town of	(270)	(340)	(627)	(134)	(643)	(985)
472050	Solomon School #5	(135)	(180)	(364)	(7)	(278)	(438)
493110	Somerton School District #11	(1,431)	(2,211)	(5,467)	511	(5,128)	(7,670)
420610	Somerton, City of	(424)	(587)	(1,266)	(43)	(1,241)	(1,948)
491250	Sonoita Elementary School District #25	(313)	(363)	(573)	(228)	(468)	(738)
495810	Sonoita-Elgin Fire Dist	(37)	(37)	(37)	(38)	(69)	(146)
308190	Sonoran Desert School	(50)	(50)	(50)	(56)	(6)	-
308060	Sonoran Science Academy Broadway K-8	(62)	(68)	(98)	(63)	(108)	(195)
420670	South Tucson, City of	(309)	(356)	(554)	(170)	(449)	(732)
495110	SouthEastern Arizona Governments Organization	(48)	(86)	(246)	35	(257)	(432)
450560	Southern Arizona Community Academy	(245)	(271)	(377)	(157)	(302)	(476)
501010	Southwest Technical Education District of Yuma	41	17	(70)	61	(133)	(299)
420680	Springerville, Town of	(249)	(296)	(496)	(118)	(452)	(721)
462210	St. David Unified School District #21	(520)	(622)	(1,052)	(221)	(914)	(1,559)
461010	St. Johns Unified School District	(588)	(821)	(1,795)	(132)	(1,751)	(3,326)
420440	St. Johns, City of	(240)	(299)	(546)	(94)	(494)	(854)
200240	Stanfield Elementary School District #24	(814)	(903)	(1,276)	(509)	(1,005)	(1,631)
420260	Star Valley, Town of	(59)	(72)	(128)	(32)	(111)	(142)
308030	StarShine Academy	(51)	(51)	(51)	(111)	(23)	-
109060	State Board of Equalization	(47)	(54)	(89)	(10)	(59)	(134)
306720	STEP UP School	(123)	(142)	(223)	(65)	(209)	(245)
497490	Summit Fire & Medical District	(34)	(44)	(82)	(11)	(83)	(153)
497340	Sun City Fire District	184	100	(252)	229	(522)	(1,147)
497330	Sun City West Fire District	(1,002)	(1,002)	(1,002)	(197)	-	-
497270	Sun Lakes Fire District	(302)	(302)	(302)	(55)	-	-
450120	Sunnyside Unified School District	(13,787)	(17,524)	(33,189)	(4,224)	(31,913)	(49,000)

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Employer Number	Employer Name	FY2023	FY2024	FY2025	FY2026	FY2027	Thereafter
496790	Sunsites-Pearce Fire District	\$ (10)	\$ (11)	\$ (21)	\$ (13)	\$ (36)	\$ (24)
200150	Superior Unified School District #15	(475)	(567)	(954)	(251)	(872)	(1,385)
420710	Superior, Town of	(64)	(94)	(218)	(13)	(222)	(447)
495200	Superstition Fire & Medical District	(210)	(320)	(786)	23	(881)	(1,530)
497350	Superstition Mountains Community Facilities	(433)	(511)	(830)	(210)	(731)	(1,127)
420690	Surprise, City of	(5,575)	(7,655)	(16,370)	(596)	(16,977)	(27,326)
450130	Tanque Verde Unified School District #13	(1,540)	(2,049)	(4,184)	(391)	(3,921)	(6,461)
420720	Taylor, Town of	(321)	(369)	(566)	(250)	(585)	(592)
302270	Telesis Preparatory Academy	(351)	(416)	(697)	(282)	(799)	(949)
300030	Tempe Elementary School District #3	(11,117)	(14,723)	(29,815)	(2,146)	(29,957)	(50,502)
302130	Tempe Union School District No. 213	(15,303)	(18,647)	(32,645)	(5,957)	(31,889)	(55,013)
420730	Tempe, City of	(15,328)	(19,216)	(35,495)	(6,079)	(34,774)	(59,113)
472040	Thatcher Unified School District #4	(672)	(1,025)	(2,498)	183	(2,508)	(4,545)
420740	Thatcher, Town of	(231)	(313)	(657)	(91)	(702)	(1,058)
495060	Three Points Fire District	(1)	(3)	(11)	(3)	(13)	(22)
500210	Timber Mesa Fire And Medical District	(116)	(149)	(285)	(25)	(276)	(431)
300170	Tolleson Elementary School District #17	(3,495)	(4,176)	(7,027)	(2,021)	(7,036)	(12,147)
302140	Tolleson Union High School District #214	(460)	(3,889)	(18,256)	7,376	(19,609)	(37,881)
420750	Tolleson, City of	(1,461)	(1,906)	(3,767)	(500)	(3,984)	(6,640)
200220	Toltec School District #22	(571)	(811)	(1,809)	230	(1,526)	(2,968)
462010	Tombstone Unified School District/Tombstone USD #1	(454)	(682)	(1,638)	106	(1,635)	(2,920)
420770	Tombstone, City of	(99)	(133)	(278)	4	(265)	(457)
471330	Tonto Basin School District #33	(216)	(254)	(417)	(143)	(387)	(640)
481120	Topock Elementary School #12	(78)	(118)	(287)	(13)	(327)	(453)
496760	Tri-City Fire District	(51)	(54)	(63)	(26)	(21)	(26)
307210	Triumphant Learning Center	(79)	(100)	(183)	(45)	(192)	(307)
464150	Tuba City Unified School District #15	(2,627)	(3,155)	(5,362)	(1,417)	(5,055)	(8,131)
480060	Tucson Airport Authority	(2,118)	(2,657)	(4,922)	(873)	(4,893)	(7,608)
302180	Tucson Country Day School	(588)	(713)	(1,245)	(280)	(1,137)	(1,752)
302690	Tucson Preparatory School	(88)	(118)	(246)	(26)	(254)	(493)
240010	Tucson Unified School District #1	(57,752)	(70,372)	(123,195)	(25,395)	(115,148)	(178,468)
497440	Tusayan Fire District	(5)	(28)	(125)	41	(135)	(231)
480130	Tusayan, Town of	(63)	(73)	(120)	(42)	(147)	(243)
300620	Union Elementary School District #62	(1,461)	(1,853)	(3,491)	(334)	(3,201)	(5,537)
104120	University of Arizona, The	(85,404)	(105,024)	(187,155)	(44,260)	(202,172)	(322,987)
450200	Vail School District #20	(9,078)	(12,850)	(28,642)	(588)	(29,441)	(47,874)
481220	Valentine ESD #22	(26)	(54)	(173)	16	(259)	(365)
306760	Valley Academy	(547)	(667)	(1,172)	(252)	(1,146)	(1,941)
302470	Valley Academy for Career and Technology	(34)	(51)	(124)	(17)	(153)	(320)
496030	Valley Metro	(1,899)	(3,110)	(8,184)	438	(9,616)	(16,291)
496010	Valley School	(276)	(417)	(1,004)	(11)	(936)	(1,566)
463220	Valley Union High School #22	(171)	(216)	(407)	(100)	(380)	(619)
497240	Verde Valley Fire District	(32)	(46)	(108)	(1)	(126)	(204)
461090	Vernon Elementary School District #9	(55)	(102)	(304)	41	(338)	(598)

(continued)

## Supplementary Schedules

### 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

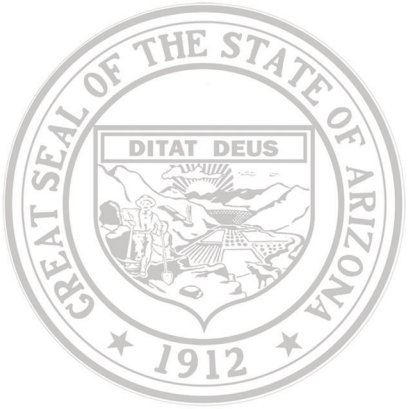
Employer Number	Employer Name	FY2023	FY2024	FY2025	FY2026	FY2027	Thereafter
302200	Visions Unlimited Academy	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
300060	Washington Elementary School District #6	(25,928)	(31,533)	(54,998)	(11,263)	(53,104)	(90,541)
493240	Wellton Elementary School #24	(238)	(291)	(509)	(81)	(451)	(642)
420780	Wellton, Town of	(90)	(140)	(353)	7	(421)	(856)
494190	Wenden Elementary School District #19	(104)	(142)	(304)	(48)	(363)	(622)
410040	Western Arizona Council Of Governments	(1,127)	(1,567)	(3,408)	(76)	(3,454)	(6,408)
240040	Western Arizona Vocational Education #50	(7)	(25)	(102)	9	(132)	(226)
302700	Western Maricopa Education Center	(211)	(695)	(2,725)	479	(3,434)	(6,452)
497410	Whetstone Fire District	(89)	(97)	(133)	(84)	(137)	(208)
495180	White Mountain Summer Homes Water Improvement District	(13)	(12)	(20)	(4)	(20)	(36)
482200	Whiteriver Unified School District #20	(2,838)	(3,444)	(5,977)	(1,099)	(5,657)	(9,493)
300090	Wickenburg Unified School District #9	(1,656)	(1,956)	(3,208)	(939)	(2,989)	(4,954)
420800	Wickenburg, Town of	(287)	(436)	(1,059)	44	(1,081)	(2,117)
462130	Willcox Unified School District #13	(967)	(1,250)	(2,434)	(124)	(2,148)	(3,058)
420820	Willcox, City of	(376)	(457)	(797)	(139)	(751)	(1,036)
464020	Williams Unified School District #2	(383)	(578)	(1,391)	(2)	(1,482)	(2,352)
420850	Williams, City of	(688)	(817)	(1,356)	(288)	(1,301)	(2,013)
492020	Williamson Valley School District #2	-	(2)	(8)	7	1	(5)
302230	Willow Creek Charter	(101)	(116)	(177)	(69)	(166)	(313)
300070	Wilson School District No. 7	(2,120)	(2,454)	(3,859)	(1,151)	(3,430)	(5,361)
461080	Window Rock Unified School District #8	(4,531)	(5,153)	(7,755)	(3,047)	(7,412)	(12,310)
482010	Winslow Unified School District #1	(2,310)	(2,789)	(4,802)	(902)	(4,264)	(7,424)
420900	Winslow, City of	(348)	(508)	(1,179)	15	(1,135)	(1,728)
492520	Yarnell Elementary School District #52	(37)	(59)	(151)	20	(162)	(224)
492530	Yavapai Accommodation District #99	(72)	(105)	(242)	(8)	(254)	(489)
492990	Yavapai College	(3,777)	(4,815)	(9,157)	(1,133)	(9,141)	(15,812)
410230	Yavapai County	(10,461)	(13,091)	(24,096)	(4,596)	(23,431)	(40,491)
471050	Young Elementary School District #5	(193)	(226)	(362)	(139)	(372)	(558)
307340	Young Scholar's Academy	(153)	(251)	(662)	29	(830)	(1,472)
420920	Youngtown, Town of	(192)	(228)	(378)	(136)	(391)	(576)
481130	Yucca Elementary School District #13	(42)	(57)	(120)	(3)	(115)	(190)
410240	Yuma County	(9,269)	(11,249)	(19,546)	(4,868)	(18,789)	(31,948)
497210	Yuma County Airport Authority	(197)	(262)	(533)	(71)	(540)	(1,038)
480100	Yuma County Intergovernmental Public Transportation Authority	(42)	(57)	(117)	(23)	(128)	(246)
493000	Yuma County Superintendent's Office	(25)	(25)	(25)	(3)	-	-
493010	Yuma Elementary School District One	(4,230)	(6,406)	(15,519)	1,022	(15,268)	(25,701)
480070	Yuma Mesa Irrigation & Drainage District	(283)	(347)	(614)	(113)	(558)	(978)
500820	Yuma Metropolitan Planning Organization	(29)	(43)	(100)	(16)	(124)	(210)
493830	Yuma Union High School District #70	(4,783)	(7,465)	(18,702)	2,366	(18,244)	(31,249)
420980	Yuma, City of	(7,234)	(8,724)	(14,972)	(3,354)	(14,893)	(23,095)
<b>Total</b>		<b>\$ (1,942,776)</b>	<b>\$ (2,459,455)</b>	<b>\$ (4,622,654)</b>	<b>\$ (632,350)</b>	<b>\$ (4,469,317)</b>	<b>\$ (7,576,658)</b>

**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 service 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
2022	2.9	5.4	8.5
2021	2.9	5.4	8.5
2020	2.9	5.5	8.2
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



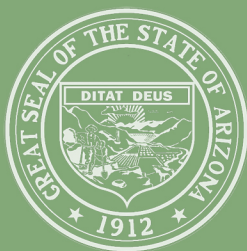
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