



Schedules of Employer Allocations & OPEB Amounts by

as of and for the year
ended June 30, 2017

Employer

Arizona State Retirement System

A component unit of the State of Arizona

2017

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ARIZONA STATE RETIREMENT SYSTEM

3300 NORTH CENTRAL AVENUE • PO BOX 33910 • PHOENIX, AZ 85067-3910 • PHONE (602) 240-2000

4400 EAST BROADWAY BOULEVARD • SUITE 200 • TUCSON, AZ 85711-3554 • PHONE (520) 239-3100

TOLL FREE OUTSIDE METRO PHOENIX AND TUCSON 1 (800) 621-3778

WWW.AZASRS.GOV

Paul Matson
Director

April 6, 2018

To: ASRS Employers

Included with this letter are the Health Benefit Supplement (HBS) and Long Term Disability (LTD) Schedules of Employer OPEB Allocations, as of and for the year ended June 30, 2017, the Schedules of OPEB Amounts by Employer, as of and for the year ended June 30, 2017, 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 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 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 OPEB Expense (five years and in aggregate thereafter) and related notes to the supplementary schedules.

Respectfully,

Paul Matson, Executive Director

Erin Higbee, Chief Financial Officer



CliftonLarsonAllen LLP
CLAAconnect.com

INDEPENDENT AUDITORS' REPORT

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

Report on Schedules

We have audited the accompanying schedules of employer other post-employment benefits (OPEB) allocations of the Health Benefit Supplement Fund (HBS) and the Long Term Disability Fund (LTD) of the Arizona State Retirement System (ASRS), a component unit of the State of Arizona as of and for the year ended June 30, 2017, and the totals 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, 2017 (specified column totals), included in the respective accompanying schedules of OPEB amounts by employer of the HBS and the LTD, and the respective related notes.

Management's Responsibility for the Schedules

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

Auditors' Responsibility

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

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

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

Opinions

In our opinion, the schedules referred to above present fairly, in all material respects, the employers' respective HBS OPEB allocations and LTD OPEB allocations as of and for the year ended June 30, 2017 and the respective total for all HBS and LTD participating 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, 2017, in accordance with accounting principles generally accepted in the United States of America.

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

Other Matter

We have audited, in accordance with auditing standards generally accepted in the United States of America, the financial statements of ASRS as of and for the year ended June 30, 2017, and our report thereon, dated November 3, 2017, expressed an unmodified opinion on those statements.

Restriction on Use

Our report is intended solely for the information and use of the ASRS, the Board of Trustees, and the HBS and LTD employers as of and for the year ended June 30, 2017, and their auditors, and is not intended to be, and should not be, used by anyone other than these specified parties.

Other Matters

Other Information

Our audits were conducted for the purpose of forming opinions on the schedules of employer OPEB allocations and specified column totals included in the schedules of OPEB amounts by employer. The schedules of 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 and the respective related notes, as listed in the table of contents, are presented for purposes of additional analysis and are not a required part of the respective schedules of employer OPEB allocations and specified column totals included in the respective schedules of OPEB amounts by employer.

The schedules of 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 and the respective related notes, as listed in the table of contents, are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the respective schedules of employer OPEB allocations and specified column totals included in the respective schedules of OPEB amounts by employer. Such information has been subjected to the auditing procedures applied in the audit of the schedules of employer OPEB allocations and specified column totals included in the schedules of OPEB amounts by employer and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the schedules of employer OPEB allocations and specified column totals included in the schedules of OPEB amounts by employer or to the schedules of employer OPEB allocations and specified column totals included in the schedules of OPEB amounts by employer themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedules of 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 and the respective related notes, as listed in the table of contents are fairly stated, in all material respects, in relation to the respective schedules of employer OPEB allocations and specified column totals included in the respective schedules of OPEB amounts by employer as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Audit Standards*, we have also issued our report dated April 6, 2018, on our consideration of ASRS' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the ASRS' internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering ASRS' internal control over financial reporting.



CliftonLarsonAllen LLP

Baltimore, Maryland
April 6, 2018

Employer HBS OPEB Allocations

Schedule of Employer HBS OPEB Allocations

As of and for the year ended June 30, 2017

Employer Number	Employer Name	Employer Contributions	Employer Allocation Percentage
307850	Academy Of Excellence	\$ 1,836	0.00341%
450540	Academy Of Tucson	15,039	0.02794%
307940	Accelerated Elementary and Secondary Schools	3,555	0.00660%
303320	Accelerated Learning Center	3,428	0.00637%
307490	Acclaim Charter School	8,191	0.01522%
302160	Agua Fria Union High School District #216	180,725	0.33571%
300630	Aguila Elementary School District #63	4,310	0.00801%
302310	AIBT Non-Profit Charter High School	2,620	0.00487%
450150	Ajo Unified School District	9,096	0.01690%
302800	Akimel O'Otham Pee Posh (3-5)	692	0.00129%
302810	Akimel O'Otham Pee Posh (K-2)	16,222	0.03013%
300680	Alhambra Elementary District #68	360,380	0.66943%
461070	Alpine Elementary School District #7	2,770	0.00515%
450510	Altar Valley School District #51	18,521	0.03440%
308200	American Basic Schools	1,710	0.00318%
307860	American Leadership Academy	1,318	0.00245%
450100	Amphitheater Unified School District #10	370,054	0.68740%
493810	Antelope Union High School District #50	7,923	0.01472%
410100	Apache County	57,533	0.10687%
460000	Apache County Superintendent of Schools	-	0.00000%
462420	Apache Elementary School District #42	633	0.00118%
200430	Apache Junction Unified School District #43	81,771	0.15190%
496800	Apache Junction Water District	3,839	0.00713%
420020	Apache Junction, City of	53,514	0.09941%
302020	Aprender Tucson	6,465	0.01201%
109120	Arizona Acupuncture Board of Examiners	174	0.00032%
307810	Arizona Agribusiness & Equine Center	27,395	0.05089%
480090	Arizona Association of Counties	1,888	0.00351%
101050	Arizona Attorney General's Office	364,072	0.67629%
109010	Arizona Automobile Theft Authority	1,785	0.00332%
109280	Arizona Board of Athletic Training	151	0.00028%
103180	Arizona Board of Chiropractic Examiners	1,023	0.00190%
105700	Arizona Board of Executive Clemency	2,020	0.00375%
109140	Arizona Board of Fingerprinting	1,957	0.00364%
103460	Arizona Board of Funeral Directors & Embalmers	586	0.00109%
103200	Arizona Board of Homeopathic and Integrated Medicine Examiners	129	0.00024%
102500	Arizona Board of Nursing Care Examiners	1,346	0.00250%
103240	Arizona Board of Occupational Therapy Examiners	714	0.00133%
103770	Arizona Board of Osteopathic Examiners	2,204	0.00409%
103850	Arizona Board of Podiatry Examiners	389	0.00072%
103860	Arizona Board of Psychologist Examiners	1,282	0.00238%
104100	Arizona Board of Regents	14,307	0.02658%
101880	Arizona Board of Tax Appeals	924	0.00172%
109220	Arizona Capital Post Conviction Public Defender	-	0.00000%

(continued)

Employer HBS OPEB Allocations

Schedule of Employer HBS OPEB Allocations (continued)

As of and for the year ended June 30, 2017

Employer Number	Employer Name	Employer Contributions	Employer Allocation Percentage
302090	Arizona Charter Academy	\$ 17,660	0.03280%
495900	Arizona City Sanitary District	2,299	0.00427%
109030	Arizona Commission for Postsecondary Education	1,786	0.00332%
102100	Arizona Commission for the Deaf and Hard of Hearing	5,481	0.01018%
109260	Arizona Commission of African American Affairs	397	0.00074%
104820	Arizona Commission on the Arts	2,946	0.00547%
304040	Arizona Community Development Corporation (La Paloma Academy)	30,685	0.05700%
103250	Arizona Corporation Commission	86,992	0.16159%
109270	Arizona Cotton Research and Protection Council	5,256	0.00976%
497380	Arizona Counties Insurance Pool	4,064	0.00755%
101140	Arizona Court of Appeals Division One	17,465	0.03244%
101150	Arizona Court of Appeals Division Two	8,285	0.01539%
101190	Arizona Criminal Justice Commission	7,298	0.01356%
100000	Arizona Department of Administration	188,032	0.34928%
103060	Arizona Department of Agriculture	60,416	0.11223%
109300	Arizona Department of Child Safety	622,032	1.15547%
105200	Arizona Department of Corrections	266,417	0.49489%
102200	Arizona Department of Economic Security	1,687,390	3.13444%
104550	Arizona Department of Education	166,999	0.31021%
105360	Arizona Department of Emergency & Military Affairs	93,809	0.17426%
107100	Arizona Department of Environmental Quality	128,085	0.23793%
103070	Arizona Department of Financial Institutions	-	0.00000%
103120	Arizona Department of Financial Institutions	15,135	0.02811%
103660	Arizona Department of Fire, Building and Life Safety	-	0.00000%
109050	Arizona Department of Gaming	34,386	0.06387%
103880	Arizona Department of Gaming / Racing Division	-	0.00000%
102350	Arizona Department of Health Services	398,206	0.73969%
109210	Arizona Department of Homeland Security	5,070	0.00942%
109160	Arizona Department of Housing	23,872	0.04434%
103530	Arizona Department of Insurance	24,525	0.04556%
105220	Arizona Department of Juvenile Corrections	26,261	0.04878%
103570	Arizona Department of Liquor Licenses and Control	6,441	0.01196%
105800	Arizona Department of Public Safety	240,625	0.44698%
103900	Arizona Department of Real Estate	7,254	0.01347%
101790	Arizona Department of Revenue	160,798	0.29869%
106100	Arizona Department of Transportation	1,032,792	1.91848%
102400	Arizona Department of Veterans' Services	82,267	0.15282%
107900	Arizona Department of Water Resources	42,443	0.07884%
103010	Arizona Department of Weights and Measures	-	0.00000%
109230	Arizona Early Childhood Development and Health Board	52,221	0.09700%
101100	Arizona Exposition & State Fair	10,295	0.01912%
109330	Arizona Finance Authority	4,890 *	0.00908%
107200	Arizona Game and Fish Department	138,199	0.25671%
107300	Arizona Geological Survey, The	-	0.00000%

Employer HBS OPEB Allocations

Employer Number	Employer Name	Employer Contributions	Employer Allocation Percentage
101400	Arizona Governor's Office	\$ 39,036	0.07251%
102300	Arizona Health Care Cost Containment System	289,041	0.53691%
496050	Arizona Health Facilities Authority	345	0.00064%
104920	Arizona Historical Society	9,177	0.01705%
101520	Arizona House of Representatives	35,489	0.06592%
109150	Arizona Independent Redistricting Commission	523	0.00097%
103500	Arizona Industrial Commission	58,952	0.10951%
501210	Arizona Industrial Development Authority	488 *	0.00091%
495300	Arizona Interscholastic Association	6,432	0.01195%
101540	Arizona Joint Legislative Budget Committee	8,781	0.01631%
101470	Arizona Law Enforcement Merit System Council	-	0.00000%
101530	Arizona Legislative Council	17,381	0.03229%
103620	Arizona Medical Board	16,464	0.03058%
240050	Arizona Montessori Charter School at Anthem	5,631	0.01046%
495090	Arizona Municipal Water Users Association	3,195	0.00593%
103680	Arizona Naturopathic Physicians Board of Medical Examiners	533	0.00099%
109040	Arizona Navigable Streams Adjudication Commission	412	0.00077%
109070	Arizona Office of Administrative Hearings	5,382	0.01000%
109320	Arizona Office of Economic Opportunity	8,570 *	0.01592%
101410	Arizona Office of Equal Opportunity	-	0.00000%
103940	Arizona Office of Pest Management	-	0.00000%
101590	Arizona Office of the Auditor General	74,740	0.13883%
101430	Arizona Office of Tourism	8,462	0.01572%
102700	Arizona Pioneers' Home	18,547	0.03445%
109990	Arizona Power Authority	2,579	0.00479%
496750	Arizona Prosecuting Attorneys' Advisory Council	1,828	0.00340%
103100	Arizona Radiation Regulatory Agency	7,239	0.01345%
103220	Arizona Registrar of Contractors	25,461	0.04730%
103260	Arizona Residential Utility Consumer Office	3,776	0.00701%
109080	Arizona School Facilities Board	4,244	0.00788%
302870	Arizona School for Integrated Academics and Technologies, Inc.	-	0.00000%
306890	Arizona School for the Arts	19,357	0.03596%
101800	Arizona Secretary of State	33,954	0.06307%
497510	Arizona Sports and Tourism Authority	2,730	0.00507%
109190	Arizona State Board for Charter Schools	3,286	0.00610%
103870	Arizona State Board for Private Postsecondary Education	1,872	0.00348%
103020	Arizona State Board of Accountancy	4,358	0.00810%
103150	Arizona State Board of Barbers	896	0.00166%
103160	Arizona State Board of Behavioral Health Examiners	4,508	0.00837%
103270	Arizona State Board Of Cosmetology	4,649	0.00864%
103350	Arizona State Board of Dental Examiners	2,889	0.00537%
103380	Arizona State Board Of Dispensing Opticians	390	0.00072%
109310	Arizona State Board of Education	1,863	0.00346%
109290	Arizona State Board of Massage Therapy	697	0.00129%

(continued)

Employer HBS OPEB Allocations

Schedule of Employer HBS OPEB Allocations (continued)

As of and for the year ended June 30, 2017

Employer Number	Employer Name	Employer Contributions	Employer Allocation Percentage
103710	Arizona State Board of Nursing	\$ 15,461	0.02872%
103750	Arizona State Board Of Optometry	681	0.00127%
103820	Arizona State Board of Pharmacy	8,196	0.01522%
103830	Arizona State Board of Physical Therapy	1,190	0.00221%
103890	Arizona State Board of Respiratory Care Examiners	987	0.00183%
103960	Arizona State Board of Technical Registration	5,468	0.01016%
109250	Arizona State Forestry Division	28,875	0.05364%
107400	Arizona State Land Department	32,889	0.06109%
103610	Arizona State Lottery	19,498	0.03622%
103650	Arizona State Mine Inspector	4,233	0.00786%
107700	Arizona State Parks	42,640	0.07921%
101030	Arizona State Personnel Board	627	0.00116%
104750	Arizona State Schools for the Deaf and the Blind	156,822	0.29131%
101510	Arizona State Senate	25,657	0.04766%
101920	Arizona State Treasurer's Office	8,529	0.01584%
104140	Arizona State University	1,884,810	3.50116%
103980	Arizona State Veterinary Medical Examining Board	1,191	0.00221%
101170	Arizona Supreme Court	143,679	0.26689%
109110	Arizona Water Infrastructure Finance Authority	793	0.00147%
493880	Arizona Western College	126,820	0.23558%
300470	Arlington Elementary School District #47	8,013	0.01488%
308130	Arts Academy at Estrella Mountain	20,286	0.03768%
240060	Arts Academy at Scottsdale	2,696	0.00501%
462530	Ash Creek Elementary School District #53	1,399	0.00260%
492310	Ash Fork Joint Unified School District #31	7,384	0.01372%
308090	ASU Preparatory Academy	64,931	0.12061%
300440	Avondale Elementary School District #44	134,052	0.24901%
420010	Avondale, City of	114,746	0.21315%
497500	Avra Valley Fire District	1,746	0.00324%
450400	Baboquivari Unified School District #40	51,027	0.09479%
492200	Bagdad Unified School District	15,710	0.02918%
302240	Ball Charter Schools (Dobson Academy)	11,408	0.02119%
307430	Ball Charter Schools (Hearn Academy)	13,619	0.02530%
200280	Ball Charter Schools (Val Vista Academy)	7,004	0.01301%
300310	Balsz Elementary School District #31	63,128	0.11726%
492260	Beaver Creek Elementary School Dist #26	7,640	0.01419%
302080	Benchmark School	8,273	0.01537%
306910	Benjamin Franklin Charter School	46,492	0.08636%
462090	Benson Unified School District #9	30,973	0.05753%
420030	Benson, City of	13,643	0.02534%
494760	Bicentennial Union High School District #76	4,928	0.00915%
462020	Bisbee Unified School District #2	21,198	0.03938%
420050	Bisbee, City of	10,028	0.01863%
496080	Black Canyon Fire District	225	0.00042%

Employer HBS OPEB Allocations

Employer Number	Employer Name	Employer Contributions	Employer Allocation Percentage
473220	Blue Elementary School District #22	\$ 385	0.00072%
482320	Blue Ridge Unified School District #32	50,927	0.09460%
302860	Blueprint Education (Hope HS, Blueprint HS)	-	0.00000%
472100	Bonita Elementary School District #16	3,545	0.00659%
494260	Bouse Elementary School District #26	1,873	0.00348%
462140	Bowie Unified School District #14	2,702	0.00502%
300330	Buckeye Elementary School District #33	111,941	0.20794%
302010	Buckeye Union High School District #201	103,892	0.19299%
495020	Buckeye Valley Fire District	5,069	0.00942%
497430	Buckeye Water Conservation & Drainage District	3,083	0.00573%
420070	Buckeye, City of	101,990	0.18945%
481150	Bullhead City Elementary School District #15	60,682	0.11272%
495000	Bullhead City Fire District	6,309	0.01172%
480120	Camp Verde Fire District	-	0.00000%
492280	Camp Verde Unified School District #28	39,158	0.07274%
421020	Camp Verde, Town Of	16,496	0.03064%
492500	Canon Elementary School District #50	4,601	0.00855%
305020	Canyon Rose Academy	2,897	0.00538%
421030	Carefree, Town of	5,720	0.01063%
303090	Carpe Diem Collegiate High School (Academy)	2,267	0.00421%
300830	Cartwright Elementary School District #83	430,916	0.80046%
200040	Casa Grande Elementary School District #4	160,523	0.29818%
200820	Casa Grande Union High School District #82	66,821	0.12412%
420090	Casa Grande, City of	77,900	0.14470%
450160	Catalina Foothills School District #16	121,970	0.22657%
300930	Cave Creek Unified School District No. 93	128,327	0.23838%
420580	Cave Creek, Town of	13,079	0.02430%
464160	CAVIAT School District	1,223	0.00227%
482250	Cedar USD # 25	8,587	0.01595%
495130	Central Arizona Association Of Governments	4,592	0.00853%
493890	Central Arizona College	116,796	0.21696%
500650	Central Arizona Fire And Medical Authority	8,015	0.01489%
497150	Central Arizona Irrigation And Drainage	15,807	0.02936%
497310	Central Arizona Project	268,175	0.49815%
302600	Central Arizona Valley Institute Of Technology	5,788	0.01075%
303050	Central Yavapai Fire District	287	0.00053%
307680	Challenge Charter School	12,411	0.02305%
300800	Chandler Unified School District #80	1,130,323	2.09965%
420120	Chandler, City of	405,166	0.75262%
303070	Charter Foundation, The (AmeriSchools Academy)	6,390	0.01187%
464050	Chevelon Butte Elementary School District #5	285	0.00053%
461240	Chinle Unified School District #24	138,002	0.25635%
497260	Chino Valley Fire District	17	0.00003%
492510	Chino Valley Unified School District #51	46,020	0.08549%

(continued)

Employer HBS OPEB Allocations

Schedule of Employer HBS OPEB Allocations (continued)

As of and for the year ended June 30, 2017

Employer Number	Employer Name	Employer Contributions	Employer Allocation Percentage
420990	Chino Valley, Town of	\$ 16,812	0.03123%
497370	Christopher-Kohl's Fire District	166	0.00031%
109130	Citizens Clean Elections Commission	2,906	0.00540%
302890	CITY Center For Collaborative Learning (City HS)	9,280	0.01724%
496070	Clarkdale Fire District	-	0.00000%
421000	Clarkdale, Town of	7,981	0.01483%
492030	Clarkdale-Jerome Elementary School District #3	10,834	0.02012%
473030	Clifton Unified School District #3	-	0.00000%
420130	Clifton, Town of	4,351	0.00808%
471420	Cobre Valley Institue Of Technology	1,018	0.00189%
463500	Cochise Community College	112,631	0.20922%
410110	Cochise County	138,975	0.25816%
462000	Cochise County School Office	-	0.00000%
462260	Cochise Elementary School District #26	4,023	0.00747%
463230	Cochise Technology District #1	894	0.00166%
410130	Coconino County	219,587	0.40790%
464990	Coconino County Community College	42,591	0.07912%
303060	Coconino County Regional Accommodation School District	5,260	0.00977%
481140	Colorado City Unified School District #14	15,209	0.02825%
480020	Colorado River Sewage System Joint Venture	2,253	0.00419%
481920	Colorado River Union High School District #2	40,624	0.07546%
461060	Concho Elementary School District #6	7,102	0.01319%
492170	Congress Elementary School District #17	4,811	0.00894%
450390	Continental School District	15,411	0.02863%
200210	Coolidge Unified School District 21	54,202	0.10068%
420100	Coolidge, City of	24,241	0.04503%
500810	Copper Canyon Fire and Medical Authority	2,189 *	0.00407%
420110	Cottonwood, City of	43,396	0.08061%
492060	Cottonwood-Oak Creek Elementary School District	44,266	0.08223%
302360	Country Gardens Charter School	338	0.00063%
491280	County Of Santa Cruz Elementary School District	6,844	0.01271%
497420	County Supervisor Association Of Arizona	2,633	0.00489%
493130	Crane Elementary School District #13	128,318	0.23836%
300140	Creighton Elementary School District #14	171,703	0.31895%
492410	Crown King Elementary School District #41	219	0.00041%
497610	Crown King Fire District	633	0.00118%
308080	Daisy Education Corporation (Sonoran Science Academy - Phoenix)	541	0.00100%
308070	Daisy Education Corporation (Sonoran Science Academy - Tucson)	3,135	0.00582%
472110	Dan Hinton Accommodation School: Graham County Special Services	3,729	0.00693%
300970	Deer Valley Unified School District #97	817,228	1.51806%
302370	Desert Mosaic School	-	0.00000%
302170	Desert Rose Academy	1,551	0.00288%
450550	Desert Springs Academy	1,157	0.00215%
307870	Destiny School	7,498	0.01393%

Employer HBS OPEB Allocations

Employer Number	Employer Name	Employer Contributions	Employer Allocation Percentage
497530	Diamond Star Fire District	\$ 382	0.00071%
307900	Discovery Plus Academy	2,316	0.00430%
462450	Double Adobe Elementary School District #45	1,525	0.00283%
462270	Douglas Unified School District #27	78,834	0.14644%
420140	Douglas, City of	23,923	0.04444%
495600	Drexel Heights Fire District	4,769	0.00886%
473020	Duncan Unified School District #2	10,506	0.01952%
421010	Duncan, Town of	888	0.00165%
300890	Dysart Unified School District 89	558,678	1.03778%
421040	Eagar, Town of	7,502	0.01394%
308220	East Valley Educational Services (East Valley Academy)	206	0.00038%
304010	East Valley Institute Of Technology	48,415	0.08993%
472990	Eastern Arizona College	96,968	0.18012%
450070	Edge High School	6,174	0.01147%
307880	Edkey (American Heritage Academy)	8,548	0.01588%
304090	Edkey (Arizona Conservatory for Arts and Academics Elementary School)	4,926	0.00915%
302710	Edkey (AZ Conservatory for Arts & Academics)	8,102	0.01505%
304060	Edkey (Pathfinder Academy)	12,940	0.02404%
302420	Edkey (Sequoia Charter School)	38,006	0.07060%
302390	Edkey (Sequoia Choice Schools)	12,175	0.02262%
200290	Edkey (Sequoia Pathway Academy)	16,933	0.03145%
304070	Edkey (Sequoia Ranch School: Children First Academy)	6,523	0.01212%
304080	Edkey (Sequoia School Deaf & Hard Of Hearing)	2,938	0.00546%
302410	Edkey (Sequoia Village School)	7,585	0.01409%
306710	EduPreneurship Student Center (Phoenix)	1,752	0.00325%
307080	EduPrize Schools	68,575	0.12738%
302520	El Centro for the Study of Primary and Secondary Education	-	0.00000%
420160	El Mirage, City of	31,945	0.05934%
500020	El Pueblo Integral - (Paulo Freire FS/PF2)	-	0.00000%
500010	El Pueblo Integral - (Paulo Freire FS-University)	-	0.00000%
462120	Elfrida Elementary School District #12	3,109	0.00578%
495100	Elfrida Fire District	655	0.00122%
200110	Eloy Elementary School District #11	20,773	0.03859%
495080	Eloy Fire District	699	0.00130%
420170	Eloy, City of	21,219	0.03942%
303080	Esperanza Community Collegial Academy	-	0.00000%
306730	Espiritu Community Development Corporation (NFL YET)	13,567	0.02520%
302290	Excalibur Charter School (Avalon Elementary)	5,492	0.01020%
302540	Flagstaff Arts And Leadership Academy	7,749	0.01439%
493910	Flagstaff Junior Academy	7,083	0.01316%
464010	Flagstaff Unified School District #1	263,097	0.48872%
420180	Flagstaff, City of	169,740	0.31530%
200010	Florence Unified School District No. 1	220,718	0.41000%
420190	Florence, Town of	28,574	0.05308%

(continued)

Employer HBS OPEB Allocations

Schedule of Employer HBS OPEB Allocations (continued)

As of and for the year ended June 30, 2017

Employer Number	Employer Name	Employer Contributions	Employer Allocation Percentage
496770	Flowing Wells Irrigation District	\$ 2,734	0.00508%
450080	Flowing Wells Unified School District #8	136,011	0.25265%
500630	Forest Lakes Domestic Water Improvement District	789	0.00147%
463000	Fort Huachuca Accommodation Schools	33,725	0.06265%
497480	Fort Mojave Mesa Fire Department	726	0.00135%
472070	Fort Thomas Unified School District #7	23,897	0.04439%
300980	Fountain Hills Unified School District #98	35,077	0.06516%
300450	Fowler Elementary School District #45	109,929	0.20420%
307330	Franklin Phonetic Primary School	9,289	0.01725%
420380	Fredonia, Town of	1,663	0.00309%
464060	Fredonia-Moccasin Unified School District #6	6,944	0.01290%
493320	Gadsden Elementary School District #32	102,153	0.18976%
461190	Ganado Unified School District #20	58,886	0.10938%
307420	Genesis Program (Genesis Academy)	3,776	0.00701%
200270	George Gervin Youth Center (GGPA)	5,353	0.00994%
300240	Gila Bend Unified School District #24	11,883	0.02207%
420200	Gila Bend, Town of	6,848	0.01272%
410140	Gila County	87,804	0.16310%
471000	Gila County Education Service Agency	697	0.00129%
306060	Gila County Regional School District #49	480	0.00089%
473010	Gila Institute For Technology	1,223	0.00227%
300410	Gilbert Public Schools	919,283	1.70763%
420210	Gilbert, Town of	267,989	0.49781%
300400	Glendale Elementary School District	295,190	0.54834%
302050	Glendale Union High School District #205	440,404	0.81808%
220230	Glendale, City of	360,999	0.67058%
471010	Globe Unified School District #1	36,105	0.06707%
420220	Globe, City of	12,329	0.02290%
496500	Golder Ranch Fire District	10,756	0.01998%
420250	Goodyear, City of	130,942	0.24323%
109170	Governor Office Of Highway Safety	3,696	0.00687%
410150	Graham County	33,956	0.06308%
307780	Grand Canyon College Preparatory Charter School	-	0.00000%
464040	Grand Canyon Unified School District	14,134	0.02625%
302210	Great Expectations Academy	4,141	0.00769%
495030	Green Valley Domestic Water Improvement	2,270	0.00422%
410160	Greenlee County	30,842	0.05729%
473840	Greenlee County Accommodation School	365	0.00068%
473000	Greenlee County School Office	297	0.00055%
302040	Griffin Foundation (Children Reaching for the Sky Preparatory, FIMS)	3,956	0.00735%
495070	Groom Creek Fire District	8	0.00001%
420270	Guadalupe, Town of	4,096	0.00761%
308100	Ha:san Educational Services	-	0.00000%
481030	Hackberry Elementary School District #3	1,983	0.00368%

Employer HBS OPEB Allocations

Employer Number	Employer Name	Employer Contributions	Employer Allocation Percentage
302300	Happy Valley School	\$ 13,234	0.02458%
496100	Harquahala Valley Irrigation District	1,553	0.00288%
420280	Hayden, Town of	3,361	0.00624%
471410	Hayden-Winkelman Unified School District #41	10,115	0.01879%
497230	Heber-Overgaard Fire District	1,074	0.00200%
482060	Heber-Overgaard Unified School District #6	12,850	0.02387%
306740	Heritage Academy	34,779	0.06460%
496060	Highlands Fire District	727	0.00135%
300600	Higley Unified School District #60	265,642	0.49345%
492350	Hillside Elementary School District #35	867	0.00161%
482030	Holbrook Unified School District #3	68,274	0.12682%
420290	Holbrook, City of	8,616	0.01600%
500410	Horizon Community Learning Center (Horizon Honors Elementary School)	14,805	0.02750%
306940	Horizon Community Learning Center (Horizon Honors Secondary School)	17,026	0.03163%
495820	Housing Authority Of Maricopa County	11,561	0.02148%
497100	Housing Authority of the City of Yuma	8,159	0.01516%
307830	Humanities & Sciences Academy (Tempe)	3,615	0.00672%
492220	Humboldt Unified School District #22	129,830	0.24117%
493160	Hyder Elementary School District #16	4,159	0.00773%
500830	Incito Schools	6,171 *	0.01146%
302620	Intelli School	2,553	0.00474%
302510	Intelli-School (Paradise Valley)	1,126	0.00209%
307820	International Commerce Secondary Schools (Phoenix)	7,074	0.01314%
300050	Isaac School District #5	207,342	0.38515%
200440	J.O. Combs Unified School District	100,360	0.18643%
302530	James Sandoval Preparatory High Scholl (Crown Point)	971	0.00180%
482020	Joseph City Schools	13,915	0.02585%
302570	Juniper Tree Academy (Desert View Academy)	16,575	0.03079%
482270	Kayenta Unified School District #27	77,542	0.14404%
420330	Kearny, Town of	4,075	0.00757%
302590	Khalsa Montessori School	5,429	0.01008%
481050	Kingman Academy of Learning	26,375	0.04899%
481040	Kingman Unified School District #20	140,518	0.26102%
420350	Kingman, City of	59,682	0.11086%
492230	Kirkland Elementary School District #23	2,794	0.00519%
300280	Kyrene School District #28	442,799	0.82253%
410170	La Paz County	44,387	0.08245%
481510	Lake Havasu Unified School District #1	101,478	0.18850%
420370	Lake Havasu, City of	94,508	0.17555%
497600	Lakeside Fire District	-	0.00000%
300590	Laveen Elementary School District #59	169,013	0.31395%
495160	League of Arizona Cities and Towns	6,803	0.01264%
300250	Liberty Elementary School District #25	69,871	0.12979%
307450	Liberty High School	2,099	0.00390%

(continued)

Employer HBS OPEB Allocations

Schedule of Employer HBS OPEB Allocations (continued)

As of and for the year ended June 30, 2017

Employer Number	Employer Name	Employer Contributions	Employer Allocation Percentage
302650	Life Skills Center of Arizona	\$ 2,295	0.00426%
495170	Linden Fire Department	-	0.00000%
300790	Litchfield Elementary School District #79	263,749	0.48993%
420390	Litchfield Park, City of	11,144	0.02070%
481090	Littlefield Unified School District #9	11,735	0.02180%
300650	Littleton Elementary School District #65	129,135	0.23988%
302720	Luz Academy of Tucson	537	0.00100%
300380	Madison School District #38	144,212	0.26788%
464100	Maine Consolidated School District #10	6,748	0.01253%
200080	Mammoth-San Manuel Unified School District #8	20,946	0.03891%
303000	Marana Domestic Water Improvement District	795	0.00148%
450060	Marana Unified School District #6	313,926	0.58314%
420300	Marana, Town of	77,867	0.14464%
495140	Maricopa Association of Governments	50,020	0.09292%
210170	Maricopa County	2,659,530	4.94017%
307100	Maricopa County Community College District	1,982,087	3.68186%
480030	Maricopa County Municipal Water Conservation District #1	19,709	0.03661%
305090	Maricopa County Regional School District #509	16,453	0.03056%
210250	Maricopa County Special Health Care District	1,062,206	1.97312%
200200	Maricopa Unified School District #20	145,378	0.27005%
420080	Maricopa, City of	46,141	0.08571%
200900	Mary C O'Brien Accommodation District #90	14,617	0.02715%
302250	Mary Ellen Halvorson Educational Foundation: Tri-City College Prep High School	5,162	0.00959%
302030	Masada Charter School	12,083	0.02244%
492430	Mayer Unified School District #43	16,299	0.03028%
461230	McNary Elementary School District #23	5,695	0.01058%
462550	McNeal Elementary School District #55	1,966	0.00365%
300040	Mesa Unified School District #4	1,735,787	3.22434%
420400	Mesa, City of	892,868	1.65856%
308160	Metropolitan Arts Institute	5,668	0.01053%
495400	Metropolitan Domestic Water Improvement District	17,829	0.03312%
308170	Mexicayotl Academy	5,191	0.00964%
471400	Miami Unified School District #40	24,575	0.04565%
420410	Miami, Town of	4,647	0.00863%
306820	Mingus Springs Charter School	3,424	0.00636%
492860	Mingus Union High School District #4	28,346	0.05265%
300860	Mobile Elementary School District #86	1,516	0.00282%
302790	Mohave Accelerated Elementary School	8,948	0.01662%
302670	Mohave Accelerated Learning Center	13,572	0.02521%
492890	Mohave Community College	71,702	0.13319%
410180	Mohave County	192,167	0.35696%
497160	Mohave County Airport Authority	3,843	0.00714%
302830	Mohave Educational Services Cooperative	7,809	0.01451%
481160	Mohave Valley Elementary School District #16	29,989	0.05571%

Employer HBS OPEB Allocations

Employer Number	Employer Name	Employer Contributions	Employer Allocation Percentage
500640	Mohave Valley Fire Department	\$ 658	0.00122%
493170	Mohawk Valley Elementary District #17	4,509	0.00838%
497250	Montezuma Rimrock Fire District	-	0.00000%
473180	Morenci Unified School District #18	40,406	0.07506%
300750	Morristown Elementary School District #75	4,317	0.00802%
301010	Mountain Institute JTED #2	3,137	0.00583%
302110	Mountain Oak Charter School	1,052	0.00195%
308260	Mountain Rose Academy	2,808	0.00522%
302780	Mountain School	3,556	0.00661%
480110	Mt Lemmon Domestic Water Improvement District	1,188	0.00221%
300210	Murphy Elementary School District #21	46,538	0.08645%
462230	Naco Elementary School District No. 23	6,098	0.01133%
300810	Nadaburg Unified School District No. 81	27,910	0.05184%
410190	Navajo County	101,633	0.18879%
482990	Navajo County Accommodation District #99	1,687	0.00313%
308040	Navajo County Airzona - Special Services Consortium	-	0.00000%
482440	Navajo County Arizona - Hope School	-	0.00000%
482000	Navajo County Arizona - Superintendent of Schools	6,664	0.01238%
496200	New Magma Irrigation & Drainage District	2,505	0.00465%
306770	New School for the Arts & Academics	2,901	0.00539%
302740	New School for the Arts Middle School	1,043	0.00194%
307920	New West Charter School	-	0.00000%
491010	Nogales Unified School District #1	123,128	0.22872%
420450	Nogales, City of	35,962	0.06680%
302480	North Star Charter School Inc.	2,643	0.00491%
302760	Northeast Arizona Technological Institute of Vocational Education	1,976	0.00367%
495040	Northern Apache Special Health Care District	5,324	0.00989%
306830	Northern Arizona Academy for Career Development	2,459	0.00457%
497140	Northern Arizona Consolidated Fire District	189	0.00035%
495150	Northern Arizona Council of Governments	17,364	0.03225%
302840	Northern Arizona Council of Governments - Head Start	42,252	0.07849%
496040	Northern Arizona Intergovernmental Public Transportation Authority	22,552	0.04189%
104160	Northern Arizona University	614,944	1.14230%
483000	Northern Arizona Vocational Institute of Technology	1,728	0.00321%
493770	Northland Pioneer College	66,266	0.12309%
307580	Northland Preparatory Academy	16,178	0.03005%
497300	Northwest Fire District	12,684	0.02356%
302820	Nosotros Academy	3,836	0.00713%
200020	Oracle School District #2	14,761	0.02742%
420040	Oro Valley, Town of	68,003	0.12632%
300080	Osborn School District #8	83,096	0.15436%
481060	Owens-Whitney Elementary School District #6	735	0.00137%
307090	PACE Academy	1,838	0.00341%
464080	Page Unified School District #8	82,076	0.15246%

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Employer HBS OPEB Allocations

Schedule of Employer HBS OPEB Allocations (continued)

As of and for the year ended June 30, 2017

Employer Number	Employer Name	Employer Contributions	Employer Allocation Percentage
420230	Page, City of	\$ 26,735	0.04966%
200250	Painted Rock Academy	10,257	0.01905%
300490	Palo Verde Elementary District #49	12,592	0.02339%
300940	Paloma Elementary School District #94	4,475	0.00831%
462490	Palominas Elementary School District #49	25,683	0.04771%
302580	Paradise Education Center, Paradise Honors High School	40,551	0.07533%
300690	Paradise Valley Unified School District #69	811,384	1.50720%
420470	Paradise Valley, Town of	22,667	0.04211%
500620	Paragon Preparatory Academy	565	0.00105%
303040	Paramount Academy	5,645	0.01049%
308270	Park View School, Inc.	1,616	0.00300%
494270	Parker Unified School District #27	54,163	0.10061%
420480	Parker, Town of	6,539	0.01215%
491060	Patagonia Elementary School District #6	3,535	0.00657%
307050	Patagonia Montessori Elementary School	785	0.00146%
491820	Patagonia Union High School District #20	4,694	0.00872%
420500	Patagonia, Town of	1,733	0.00322%
240020	Paulden Community School	2,797	0.00520%
471100	Payson Unified School District #10	54,572	0.10137%
220240	Payson, Town of	29,770	0.05530%
481080	Peach Springs Unified School District #8	5,136	0.00954%
302550	PEAK School, The	3,547	0.00659%
462220	Pearce Elementary School District #22	4,373	0.00812%
300920	Pendergast Elementary School District #92	218,775	0.40639%
300110	Peoria Unified School District #11	869,906	1.61591%
420520	Peoria, City of	311,129	0.57794%
300010	Phoenix Elementary School District #1	225,623	0.41911%
308110	Phoenix School of Academic Excellence	3,071	0.00570%
302100	Phoenix Union High School District	939,973	1.74606%
495800	Phoenix-Mesa Gateway Airport Authority	31,222	0.05800%
200330	Picacho Elementary School District No. 33	4,945	0.00919%
496400	Picture Rocks Fire & Medical District	229	0.00043%
306090	Pillar Academy of Business & Finance	846	0.00157%
307070	Pima Accommodation District	3,013	0.00560%
495120	Pima Association of Governments	22,420	0.04165%
450990	Pima Community College	409,184	0.76009%
210200	Pima County	1,299,530	2.41396%
307040	Pima County Joint Technical Education District	22,631	0.04204%
450320	Pima County Reserve Fund 32	-	0.00000%
307060	Pima County Special Projects	2,142	0.00398%
200260	Pima PP (Arizona Collegiate High School)	3,622	0.00673%
200230	Pima PP (Pima Partnership Academy)	2,064	0.00383%
302560	Pima PP (Pima Partnership High School)	8,695	0.01615%
472060	Pima Unified School District #6	16,014	0.02975%

Employer HBS OPEB Allocations

Employer Number	Employer Name	Employer Contributions	Employer Allocation Percentage
420550	Pima, Town of	\$ 1,694	0.00315%
200860	Pinal Co.Juvenile Justice Educ Services	1,034	0.00192%
200890	Pinal Count School Office Data Processing Services	997	0.00185%
210210	Pinal County	359,687	0.66814%
200880	Pinal County School Education Services	1,264	0.00235%
200000	Pinal County School Office	-	0.00000%
306900	Pine Forest Charter School	7,081	0.01315%
471120	Pine Strawberry School District #12	8,322	0.01546%
496090	Pine-Strawberry Fire District	346	0.00064%
497540	Pinetop Fire Department	1,576	0.00293%
497130	Pinetop Water Community Facilities District	1,735	0.00322%
497110	Pinetop-Lakeside Sanitary District	5,833	0.01084%
420240	Pinetop-Lakeside, Town of	8,297	0.01541%
495010	Pinewood Fire Department	410	0.00076%
497390	Pinewood Sanitary District	5,052	0.00938%
482040	Pinon Unified Shool District No. 4	50,822	0.09441%
303310	Pointe Schools	20,611	0.03829%
462640	Pomerene School District #64	2,764	0.00513%
480050	Ponderosa Park Domestic Water Improvement District	1,309	0.00243%
492010	Prescott Unified School District #1	86,056	0.15985%
104940	Prescott Valley Historical Society	2,967	0.00551%
307030	Prescott Valley School	590	0.00110%
420600	Prescott, City of	109,763	0.20389%
307370	Presidio Schools	7,703	0.01431%
101750	Public Safety Personnel Retirement System	24,310	0.04516%
497320	Puerco Valley Fire District	2,282	0.00424%
494040	Quartzsite Elementary School District #4	6,088	0.01131%
300950	Queen Creek Unified School District #95	155,511	0.28887%
420460	Queen Creek, Town of	73,098	0.13578%
496000	Queen Valley Domestic Water Improvement District	1,049	0.00195%
496700	Queen Valley Sanitary District	388	0.00072%
200030	Ray Unified School District No. 3	13,435	0.02496%
461270	Red Mesa Unified School District #27	28,305	0.05258%
200050	Red Rock Elementary District #5	7,777	0.01445%
306790	Ridgeline Academy	-	0.00000%
492870	Rimrock Public High School	78	0.00014%
497120	Rio Rico Medical & Fire District	2,453	0.00456%
300020	Riverside Elementary School District #2	25,287	0.04697%
300660	Roosevelt Elementary School District #66	269,158	0.49998%
497360	Roosevelt Irrigation District	7,704	0.01431%
240070	Rose Academies Public High Schools	3,515	0.00653%
461100	Round Valley Schools #10	28,311	0.05259%
302850	RSD high School	940	0.00175%
200180	Sacaton Elementary School District #18	30,797	0.05721%

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Employer HBS OPEB Allocations

Schedule of Employer HBS OPEB Allocations (continued)

As of and for the year ended June 30, 2017

Employer Number	Employer Name	Employer Contributions	Employer Allocation Percentage
300900	Saddle Mountain Unified School District #90	\$ 34,455	0.06400%
472010	Safford Unified School District #1	71,718	0.13322%
420620	Safford, City of	34,535	0.06415%
450300	Sahuarita Unified Schools #30	148,856	0.27651%
420790	Sahuarita, Town of	31,286	0.05812%
494300	Salome Consolidated Elementary School District #30	4,126	0.00766%
493930	Salt River Schools	22,903	0.04254%
496600	San Carlos Irrigation And Drainage District	6,703	0.01245%
471200	San Carlos Unified School District #20	62,160	0.11547%
450350	San Fernando Elementary School District #35	780	0.00145%
420810	San Luis, City of	34,212	0.06355%
462180	San Simon Unified School District #18	4,753	0.00883%
461180	Sanders Unified School District #18	30,874	0.05735%
410220	Santa Cruz County	55,442	0.10299%
491030	Santa Cruz Valley Unified School District No. 35	76,947	0.14293%
200400	Santa Cruz Valley Union High School District #840	11,217	0.02084%
302610	SC Jensen Corporation, Inc. dba Intelli-School	1,290	0.00240%
300480	Scottsdale Unified School District #48	624,779	1.16057%
420630	Scottsdale, City of	573,959	1.06617%
306750	Sedona Charter School	3,299	0.00613%
500610	Sedona Fire District	6,494	0.01206%
420060	Sedona, City of	31,704	0.05889%
497470	Sedona-Oak Creek Airport Authority	1,917	0.00356%
492090	Sedona-Oak Creek Unified School District #9	24,871	0.04620%
302460	Self Developpment Academy	6,167	0.01146%
492400	Seligman Unified School District #40	7,628	0.01417%
300710	Sentinel Elementary District No. 71	1,927	0.00358%
482100	Show low Unified School District #10	54,736	0.10168%
420640	Show Low, City of	28,608	0.05314%
304020	Sierra Oaks K-8	-	0.00000%
462680	Sierra Vista Unified School District #68	152,311	0.28293%
420650	Sierra Vista, City of	59,996	0.11145%
492150	Skull Valley School #15	1,005	0.00187%
302340	Skyline Prep High School	2,812	0.00522%
306950	Skyview School, Inc.	5,349	0.00994%
482050	Snowflake Unified School District #5	44,971	0.08354%
420660	Snowflake, Town of	7,120	0.01323%
472050	Solomon School #5	3,817	0.00709%
493110	Somerton School District No. 11	67,472	0.12533%
420610	Somerton, City of	15,282	0.02839%
491250	Sonoita Elementary School District #25	6,407	0.01190%
495810	Sonoita-Elgin Fire Dist	286	0.00053%
308190	Sonoran Desert School	540	0.00100%
308060	Sonoran Science Academy Broadway K-8	967	0.00180%

Employer HBS OPEB Allocations

Employer Number	Employer Name	Employer Contributions	Employer Allocation Percentage
420670	South Tucson, City of	\$ 6,006	0.01116%
495110	SouthEastern Az Governments Organization	3,171	0.00589%
450560	Southern Arizona Community Academy	3,922	0.00729%
501010	Southwest Technical Education District of Yuma	919 *	0.00171%
420680	Springerville, Town of	5,676	0.01054%
462210	St. David Unified School District #21	11,443	0.02126%
461010	St. Johns Unified School District	21,166	0.03932%
420440	St. Johns, City of	6,421	0.01193%
200240	Stanfield Elementary School District #24	13,716	0.02548%
420260	Star Valley, Town of	1,453	0.00270%
308030	StarShine Academy	477	0.00089%
109060	State Board of Equalization	1,032	0.00192%
306720	STEP UP School	2,406	0.00447%
497490	Summit Fire & Medical District	960	0.00178%
497340	Sun City Fire District	3,928	0.00730%
497330	Sun City West Fire District	10,720	0.01991%
497270	Sun Lakes Fire District	3,222	0.00599%
302750	Sunnyside Charter And Montessori School	-	0.00000%
450120	Sunnyside Unified School District	380,126	0.70611%
496790	Sunsites-Pearce Fire District	200	0.00037%
200150	Superior Unified School District #15	10,367	0.01926%
420710	Superior, Town of	2,611	0.00485%
495200	Superstition Fire & Medical District	9,653	0.01793%
497350	Superstition Mountains Community Facilities District No. 1	9,436	0.01753%
420690	Surprise, City of	196,956	0.36586%
302450	Tag Elementary Inc.	-	0.00000%
450130	Tanque Verde Unified School District #13	48,714	0.09049%
420720	Taylor, Town of	6,215	0.01154%
302270	Telesis Preparatory Academy	7,602	0.01412%
300030	Tempe Elementary School District #3	353,242	0.65617%
302130	Tempe Union School District No. 213	375,084	0.69674%
420730	Tempe, City of	413,563	0.76822%
472040	Thatcher Unified School District #4	29,899	0.05554%
420740	Thatcher, Town of	7,562	0.01405%
495060	Three Points Fire District	115	0.00021%
500210	Timber Mesa Fire And Medical District	3,462	0.00643%
300170	Tolleson Elementary School District #17	78,098	0.14507%
302140	Tolleson Union High School District #214	246,379	0.45767%
420750	Tolleson, City of	43,968	0.08167%
200220	Toltec School District #22	22,310	0.04144%
462010	Tombstone Unified School District/Tombstone USD #1	20,093	0.03732%
420770	Tombstone, City of	3,358	0.00624%
480080	Tonopah Valley Fire District	-	0.00000%
471330	Tonto Basin School District #33	4,613	0.00857%

(continued)

Employer HBS OPEB Allocations

Schedule of Employer HBS OPEB Allocations (continued)

As of and for the year ended June 30, 2017

Employer Number	Employer Name	Employer Contributions	Employer Allocation Percentage
481120	Topock Elementary School #12	\$ 3,414	0.00634%
496760	Tri-City Fire District	690	0.00128%
307210	Triumphant Learning Center	2,105	0.00391%
464150	Tuba City Unified School District #15	60,719	0.11279%
480060	Tucson Airport Authority	57,345	0.10652%
302180	Tucson Country Day School	14,126	0.02624%
302690	Tucson Preparatory School	2,926	0.00544%
240010	Tucson Unified School District #1	1,400,798	2.60208%
497440	Tusayan Fire District	1,696	0.00315%
480130	Tusayan, Town of	1,227	0.00228%
300620	Union Elementary School District No. 62	41,080	0.07631%
104120	University of Arizona, The	2,077,269	3.85867%
450200	Vail School District #20	344,579	0.64008%
481220	Valentine ESD #22	2,166	0.00402%
306760	Valley Academy	13,461	0.02500%
302470	Valley Academy for Career and Technology Education	1,473	0.00274%
496030	Valley Metro	101,111	0.18782%
496010	Valley School	10,916	0.02028%
463220	Valley Union High School #22	4,587	0.00852%
303020	Vechij Himdag Alternative School (Vechij Himdag MashchamakuD)	-	0.00000%
497240	Verde Valley Fire District	1,346	0.00250%
461090	Vernon Elementary School District #9	3,657	0.00679%
302200	Visions Unlimited Academy	-	0.00000%
307460	Walnut Grove Elementary School District #7	-	0.00000%
300060	Washington Elementary School District #6	623,371	1.15795%
493240	Wellton Elementary School #24	5,698	0.01058%
420780	Wellton, Town of	4,385	0.00815%
494190	Wenden Elementary School District #19	3,571	0.00663%
410040	Western Arizona Council Of Governments	41,277	0.07667%
240040	Western Arizona Vocational Education #50	1,335	0.00248%
302700	Western Maricopa Education Center	34,090	0.06332%
308180	Westwind Children's Services	-	0.00000%
240030	Westwind Middle School Academy	-	0.00000%
497410	Whetstone Fire District	1,330	0.00247%
495180	White Mountain Summer Homes Water Improvement District	237	0.00044%
482200	Whiteriver Unified School District #20	68,569	0.12737%
300090	Wickenburg Unified School District #9	35,712	0.06634%
420800	Wickenburg, Town of	13,032	0.02421%
462130	Willcox Unified School District #13	28,479	0.05290%
420820	Willcox, City of	9,242	0.01717%
464020	Williams Unified School District #2	16,901	0.03139%
420850	Williams, City of	15,269	0.02836%
492020	Williamson Valley School District #2	124	0.00023%
302230	Willow Creek Charter	1,910	0.00355%

Employer HBS OPEB Allocations

Employer Number	Employer Name	Employer Contributions	Employer Allocation Percentage
300070	Wilson School District No. 7	\$ 42,684	0.07929%
461080	Window Rock Unified School District #8	84,277	0.15655%
482010	Winslow Unified School District #1	54,691	0.10159%
420900	Winslow, City of	14,347	0.02665%
497620	Wittmann Fire District	-	0.00000%
492520	Yarnell Elementary School District #52	1,845	0.00343%
492530	Yavapai Accommodation District #99	2,943	0.00547%
492990	Yavapai College	106,751	0.19830%
410230	Yavapai County	279,932	0.51999%
451000	Yavapai County Education Service Agency	-	0.00000%
471050	Young Elementary School District #5	4,001	0.00743%
307340	Young Scholar's Academy	8,164	0.01517%
420920	Youngtown, Town of	4,227	0.00785%
481130	Yucca Elementary School District #13	1,442	0.00268%
410240	Yuma County	224,194	0.41646%
497210	Yuma County Airport Authority	6,395	0.01188%
480100	Yuma County Intergovernmental Public Transportaion Authority	1,375	0.00255%
493000	Yuma County Superintendent's Office	255	0.00047%
493010	Yuma Elementary School District One	188,456	0.35007%
480070	Yuma Mesa Irrigation & Drainage District	7,337	0.01363%
500820	Yuma Metropolitan Planning Organization	1,165	0.00216%
493830	Yuma Union High School District #70	232,409	0.43172%
420980	Yuma, City of	169,575	0.31500%
Total		\$ 53,833,858	100.00000%

* Represents annualized contributions

The accompanying notes are an integral part of these schedules.

HBS OPEB Amounts by Employer

Schedule of HBS OPEB Amounts by Employer

As of and for the year ended June 30, 2017

Employer Number	Employer Name	Net OPEB Liability		Discount Rate Sensitivity		Difference Between Expected and Actual Experience	Changes in Assumptions	Difference Between Projected and Actual Earnings
		Beginning Net OPEB Liability	Ending Net OPEB Liability	Net OPEB Liability 1% Decrease (7.0% Discount Rate)	Net OPEB Liability 1% Increase (9.0% Discount Rate)			
1	307850 Academy Of Excellence	\$ 986	\$ (1,856)	\$ 3,083	\$ (6,054)	\$ -	\$ -	\$ -
2	450540 Academy Of Tucson	8,079	(15,211)	25,260	(49,604)	-	-	-
3	307940 Accelerated Elementary and Secondary Schools	1,908	(3,593)	5,967	(11,717)	-	-	-
4	303320 Accelerated Learning Center	1,842	(3,468)	5,759	(11,309)	-	-	-
5	307490 Acclaim Charter School	4,401	(8,286)	13,760	(27,021)	-	-	-
6	302160 Agua Fria Union High School District #216	97,072	(182,760)	303,512	(596,010)	-	-	-
7	300630 Aguila Elementary School District #63	2,316	(4,361)	7,242	(14,221)	-	-	-
8	302310 AIBT Non-Profit Charter High School	1,408	(2,651)	4,403	(8,646)	-	-	-
9	450150 Ajo Unified School District	4,887	(9,200)	15,279	(30,004)	-	-	-
10	302800 Akimel O'Otham Pee Posh (3-5)	373	(702)	1,166	(2,290)	-	-	-
11	302810 Akimel O'Otham Pee Posh (K-2)	8,712	(16,403)	27,240	(53,492)	-	-	-
12	300680 Alhambra Elementary District #68	193,569	(364,438)	605,226	(1,188,487)	-	-	-
13	461070 Alpine Elementary School District #7	1,489	(2,804)	4,656	(9,143)	-	-	-
14	450510 Altar Valley School District #51	9,947	(18,727)	31,101	(61,073)	-	-	-
15	308200 American Basic Schools	920	(1,731)	2,875	(5,646)	-	-	-
16	307860 American Leadership Academy	708	(1,334)	2,215	(4,350)	-	-	-
17	450100 Amphitheater Unified School District #10	198,766	(374,220)	621,472	(1,220,390)	-	-	-
18	493810 Antelope Union High School District #50	4,256	(8,014)	13,308	(26,133)	-	-	-
19	410100 Apache County	30,902	(58,180)	96,620	(189,734)	-	-	-
20	460000 Apache County Superintendent of Schools	-	-	-	-	-	-	-
21	462420 Apache Elementary School District #42	341	(642)	1,067	(2,095)	-	-	-
22	200430 Apache Junction Unified School District #43	43,923	(82,694)	137,331	(269,679)	-	-	-
23	496800 Apache Junction Water District	2,062	(3,882)	6,446	(12,658)	-	-	-
24	420020 Apache Junction, City of	28,745	(54,119)	89,876	(176,490)	-	-	-
25	302020 Aprender Tucson	3,473	(6,538)	10,858	(21,322)	-	-	-
26	109120 Arizona Acupuncture Board of Examiners	93	(174)	289	(568)	-	-	-
27	307810 Arizona Agribusiness & Equine Center	14,715	(27,705)	46,009	(90,349)	-	-	-
28	480090 Arizona Association of Counties	1,015	(1,911)	3,173	(6,232)	-	-	-
29	101050 Arizona Attorney General's Office	195,553	(368,172)	611,428	(1,200,666)	-	-	-
30	109010 Arizona Automobile Theft Authority	960	(1,807)	3,002	(5,894)	-	-	-
31	109280 Arizona Board of Athletic Training	81	(152)	253	(497)	-	-	-
32	103180 Arizona Board of Chiropractic Examiners	549	(1,034)	1,718	(3,373)	-	-	-
33	105700 Arizona Board of Executive Clemency	1,084	(2,041)	3,390	(6,658)	-	-	-
34	109140 Arizona Board of Fingerprinting	1,053	(1,982)	3,291	(6,462)	-	-	-
35	103460 Arizona Board of Funeral Directors & Embalmers	315	(593)	985	(1,935)	-	-	-
36	103200 Arizona Board of Homeopathic and Integrated Medicine	69	(131)	217	(426)	-	-	-
37	102500 Arizona Board of Nursing Care Examiners	723	(1,361)	2,260	(4,438)	-	-	-
38	103240 Arizona Board of Occupational Therapy Examiners	385	(724)	1,202	(2,361)	-	-	-
39	103770 Arizona Board of Osteopathic Examiners	1,183	(2,227)	3,698	(7,261)	-	-	-
40	103850 Arizona Board of Podiatry Examiners	208	(392)	651	(1,278)	-	-	-
41	103860 Arizona Board of Psychologist Examiners	688	(1,296)	2,152	(4,225)	-	-	-
42	104100 Arizona Board of Regents	7,686	(14,470)	24,031	(47,189)	-	-	-
43	101880 Arizona Board of Tax Appeals	497	(936)	1,555	(3,054)	-	-	-
44	109220 Arizona Capital Post Conviction Public Defender	-	-	-	-	-	-	-

HBS 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	\$ -	\$ -	\$ -	\$ -	\$ 2,090	\$ 1	\$ 2,091	\$ 1,086	\$ (1)	\$ 1,085
2	-	-	-	-	17,126	20	17,146	8,900	(5)	8,895
3	-	-	-	-	4,046	1	4,047	2,102	(1)	2,101
4	-	-	-	-	3,905	4	3,909	2,029	(2)	2,027
5	-	-	-	-	9,329	12	9,341	4,848	(3)	4,845
6	-	-	-	-	205,781	223	206,004	106,943	(46)	106,897
7	-	-	-	-	4,910	7	4,917	2,552	(2)	2,550
8	-	-	-	-	2,985	4	2,989	1,551	(1)	1,550
9	-	-	-	-	10,359	13	10,372	5,384	(3)	5,381
10	-	-	-	-	791	2	793	411	(1)	410
11	-	-	-	-	18,469	18	18,487	9,598	(4)	9,594
12	-	-	-	-	410,342	445	410,787	213,252	(92)	213,160
13	-	-	-	-	3,157	5	3,162	1,641	(2)	1,639
14	-	-	-	-	21,086	20	21,106	10,958	(5)	10,953
15	-	-	-	-	1,949	4	1,953	1,013	(1)	1,012
16	-	-	-	-	1,502	1	1,503	780	(1)	779
17	-	-	-	-	421,357	457	421,814	218,976	(94)	218,882
18	-	-	-	-	9,023	10	9,033	4,689	(3)	4,686
19	-	-	-	-	65,508	70	65,578	34,044	(15)	34,029
20	-	-	-	-	-	-	-	-	-	-
21	-	-	-	-	723	2	725	376	(1)	375
22	-	-	-	-	93,111	102	93,213	48,389	(22)	48,367
23	-	-	-	-	4,370	4	4,374	2,271	(2)	2,269
24	-	-	-	-	60,936	68	61,004	31,668	(14)	31,654
25	-	-	-	-	7,362	8	7,370	3,826	(2)	3,824
26	-	-	-	-	196	-	196	102	1	103
27	-	-	-	-	31,194	34	31,228	16,211	(8)	16,203
28	-	-	-	-	2,152	3	2,155	1,118	(1)	1,117
29	-	-	-	-	414,547	450	414,997	215,437	(93)	215,344
30	-	-	-	-	2,035	4	2,039	1,058	(1)	1,057
31	-	-	-	-	172	-	172	89	1	90
32	-	-	-	-	1,165	-	1,165	605	-	605
33	-	-	-	-	2,299	-	2,299	1,195	(1)	1,194
34	-	-	-	-	2,231	5	2,236	1,160	(2)	1,158
35	-	-	-	-	668	-	668	347	(1)	346
36	-	-	-	-	147	-	147	76	-	76
37	-	-	-	-	1,532	1	1,533	796	(1)	795
38	-	-	-	-	815	3	818	424	(1)	423
39	-	-	-	-	2,507	1	2,508	1,303	(1)	1,302
40	-	-	-	-	441	-	441	229	1	230
41	-	-	-	-	1,459	-	1,459	758	(1)	757
42	-	-	-	-	16,293	19	16,312	8,467	(4)	8,463
43	-	-	-	-	1,054	2	1,056	548	(1)	547
44	-	-	-	-	-	-	-	-	-	-

(continued)

HBS OPEB Amounts by Employer

Schedule of HBS OPEB Amounts by Employer (continued)

As of and for the year ended June 30, 2017

Employer Number	Employer Name	Net OPEB Liability		Discount Rate Sensitivity		Difference Between Expected and Actual Experience	Changes in Assumptions	Difference Between Projected and Actual Earnings
		Beginning Net OPEB Liability	Ending Net OPEB Liability	Net OPEB Liability 1% Decrease (7.0% Discount Rate)	Net OPEB Liability 1% Increase (9.0% Discount Rate)			
1	302090 Arizona Charter Academy	\$ 9,484	\$ (17,856)	\$ 29,654	\$ (58,232)	\$ -	\$ -	\$ -
2	495900 Arizona City Sanitary District	1,235	(2,325)	3,860	(7,581)	-	-	-
3	109030 Arizona Commission for Postsecondary Education	960	(1,807)	3,002	(5,894)	-	-	-
4	102100 Arizona Commission for the Deaf and Hard of Hearing	2,944	(5,542)	9,204	(18,073)	-	-	-
5	109260 Arizona Commission of African American Affairs	214	(403)	669	(1,314)	-	-	-
6	104820 Arizona Commission on the Arts	1,582	(2,978)	4,945	(9,711)	-	-	-
7	304040 Arizona Community Development Corporation (La Paloma Academy)	16,482	(31,031)	51,533	(101,196)	-	-	-
8	103250 Arizona Corporation Commission	46,725	(87,970)	146,092	(286,882)	-	-	-
9	109270 Arizona Cotton Research and Protection Council	2,822	(5,313)	8,824	(17,328)	-	-	-
10	497380 Arizona Counties Insurance Pool	2,183	(4,110)	6,826	(13,404)	-	-	-
11	101140 Arizona Court of Appeals Division One	9,380	(17,660)	29,329	(57,593)	-	-	-
12	101150 Arizona Court of Appeals Division Two	4,450	(8,378)	13,914	(27,323)	-	-	-
13	101190 Arizona Criminal Justice Commission	3,921	(7,382)	12,259	(24,074)	-	-	-
14	100000 Arizona Department of Administration	100,996	(190,148)	315,781	(620,102)	-	-	-
15	103060 Arizona Department of Agriculture	32,452	(61,098)	101,466	(199,250)	-	-	-
16	109300 Arizona Department of Child Safety	334,111	(629,038)	1,044,650	(2,051,388)	-	-	-
17	105200 Arizona Department of Corrections	143,100	(269,418)	447,426	(878,613)	-	-	-
18	102200 Arizona Department of Economic Security	906,341	(1,706,389)	2,833,819	(5,564,794)	-	-	-
19	104550 Arizona Department of Education	89,699	(168,878)	280,458	(550,738)	-	-	-
20	105360 Arizona Department of Emergency & Military Affairs	50,388	(94,867)	157,547	(309,376)	-	-	-
21	107100 Arizona Department of Environmental Quality	68,799	(129,529)	215,110	(422,414)	-	-	-
22	103070 Arizona Department of Financial Institutions	-	-	-	-	-	-	-
23	103120 Arizona Department of Financial Institutions	8,128	(15,303)	25,414	(49,906)	-	-	-
24	103660 Arizona Department of Fire, Building and Life Safety	-	-	-	-	-	-	-
25	109050 Arizona Department of Gaming	18,468	(34,771)	57,744	(113,393)	-	-	-
26	103880 Arizona Department of Gaming / Racing Division	-	-	-	-	-	-	-
27	102350 Arizona Department of Health Services	213,886	(402,687)	668,747	(1,313,224)	-	-	-
28	109210 Arizona Department of Homeland Security	2,724	(5,128)	8,517	(16,724)	-	-	-
29	109160 Arizona Department of Housing	12,821	(24,139)	40,087	(78,720)	-	-	-
30	103530 Arizona Department of Insurance	13,174	(24,803)	41,190	(80,886)	-	-	-
31	105220 Arizona Department of Juvenile Corrections	14,105	(26,556)	44,102	(86,603)	-	-	-
32	103570 Arizona Department of Liquor Licenses and Control	3,458	(6,511)	10,813	(21,233)	-	-	-
33	105800 Arizona Department of Public Safety	129,247	(243,336)	404,111	(793,555)	-	-	-
34	103900 Arizona Department of Real Estate	3,895	(7,333)	12,178	(23,914)	-	-	-
35	101790 Arizona Department of Revenue	86,368	(162,607)	270,043	(530,286)	-	-	-
36	106100 Arizona Department of Transportation	554,739	(1,044,420)	1,734,480	(3,406,014)	-	-	-
37	102400 Arizona Department of Veterans' Services	44,189	(83,195)	138,163	(271,312)	-	-	-
38	107900 Arizona Department of Water Resources	22,797	(42,920)	71,279	(139,970)	-	-	-
39	103010 Arizona Department of Weights and Measures	-	-	-	-	-	-	-
40	109230 Arizona Early Childhood Development and Health Board	28,048	(52,807)	87,697	(172,211)	-	-	-
41	101100 Arizona Exposition & State Fair	5,529	(10,409)	17,286	(33,945)	-	-	-
42	109330 Arizona Finance Authority	2,626	(4,943)	8,209	(16,120)	-	-	-
43	107200 Arizona Game and Fish Department	74,229	(139,753)	232,089	(455,755)	-	-	-
44	107300 Arizona Geological Survey, The	-	-	-	-	-	-	-

HBS 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	\$ -	\$ -	\$ -	\$ -	\$ 20,106	\$ 19	\$ 20,125	\$ 10,449	\$ (4)	\$ 10,445
2	-	-	-	-	2,617	3	2,620	1,360	(1)	1,359
3	-	-	-	-	2,035	3	2,038	1,058	(1)	1,057
4	-	-	-	-	6,240	6	6,246	3,243	(2)	3,241
5	-	-	-	-	454	1	455	236	(1)	235
6	-	-	-	-	3,353	3	3,356	1,743	(1)	1,742
7	-	-	-	-	34,939	39	34,978	18,158	(8)	18,150
8	-	-	-	-	99,050	107	99,157	51,476	(22)	51,454
9	-	-	-	-	5,983	4	5,987	3,109	(1)	3,108
10	-	-	-	-	4,628	4	4,632	2,405	(2)	2,403
11	-	-	-	-	19,885	19	19,904	10,334	(5)	10,329
12	-	-	-	-	9,434	9	9,443	4,903	(3)	4,900
13	-	-	-	-	8,312	10	8,322	4,320	(3)	4,317
14	-	-	-	-	214,099	231	214,330	111,266	(48)	111,218
15	-	-	-	-	68,794	76	68,870	35,752	(16)	35,736
16	-	-	-	-	708,272	770	709,042	368,083	(158)	367,925
17	-	-	-	-	303,354	330	303,684	157,651	(68)	157,583
18	-	-	-	-	1,921,326	2,086	1,923,412	998,498	(426)	998,072
19	-	-	-	-	190,150	205	190,355	98,820	(43)	98,777
20	-	-	-	-	106,817	117	106,934	55,512	(24)	55,488
21	-	-	-	-	145,845	159	146,004	75,794	(33)	75,761
22	-	-	-	-	-	-	-	-	-	-
23	-	-	-	-	17,231	16	17,247	8,955	(4)	8,951
24	-	-	-	-	-	-	-	-	-	-
25	-	-	-	-	39,151	39	39,190	20,346	(9)	20,337
26	-	-	-	-	-	-	-	-	-	-
27	-	-	-	-	453,410	490	453,900	235,634	(101)	235,533
28	-	-	-	-	5,774	7	5,781	3,001	(2)	2,999
29	-	-	-	-	27,179	28	27,207	14,125	(6)	14,119
30	-	-	-	-	27,927	31	27,958	14,513	(7)	14,506
31	-	-	-	-	29,901	31	29,932	15,539	(7)	15,532
32	-	-	-	-	7,331	5	7,336	3,810	(2)	3,808
33	-	-	-	-	273,987	298	274,285	142,389	(62)	142,327
34	-	-	-	-	8,257	6	8,263	4,291	(2)	4,289
35	-	-	-	-	183,089	197	183,286	95,150	(41)	95,109
36	-	-	-	-	1,175,976	1,276	1,177,252	611,146	(261)	610,885
37	-	-	-	-	93,674	103	93,777	48,682	(22)	48,660
38	-	-	-	-	48,327	51	48,378	25,115	(11)	25,104
39	-	-	-	-	-	-	-	-	-	-
40	-	-	-	-	59,458	63	59,521	30,900	(13)	30,887
41	-	-	-	-	11,720	11	11,731	6,091	(3)	6,088
42	-	-	-	-	5,566	343	5,909	2,892	(70)	2,822
43	-	-	-	-	157,356	169	157,525	81,777	(35)	81,742
44	179	179	-	-	-	-	-	-	37	37

(continued)

HBS OPEB Amounts by Employer

Schedule of HBS OPEB Amounts by Employer (continued)

As of and for the year ended June 30, 2017

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 (7.0% Discount Rate)	Net OPEB Liability 1% Increase (9.0% Discount Rate)			
1	101400 Arizona Governor's Office	\$ 20,967	\$ (39,474)	\$ 65,556	\$ (128,732)	\$ -	\$ -	\$ -
2	102300 Arizona Health Care Cost Containment System	155,251	(292,294)	485,415	(953,214)	-	-	-
3	496050 Arizona Health Facilities Authority	185	(348)	579	(1,136)	-	-	-
4	104920 Arizona Historical Society	4,930	(9,282)	15,415	(30,270)	-	-	-
5	101520 Arizona House of Representatives	19,061	(35,887)	59,598	(117,032)	-	-	-
6	109150 Arizona Independent Redistricting Commission	280	(528)	877	(1,722)	-	-	-
7	103500 Arizona Industrial Commission	31,665	(59,617)	99,007	(194,421)	-	-	-
8	501210 Arizona Industrial Development Authority	263	(495)	823	(1,616)	-	-	-
9	495300 Arizona Interscholastic Association	3,455	(6,506)	10,804	(21,216)	-	-	-
10	101540 Arizona Joint Legislative Budget Committee	4,716	(8,879)	14,746	(28,956)	-	-	-
11	101470 Arizona Law Enforcement Merit System Council	-	-	-	-	-	-	-
12	101530 Arizona Legislative Council	9,337	(17,579)	29,193	(57,327)	-	-	-
13	103620 Arizona Medical Board	8,842	(16,648)	27,647	(54,291)	-	-	-
14	240050 Arizona Montessori Charter School at Anthem	3,025	(5,694)	9,457	(18,570)	-	-	-
15	495090 Arizona Municipal Water Users Association	1,715	(3,228)	5,361	(10,528)	-	-	-
16	103680 Arizona Naturopathic Physicians Board of Medical Examiners	286	(539)	895	(1,758)	-	-	-
17	109040 Arizona Navigable Streams Adjudication Commission	223	(419)	696	(1,367)	-	-	-
18	109070 Arizona Office of Administrative Hearings	2,892	(5,444)	9,041	(17,754)	-	-	-
19	109320 Arizona Office of Economic Opportunity	4,603	(8,667)	14,393	(28,264)	-	-	-
20	101410 Arizona Office of Equal Opportunity	-	-	-	-	-	-	-
21	103940 Arizona Office of Pest Management	-	-	-	-	-	-	-
22	101590 Arizona Office of the Auditor General	40,143	(75,579)	125,515	(246,475)	-	-	-
23	101430 Arizona Office of Tourism	4,546	(8,558)	14,212	(27,909)	-	-	-
24	102700 Arizona Pioneers' Home	9,961	(18,755)	31,146	(61,162)	-	-	-
25	109990 Arizona Power Authority	1,385	(2,608)	4,331	(8,504)	-	-	-
26	496750 Arizona Prosecuting Attorneys' Advisory Council	983	(1,851)	3,074	(6,036)	-	-	-
27	103100 Arizona Radiation Regulatory Agency	3,889	(7,322)	12,160	(23,879)	-	-	-
28	103220 Arizona Registrar of Contractors	13,677	(25,750)	42,764	(83,975)	-	-	-
29	103260 Arizona Residential Utility Consumer Office	2,027	(3,816)	6,338	(12,445)	-	-	-
30	109080 Arizona School Facilities Board	2,279	(4,290)	7,124	(13,990)	-	-	-
31	302870 Arizona School for Integrated Academics and Technologies, Inc.	-	-	-	-	-	-	-
32	306890 Arizona School for the Arts	10,398	(19,577)	32,511	(63,842)	-	-	-
33	101800 Arizona Secretary of State	18,237	(34,335)	57,021	(111,973)	-	-	-
34	497510 Arizona Sports and Tourism Authority	1,466	(2,760)	4,584	(9,001)	-	-	-
35	109190 Arizona State Board for Charter Schools	1,764	(3,321)	5,515	(10,830)	-	-	-
36	103870 Arizona State Board for Private Postsecondary Education	1,006	(1,895)	3,146	(6,178)	-	-	-
37	103020 Arizona State Board of Accountancy	2,342	(4,410)	7,323	(14,381)	-	-	-
38	103150 Arizona State Board of Barbers	480	(904)	1,501	(2,947)	-	-	-
39	103160 Arizona State Board of Behavioral Health Examiners	2,420	(4,557)	7,567	(14,860)	-	-	-
40	103270 Arizona State Board Of Cosmetology	2,498	(4,704)	7,811	(15,339)	-	-	-
41	103350 Arizona State Board of Dental Examiners	1,553	(2,923)	4,855	(9,534)	-	-	-
42	103380 Arizona State Board Of Dispensing Opticians	208	(392)	651	(1,278)	-	-	-
43	109310 Arizona State Board of Education	1,000	(1,884)	3,128	(6,143)	-	-	-
44	109290 Arizona State Board of Massage Therapy	373	(702)	1,166	(2,290)	-	-	-

HBS 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	\$ -	\$ -	\$ -	\$ -	\$ 44,447	\$ 47	\$ 44,494	\$ 23,099	\$ (10)	\$ 23,089
2	-	-	-	-	329,111	357	329,468	171,037	(73)	170,964
3	-	-	-	-	392	-	392	204	-	204
4	-	-	-	-	10,451	12	10,463	5,431	(3)	5,428
5	-	-	-	-	40,407	42	40,449	20,999	(9)	20,990
6	-	-	-	-	595	-	595	309	1	310
7	-	-	-	-	67,127	73	67,200	34,885	(15)	34,870
8	-	-	-	-	558	372	930	290	(77)	213
9	-	-	-	-	7,325	9	7,334	3,807	(2)	3,805
10	-	-	-	-	9,998	9	10,007	5,196	(3)	5,193
11	-	-	-	-	-	-	-	-	-	-
12	-	-	-	-	19,793	23	19,816	10,286	(5)	10,281
13	-	-	-	-	18,745	18	18,763	9,741	(4)	9,737
14	-	-	-	-	6,412	6	6,418	3,332	(2)	3,330
15	-	-	-	-	3,635	1	3,636	1,889	(1)	1,888
16	-	-	-	-	607	-	607	315	-	315
17	-	-	-	-	472	2	474	245	(1)	244
18	-	-	-	-	6,130	8	6,138	3,186	(2)	3,184
19	-	-	-	-	9,759	602	10,361	5,071	(124)	4,947
20	-	-	-	-	-	-	-	-	-	-
21	-	-	-	-	-	-	-	-	-	-
22	-	-	-	-	85,099	89	85,188	44,225	(19)	44,206
23	-	-	-	-	9,636	11	9,647	5,008	(3)	5,005
24	-	-	-	-	21,117	21	21,138	10,974	(5)	10,969
25	-	-	-	-	2,936	3	2,939	1,526	(1)	1,525
26	-	-	-	-	2,084	4	2,088	1,083	(1)	1,082
27	-	-	-	-	8,244	10	8,254	4,285	(3)	4,282
28	-	-	-	-	28,994	33	29,027	15,068	(7)	15,061
29	-	-	-	-	4,297	2	4,299	2,233	(1)	2,232
30	-	-	-	-	4,830	4	4,834	2,510	(1)	2,509
31	-	-	-	-	-	-	-	-	-	-
32	-	-	-	-	22,042	25	22,067	11,455	(6)	11,449
33	-	-	-	-	38,660	40	38,700	20,091	(9)	20,082
34	-	-	-	-	3,108	2	3,110	1,615	(1)	1,614
35	-	-	-	-	3,739	2	3,741	1,943	(1)	1,942
36	-	-	-	-	2,133	4	2,137	1,109	(1)	1,108
37	-	-	-	-	4,965	7	4,972	2,580	(2)	2,578
38	-	-	-	-	1,018	-	1,018	529	1	530
39	-	-	-	-	5,131	3	5,134	2,666	(1)	2,665
40	-	-	-	-	5,296	7	5,303	2,752	(2)	2,750
41	-	-	-	-	3,292	4	3,296	1,711	(2)	1,709
42	1	1	-	-	441	-	441	229	1	230
43	-	-	-	-	2,121	1	2,122	1,102	(1)	1,101
44	1	1	-	-	791	-	791	411	1	412

(continued)

HBS OPEB Amounts by Employer

Schedule of HBS OPEB Amounts by Employer (continued)

As of and for the year ended June 30, 2017

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 (7.0% Discount Rate)	Net OPEB Liability 1% Increase (9.0% Discount Rate)				
1	103710	Arizona State Board of Nursing	\$ 8,305	\$ (15,635)	\$ 25,965	\$ (50,989)	\$ -	\$ -	\$ -
2	103750	Arizona State Board of Optometry	367	(691)	1,148	(2,255)	-	-	-
3	103820	Arizona State Board of Pharmacy	4,401	(8,286)	13,760	(27,021)	-	-	-
4	103830	Arizona State Board of Physical Therapy	639	(1,203)	1,998	(3,924)	-	-	-
5	103890	Arizona State Board of Respiratory Care Examiners	529	(996)	1,654	(3,249)	-	-	-
6	103960	Arizona State Board of Technical Registration	2,938	(5,531)	9,186	(18,038)	-	-	-
7	109250	Arizona State Forestry Division	15,510	(29,202)	48,495	(95,231)	-	-	-
8	107400	Arizona State Land Department	17,665	(33,257)	55,231	(108,457)	-	-	-
9	103610	Arizona State Lottery	10,473	(19,718)	32,746	(64,304)	-	-	-
10	103650	Arizona State Mine Inspector	2,273	(4,279)	7,106	(13,954)	-	-	-
11	107700	Arizona State Parks	22,904	(43,122)	71,613	(140,627)	-	-	-
12	101030	Arizona State Personnel Board	335	(632)	1,049	(2,059)	-	-	-
13	104750	Arizona State Schools for the Deaf and the Blind	84,234	(158,589)	263,371	(517,183)	-	-	-
14	101510	Arizona State Senate	13,781	(25,946)	43,089	(84,614)	-	-	-
15	101920	Arizona State Treasurer's Office	4,580	(8,623)	14,321	(28,122)	-	-	-
16	104140	Arizona State University	1,012,380	(1,906,031)	3,165,367	(6,215,858)	-	-	-
17	103980	Arizona State Veterinary Medical Examining Board	639	(1,203)	1,998	(3,924)	-	-	-
18	101170	Arizona Supreme Court	77,173	(145,295)	241,293	(473,829)	-	-	-
19	109110	Arizona Water Infrastructure Finance Authority	425	(800)	1,329	(2,610)	-	-	-
20	493880	Arizona Western College	68,119	(128,250)	212,986	(418,242)	-	-	-
21	300470	Arlington Elementary School District #47	4,303	(8,101)	13,453	(26,418)	-	-	-
22	308130	Arts Academy at Estrella Mountain	10,895	(20,513)	34,066	(66,896)	-	-	-
23	240060	Arts Academy at Scottsdale	1,449	(2,727)	4,529	(8,895)	-	-	-
24	462530	Ash Creek Elementary School District #53	752	(1,415)	2,351	(4,616)	-	-	-
25	492310	Ash Fork Joint Unified School District #31	3,967	(7,469)	12,404	(24,358)	-	-	-
26	308090	ASU Preparatory Academy	34,875	(65,660)	109,042	(214,127)	-	-	-
27	300440	Avondale Elementary School District #44	72,003	(135,561)	225,128	(442,085)	-	-	-
28	420010	Avondale, City of	61,634	(116,039)	192,707	(378,420)	-	-	-
29	497500	Avra Valley Fire District	937	(1,764)	2,929	(5,752)	-	-	-
30	450400	Baboquivari Unified School District #40	27,409	(51,604)	85,699	(168,287)	-	-	-
31	492200	Bagdad Unified School District	8,438	(15,886)	26,381	(51,805)	-	-	-
32	302240	Ball Charter Schools (Dobson Academy)	6,127	(11,536)	19,158	(37,620)	-	-	-
33	307430	Ball Charter Schools (Hearn Academy)	7,316	(13,773)	22,874	(44,917)	-	-	-
34	200280	Ball Charter Schools (Val Vista Academy)	3,762	(7,083)	11,762	(23,098)	-	-	-
35	300310	Balsz Elementary School District #31	33,906	(63,836)	106,014	(208,180)	-	-	-
36	492260	Beaver Creek Elementary School Dist #26	4,103	(7,725)	12,829	(25,193)	-	-	-
37	302080	Benchmark School	4,444	(8,367)	13,896	(27,287)	-	-	-
38	306910	Benjamin Franklin Charter School	24,971	(47,014)	78,077	(153,321)	-	-	-
39	462090	Benson Unified School District #9	16,635	(31,319)	52,012	(102,137)	-	-	-
40	420030	Benson, City of	7,327	(13,795)	22,910	(44,988)	-	-	-
41	494760	Bicentennial Union High School District #76	2,646	(4,981)	8,272	(16,245)	-	-	-
42	462020	Bisbee Unified School District #2	11,387	(21,438)	35,603	(69,914)	-	-	-
43	420050	Bisbee, City of	5,387	(10,142)	16,843	(33,075)	-	-	-
44	496080	Black Canyon Fire District	121	(229)	380	(746)	-	-	-

HBS 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	\$ -	\$ -	\$ -	\$ -	\$ 17,605	\$ 19	\$ 17,624	\$ 9,149	\$ (4)	\$ 9,145
2	-	-	-	-	778	3	781	405	(1)	404
3	-	-	-	-	9,329	8	9,337	4,848	(2)	4,846
4	-	-	-	-	1,355	-	1,355	704	(1)	703
5	-	-	-	-	1,122	-	1,122	583	1	584
6	-	-	-	-	6,228	8	6,236	3,237	(2)	3,235
7	-	-	-	-	32,880	36	32,916	17,087	(8)	17,079
8	-	-	-	-	37,447	39	37,486	19,461	(8)	19,453
9	-	-	-	-	22,202	24	22,226	11,538	(5)	11,533
10	-	-	-	-	4,818	4	4,822	2,504	(1)	2,503
11	-	-	-	-	48,554	53	48,607	25,233	(12)	25,221
12	-	-	-	-	711	-	711	370	1	371
13	-	-	-	-	178,565	195	178,760	92,799	(40)	92,759
14	-	-	-	-	29,214	31	29,245	15,182	(7)	15,175
15	-	-	-	-	9,709	9	9,718	5,046	(2)	5,044
16	-	-	-	-	2,146,116	2,329	2,148,445	1,115,320	(476)	1,114,844
17	-	-	-	-	1,355	-	1,355	704	-	704
18	-	-	-	-	163,596	176	163,772	85,020	(37)	84,983
19	-	-	-	-	901	-	901	468	1	469
20	-	-	-	-	144,404	158	144,562	75,046	(33)	75,013
21	-	-	-	-	9,121	8	9,129	4,740	(2)	4,738
22	-	-	-	-	23,097	23	23,120	12,003	(5)	11,998
23	-	-	-	-	3,071	4	3,075	1,596	(1)	1,595
24	-	-	-	-	1,594	1	1,595	828	(1)	827
25	-	-	-	-	8,410	10	8,420	4,371	(3)	4,368
26	-	-	-	-	73,931	78	74,009	38,421	(16)	38,405
27	-	-	-	-	152,636	166	152,802	79,324	(34)	79,290
28	-	-	-	-	130,655	142	130,797	67,900	(30)	67,870
29	-	-	-	-	1,986	-	1,986	1,032	(1)	1,031
30	-	-	-	-	58,104	64	58,168	30,196	(14)	30,182
31	-	-	-	-	17,887	18	17,905	9,295	(4)	9,291
32	-	-	-	-	12,989	13	13,002	6,750	(3)	6,747
33	-	-	-	-	15,508	17	15,525	8,059	(4)	8,055
34	-	-	-	-	7,975	8	7,983	4,144	(2)	4,142
35	-	-	-	-	71,877	75	71,952	37,354	(16)	37,338
36	-	-	-	-	8,698	8	8,706	4,520	(2)	4,518
37	-	-	-	-	9,421	10	9,431	4,896	(3)	4,893
38	-	-	-	-	52,936	56	52,992	27,511	(12)	27,499
39	-	-	-	-	35,264	36	35,300	18,327	(8)	18,319
40	-	-	-	-	15,533	14	15,547	8,072	(4)	8,068
41	-	-	-	-	5,609	4	5,613	2,915	(1)	2,914
42	-	-	-	-	24,139	27	24,166	12,545	(6)	12,539
43	-	-	-	-	11,420	13	11,433	5,935	(3)	5,932
44	-	-	-	-	257	1	258	134	(1)	133

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HBS OPEB Amounts by Employer

Schedule of HBS OPEB Amounts by Employer (continued)

As of and for the year ended June 30, 2017

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 (7.0% Discount Rate)	Net OPEB Liability 1% Increase (9.0% Discount Rate)			
1	473220 Blue Elementary School District #22	\$ 208	\$ (392)	\$ 651	\$ (1,278)	\$ -	\$ -	\$ -
2	482320 Blue Ridge Unified School District #32	27,354	(51,500)	85,527	(167,950)	-	-	-
3	302860 Blueprint Education (Hope HS, Blueprint HS)	-	-	-	-	-	-	-
4	472100 Bonita Elementary School District #16	1,906	(3,588)	5,958	(11,700)	-	-	-
5	494260 Bouse Elementary School District #26	1,006	(1,895)	3,146	(6,178)	-	-	-
6	462140 Bowie Unified School District #14	1,452	(2,733)	4,539	(8,912)	-	-	-
7	300330 Buckeye Elementary School District #33	60,127	(113,202)	187,997	(369,171)	-	-	-
8	302010 Buckeye Union High School District #201	55,804	(105,064)	174,481	(342,629)	-	-	-
9	495020 Buckeye Valley Fire District	2,724	(5,128)	8,517	(16,724)	-	-	-
10	497430 Buckeye Water Conservation & Drainage District	1,657	(3,119)	5,180	(10,173)	-	-	-
11	420070 Buckeye, City of	54,781	(103,137)	171,280	(336,344)	-	-	-
12	481150 Bullhead City Elementary School District #15	32,594	(61,365)	101,909	(200,120)	-	-	-
13	495000 Bullhead City Fire District	3,389	(6,380)	10,596	(20,807)	-	-	-
14	480120 Camp Verde Fire District	-	-	-	-	-	-	-
15	492280 Camp Verde Unified School District #28	21,033	(39,600)	65,764	(129,140)	-	-	-
16	421020 Camp Verde, Town Of	8,860	(16,680)	27,701	(54,397)	-	-	-
17	492500 Canon Elementary School District #50	2,472	(4,655)	7,730	(15,179)	-	-	-
18	305020 Canyon Rose Academy	1,556	(2,929)	4,864	(9,551)	-	-	-
19	421030 Carefree, Town of	3,074	(5,787)	9,610	(18,872)	-	-	-
20	303090 Carpe Diem Collegiate High School (Academy)	1,217	(2,292)	3,806	(7,474)	-	-	-
21	300830 Cartwright Elementary School District #83	231,458	(435,770)	723,689	(1,421,113)	-	-	-
22	200040 Casa Grande Elementary School District #4	86,220	(162,329)	269,582	(529,380)	-	-	-
23	200820 Casa Grande Union High School District #82	35,890	(67,571)	112,216	(220,359)	-	-	-
24	420090 Casa Grande, City of	41,841	(78,775)	130,822	(256,896)	-	-	-
25	450160 Catalina Foothills School District #16	65,514	(123,345)	204,840	(402,246)	-	-	-
26	300930 Cave Creek Unified School District No. 93	68,929	(129,774)	215,517	(423,213)	-	-	-
27	420580 Cave Creek, Town of	7,026	(13,229)	21,969	(43,142)	-	-	-
28	464160 CAVIAT School District	656	(1,236)	2,052	(4,030)	-	-	-
29	482250 Cedar USD # 25	4,612	(8,683)	14,420	(28,317)	-	-	-
30	495130 Central Arizona Association Of Governments	2,466	(4,644)	7,712	(15,144)	-	-	-
31	493890 Central Arizona College	62,735	(118,113)	196,152	(385,184)	-	-	-
32	500650 Central Arizona Fire And Medical Authority	4,306	(8,106)	13,462	(26,435)	-	-	-
33	497150 Central Arizona Irrigation And Drainage	8,490	(15,984)	26,544	(52,125)	-	-	-
34	497310 Central Arizona Project	144,043	(271,193)	450,373	(884,401)	-	-	-
35	302600 Central Arizona Valley Institute Of Technology	3,108	(5,852)	9,719	(19,085)	-	-	-
36	303050 Central Yavapai Fire District	153	(289)	479	(941)	-	-	-
37	307680 Challenge Charter School	6,665	(12,548)	20,839	(40,922)	-	-	-
38	300800 Chandler Unified School District #80	607,126	(1,143,049)	1,898,275	(3,727,658)	-	-	-
39	420120 Chandler, City of	217,624	(409,726)	680,437	(1,336,180)	-	-	-
40	303070 Charter Foundation, The (AmeriSchools Academy)	3,432	(6,462)	10,732	(21,074)	-	-	-
41	464050 Chevelon Butte Elementary School District #5	153	(289)	479	(941)	-	-	-
42	461240 Chinle Unified School District #24	74,125	(139,557)	231,764	(455,116)	-	-	-
43	497260 Chino Valley Fire District	9	(16)	27	(53)	-	-	-
44	492510 Chino Valley Unified School District #51	24,720	(46,541)	77,291	(151,776)	-	-	-

HBS 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	\$ -	\$ -	\$ -	\$ 441	\$ 2	\$ 443	\$ 229	\$ (1)	\$ 228	
2	-	-	-	57,987	63	58,050	30,136	(13)	30,123	
3	-	-	-	-	-	-	-	-	-	
4	-	-	-	4,039	7	4,046	2,099	(2)	2,097	
5	-	-	-	2,133	3	2,136	1,109	(1)	1,108	
6	-	-	-	3,077	4	3,081	1,599	(1)	1,598	
7	-	-	-	127,462	138	127,600	66,241	(29)	66,212	
8	-	-	-	118,298	129	118,427	61,478	(27)	61,451	
9	-	-	-	5,774	8	5,782	3,001	(2)	2,999	
10	-	-	-	3,512	4	3,516	1,825	(2)	1,823	
11	-	-	-	116,128	125	116,253	60,351	(26)	60,325	
12	-	-	-	69,094	75	69,169	35,908	(16)	35,892	
13	-	-	-	7,184	7	7,191	3,733	(2)	3,731	
14	-	-	-	-	-	-	-	-	-	
15	-	-	-	44,588	49	44,637	23,172	(10)	23,162	
16	-	-	-	18,781	19	18,800	9,761	(5)	9,756	
17	-	-	-	5,241	7	5,248	2,724	(2)	2,722	
18	-	-	-	3,298	3	3,301	1,714	(1)	1,713	
19	-	-	-	6,516	9	6,525	3,386	(2)	3,384	
20	-	-	-	2,581	1	2,582	1,341	(1)	1,340	
21	-	-	-	490,660	534	491,194	254,992	(110)	254,882	
22	-	-	-	182,776	196	182,972	94,987	(41)	94,946	
23	-	-	-	76,082	80	76,162	39,539	(17)	39,522	
24	-	-	-	88,697	94	88,791	46,095	(20)	46,075	
25	-	-	-	138,881	152	139,033	72,176	(32)	72,144	
26	-	-	-	146,120	161	146,281	75,938	(33)	75,905	
27	-	-	-	14,895	18	14,913	7,741	(4)	7,737	
28	-	-	-	1,391	-	1,391	723	(1)	722	
29	-	-	-	9,777	9	9,786	5,081	(3)	5,078	
30	-	-	-	5,229	4	5,233	2,717	(2)	2,715	
31	-	-	-	132,991	145	133,136	69,114	(30)	69,084	
32	-	-	-	9,127	10	9,137	4,743	(3)	4,740	
33	-	-	-	17,997	19	18,016	9,353	(4)	9,349	
34	-	-	-	305,352	330	305,682	158,689	(68)	158,621	
35	-	-	-	6,589	5	6,594	3,424	(2)	3,422	
36	-	-	-	325	-	325	169	1	170	
37	-	-	-	14,129	13	14,142	7,343	(3)	7,340	
38	-	-	-	1,287,028	1,397	1,288,425	668,859	(286)	668,573	
39	-	-	-	461,336	499	461,835	239,753	(102)	239,651	
40	-	-	-	7,276	7	7,283	3,781	(2)	3,779	
41	-	-	-	325	-	325	169	(1)	168	
42	-	-	-	157,136	171	157,307	81,662	(35)	81,627	
43	-	-	-	18	-	18	10	-	10	
44	-	-	-	52,403	58	52,461	27,233	(13)	27,220	

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HBS OPEB Amounts by Employer

Schedule of HBS OPEB Amounts by Employer (continued)

As of and for the year ended June 30, 2017

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 (7.0% Discount Rate)	Net OPEB Liability 1% Increase (9.0% Discount Rate)			
1	420990 Chino Valley, Town of	\$ 9,030	\$ (17,002)	\$ 28,235	\$ (55,445)	\$ -	\$ -	\$ -
2	497370 Christopher-Kohl's Fire District	90	(169)	280	(550)	-	-	-
3	109130 Citizens Clean Elections Commission	1,561	(2,940)	4,882	(9,587)	-	-	-
4	302890 CITY Center For Collaborative Learning (City HS)	4,985	(9,385)	15,587	(30,607)	-	-	-
5	496070 Clarkdale Fire District	-	-	-	-	-	-	-
6	421000 Clarkdale, Town of	4,288	(8,073)	13,408	(26,329)	-	-	-
7	492030 Clarkdale-Jerome Elementary School District #3	5,818	(10,953)	18,190	(35,720)	-	-	-
8	473030 Clifton Unified School District #3	-	-	-	-	-	-	-
9	420130 Clifton, Town of	2,336	(4,399)	7,305	(14,345)	-	-	-
10	471420 Cobre Valley Institue Of Technology	547	(1,029)	1,709	(3,355)	-	-	-
11	463500 Cochise Community College	60,497	(113,899)	189,154	(371,443)	-	-	-
12	410110 Cochise County	74,648	(140,542)	233,400	(458,330)	-	-	-
13	462000 Cochise County School Office	-	-	-	-	-	-	-
14	462260 Cochise Elementary School District #26	2,160	(4,067)	6,754	(13,262)	-	-	-
15	463230 Cochise Technology District #1	480	(904)	1,501	(2,947)	-	-	-
16	410130 Coconino County	117,947	(222,061)	368,779	(724,174)	-	-	-
17	464990 Coconino County Community College	22,878	(43,073)	71,532	(140,467)	-	-	-
18	303060 Coconino County Regional Accommodation School District	2,825	(5,319)	8,833	(17,345)	-	-	-
19	481140 Colorado City Unified School District #14	8,169	(15,379)	25,541	(50,154)	-	-	-
20	480020 Colorado River Sewage System Joint Venture	1,212	(2,281)	3,788	(7,439)	-	-	-
21	481920 Colorado River Union High School District #2	21,820	(41,080)	68,223	(133,969)	-	-	-
22	461060 Concho Elementary School District #6	3,814	(7,181)	11,925	(23,417)	-	-	-
23	492170 Congress Elementary School District #17	2,585	(4,867)	8,083	(15,872)	-	-	-
24	450390 Continental School District	8,279	(15,586)	25,884	(50,829)	-	-	-
25	200210 Coolidge Unified School District 21	29,112	(54,810)	91,024	(178,744)	-	-	-
26	420100 Coolidge, City of	13,021	(24,514)	40,711	(79,945)	-	-	-
27	500810 Copper Canyon Fire and Medical Authority	1,177	(2,216)	3,680	(7,226)	-	-	-
28	420110 Cottonwood, City of	23,309	(43,884)	72,879	(143,113)	-	-	-
29	492060 Cottonwood-Oak Creek Elementary School District	23,777	(44,766)	74,343	(145,989)	-	-	-
30	302360 Country Gardens Charter School	182	(343)	570	(1,118)	-	-	-
31	491280 County Of Santa Cruz Elementary School District	3,675	(6,919)	11,491	(22,565)	-	-	-
32	497420 County Supervisor Association Of Arizona	1,414	(2,662)	4,421	(8,682)	-	-	-
33	493130 Crane Elementary School District #13	68,923	(129,763)	215,499	(423,177)	-	-	-
34	300140 Creighton Elementary School District #14	92,226	(173,636)	288,360	(566,255)	-	-	-
35	492410 Crown King Elementary School District #41	119	(223)	371	(728)	-	-	-
36	497610 Crown King Fire District	341	(642)	1,067	(2,095)	-	-	-
37	308080 Daisy Education Corporation (Sonoran Science Academy - Phoenix)	289	(544)	904	(1,775)	-	-	-
38	308070 Daisy Education Corporation (Sonoran Science Academy - Tucson)	1,683	(3,168)	5,262	(10,333)	-	-	-
39	472110 Dan Hinton Accommodation School: Graham County Special Services	2,004	(3,773)	6,265	(12,303)	-	-	-
40	300970 Deer Valley Unified School District #97	438,956	(826,432)	1,372,464	(2,695,120)	-	-	-
41	302370 Desert Mosaic School	-	-	-	-	-	-	-
42	302170 Desert Rose Academy	833	(1,568)	2,604	(5,113)	-	-	-
43	450550 Desert Springs Academy	622	(1,170)	1,944	(3,817)	-	-	-
44	307870 Destiny School	4,028	(7,583)	12,594	(24,731)	-	-	-

HBS 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	\$ -	\$ -	\$ -	\$ -	\$ 19,143	\$ 21	\$ 19,164	\$ 9,949	\$ (5)	\$ 9,944
2	-	-	-	-	190	1	191	99	(1)	98
3	-	-	-	-	3,310	4	3,314	1,720	(1)	1,719
4	-	-	-	-	10,568	11	10,579	5,492	(3)	5,489
5	-	-	-	-	-	-	-	-	-	-
6	-	-	-	-	9,090	11	9,101	4,724	(3)	4,721
7	-	-	-	-	12,333	10	12,343	6,409	(3)	6,406
8	-	-	-	-	-	-	-	-	-	-
9	-	-	-	-	4,953	4	4,957	2,574	(1)	2,573
10	-	-	-	-	1,159	-	1,159	602	(1)	601
11	-	-	-	-	128,246	139	128,385	66,649	(29)	66,620
12	-	-	-	-	158,245	173	158,418	82,239	(36)	82,203
13	-	-	-	-	-	-	-	-	-	-
14	-	-	-	-	4,579	4	4,583	2,380	(1)	2,379
15	-	-	-	-	1,018	-	1,018	529	(1)	528
16	-	-	-	-	250,032	272	250,304	129,939	(56)	129,883
17	-	-	-	-	48,498	54	48,552	25,204	(12)	25,192
18	-	-	-	-	5,989	5	5,994	3,112	(2)	3,110
19	-	-	-	-	17,316	18	17,334	8,999	(4)	8,995
20	-	-	-	-	2,568	5	2,573	1,335	(2)	1,333
21	-	-	-	-	46,255	49	46,304	24,038	(10)	24,028
22	-	-	-	-	8,085	8	8,093	4,202	(2)	4,200
23	-	-	-	-	5,480	7	5,487	2,848	(2)	2,846
24	-	-	-	-	17,549	20	17,569	9,120	(5)	9,115
25	-	-	-	-	61,714	64	61,778	32,072	(14)	32,058
26	-	-	-	-	27,602	30	27,632	14,345	(7)	14,338
27	-	-	-	-	2,495	156	2,651	1,297	(33)	1,264
28	-	-	-	-	49,412	53	49,465	25,679	(11)	25,668
29	-	-	-	-	50,405	55	50,460	26,195	(12)	26,183
30	-	-	-	-	386	1	387	201	(1)	200
31	-	-	-	-	7,791	6	7,797	4,049	(2)	4,047
32	-	-	-	-	2,997	3	3,000	1,558	(1)	1,557
33	-	-	-	-	146,108	158	146,266	75,931	(33)	75,898
34	-	-	-	-	195,508	211	195,719	101,604	(44)	101,560
35	-	-	-	-	251	2	253	131	(1)	130
36	-	-	-	-	723	2	725	376	(1)	375
37	1	1	-	-	613	-	613	319	1	320
38	-	-	-	-	3,568	1	3,569	1,854	(1)	1,853
39	-	-	-	-	4,248	6	4,254	2,208	(2)	2,206
40	-	-	-	-	930,529	1,013	931,542	483,589	(207)	483,382
41	-	-	-	-	-	-	-	-	-	-
42	-	-	-	-	1,765	1	1,766	917	(1)	916
43	-	-	-	-	1,318	1	1,319	685	(1)	684
44	-	-	-	-	8,539	9	8,548	4,438	(3)	4,435

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HBS OPEB Amounts by Employer

Schedule of HBS OPEB Amounts by Employer (continued)

As of and for the year ended June 30, 2017

Employer Number	Employer Name	Net OPEB Liability		Discount Rate Sensitivity		Difference Between Expected and Actual Experience	Changes in Assumptions	Difference Between Projected and Actual Earnings
		Beginning Net OPEB Liability	Ending Net OPEB Liability	Net OPEB Liability 1% Decrease (7.0% Discount Rate)	Net OPEB Liability 1% Increase (9.0% Discount Rate)			
1	497530 Diamond Star Fire District	\$ 205	\$ (387)	\$ 642	\$ (1,261)	\$ -	\$ -	\$ -
2	307900 Discovery Plus Academy	1,243	(2,341)	3,888	(7,634)	-	-	-
3	462450 Double Adobe Elementary School District #45	818	(1,541)	2,559	(5,024)	-	-	-
4	462270 Douglas Unified School District #27	42,344	(79,722)	132,395	(259,985)	-	-	-
5	420140 Douglas, City of	12,850	(24,193)	40,178	(78,897)	-	-	-
6	495600 Drexel Heights Fire District	2,562	(4,823)	8,010	(15,730)	-	-	-
7	473020 Duncan Unified School District #2	5,644	(10,627)	17,648	(34,655)	-	-	-
8	421010 Duncan, Town of	477	(898)	1,492	(2,929)	-	-	-
9	300890 Dysart Unified School District 89	300,080	(564,967)	938,247	(1,842,444)	-	-	-
10	421040 Eagar, Town of	4,031	(7,589)	12,603	(24,749)	-	-	-
11	308220 East Valley Educational Services (East Valley Academy)	110	(207)	344	(675)	-	-	-
12	304010 East Valley Institute Of Technology	26,004	(48,958)	81,305	(159,659)	-	-	-
13	472990 Eastern Arizona College	52,083	(98,057)	162,845	(319,780)	-	-	-
14	450070 Edge High School	3,317	(6,244)	10,370	(20,364)	-	-	-
15	307880 Edkey (American Heritage Academy)	4,592	(8,645)	14,357	(28,193)	-	-	-
16	304090 Edkey (Arizona Conservatory for Arts and Academics Elementary School)	2,646	(4,981)	8,272	(16,245)	-	-	-
17	302710 Edkey (AZ Conservatory for Arts & Academics)	4,352	(8,193)	13,607	(26,719)	-	-	-
18	304060 Edkey (Pathfinder Academy)	6,951	(13,087)	21,734	(42,680)	-	-	-
19	302420 Edkey (Sequoia Charter School)	20,414	(38,435)	63,829	(125,341)	-	-	-
20	302390 Edkey (Sequoia Choice Schools)	6,541	(12,314)	20,451	(40,159)	-	-	-
21	200290 Edkey (Sequoia Pathway Academy)	9,094	(17,121)	28,434	(55,835)	-	-	-
22	304070 Edkey (Sequoia Ranch School: Children First Academy)	3,505	(6,598)	10,958	(21,517)	-	-	-
23	304080 Edkey (Sequoia School Deaf & Hard Of Hearing)	1,579	(2,972)	4,936	(9,694)	-	-	-
24	302410 Edkey (Sequoia Village School)	4,074	(7,671)	12,739	(25,015)	-	-	-
25	306710 EduPreneurship Student Center (Phoenix)	940	(1,769)	2,938	(5,770)	-	-	-
26	307080 EduPrize Schools	36,833	(69,346)	115,163	(226,147)	-	-	-
27	302520 El Centro for the Study of Primary and Secondary Education	-	-	-	-	-	-	-
28	420160 El Mirage, City of	17,158	(32,305)	53,649	(105,351)	-	-	-
29	500020 El Pueblo Integral - (Paulo Freire FS/PF2)	-	-	-	-	-	-	-
30	500010 El Pueblo Integral - (Paulo Freire FS-University)	-	-	-	-	-	-	-
31	462120 Elfrida Elementary School District #12	1,671	(3,147)	5,226	(10,262)	-	-	-
32	495100 Elfrida Fire District	353	(664)	1,103	(2,166)	-	-	-
33	200110 Eloy Elementary School District #11	11,159	(21,008)	34,889	(68,512)	-	-	-
34	495080 Eloy Fire District	376	(708)	1,175	(2,308)	-	-	-
35	420170 Eloy, City of	11,399	(21,460)	35,639	(69,985)	-	-	-
36	303080 Esperanza Community Collegial Academy	-	-	-	-	-	-	-
37	306730 Espiritu Community Development Corporation (NFL YET)	7,287	(13,719)	22,783	(44,739)	-	-	-
38	302290 Excalibur Charter School (Avalon Elementary)	2,949	(5,553)	9,222	(18,109)	-	-	-
39	302540 Flagstaff Arts And Leadership Academy	4,161	(7,834)	13,010	(25,548)	-	-	-
40	493910 Flagstaff Junior Academy	3,805	(7,164)	11,898	(23,364)	-	-	-
41	464010 Flagstaff Unified School District #1	141,316	(266,059)	441,847	(867,659)	-	-	-
42	420180 Flagstaff, City of	91,171	(171,649)	285,060	(559,774)	-	-	-
43	200010 Florence Unified School District No. 1	118,554	(223,204)	370,677	(727,902)	-	-	-
44	420190 Florence, Town of	15,348	(28,897)	47,989	(94,237)	-	-	-

HBS 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	\$ -	\$ -	\$ -	\$ 435	\$ -	\$ 435	\$ 226	\$ (1)	\$ 225
2	-	-	-	2,636	1	2,637	1,370	(1)	1,369
3	-	-	-	1,735	-	1,735	902	(1)	901
4	-	-	-	89,764	98	89,862	46,650	(20)	46,630
5	-	-	-	27,241	29	27,270	14,157	(7)	14,150
6	-	-	-	5,431	5	5,436	2,822	(2)	2,820
7	-	-	-	11,965	14	11,979	6,218	(4)	6,214
8	-	-	-	1,011	1	1,012	526	(1)	525
9	-	-	-	636,131	689	636,820	330,592	(141)	330,451
10	-	-	-	8,545	11	8,556	4,441	(3)	4,438
11	-	-	-	233	-	233	121	1	122
12	-	-	-	55,125	58	55,183	28,648	(12)	28,636
13	-	-	-	110,409	117	110,526	57,379	(25)	57,354
14	-	-	-	7,031	8	7,039	3,654	(2)	3,652
15	-	-	-	9,734	11	9,745	5,059	(3)	5,056
16	-	-	-	5,609	5	5,614	2,915	(2)	2,913
17	-	-	-	9,225	9	9,234	4,794	(3)	4,791
18	-	-	-	14,736	16	14,752	7,658	(4)	7,654
19	-	-	-	43,276	47	43,323	22,490	(10)	22,480
20	-	-	-	13,865	17	13,882	7,206	(4)	7,202
21	-	-	-	19,278	19	19,297	10,019	(4)	10,015
22	-	-	-	7,429	9	7,438	3,861	(3)	3,858
23	-	-	-	3,347	4	3,351	1,739	(1)	1,738
24	-	-	-	8,637	9	8,646	4,488	(2)	4,486
25	-	-	-	1,992	-	1,992	1,035	-	1,035
26	-	-	-	78,080	84	78,164	40,578	(18)	40,560
27	-	-	-	-	-	-	-	-	-
28	-	-	-	36,374	39	36,413	18,903	(8)	18,895
29	-	-	-	-	-	-	-	-	-
30	-	-	-	-	-	-	-	-	-
31	-	-	-	3,543	5	3,548	1,841	(2)	1,839
32	-	-	-	748	2	750	389	(1)	388
33	-	-	-	23,655	26	23,681	12,293	(6)	12,287
34	-	-	-	797	1	798	414	(1)	413
35	-	-	-	24,163	29	24,192	12,558	(6)	12,552
36	-	-	-	-	-	-	-	-	-
37	-	-	-	15,447	16	15,463	8,028	(4)	8,024
38	-	-	-	6,252	5	6,257	3,249	(2)	3,247
39	-	-	-	8,821	7	8,828	4,584	(2)	4,582
40	-	-	-	8,067	9	8,076	4,192	(2)	4,190
41	-	-	-	299,572	324	299,896	155,685	(67)	155,618
42	-	-	-	193,270	208	193,478	100,441	(43)	100,398
43	-	-	-	251,319	273	251,592	130,608	(56)	130,552
44	-	-	-	32,537	35	32,572	16,909	(8)	16,901

(continued)

HBS OPEB Amounts by Employer

Schedule of HBS OPEB Amounts by Employer (continued)

As of and for the year ended June 30, 2017

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 (7.0% Discount Rate)	Net OPEB Liability 1% Increase (9.0% Discount Rate)				
1	496770	Flowing Wells Irrigation District	\$ 1,469	\$ (2,766)	\$ 4,593	\$ (9,019)	\$ -	\$ -	\$ -
2	450080	Flowing Wells Unified School District #8	73,055	(137,543)	228,419	(448,547)	-	-	-
3	500630	Forest Lakes Domestic Water Improvement District	425	(800)	1,329	(2,610)	-	-	-
4	463000	Fort Huachuca Accommodation Schools	18,116	(34,107)	56,641	(111,227)	-	-	-
5	497480	Fort Mojave Mesa Fire Department	390	(735)	1,221	(2,397)	-	-	-
6	472070	Fort Thomas Unified School District #7	12,836	(24,166)	40,133	(78,809)	-	-	-
7	300980	Fountain Hills Unified School District #98	18,841	(35,473)	58,911	(115,683)	-	-	-
8	300450	Fowler Elementary School District #45	59,046	(111,166)	184,615	(362,531)	-	-	-
9	307330	Franklin Phonetic Primary School	4,988	(9,391)	15,596	(30,625)	-	-	-
10	420380	Fredonia, Town of	893	(1,682)	2,794	(5,486)	-	-	-
11	464060	Fredonia-Moccasin Unified School District #6	3,730	(7,023)	11,663	(22,902)	-	-	-
12	493320	Gadsden Elementary School District #32	54,870	(103,305)	171,560	(336,894)	-	-	-
13	461190	Ganado Unified School District #20	31,628	(59,546)	98,889	(194,190)	-	-	-
14	307420	Genesis Program (Genesis Academy)	2,027	(3,816)	6,338	(12,445)	-	-	-
15	200270	George Gervin Youth Center (GGPA)	2,874	(5,411)	8,987	(17,647)	-	-	-
16	300240	Gila Bend Unified School District #24	6,382	(12,015)	19,953	(39,182)	-	-	-
17	420200	Gila Bend, Town of	3,678	(6,925)	11,500	(22,583)	-	-	-
18	410140	Gila County	47,161	(88,792)	147,457	(289,563)	-	-	-
19	471000	Gila County Education Service Agency	373	(702)	1,166	(2,290)	-	-	-
20	306060	Gila County Regional School District #49	257	(485)	805	(1,580)	-	-	-
21	473010	Gila Institute For Technology	656	(1,236)	2,052	(4,030)	-	-	-
22	300410	Gilbert Public Schools	493,771	(929,633)	1,543,853	(3,031,677)	-	-	-
23	420210	Gilbert, Town of	143,945	(271,008)	450,066	(883,797)	-	-	-
24	300400	Glendale Elementary School District	158,556	(298,516)	495,749	(973,507)	-	-	-
25	302050	Glendale Union High School District #205	236,552	(445,363)	739,619	(1,452,395)	-	-	-
26	220230	Glendale, City of	193,902	(365,064)	606,265	(1,190,528)	-	-	-
27	471010	Globe Unified School District #1	19,394	(36,513)	60,637	(119,074)	-	-	-
28	420220	Globe, City of	6,622	(12,467)	20,704	(40,656)	-	-	-
29	496500	Golder Ranch Fire District	5,777	(10,877)	18,064	(35,472)	-	-	-
30	420250	Goodyear, City of	70,331	(132,414)	219,902	(431,823)	-	-	-
31	109170	Governor Office Of Highway Safety	1,986	(3,740)	6,211	(12,197)	-	-	-
32	410150	Graham County	18,240	(34,341)	57,030	(111,990)	-	-	-
33	307780	Grand Canyon College Preparatory Charter School	-	-	-	-	-	-	-
34	464040	Grand Canyon Unified School District	7,590	(14,290)	23,732	(46,603)	-	-	-
35	302210	Great Expectations Academy	2,224	(4,186)	6,952	(13,653)	-	-	-
36	495030	Green Valley Domestic Water Improvement	1,220	(2,297)	3,815	(7,492)	-	-	-
37	410160	Greenlee County	16,566	(31,189)	51,795	(101,711)	-	-	-
38	473840	Greenlee County Accommodation School	197	(370)	615	(1,207)	-	-	-
39	473000	Greenlee County School Office	159	(299)	497	(976)	-	-	-
40	302040	Griffin Foundation (Children Reaching for the Sky Preparatory, FIMS)	2,125	(4,001)	6,645	(13,049)	-	-	-
41	495070	Groom Creek Fire District	3	(5)	9	(18)	-	-	-
42	420270	Guadalupe, Town of	2,200	(4,143)	6,880	(13,511)	-	-	-
43	308100	Ha:san Educational Services	-	-	-	-	-	-	-
44	481030	Hackberry Elementary School District #3	1,064	(2,003)	3,327	(6,533)	-	-	-

HBS 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		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			
		Assumptions					Proportionate Share of OPEB Plan Expense	Proportionate Share of Contributions	Total OPEB Expense	
1	\$ -	\$ -	\$ -	\$ 3,114	\$ 4	\$ 3,118	\$ 1,618	\$ (1)	\$ 1,617	
2	-	-	-	154,868	167	155,035	80,483	(35)	80,448	
3	-	-	-	901	2	903	468	(1)	467	
4	-	-	-	38,403	44	38,447	19,958	(9)	19,949	
5	-	-	-	828	-	828	430	(1)	429	
6	-	-	-	27,210	29	27,239	14,141	(7)	14,134	
7	-	-	-	39,941	44	39,985	20,757	(9)	20,748	
8	-	-	-	125,169	135	125,304	65,049	(28)	65,021	
9	-	-	-	10,574	9	10,583	5,495	(2)	5,493	
10	-	-	-	1,894	1	1,895	984	(1)	983	
11	-	-	-	7,907	9	7,916	4,109	(2)	4,107	
12	-	-	-	116,318	127	116,445	60,449	(26)	60,423	
13	-	-	-	67,047	70	67,117	34,844	(15)	34,829	
14	-	-	-	4,297	2	4,299	2,233	(1)	2,232	
15	-	-	-	6,093	4	6,097	3,166	(1)	3,165	
16	-	-	-	13,528	14	13,542	7,031	(3)	7,028	
17	-	-	-	7,797	8	7,805	4,052	(2)	4,050	
18	-	-	-	99,976	107	100,083	51,957	(23)	51,934	
19	1	1	-	791	-	791	411	1	412	
20	-	-	-	546	-	546	284	-	284	
21	-	-	-	1,391	-	1,391	723	(1)	722	
22	-	-	-	1,046,731	1,136	1,047,867	543,978	(232)	543,746	
23	-	-	-	305,144	333	305,477	158,581	(68)	158,513	
24	-	-	-	336,117	367	336,484	174,678	(76)	174,602	
25	-	-	-	501,461	543	502,004	260,605	(112)	260,493	
26	-	-	-	411,047	446	411,493	213,618	(92)	213,526	
27	-	-	-	41,112	46	41,158	21,366	(10)	21,356	
28	-	-	-	14,037	14	14,051	7,295	(4)	7,291	
29	-	-	-	12,247	13	12,260	6,365	(3)	6,362	
30	-	-	-	149,093	160	149,253	77,483	(33)	77,450	
31	-	-	-	4,211	5	4,216	2,188	(2)	2,186	
32	-	-	-	38,666	44	38,710	20,095	(10)	20,085	
33	-	-	-	-	-	-	-	-	-	
34	-	-	-	16,091	14	16,105	8,362	(3)	8,359	
35	-	-	-	4,714	4	4,718	2,450	(1)	2,449	
36	-	-	-	2,587	3	2,590	1,344	(1)	1,343	
37	-	-	-	35,117	38	35,155	18,250	(8)	18,242	
38	-	-	-	417	1	418	217	(1)	216	
39	-	-	-	337	-	337	175	1	176	
40	-	-	-	4,505	4	4,509	2,341	(2)	2,339	
41	2	2	-	6	-	6	3	1	4	
42	-	-	-	4,665	4	4,669	2,424	(2)	2,422	
43	-	-	-	-	-	-	-	-	-	
44	-	-	-	2,256	-	2,256	1,172	-	1,172	

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HBS OPEB Amounts by Employer

Schedule of HBS OPEB Amounts by Employer (continued)

As of and for the year ended June 30, 2017

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 (7.0% Discount Rate)	Net OPEB Liability 1% Increase (9.0% Discount Rate)			
1	302300 Happy Valley School	\$ 7,107	\$ (13,381)	\$ 22,223	\$ (43,639)	\$ -	\$ -	\$ -
2	496100 Harquahala Valley Irrigation District	833	(1,568)	2,604	(5,113)	-	-	-
3	420280 Hayden, Town of	1,804	(3,397)	5,642	(11,078)	-	-	-
4	471410 Hayden-Winkelman Unified School District #41	5,433	(10,229)	16,988	(33,359)	-	-	-
5	497230 Heber-Overgaard Fire District	578	(1,089)	1,808	(3,551)	-	-	-
6	482060 Heber-Overgaard Unified School District #6	6,902	(12,995)	21,581	(42,378)	-	-	-
7	306740 Heritage Academy	18,679	(35,168)	58,404	(114,689)	-	-	-
8	496060 Highlands Fire District	390	(735)	1,221	(2,397)	-	-	-
9	300600 Higley Unified School District #60	142,684	(268,634)	446,124	(876,057)	-	-	-
10	492350 Hillside Elementary School District #35	466	(876)	1,456	(2,858)	-	-	-
11	482030 Holbrook Unified School District #3	36,671	(69,041)	114,657	(225,153)	-	-	-
12	420290 Holbrook, City of	4,626	(8,710)	14,465	(28,406)	-	-	-
13	500410 Horizon Community Learning Center (Horizon Honors Elementary School)	7,952	(14,971)	24,863	(48,823)	-	-	-
14	306940 Horizon Community Learning Center (Horizon Honors Secondary School)	9,146	(17,219)	28,596	(56,155)	-	-	-
15	495820 Housing Authority Of Maricopa County	6,211	(11,694)	19,420	(38,135)	-	-	-
16	497100 Housing Authority of the City of Yuma	4,384	(8,253)	13,706	(26,915)	-	-	-
17	307830 Humanities & Sciences Academy (Tempe)	1,943	(3,658)	6,075	(11,930)	-	-	-
18	492220 Humboldt Unified School District #22	69,736	(131,293)	218,040	(428,166)	-	-	-
19	493160 Hyder Elementary School District #16	2,235	(4,208)	6,989	(13,724)	-	-	-
20	500830 Incito Schools	3,314	(6,239)	10,361	(20,346)	-	-	-
21	302620 Intelli School	1,371	(2,580)	4,285	(8,415)	-	-	-
22	302510 Intelli-School (Paradise Valley)	604	(1,138)	1,890	(3,711)	-	-	-
23	307820 International Commerce Secondary Schools (Phoenix)	3,800	(7,153)	11,880	(23,328)	-	-	-
24	300050 Isaac School District #5	111,368	(209,676)	348,211	(683,784)	-	-	-
25	200440 J.O. Combs Unified School District	53,907	(101,492)	168,550	(330,982)	-	-	-
26	302530 James Sandoval Preparatory High Scholl (Crown Point)	520	(980)	1,627	(3,196)	-	-	-
27	482020 Joseph City Schools	7,475	(14,073)	23,371	(45,893)	-	-	-
28	302570 Juniper Tree Academy (Desert View Academy)	8,903	(16,762)	27,837	(54,664)	-	-	-
29	482270 Kayenta Unified School District #27	41,650	(78,415)	130,225	(255,724)	-	-	-
30	420330 Kearny, Town of	2,189	(4,121)	6,844	(13,440)	-	-	-
31	302590 Khalsa Montessori School	2,915	(5,488)	9,113	(17,896)	-	-	-
32	481050 Kingman Academy of Learning	14,166	(26,670)	44,291	(86,975)	-	-	-
33	481040 Kingman Unified School District #20	75,475	(142,099)	235,986	(463,407)	-	-	-
34	420350 Kingman, City of	32,056	(60,352)	100,228	(196,818)	-	-	-
35	492230 Kirkland Elementary School District #23	1,501	(2,825)	4,692	(9,214)	-	-	-
36	300280 Kyrene School District #28	237,839	(447,785)	743,642	(1,460,296)	-	-	-
37	410170 La Paz County	23,841	(44,886)	74,542	(146,379)	-	-	-
38	481510 Lake Havasu Unified School District #1	54,506	(102,619)	170,421	(334,657)	-	-	-
39	420370 Lake Havasu, City of	50,761	(95,569)	158,713	(311,666)	-	-	-
40	497600 Lakeside Fire District	-	-	-	-	-	-	-
41	300590 Laveen Elementary School District #59	90,780	(170,914)	283,839	(557,378)	-	-	-
42	495160 League of Arizona Cities and Towns	3,655	(6,881)	11,428	(22,441)	-	-	-
43	300250 Liberty Elementary School District #25	37,530	(70,658)	117,342	(230,425)	-	-	-
44	307450 Liberty High School	1,128	(2,123)	3,526	(6,924)	-	-	-

HBS 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	\$ -	\$ -	\$ -	\$ -	\$ 15,067	\$ 14	\$ 15,081	\$ 7,830	\$ (3)	\$ 7,827
2	-	-	-	-	1,765	-	1,765	917	-	917
3	-	-	-	-	3,825	2	3,827	1,988	(1)	1,987
4	-	-	-	-	11,518	12	11,530	5,986	(3)	5,983
5	-	-	-	-	1,226	3	1,229	637	(1)	636
6	-	-	-	-	14,632	15	14,647	7,604	(4)	7,600
7	-	-	-	-	39,598	40	39,638	20,579	(9)	20,570
8	-	-	-	-	828	-	828	430	-	430
9	-	-	-	-	302,471	329	302,800	157,192	(68)	157,124
10	-	-	-	-	987	-	987	513	(1)	512
11	-	-	-	-	77,737	83	77,820	40,399	(17)	40,382
12	-	-	-	-	9,808	7	9,815	5,097	(2)	5,095
13	-	-	-	-	16,857	17	16,874	8,760	(4)	8,756
14	-	-	-	-	19,388	22	19,410	10,076	(5)	10,071
15	-	-	-	-	13,167	16	13,183	6,843	(4)	6,839
16	-	-	-	-	9,293	11	9,304	4,829	(3)	4,826
17	-	-	-	-	4,119	6	4,125	2,141	(2)	2,139
18	-	-	-	-	147,831	161	147,992	76,826	(33)	76,793
19	-	-	-	-	4,738	6	4,744	2,462	(2)	2,460
20	-	-	-	-	7,025	861	7,886	3,651	(176)	3,475
21	-	-	-	-	2,905	2	2,907	1,510	(1)	1,509
22	-	-	-	-	1,281	-	1,281	666	(1)	665
23	-	-	-	-	8,054	9	8,063	4,186	(2)	4,184
24	-	-	-	-	236,086	255	236,341	122,692	(53)	122,639
25	-	-	-	-	114,277	125	114,402	59,389	(26)	59,363
26	-	-	-	-	1,103	-	1,103	573	1	574
27	-	-	-	-	15,845	19	15,864	8,235	(4)	8,231
28	-	-	-	-	18,873	20	18,893	9,808	(5)	9,803
29	-	-	-	-	88,293	95	88,388	45,885	(20)	45,865
30	-	-	-	-	4,640	4	4,644	2,411	(2)	2,409
31	-	-	-	-	6,179	4	6,183	3,211	(2)	3,209
32	-	-	-	-	30,030	30	30,060	15,606	(7)	15,599
33	-	-	-	-	159,998	172	160,170	83,150	(36)	83,114
34	-	-	-	-	67,954	72	68,026	35,315	(15)	35,300
35	-	-	-	-	3,181	3	3,184	1,653	(1)	1,652
36	-	-	-	-	504,188	548	504,736	262,023	(112)	261,911
37	-	-	-	-	50,540	53	50,593	26,265	(12)	26,253
38	-	-	-	-	115,545	124	115,669	60,048	(26)	60,022
39	-	-	-	-	107,607	114	107,721	55,923	(24)	55,899
40	-	-	-	-	-	-	-	-	-	-
41	-	-	-	-	192,443	206	192,649	100,011	(43)	99,968
42	-	-	-	-	7,748	9	7,757	4,027	(3)	4,024
43	-	-	-	-	79,558	87	79,645	41,346	(18)	41,328
44	-	-	-	-	2,391	2	2,393	1,242	(1)	1,241

(continued)

HBS OPEB Amounts by Employer

Schedule of HBS OPEB Amounts by Employer (continued)

As of and for the year ended June 30, 2017

Employer Number	Employer Name	Net OPEB Liability		Discount Rate Sensitivity		Difference Between Expected and Actual Experience	Changes in Assumptions	Difference Between Projected and Actual Earnings
		Beginning Net OPEB Liability	Ending Net OPEB Liability	Net OPEB Liability 1% Decrease (7.0% Discount Rate)	Net OPEB Liability 1% Increase (9.0% Discount Rate)			
1	302650 Life Skills Center of Arizona	\$ 1,232	\$ (2,319)	\$ 3,851	\$ (7,563)	\$ -	\$ -	\$ -
2	495170 Linden Fire Department	-	-	-	-	-	-	-
3	300790 Litchfield Elementary School District #79	141,666	(266,718)	442,941	(869,807)	-	-	-
4	420390 Litchfield Park, City of	5,986	(11,269)	18,715	(36,750)	-	-	-
5	481090 Littlefield Unified School District #9	6,304	(11,868)	19,709	(38,703)	-	-	-
6	300650 Littleton Elementary School District #65	69,363	(130,591)	216,873	(425,876)	-	-	-
7	302720 Luz Academy of Tucson	289	(544)	904	(1,775)	-	-	-
8	300380 Madison School District #38	77,459	(145,834)	242,188	(475,586)	-	-	-
9	464100 Maine Consolidated School District #10	3,623	(6,821)	11,328	(22,245)	-	-	-
10	200080 Mammoth-San Manuel Unified School District #8	11,251	(21,183)	35,178	(69,080)	-	-	-
11	303000 Marana Domestic Water Improvement District	428	(806)	1,338	(2,628)	-	-	-
12	450060 Marana Unified School District #6	168,618	(317,461)	527,212	(1,035,290)	-	-	-
13	420300 Marana, Town of	41,823	(78,742)	130,768	(256,790)	-	-	-
14	495140 Maricopa Association of Governments	26,868	(50,586)	84,008	(164,967)	-	-	-
15	210170 Maricopa County	1,428,484	(2,689,436)	4,466,360	(8,770,651)	-	-	-
16	307100 Maricopa County Community College District	1,064,631	(2,004,404)	3,328,736	(6,536,667)	-	-	-
17	480030 Maricopa County Municipal Water Conservation District #1	10,586	(19,930)	33,099	(64,996)	-	-	-
18	305090 Maricopa County Regional School District #509	8,837	(16,637)	27,629	(54,255)	-	-	-
19	210250 Maricopa County Special Health Care District	570,539	(1,074,166)	1,783,880	(3,503,020)	-	-	-
20	200200 Maricopa Unified School District #20	78,086	(147,015)	244,150	(479,439)	-	-	-
21	420080 Maricopa, City of	24,784	(46,661)	77,490	(152,167)	-	-	-
22	200900 Mary C O'Brien Accommodation District #90	7,851	(14,780)	24,546	(48,201)	-	-	-
23	302250 Mary Ellen Halvorson Educational Foundation: Tri-City College Prep High School	2,773	(5,221)	8,670	(17,026)	-	-	-
24	302030 Masada Charter School	6,489	(12,216)	20,288	(39,839)	-	-	-
25	492430 Mayer Unified School District #43	8,756	(16,484)	27,376	(53,758)	-	-	-
26	461230 McNary Elementary School District #23	3,059	(5,760)	9,565	(18,783)	-	-	-
27	462550 McNeal Elementary School District #55	1,055	(1,987)	3,300	(6,480)	-	-	-
28	300040 Mesa Unified School District #4	932,336	(1,755,330)	2,915,097	(5,724,400)	-	-	-
29	420400 Mesa, City of	479,582	(902,920)	1,499,489	(2,944,559)	-	-	-
30	308160 Metropolitan Arts Institute	3,045	(5,733)	9,520	(18,695)	-	-	-
31	495400 Metropolitan Domestic Water Improvement District	9,577	(18,031)	29,943	(58,800)	-	-	-
32	308170 Mexicayotl Academy	2,787	(5,248)	8,715	(17,115)	-	-	-
33	471400 Miami Unified School District #40	13,200	(24,852)	41,272	(81,046)	-	-	-
34	420410 Miami, Town of	2,495	(4,698)	7,802	(15,321)	-	-	-
35	306820 Mingus Springs Charter School	1,839	(3,462)	5,750	(11,291)	-	-	-
36	492860 Mingus Union High School District #4	15,224	(28,663)	47,600	(93,473)	-	-	-
37	300860 Mobile Elementary School District #86	815	(1,535)	2,550	(5,007)	-	-	-
38	302790 Mohave Accelerated Elementary School	4,806	(9,048)	15,026	(29,507)	-	-	-
39	302670 Mohave Accelerated Learning Center	7,290	(13,724)	22,792	(44,757)	-	-	-
40	492890 Mohave Community College	38,513	(72,509)	120,416	(236,462)	-	-	-
41	410180 Mohave County	103,217	(194,329)	322,724	(633,736)	-	-	-
42	497160 Mohave County Airport Authority	2,065	(3,887)	6,455	(12,676)	-	-	-
43	302830 Mohave Educational Services Cooperative	4,196	(7,899)	13,118	(25,761)	-	-	-
44	481160 Mohave Valley Elementary School District #16	16,109	(30,329)	50,367	(98,906)	-	-	-

HBS 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	\$ -	\$ -	\$ -	\$ 2,611	\$ 1	\$ 2,612	\$ 1,357	\$ (1)	\$ 1,356
2	-	-	-	-	-	-	-	-	-
3	-	-	-	300,314	325	300,639	156,071	(67)	156,004
4	-	-	-	12,689	13	12,702	6,594	(3)	6,591
5	-	-	-	13,363	15	13,378	6,945	(4)	6,941
6	-	-	-	147,040	161	147,201	76,415	(33)	76,382
7	-	-	-	613	1	614	319	(1)	318
8	-	-	-	164,203	176	164,379	85,335	(37)	85,298
9	-	-	-	7,681	5	7,686	3,992	(2)	3,990
10	-	-	-	23,851	26	23,877	12,395	(6)	12,389
11	-	-	-	907	2	909	471	(1)	470
12	-	-	-	357,449	387	357,836	185,763	(80)	185,683
13	-	-	-	88,660	94	88,754	46,076	(20)	46,056
14	-	-	-	56,957	63	57,020	29,600	(14)	29,586
15	-	-	-	3,028,179	3,270	3,031,449	1,573,727	(668)	1,573,059
16	-	-	-	2,256,880	2,450	2,259,330	1,172,883	(501)	1,172,382
17	-	-	-	22,441	23	22,464	11,662	(5)	11,657
18	-	-	-	18,732	19	18,751	9,735	(5)	9,730
19	-	-	-	1,209,469	1,313	1,210,782	628,552	(269)	628,283
20	-	-	-	165,533	179	165,712	86,026	(37)	85,989
21	-	-	-	52,538	58	52,596	27,304	(12)	27,292
22	-	-	-	16,642	17	16,659	8,649	(4)	8,645
23	-	-	-	5,878	7	5,885	3,055	(2)	3,053
24	-	-	-	13,755	12	13,767	7,148	(3)	7,145
25	-	-	-	18,561	21	18,582	9,646	(5)	9,641
26	-	-	-	6,485	7	6,492	3,370	(2)	3,368
27	-	-	-	2,237	1	2,238	1,163	(1)	1,162
28	-	-	-	1,976,432	2,146	1,978,578	1,027,137	(438)	1,026,699
29	-	-	-	1,016,652	1,102	1,017,754	528,346	(226)	528,120
30	-	-	-	6,455	7	6,462	3,354	(2)	3,352
31	-	-	-	20,302	23	20,325	10,551	(5)	10,546
32	-	-	-	5,909	4	5,913	3,071	(2)	3,069
33	-	-	-	27,982	30	28,012	14,542	(7)	14,535
34	-	-	-	5,290	4	5,294	2,749	(1)	2,748
35	-	-	-	3,899	3	3,902	2,026	(1)	2,025
36	-	-	-	32,273	33	32,306	16,772	(7)	16,765
37	-	-	-	1,729	2	1,731	898	(1)	897
38	-	-	-	10,188	9	10,197	5,294	(3)	5,291
39	-	-	-	15,453	16	15,469	8,031	(4)	8,027
40	-	-	-	81,642	88	81,730	42,429	(19)	42,410
41	-	-	-	218,807	235	219,042	113,712	(49)	113,663
42	-	-	-	4,377	4	4,381	2,274	(2)	2,272
43	-	-	-	8,894	11	8,905	4,622	(3)	4,619
44	-	-	-	34,149	39	34,188	17,747	(8)	17,739

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HBS OPEB Amounts by Employer

Schedule of HBS OPEB Amounts by Employer (continued)

As of and for the year ended June 30, 2017

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 (7.0% Discount Rate)	Net OPEB Liability 1% Increase (9.0% Discount Rate)			
1	500640 Mohave Valley Fire Department	\$ 353	\$ (664)	\$ 1,103	\$ (2,166)	\$ -	\$ -	\$ -
2	493170 Mohawk Valley Elementary District #17	2,423	(4,562)	7,576	(14,878)	-	-	-
3	497250 Montezuma Rimrock Fire District	-	-	-	-	-	-	-
4	473180 Morenci Unified School District #18	21,704	(40,863)	67,861	(133,259)	-	-	-
5	300750 Morristown Elementary School District #75	2,319	(4,366)	7,251	(14,238)	-	-	-
6	301010 Mountain Institute JTED #2	1,686	(3,174)	5,271	(10,350)	-	-	-
7	302110 Mountain Oak Charter School	564	(1,062)	1,763	(3,462)	-	-	-
8	308260 Mountain Rose Academy	1,509	(2,842)	4,719	(9,267)	-	-	-
9	302780 Mountain School	1,911	(3,598)	5,976	(11,735)	-	-	-
10	480110 Mt Lemmon Domestic Water Improvement District	639	(1,203)	1,998	(3,924)	-	-	-
11	300210 Murphy Elementary School District #21	24,998	(47,063)	78,159	(153,481)	-	-	-
12	462230 Naco Elementary School District No. 23	3,276	(6,168)	10,243	(20,115)	-	-	-
13	300810 Nadaburg Unified School District No. 81	14,990	(28,222)	46,868	(92,035)	-	-	-
14	410190 Navajo County	54,590	(102,777)	170,683	(335,172)	-	-	-
15	482990 Navajo County Accommodation District #99	905	(1,704)	2,830	(5,557)	-	-	-
16	308040 Navajo County Airzona - Special Services Consortium	-	-	-	-	-	-	-
17	482440 Navajo County Arizona - Hope School	-	-	-	-	-	-	-
18	482000 Navajo County Arizona - Superintendent of Schools	3,580	(6,740)	11,193	(21,979)	-	-	-
19	496200 New Magma Irrigation & Drainage District	1,345	(2,531)	4,204	(8,255)	-	-	-
20	306770 New School for the Arts & Academics	1,559	(2,934)	4,873	(9,569)	-	-	-
21	302740 New School for the Arts Middle School	561	(1,056)	1,754	(3,444)	-	-	-
22	307920 New West Charter School	-	-	-	-	-	-	-
23	491010 Nogales Unified School District #1	66,136	(124,515)	206,784	(406,063)	-	-	-
24	420450 Nogales, City of	19,316	(36,366)	60,393	(118,595)	-	-	-
25	302480 North Star Charter School Inc.	1,420	(2,673)	4,439	(8,717)	-	-	-
26	302760 Northeast Arizona Technological Institute of Vocational Education	1,061	(1,998)	3,318	(6,516)	-	-	-
27	495040 Northern Apache Special Health Care District	2,860	(5,384)	8,941	(17,558)	-	-	-
28	306830 Northern Arizona Academy for Career Development	1,321	(2,488)	4,132	(8,113)	-	-	-
29	497140 Northern Arizona Consolidated Fire District	101	(191)	316	(621)	-	-	-
30	495150 Northern Arizona Council of Governments	9,325	(17,557)	29,157	(57,256)	-	-	-
31	302840 Northern Arizona Council of Governments - Head Start	22,696	(42,730)	70,962	(139,349)	-	-	-
32	496040 Northern Arizona Intergovernmental Public Transportation Authority	12,113	(22,805)	37,872	(74,370)	-	-	-
33	104160 Northern Arizona University	330,303	(621,868)	1,032,743	(2,028,006)	-	-	-
34	483000 Northern Arizona Vocational Institute of Technology	928	(1,748)	2,902	(5,699)	-	-	-
35	493770 Northland Pioneer College	35,592	(67,010)	111,285	(218,530)	-	-	-
36	307580 Northland Preparatory Academy	8,689	(16,359)	27,168	(53,350)	-	-	-
37	497300 Northwest Fire District	6,813	(12,826)	21,300	(41,828)	-	-	-
38	302820 Nosotros Academy	2,062	(3,882)	6,446	(12,658)	-	-	-
39	200020 Oracle School District #2	7,929	(14,927)	24,790	(48,681)	-	-	-
40	420040 Oro Valley, Town of	36,526	(68,769)	114,205	(224,265)	-	-	-
41	300080 Osborn School District #8	44,634	(84,034)	139,555	(274,046)	-	-	-
42	481060 Owens-Whitney Elementary School District #6	396	(746)	1,239	(2,432)	-	-	-
43	307090 PACE Academy	986	(1,856)	3,083	(6,054)	-	-	-
44	464080 Page Unified School District #8	44,085	(82,999)	137,838	(270,673)	-	-	-

HBS 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	\$ -	\$ -	\$ -	\$ 748	\$ -	\$ 748	\$ 389	\$ -	\$ 389
2	-	-	-	5,137	7	5,144	2,670	(2)	2,668
3	-	-	-	-	-	-	-	-	-
4	-	-	-	46,010	51	46,061	23,911	(11)	23,900
5	-	-	-	4,916	5	4,921	2,555	(2)	2,553
6	-	-	-	3,574	4	3,578	1,857	(2)	1,855
7	-	-	-	1,195	-	1,195	621	-	621
8	-	-	-	3,200	4	3,204	1,663	(2)	1,661
9	-	-	-	4,052	5	4,057	2,106	(2)	2,104
10	-	-	-	1,355	2	1,357	704	(1)	703
11	-	-	-	52,991	58	53,049	27,539	(13)	27,526
12	-	-	-	6,945	8	6,953	3,609	(2)	3,607
13	-	-	-	31,777	32	31,809	16,514	(7)	16,507
14	-	-	-	115,723	125	115,848	60,140	(26)	60,114
15	-	-	-	1,919	-	1,919	997	-	997
16	-	-	-	-	-	-	-	1	1
17	-	-	-	-	-	-	-	-	-
18	-	-	-	7,589	9	7,598	3,944	(2)	3,942
19	-	-	-	2,850	1	2,851	1,481	(1)	1,480
20	-	-	-	3,304	4	3,308	1,717	(1)	1,716
21	-	-	-	1,189	2	1,191	618	(1)	617
22	-	-	-	-	-	-	-	-	-
23	-	-	-	140,199	152	140,351	72,860	(32)	72,828
24	-	-	-	40,947	44	40,991	21,280	(9)	21,271
25	-	-	-	3,010	3	3,013	1,564	(1)	1,563
26	-	-	-	2,250	1	2,251	1,169	(1)	1,168
27	-	-	-	6,062	7	6,069	3,151	(2)	3,149
28	-	-	-	2,801	4	2,805	1,456	(1)	1,455
29	-	-	-	215	-	215	111	1	112
30	-	-	-	19,768	19	19,787	10,273	(4)	10,269
31	-	-	-	48,112	54	48,166	25,004	(12)	24,992
32	-	-	-	25,677	27	25,704	13,344	(6)	13,338
33	-	-	-	700,199	760	700,959	363,888	(156)	363,732
34	-	-	-	1,968	2	1,970	1,023	(1)	1,022
35	-	-	-	75,451	79	75,530	39,211	(17)	39,194
36	-	-	-	18,420	19	18,439	9,573	(4)	9,569
37	-	-	-	14,442	14	14,456	7,505	(4)	7,501
38	-	-	-	4,370	7	4,377	2,271	(2)	2,269
39	-	-	-	16,808	18	16,826	8,735	(4)	8,731
40	-	-	-	77,431	83	77,514	40,240	(18)	40,222
41	-	-	-	94,618	104	94,722	49,172	(22)	49,150
42	-	-	-	840	2	842	436	(1)	435
43	-	-	-	2,090	-	2,090	1,086	-	1,086
44	-	-	-	93,454	100	93,554	48,567	(21)	48,546

(continued)

HBS OPEB Amounts by Employer

Schedule of HBS OPEB Amounts by Employer (continued)

As of and for the year ended June 30, 2017

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 (7.0% Discount Rate)	Net OPEB Liability 1% Increase (9.0% Discount Rate)			
1	420230 Page, City of	\$ 14,359	\$ (27,035)	\$ 44,897	\$ (88,165)	\$ -	\$ -	\$ -
2	200250 Painted Rock Academy	5,508	(10,371)	17,223	(33,821)	-	-	-
3	300490 Palo Verde Elementary District #49	6,763	(12,734)	21,147	(41,526)	-	-	-
4	300940 Paloma Elementary School District #94	2,403	(4,524)	7,513	(14,753)	-	-	-
5	462490 Palominas Elementary School District #49	13,796	(25,973)	43,134	(84,703)	-	-	-
6	302580 Paradise Education Center, Paradise Honors High School	21,782	(41,010)	68,105	(133,739)	-	-	-
7	300690 Paradise Valley Unified School District #69	435,815	(820,519)	1,362,646	(2,675,839)	-	-	-
8	420470 Paradise Valley, Town of	12,176	(22,925)	38,071	(74,761)	-	-	-
9	500620 Paragon Preparatory Academy	304	(572)	949	(1,864)	-	-	-
10	303040 Paramount Academy	3,033	(5,711)	9,484	(18,624)	-	-	-
11	308270 Park View School, Inc.	867	(1,633)	2,712	(5,326)	-	-	-
12	494270 Parker Unified School District #27	29,092	(54,772)	90,961	(178,620)	-	-	-
13	420480 Parker, Town of	3,513	(6,614)	10,985	(21,571)	-	-	-
14	491060 Patagonia Elementary School District #6	1,900	(3,577)	5,940	(11,664)	-	-	-
15	307050 Patagonia Montessori Elementary School	422	(795)	1,320	(2,592)	-	-	-
16	491820 Patagonia Union High School District #20	2,521	(4,747)	7,884	(15,481)	-	-	-
17	420500 Patagonia, Town of	931	(1,753)	2,911	(5,717)	-	-	-
18	240020 Paulden Community School	1,504	(2,831)	4,701	(9,232)	-	-	-
19	471100 Payson Unified School District #10	29,312	(55,186)	91,648	(179,969)	-	-	-
20	220240 Payson, Town of	15,990	(30,105)	49,996	(98,178)	-	-	-
21	481080 Peach Springs Unified School District #8	2,759	(5,194)	8,625	(16,937)	-	-	-
22	302550 PEAK School, The	1,906	(3,588)	5,958	(11,700)	-	-	-
23	462220 Pearce Elementary School District #22	2,348	(4,421)	7,341	(14,416)	-	-	-
24	300920 Pendergast Elementary School District #92	117,510	(221,239)	367,414	(721,493)	-	-	-
25	300110 Peoria Unified School District #11	467,250	(879,701)	1,460,930	(2,868,840)	-	-	-
26	420520 Peoria, City of	167,115	(314,630)	522,510	(1,026,058)	-	-	-
27	300010 Phoenix Elementary School District #1	121,188	(228,163)	378,914	(744,076)	-	-	-
28	308110 Phoenix School of Academic Excellence	1,648	(3,103)	5,153	(10,120)	-	-	-
29	302100 Phoenix Union High School District	504,883	(950,555)	1,578,597	(3,099,904)	-	-	-
30	495800 Phoenix-Mesa Gateway Airport Authority	16,771	(31,575)	52,437	(102,972)	-	-	-
31	200330 Picacho Elementary School District No. 33	2,657	(5,003)	8,309	(16,316)	-	-	-
32	496400 Picture Rocks Fire & Medical District	124	(234)	389	(763)	-	-	-
33	306090 Pillar Academy of Business & Finance	454	(855)	1,419	(2,787)	-	-	-
34	307070 Pima Accommodation District	1,619	(3,049)	5,063	(9,942)	-	-	-
35	495120 Pima Association of Governments	12,043	(22,674)	37,655	(73,944)	-	-	-
36	450990 Pima Community College	219,784	(413,793)	687,190	(1,349,442)	-	-	-
37	210200 Pima County	698,010	(1,314,159)	2,182,439	(4,285,674)	-	-	-
38	307040 Pima County Joint Technical Education District	12,156	(22,887)	38,008	(74,637)	-	-	-
39	450320 Pima County Reserve Fund 32	-	-	-	-	-	-	-
40	307060 Pima County Special Projects	1,151	(2,167)	3,598	(7,066)	-	-	-
41	200260 Pima PP (Arizona Collegiate High School)	1,946	(3,664)	6,085	(11,948)	-	-	-
42	200230 Pima PP (Pima Partnership Academy)	1,107	(2,085)	3,463	(6,800)	-	-	-
43	302560 Pima PP (Pima Partnership High School)	4,670	(8,792)	14,601	(28,672)	-	-	-
44	472060 Pima Unified School District #6	8,602	(16,196)	26,897	(52,817)	-	-	-

HBS 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	\$ -	\$ -	\$ -	\$ -	\$ 30,440	\$ 32	\$ 30,472	\$ 15,820	\$ (7)	\$ 15,813
2	-	-	-	-	11,677	11	11,688	6,069	(3)	6,066
3	-	-	-	-	14,337	15	14,352	7,451	(4)	7,447
4	-	-	-	-	5,094	4	5,098	2,647	(1)	2,646
5	-	-	-	-	29,245	32	29,277	15,198	(7)	15,191
6	-	-	-	-	46,175	52	46,227	23,997	(11)	23,986
7	-	-	-	-	923,872	1,002	924,874	480,129	(205)	479,924
8	-	-	-	-	25,812	29	25,841	13,414	(7)	13,407
9	-	-	-	-	644	-	644	334	(1)	333
10	-	-	-	-	6,430	9	6,439	3,342	(2)	3,340
11	-	-	-	-	1,839	-	1,839	956	(1)	955
12	-	-	-	-	61,671	66	61,737	32,050	(14)	32,036
13	-	-	-	-	7,448	8	7,456	3,870	(2)	3,868
14	-	-	-	-	4,027	6	4,033	2,093	(2)	2,091
15	-	-	-	-	895	1	896	465	(1)	464
16	-	-	-	-	5,345	5	5,350	2,778	(2)	2,776
17	-	-	-	-	1,974	2	1,976	1,026	(1)	1,025
18	-	-	-	-	3,187	5	3,192	1,656	(2)	1,654
19	-	-	-	-	62,137	67	62,204	32,292	(14)	32,278
20	-	-	-	-	33,897	36	33,933	17,616	(8)	17,608
21	-	-	-	-	5,848	6	5,854	3,039	(2)	3,037
22	-	-	-	-	4,039	5	4,044	2,099	(2)	2,097
23	-	-	-	-	4,977	4	4,981	2,587	(2)	2,585
24	-	-	-	-	249,106	270	249,376	129,458	(56)	129,402
25	-	-	-	-	990,509	1,076	991,585	514,760	(220)	514,540
26	-	-	-	-	354,261	383	354,644	184,107	(79)	184,028
27	-	-	-	-	256,903	278	257,181	133,510	(57)	133,453
28	-	-	-	-	3,494	1	3,495	1,816	(1)	1,815
29	-	-	-	-	1,070,287	1,161	1,071,448	556,220	(237)	555,983
30	-	-	-	-	35,552	39	35,591	18,476	(9)	18,467
31	-	-	-	-	5,633	8	5,641	2,928	(2)	2,926
32	-	-	-	-	264	1	265	137	(1)	136
33	-	-	-	-	962	-	962	500	(1)	499
34	-	-	-	-	3,433	4	3,437	1,784	(2)	1,782
35	-	-	-	-	25,530	29	25,559	13,268	(6)	13,262
36	-	-	-	-	465,914	507	466,421	242,132	(104)	242,028
37	-	-	-	-	1,479,692	1,603	1,481,295	768,984	(328)	768,656
38	-	-	-	-	25,769	29	25,798	13,392	(6)	13,386
39	-	-	-	-	-	-	-	-	-	-
40	-	-	-	-	2,440	3	2,443	1,268	(1)	1,267
41	-	-	-	-	4,125	5	4,130	2,144	(2)	2,142
42	-	-	-	-	2,348	-	2,348	1,220	-	1,220
43	-	-	-	-	9,900	9	9,909	5,145	(3)	5,142
44	-	-	-	-	18,236	20	18,256	9,477	(5)	9,472

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HBS OPEB Amounts by Employer

Schedule of HBS OPEB Amounts by Employer (continued)

As of and for the year ended June 30, 2017

Employer Number	Employer Name	Net OPEB Liability		Discount Rate Sensitivity		Difference Between Expected and Actual Experience	Changes in Assumptions	Difference Between Projected and Actual Earnings
		Beginning Net OPEB Liability	Ending Net OPEB Liability	Net OPEB Liability 1% Decrease (7.0% Discount Rate)	Net OPEB Liability 1% Increase (9.0% Discount Rate)			
1	420550 Pima, Town of	\$ 911	\$ (1,715)	\$ 2,848	\$ (5,592)	\$ -	\$ -	\$ -
2	200860 Pinal Co Juvenile Justice Educ Services	555	(1,045)	1,736	(3,409)	-	-	-
3	200890 Pinal Count School Office Data Processing Services	535	(1,007)	1,673	(3,284)	-	-	-
4	210210 Pinal County	193,196	(363,735)	604,059	(1,186,196)	-	-	-
5	200880 Pinal County School Education Services	680	(1,279)	2,125	(4,172)	-	-	-
6	200000 Pinal County School Office	-	-	-	-	-	-	-
7	306900 Pine Forest Charter School	3,802	(7,159)	11,889	(23,346)	-	-	-
8	471120 Pine Strawberry School District #12	4,470	(8,416)	13,977	(27,447)	-	-	-
9	496090 Pine-Strawberry Fire District	185	(348)	579	(1,136)	-	-	-
10	497540 Pinetop Fire Department	847	(1,595)	2,649	(5,202)	-	-	-
11	497130 Pinetop Water Community Facilities District	931	(1,753)	2,911	(5,717)	-	-	-
12	497110 Pinetop-Lakeside Sanitary District	3,134	(5,901)	9,800	(19,245)	-	-	-
13	420240 Pinetop-Lakeside, Town of	4,456	(8,389)	13,932	(27,358)	-	-	-
14	495010 Pinewood Fire Department	220	(414)	687	(1,349)	-	-	-
15	497390 Pinewood Sanitary District	2,712	(5,106)	8,480	(16,653)	-	-	-
16	482040 Pinon Unified Shool District No. 4	27,299	(51,397)	85,355	(167,613)	-	-	-
17	303310 Pointe Schools	11,072	(20,845)	34,618	(67,979)	-	-	-
18	462640 Pomerene School District #64	1,483	(2,793)	4,638	(9,108)	-	-	-
19	480050 Ponderosa Park Domestic Water Improvement District	703	(1,323)	2,197	(4,314)	-	-	-
20	492010 Prescott Unified School District #1	46,222	(87,022)	144,519	(283,793)	-	-	-
21	104940 Prescott Valley Historical Society	1,593	(3,000)	4,982	(9,782)	-	-	-
22	307030 Prescott Valley School	318	(599)	995	(1,953)	-	-	-
23	420600 Prescott, City of	58,956	(110,998)	184,335	(361,980)	-	-	-
24	307370 Presidio Schools	4,138	(7,790)	12,938	(25,406)	-	-	-
25	101750 Public Safety Personnel Retirement System	13,058	(24,585)	40,829	(80,176)	-	-	-
26	497320 Puerco Valley Fire District	1,226	(2,308)	3,833	(7,528)	-	-	-
27	494040 Quartzsite Elementary School District #4	3,270	(6,157)	10,225	(20,079)	-	-	-
28	300950 Queen Creek Unified School District #95	83,528	(157,261)	261,165	(512,851)	-	-	-
29	420460 Queen Creek, Town of	39,262	(73,919)	122,757	(241,060)	-	-	-
30	496000 Queen Valley Domestic Water Improvement District	564	(1,062)	1,763	(3,462)	-	-	-
31	496700 Queen Valley Sanitary District	208	(392)	651	(1,278)	-	-	-
32	200030 Ray Unified School District No. 3	7,217	(13,588)	22,566	(44,313)	-	-	-
33	461270 Red Mesa Unified School District #27	15,204	(28,625)	47,537	(93,349)	-	-	-
34	200050 Red Rock Elementary District #5	4,178	(7,867)	13,064	(25,654)	-	-	-
35	306790 Ridgeline Academy	-	-	-	-	-	-	-
36	492870 Rimrock Public High School	40	(76)	127	(249)	-	-	-
37	497120 Rio Rico Medical & Fire District	1,319	(2,482)	4,123	(8,096)	-	-	-
38	300020 Riverside Elementary School District #2	13,582	(25,570)	42,465	(83,389)	-	-	-
39	300660 Roosevelt Elementary School District #66	144,572	(272,189)	452,027	(887,650)	-	-	-
40	497360 Roosevelt Irrigation District	4,138	(7,790)	12,938	(25,406)	-	-	-
41	240070 Rose Academies Public High Schools	1,888	(3,555)	5,904	(11,593)	-	-	-
42	461100 Round Valley Schools #10	15,207	(28,630)	47,546	(93,367)	-	-	-
43	302850 RSD high School	506	(953)	1,582	(3,107)	-	-	-
44	200180 Sacaton Elementary School District #18	16,543	(31,145)	51,723	(101,569)	-	-	-

HBS 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	\$ -	\$ -	\$ -	\$ -	\$ 1,931	\$ 3	\$ 1,934	\$ 1,003	\$ (1)	\$ 1,002
2	-	-	-	-	1,177	-	1,177	612	(1)	611
3	-	-	-	-	1,134	-	1,134	589	-	589
4	-	-	-	-	409,552	442	409,994	212,841	(91)	212,750
5	-	-	-	-	1,440	3	1,443	749	(1)	748
6	-	-	-	-	-	-	-	-	-	-
7	-	-	-	-	8,061	6	8,067	4,189	(2)	4,187
8	-	-	-	-	9,477	9	9,486	4,925	(3)	4,922
9	-	-	-	-	392	-	392	204	1	205
10	-	-	-	-	1,796	2	1,798	933	(1)	932
11	-	-	-	-	1,974	-	1,974	1,026	(1)	1,025
12	-	-	-	-	6,645	8	6,653	3,453	(2)	3,451
13	-	-	-	-	9,446	9	9,455	4,909	(2)	4,907
14	-	-	-	-	466	-	466	242	-	242
15	-	-	-	-	5,750	3	5,753	2,988	(1)	2,987
16	-	-	-	-	57,871	64	57,935	30,075	(14)	30,061
17	-	-	-	-	23,471	27	23,498	12,198	(6)	12,192
18	-	-	-	-	3,145	-	3,145	1,634	(1)	1,633
19	-	-	-	-	1,490	-	1,490	774	(1)	773
20	-	-	-	-	97,984	103	98,087	50,921	(22)	50,899
21	-	-	-	-	3,377	3	3,380	1,755	(1)	1,754
22	-	-	-	-	674	2	676	350	(1)	349
23	-	-	-	-	124,979	135	125,114	64,951	(28)	64,923
24	-	-	-	-	8,772	9	8,781	4,559	(3)	4,556
25	-	-	-	-	27,682	30	27,712	14,386	(7)	14,379
26	-	-	-	-	2,599	3	2,602	1,351	(1)	1,350
27	-	-	-	-	6,933	7	6,940	3,603	(2)	3,601
28	-	-	-	-	177,069	191	177,260	92,022	(40)	91,982
29	-	-	-	-	83,229	89	83,318	43,254	(19)	43,235
30	-	-	-	-	1,195	2	1,197	621	(1)	620
31	-	-	-	-	441	-	441	229	-	229
32	-	-	-	-	15,300	17	15,317	7,951	(4)	7,947
33	-	-	-	-	32,230	36	32,266	16,750	(8)	16,742
34	-	-	-	-	8,857	11	8,868	4,603	(3)	4,600
35	-	-	-	-	-	-	-	-	-	-
36	2	2	-	-	86	-	86	45	1	46
37	-	-	-	-	2,795	4	2,799	1,453	(2)	1,451
38	-	-	-	-	28,791	30	28,821	14,963	(7)	14,956
39	-	-	-	-	306,474	333	306,807	159,272	(68)	159,204
40	-	-	-	-	8,772	9	8,781	4,559	(2)	4,557
41	-	-	-	-	4,003	4	4,007	2,080	(1)	2,079
42	-	-	-	-	32,236	35	32,271	16,753	(8)	16,745
43	-	-	-	-	1,073	2	1,075	557	(1)	556
44	-	-	-	-	35,068	39	35,107	18,225	(9)	18,216

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HBS OPEB Amounts by Employer

Schedule of HBS OPEB Amounts by Employer (continued)

As of and for the year ended June 30, 2017

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 (7.0% Discount Rate)	Net OPEB Liability 1% Increase (9.0% Discount Rate)			
1	300900 Saddle Mountain Unified School District #90	\$ 18,506	\$ (34,842)	\$ 57,862	\$ (113,624)	\$ -	\$ -	\$ -
2	472010 Safford Unified School District #1	38,521	(72,525)	120,443	(236,515)	-	-	-
3	420620 Safford, City of	18,549	(34,923)	57,997	(113,890)	-	-	-
4	450300 Sahuarita Unified Schools #30	79,954	(150,532)	249,990	(490,908)	-	-	-
5	420790 Sahuarita, Town of	16,806	(31,641)	52,546	(103,185)	-	-	-
6	494300 Salome Consolidated Elementary School District #30	2,215	(4,170)	6,925	(13,599)	-	-	-
7	493930 Salt River Schools	12,301	(23,159)	38,460	(75,524)	-	-	-
8	496600 San Carlos Irrigation And Drainage District	3,600	(6,778)	11,256	(22,103)	-	-	-
9	471200 San Carlos Unified School District #20	33,389	(62,862)	104,395	(205,002)	-	-	-
10	450350 San Fernando Elementary School District #35	419	(789)	1,311	(2,574)	-	-	-
11	420810 San Luis, City of	18,376	(34,597)	57,455	(112,825)	-	-	-
12	462180 San Simon Unified School District #18	2,553	(4,807)	7,983	(15,677)	-	-	-
13	461180 Sanders Unified School District #18	16,583	(31,221)	51,850	(101,818)	-	-	-
14	410220 Santa Cruz County	29,780	(56,068)	93,112	(182,845)	-	-	-
15	491030 Santa Cruz Valley Unified School District No. 35	41,329	(77,811)	129,222	(253,754)	-	-	-
16	200400 Santa Cruz Valley Union High School District #840	6,026	(11,345)	18,841	(36,999)	-	-	-
17	302610 SC Jensen Corporation, Inc. dba Intelli-School	694	(1,307)	2,170	(4,261)	-	-	-
18	300480 Scottsdale Unified School District #48	335,585	(631,814)	1,049,261	(2,060,442)	-	-	-
19	420630 Scottsdale, City of	308,289	(580,423)	963,915	(1,892,847)	-	-	-
20	306750 Sedona Charter School	1,773	(3,337)	5,542	(10,883)	-	-	-
21	500610 Sedona Fire District	3,487	(6,565)	10,903	(21,411)	-	-	-
22	420060 Sedona, City of	17,028	(32,060)	53,242	(104,552)	-	-	-
23	497470 Sedona-Oak Creek Airport Authority	1,029	(1,938)	3,219	(6,320)	-	-	-
24	492090 Sedona-Oak Creek Unified School District #9	13,359	(25,151)	41,769	(82,022)	-	-	-
25	302460 Self Development Academy	3,314	(6,239)	10,361	(20,346)	-	-	-
26	492400 Seligman Unified School District #40	4,097	(7,714)	12,811	(25,157)	-	-	-
27	300710 Sentinel Elementary District No. 71	1,035	(1,949)	3,237	(6,356)	-	-	-
28	482100 Show low Unified School District #10	29,401	(55,355)	91,928	(180,520)	-	-	-
29	420640 Show Low, City of	15,366	(28,929)	48,043	(94,343)	-	-	-
30	304020 Sierra Oaks K-8	-	-	-	-	-	-	-
31	462680 Sierra Vista Unified School District #68	81,811	(154,027)	255,794	(502,306)	-	-	-
32	420650 Sierra Vista, City of	32,226	(60,673)	100,761	(197,865)	-	-	-
33	492150 Skull Valley School #15	541	(1,018)	1,691	(3,320)	-	-	-
34	302340 Skyline Prep High School	1,509	(2,842)	4,719	(9,267)	-	-	-
35	306950 Skyview School, Inc.	2,874	(5,411)	8,987	(17,647)	-	-	-
36	482050 Snowflake Unified School District #5	24,156	(45,479)	75,528	(148,314)	-	-	-
37	420660 Snowflake, Town of	3,826	(7,202)	11,961	(23,488)	-	-	-
38	472050 Solomon School #5	2,050	(3,860)	6,410	(12,587)	-	-	-
39	493110 Somerton School District No. 11	36,240	(68,230)	113,310	(222,507)	-	-	-
40	420610 Somerton, City of	8,209	(15,456)	25,667	(50,403)	-	-	-
41	491250 Sonoita Elementary School District #25	3,441	(6,478)	10,759	(21,127)	-	-	-
42	495810 Sonoita-Elgin Fire Dist	153	(289)	479	(941)	-	-	-
43	308190 Sonoran Desert School	289	(544)	904	(1,775)	-	-	-
44	308060 Sonoran Science Academy Broadway K-8	520	(980)	1,627	(3,196)	-	-	-

HBS 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		Difference Between Projected and Actual Investment Earnings	Changes in 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			
		Changes in Experience	Changes in Assumptions				Proportionate Share of OPEB Plan Expense	Proportionate Share of Contributions	Total OPEB Expense	
1	\$ -	\$ -	\$ -	\$ 39,230	\$ 42	\$ 39,272	\$ 20,388	\$ (9)	\$ 20,379	
2	-	-	-	81,660	88	81,748	42,438	(18)	42,420	
3	-	-	-	39,322	41	39,363	20,435	(9)	20,426	
4	-	-	-	169,493	183	169,676	88,084	(38)	88,046	
5	-	-	-	35,626	41	35,667	18,515	(9)	18,506	
6	-	-	-	4,695	3	4,698	2,440	(1)	2,439	
7	-	-	-	26,076	26	26,102	13,551	(6)	13,545	
8	-	-	-	7,632	7	7,639	3,966	(2)	3,964	
9	-	-	-	70,780	78	70,858	36,784	(17)	36,767	
10	-	-	-	889	-	889	462	(1)	461	
11	-	-	-	38,954	42	38,996	20,244	(9)	20,235	
12	-	-	-	5,413	5	5,418	2,813	(2)	2,811	
13	-	-	-	35,154	37	35,191	18,269	(8)	18,261	
14	-	-	-	63,130	69	63,199	32,808	(15)	32,793	
15	-	-	-	87,612	93	87,705	45,531	(19)	45,512	
16	-	-	-	12,774	15	12,789	6,639	(4)	6,635	
17	-	-	-	1,471	4	1,475	765	(1)	764	
18	-	-	-	711,398	772	712,170	369,708	(158)	369,550	
19	-	-	-	653,533	710	654,243	339,636	(146)	339,490	
20	-	-	-	3,758	4	3,762	1,953	(2)	1,951	
21	-	-	-	7,392	6	7,398	3,842	(2)	3,840	
22	-	-	-	36,098	38	36,136	18,760	(8)	18,752	
23	-	-	-	2,182	1	2,183	1,134	(1)	1,133	
24	-	-	-	28,319	30	28,349	14,717	(7)	14,710	
25	-	-	-	7,025	9	7,034	3,651	(3)	3,648	
26	-	-	-	8,686	9	8,695	4,514	(2)	4,512	
27	-	-	-	2,194	2	2,196	1,140	(1)	1,139	
28	-	-	-	62,327	69	62,396	32,391	(15)	32,376	
29	-	-	-	32,573	34	32,607	16,928	(8)	16,920	
30	-	-	-	-	-	-	-	-	-	
31	-	-	-	173,428	189	173,617	90,129	(39)	90,090	
32	-	-	-	68,316	74	68,390	35,503	(16)	35,487	
33	-	-	-	1,146	3	1,149	596	(1)	595	
34	-	-	-	3,200	1	3,201	1,663	(1)	1,662	
35	-	-	-	6,093	7	6,100	3,166	(2)	3,164	
36	-	-	-	51,208	56	51,264	26,612	(12)	26,600	
37	-	-	-	8,110	10	8,120	4,215	(3)	4,212	
38	-	-	-	4,346	4	4,350	2,259	(2)	2,257	
39	-	-	-	76,824	82	76,906	39,925	(17)	39,908	
40	-	-	-	17,402	20	17,422	9,044	(5)	9,039	
41	-	-	-	7,294	7	7,301	3,791	(2)	3,789	
42	-	-	-	325	-	325	169	-	169	
43	-	-	-	613	-	613	319	1	320	
44	-	-	-	1,103	2	1,105	573	(1)	572	

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HBS OPEB Amounts by Employer

Schedule of HBS OPEB Amounts by Employer (continued)

As of and for the year ended June 30, 2017

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 (7.0% Discount Rate)	Net OPEB Liability 1% Increase (9.0% Discount Rate)			
1	420670 South Tucson, City of	\$ 3,227	\$ (6,076)	\$ 10,090	\$ (19,813)	\$ -	\$ -	\$ -
2	495110 SouthEastern Az Governments Organization	1,703	(3,207)	5,325	(10,457)	-	-	-
3	450560 Southern Arizona Community Academy	2,108	(3,969)	6,591	(12,942)	-	-	-
4	501010 Southwest Technical Education District of Yuma	494	(931)	1,546	(3,036)	-	-	-
5	420680 Springerville, Town of	3,048	(5,738)	9,529	(18,712)	-	-	-
6	462210 St. David Unified School District #21	6,147	(11,574)	19,221	(37,744)	-	-	-
7	461010 St. Johns Unified School District	11,370	(21,406)	35,549	(69,808)	-	-	-
8	420440 St. Johns, City of	3,450	(6,495)	10,786	(21,180)	-	-	-
9	200240 Stanfield Elementary School District #24	7,368	(13,871)	23,036	(45,236)	-	-	-
10	420260 Star Valley, Town of	781	(1,470)	2,441	(4,794)	-	-	-
11	308030 StarShine Academy	257	(485)	805	(1,580)	-	-	-
12	109060 State Board of Equalization	555	(1,045)	1,736	(3,409)	-	-	-
13	306720 STEP UP School	1,293	(2,433)	4,041	(7,936)	-	-	-
14	497490 Summit Fire & Medical District	515	(969)	1,609	(3,160)	-	-	-
15	497340 Sun City Fire District	2,111	(3,974)	6,600	(12,960)	-	-	-
16	497330 Sun City West Fire District	5,757	(10,839)	18,000	(35,348)	-	-	-
17	497270 Sun Lakes Fire District	1,732	(3,261)	5,416	(10,634)	-	-	-
18	302750 Sunnyside Charter And Montessori School	-	-	-	-	-	-	-
19	450120 Sunnyside Unified School District	204,176	(384,406)	638,388	(1,253,607)	-	-	-
20	496790 Sunsites-Pearce Fire District	107	(201)	335	(657)	-	-	-
21	200150 Superior Unified School District #15	5,569	(10,485)	17,413	(34,194)	-	-	-
22	420710 Superior, Town of	1,402	(2,640)	4,385	(8,611)	-	-	-
23	495200 Superstition Fire & Medical District	5,185	(9,761)	16,210	(31,832)	-	-	-
24	497350 Superstition Mountains Community Facilities District No. 1	5,069	(9,543)	15,849	(31,122)	-	-	-
25	420690 Surprise, City of	105,791	(199,174)	330,771	(649,537)	-	-	-
26	302450 Tag Elementary Inc.	-	-	-	-	-	-	-
27	450130 Tanque Verde Unified School District #13	26,166	(49,263)	81,811	(160,653)	-	-	-
28	420720 Taylor, Town of	3,337	(6,282)	10,433	(20,488)	-	-	-
29	302270 Telesis Preparatory Academy	4,083	(7,687)	12,766	(25,068)	-	-	-
30	300030 Tempe Elementary School District #3	189,735	(357,219)	593,237	(1,164,945)	-	-	-
31	302130 Tempe Union School District No. 213	201,466	(379,305)	629,916	(1,236,972)	-	-	-
32	420730 Tempe, City of	222,135	(418,219)	694,541	(1,363,875)	-	-	-
33	472040 Thatcher Unified School District #4	16,060	(30,236)	50,213	(98,604)	-	-	-
34	420740 Thatcher, Town of	4,063	(7,649)	12,702	(24,944)	-	-	-
35	495060 Three Points Fire District	61	(114)	190	(373)	-	-	-
36	500210 Timber Mesa Fire And Medical District	1,859	(3,500)	5,813	(11,416)	-	-	-
37	300170 Tolleson Elementary School District #17	41,948	(78,976)	131,156	(257,553)	-	-	-
38	302140 Tolleson Union High School District #214	132,338	(249,155)	413,775	(812,534)	-	-	-
39	420750 Tolleson, City of	23,615	(44,461)	73,837	(144,995)	-	-	-
40	200220 Toltec School District #22	11,983	(22,560)	37,466	(73,571)	-	-	-
41	462010 Tombstone Unified School District/Tombstone USD #1	10,791	(20,317)	33,741	(66,257)	-	-	-
42	420770 Tombstone, City of	1,804	(3,397)	5,642	(11,078)	-	-	-
43	480080 Tonopah Valley Fire District	-	-	-	-	-	-	-
44	471330 Tonto Basin School District #33	2,478	(4,666)	7,748	(15,215)	-	-	-

HBS 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	\$ -	\$ -	\$ -	\$ 6,841	\$ 9	\$ 6,850	\$ 3,555	\$ (2)	\$ 3,553
2	-	-	-	3,610	4	3,614	1,876	(1)	1,875
3	-	-	-	4,469	6	4,475	2,322	(2)	2,320
4	-	-	-	1,048	383	1,431	545	(79)	466
5	-	-	-	6,461	5	6,466	3,358	(2)	3,356
6	-	-	-	13,032	15	13,047	6,773	(4)	6,769
7	-	-	-	24,102	28	24,130	12,526	(6)	12,520
8	-	-	-	7,313	9	7,322	3,800	(2)	3,798
9	-	-	-	15,619	17	15,636	8,117	(4)	8,113
10	-	-	-	1,655	2	1,657	860	(1)	859
11	-	-	-	546	2	548	284	(1)	283
12	-	-	-	1,177	2	1,179	612	(1)	611
13	-	-	-	2,740	3	2,743	1,424	(1)	1,423
14	-	-	-	1,091	-	1,091	567	-	567
15	-	-	-	4,475	5	4,480	2,325	(2)	2,323
16	-	-	-	12,204	11	12,215	6,342	(3)	6,339
17	-	-	-	3,672	5	3,677	1,908	(2)	1,906
18	-	-	-	-	-	-	-	-	-
19	-	-	-	432,826	470	433,296	224,936	(96)	224,840
20	-	-	-	227	-	227	118	1	119
21	-	-	-	11,806	13	11,819	6,135	(3)	6,132
22	-	-	-	2,973	2	2,975	1,545	(1)	1,544
23	-	-	-	10,991	11	11,002	5,712	(3)	5,709
24	-	-	-	10,745	12	10,757	5,584	(3)	5,581
25	-	-	-	224,262	244	224,506	116,547	(50)	116,497
26	-	-	-	-	-	-	-	-	-
27	-	-	-	55,468	60	55,528	28,826	(13)	28,813
28	-	-	-	7,074	4	7,078	3,676	(2)	3,674
29	-	-	-	8,655	9	8,664	4,498	(2)	4,496
30	-	-	-	402,214	436	402,650	209,028	(90)	208,938
31	-	-	-	427,083	461	427,544	221,952	(95)	221,857
32	-	-	-	470,898	510	471,408	244,722	(105)	244,617
33	-	-	-	34,045	37	34,082	17,693	(8)	17,685
34	-	-	-	8,612	11	8,623	4,476	(3)	4,473
35	1	1	-	129	-	129	67	1	68
36	-	-	-	3,941	3	3,944	2,048	(1)	2,047
37	-	-	-	88,924	95	89,019	46,213	(20)	46,193
38	-	-	-	280,539	306	280,845	145,794	(63)	145,731
39	-	-	-	50,061	53	50,114	26,017	(11)	26,006
40	-	-	-	25,402	26	25,428	13,201	(6)	13,195
41	-	-	-	22,876	23	22,899	11,889	(5)	11,884
42	-	-	-	3,825	4	3,829	1,988	(2)	1,986
43	-	-	-	-	-	-	-	-	-
44	-	-	-	5,253	6	5,259	2,730	(2)	2,728

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HBS OPEB Amounts by Employer

Schedule of HBS OPEB Amounts by Employer (continued)

As of and for the year ended June 30, 2017

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 (7.0% Discount Rate)	Net OPEB Liability 1% Increase (9.0% Discount Rate)			
1	481120 Topock Elementary School #12	\$ 1,833	\$ (3,451)	\$ 5,732	\$ (11,256)	\$ -	\$ -	\$ -
2	496760 Tri-City Fire District	370	(697)	1,157	(2,272)	-	-	-
3	307210 Triumphant Learning Center	1,131	(2,129)	3,535	(6,942)	-	-	-
4	464150 Tuba City Unified School District #15	32,614	(61,403)	101,972	(200,244)	-	-	-
5	480060 Tucson Airport Authority	30,801	(57,989)	96,304	(189,113)	-	-	-
6	302180 Tucson Country Day School	7,587	(14,285)	23,723	(46,586)	-	-	-
7	302690 Tucson Preparatory School	1,573	(2,962)	4,918	(9,658)	-	-	-
8	240010 Tucson Unified School District #1	752,406	(1,416,572)	2,352,517	(4,619,657)	-	-	-
9	497440 Tusayan Fire District	911	(1,715)	2,848	(5,592)	-	-	-
10	480130 Tusayan, Town of	659	(1,241)	2,061	(4,048)	-	-	-
11	300620 Union Elementary School District No. 62	22,065	(41,543)	68,991	(135,479)	-	-	-
12	104120 University of Arizona, The	1,115,756	(2,100,659)	3,488,589	(6,850,571)	-	-	-
13	450200 Vail School District #20	185,083	(348,459)	578,691	(1,136,379)	-	-	-
14	481220 Valentine ESD #22	1,162	(2,188)	3,634	(7,137)	-	-	-
15	306760 Valley Academy	7,229	(13,610)	22,602	(44,384)	-	-	-
16	302470 Valley Academy for Career and Technology Education	792	(1,492)	2,477	(4,865)	-	-	-
17	496030 Valley Metro	54,309	(102,249)	169,806	(333,450)	-	-	-
18	496010 Valley School	5,864	(11,040)	18,335	(36,005)	-	-	-
19	463220 Valley Union High School #22	2,464	(4,638)	7,703	(15,126)	-	-	-
20	303020 Vechij Himdag Alternative School (Vechij Himdag MashchamakuD)	-	-	-	-	-	-	-
21	497240 Verde Valley Fire District	723	(1,361)	2,260	(4,438)	-	-	-
22	461090 Vernon Elementary School District #9	1,963	(3,696)	6,139	(12,055)	-	-	-
23	302200 Visions Unlimited Academy	-	-	-	-	-	-	-
24	307460 Walnut Grove Elementary School District #7	-	-	-	-	-	-	-
25	300060 Washington Elementary School District #6	334,828	(630,388)	1,046,892	(2,055,791)	-	-	-
26	493240 Wellton Elementary School #24	3,059	(5,760)	9,565	(18,783)	-	-	-
27	420780 Wellton, Town of	2,357	(4,437)	7,368	(14,469)	-	-	-
28	494190 Wenden Elementary School District #19	1,917	(3,609)	5,994	(11,771)	-	-	-
29	410040 Western Arizona Council Of Governments	22,170	(41,739)	69,317	(136,118)	-	-	-
30	240040 Western Arizona Vocational Education #50	717	(1,350)	2,242	(4,403)	-	-	-
31	302700 Western Maricopa Education Center	18,309	(34,471)	57,247	(112,416)	-	-	-
32	308180 Westwind Children's Services	-	-	-	-	-	-	-
33	240030 Westwind Middle School Academy	-	-	-	-	-	-	-
34	497410 Whetstone Fire District	714	(1,345)	2,233	(4,385)	-	-	-
35	495180 White Mountain Summer Homes Water Improvement District	127	(240)	398	(781)	-	-	-
36	482200 Whiteriver Unified School District #20	36,830	(69,340)	115,154	(226,129)	-	-	-
37	300090 Wickenburg Unified School District #9	19,183	(36,115)	59,977	(117,778)	-	-	-
38	420800 Wickenburg, Town of	7,000	(13,180)	21,888	(42,982)	-	-	-
39	462130 Willcox Unified School District #13	15,296	(28,799)	47,826	(93,917)	-	-	-
40	420820 Willcox, City of	4,965	(9,347)	15,523	(30,483)	-	-	-
41	464020 Williams Unified School District #2	9,077	(17,089)	28,379	(55,729)	-	-	-
42	420850 Williams, City of	8,200	(15,439)	25,640	(50,350)	-	-	-
43	492020 Williamson Valley School District #2	67	(125)	208	(408)	-	-	-
44	302230 Willow Creek Charter	1,027	(1,933)	3,210	(6,303)	-	-	-

HBS 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	\$ -	\$ -	\$ -	\$ 3,886	\$ 3	\$ 3,889	\$ 2,020	\$ (1)	\$ 2,019
2	-	-	-	785	-	785	408	-	408
3	-	-	-	2,397	3	2,400	1,246	(1)	1,245
4	-	-	-	69,137	75	69,212	35,930	(16)	35,914
5	-	-	-	65,294	69	65,363	33,933	(15)	33,918
6	-	-	-	16,084	17	16,101	8,359	(4)	8,355
7	-	-	-	3,335	5	3,340	1,733	(2)	1,731
8	-	-	-	1,595,004	1,733	1,596,737	828,911	(354)	828,557
9	-	-	-	1,931	1	1,932	1,003	(1)	1,002
10	-	-	-	1,398	-	1,398	726	(1)	725
11	-	-	-	46,776	50	46,826	24,309	(11)	24,298
12	-	-	-	2,365,259	2,569	2,367,828	1,229,207	(525)	1,228,682
13	-	-	-	392,352	426	392,778	203,902	(87)	203,815
14	-	-	-	2,464	-	2,464	1,281	(1)	1,280
15	-	-	-	15,324	14	15,338	7,964	(4)	7,960
16	-	-	-	1,680	3	1,683	873	(1)	872
17	-	-	-	115,129	123	115,252	59,831	(26)	59,805
18	-	-	-	12,431	14	12,445	6,460	(3)	6,457
19	-	-	-	5,223	4	5,227	2,714	(2)	2,712
20	-	-	-	-	-	-	-	-	-
21	-	-	-	1,532	1	1,533	796	(1)	795
22	-	-	-	4,162	2	4,164	2,163	(1)	2,162
23	31	31	-	-	-	-	-	7	7
24	-	-	-	-	-	-	-	-	-
25	-	-	-	709,792	769	710,561	368,873	(157)	368,716
26	-	-	-	6,485	4	6,489	3,370	(2)	3,368
27	-	-	-	4,996	7	5,003	2,596	(2)	2,594
28	-	-	-	4,064	2	4,066	2,112	(1)	2,111
29	-	-	-	46,997	49	47,046	24,424	(10)	24,414
30	-	-	-	1,520	1	1,521	790	(1)	789
31	-	-	-	38,813	39	38,852	20,171	(9)	20,162
32	-	-	-	-	-	-	-	-	-
33	-	-	-	-	-	-	-	-	-
34	-	-	-	1,514	1	1,515	787	(1)	786
35	-	-	-	270	-	270	140	-	140
36	-	-	-	78,074	84	78,158	40,575	(18)	40,557
37	-	-	-	40,665	44	40,709	21,133	(10)	21,123
38	-	-	-	14,840	16	14,856	7,712	(4)	7,708
39	-	-	-	32,426	34	32,460	16,852	(8)	16,844
40	-	-	-	10,525	12	10,537	5,470	(3)	5,467
41	-	-	-	19,241	19	19,260	10,000	(5)	9,995
42	-	-	-	17,384	16	17,400	9,034	(4)	9,030
43	-	-	-	141	-	141	73	-	73
44	-	-	-	2,176	4	2,180	1,131	(1)	1,130

(continued)

HBS OPEB Amounts by Employer

Schedule of HBS OPEB Amounts by Employer (continued)

As of and for the year ended June 30, 2017

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 (7.0% Discount Rate)	Net OPEB Liability 1% Increase (9.0% Discount Rate)			
1	300070 Wilson School District No. 7	\$ 22,927	\$ (43,165)	\$ 71,685	\$ (140,769)	\$ -	\$ -	\$ -
2	461080 Window Rock Unified School District #8	45,267	(85,226)	141,535	(277,934)	-	-	-
3	482010 Winslow Unified School District #1	29,375	(55,306)	91,847	(180,360)	-	-	-
4	420900 Winslow, City of	7,706	(14,508)	24,094	(47,314)	-	-	-
5	497620 Wittmann Fire District	-	-	-	-	-	-	-
6	492520 Yarnell Elementary School District #52	992	(1,867)	3,101	(6,090)	-	-	-
7	492530 Yavapai Accommodation District #99	1,582	(2,978)	4,945	(9,711)	-	-	-
8	492990 Yavapai College	57,340	(107,954)	179,281	(352,056)	-	-	-
9	410230 Yavapai County	150,358	(283,082)	470,118	(923,175)	-	-	-
10	451000 Yavapai County Education Service Agency	-	-	-	-	-	-	-
11	471050 Young Elementary School District #5	2,148	(4,045)	6,717	(13,191)	-	-	-
12	307340 Young Scholar's Academy	4,386	(8,259)	13,715	(26,932)	-	-	-
13	420920 Youngtown, Town of	2,270	(4,274)	7,097	(13,937)	-	-	-
14	481130 Yucca Elementary School District #13	775	(1,459)	2,423	(4,758)	-	-	-
15	410240 Yuma County	120,422	(226,721)	376,518	(739,371)	-	-	-
16	497210 Yuma County Airport Authority	3,435	(6,467)	10,741	(21,091)	-	-	-
17	480100 Yuma County Intergovernmental Public Transportaion Authority	737	(1,388)	2,305	(4,527)	-	-	-
18	493000 Yuma County Superintendent's Office	136	(256)	425	(834)	-	-	-
19	493010 Yuma Elementary School District One	101,225	(190,578)	316,495	(621,504)	-	-	-
20	480070 Yuma Mesa Irrigation & Drainage District	3,941	(7,420)	12,323	(24,198)	-	-	-
21	500820 Yuma Metropolitan Planning Organization	625	(1,176)	1,953	(3,835)	-	-	-
22	493830 Yuma Union High School District #70	124,834	(235,028)	390,314	(766,463)	-	-	-
23	420980 Yuma, City of	91,084	(171,486)	284,789	(559,242)	-	-	-
Total		\$ 28,915,569	\$ (54,439,980)	\$ 90,409,094	\$ (177,537,095)	\$ -	\$ -	\$ -

The accompanying notes are an integral part of these schedules.

HBS 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	\$ -	\$ -	\$ -	\$ -	\$ 48,603	\$ 52	\$ 48,655	\$ 25,258	\$ (11)	\$ 25,247
2	-	-	-	-	95,961	103	96,064	49,870	(22)	49,848
3	-	-	-	-	62,272	66	62,338	32,362	(14)	32,348
4	-	-	-	-	16,336	17	16,353	8,490	(4)	8,486
5	-	-	-	-	-	-	-	-	-	-
6	-	-	-	-	2,102	4	2,106	1,093	(1)	1,092
7	-	-	-	-	3,353	5	3,358	1,743	(2)	1,741
8	-	-	-	-	121,552	133	121,685	63,170	(28)	63,142
9	-	-	-	-	318,740	344	319,084	165,647	(71)	165,576
10	-	-	-	-	-	-	-	-	-	-
11	-	-	-	-	4,554	4	4,558	2,367	(1)	2,366
12	-	-	-	-	9,299	12	9,311	4,833	(3)	4,830
13	-	-	-	-	4,812	4	4,816	2,501	(2)	2,499
14	-	-	-	-	1,643	2	1,645	854	(1)	853
15	-	-	-	-	255,279	279	255,558	132,666	(57)	132,609
16	-	-	-	-	7,282	7	7,289	3,784	(2)	3,782
17	-	-	-	-	1,563	-	1,563	812	1	813
18	-	-	-	-	288	-	288	150	1	151
19	-	-	-	-	214,583	233	214,816	111,517	(48)	111,469
20	-	-	-	-	8,355	9	8,364	4,342	(2)	4,340
21	-	-	-	-	1,324	-	1,324	688	-	688
22	-	-	-	-	264,633	289	264,922	137,528	(59)	137,469
23	-	-	-	-	193,086	211	193,297	100,346	(44)	100,302
	\$ 219	\$ 219	\$ -	\$ -	\$ 61,297,272	\$ 68,934	\$ 61,366,206	\$ 31,855,718	\$ (14,407)	\$ 31,841,311

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, Article 2 of the Arizona Revised Statutes (A.R.S.). The Long Term Disability program is administered in accordance with Title 38, Chapter 5, Article 2.1.

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

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

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

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 (LTD) program, respectively. Effective July 1, 1995, the ASRS established an account for each benefit program and has reported those funds in the basic financial statements. Both the Health Benefit Supplement (HBS) Program and the Long Term Disability (LTD) Program are cost-sharing, multiple-employer post-employment benefit plans. The LTD and HBS Funds' assets or income may be utilized solely for the payment of eligible member benefits of each respective fund. As of June 30, 2017, the investments of the HBS Fund were commingled with investments of the Retirement Fund

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

Notes to the HBS OPEB Schedules

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

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.

Benefits Offered– 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 – Retirement benefits are calculated on the basis of age, total credited service and average

monthly compensation, 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 when a member began contributing to the ASRS.

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.

Notes to the HBS OPEB Schedules

Exhibit 1: Average Monthly Compensation Calculation

Membership Date	Calculation	
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 <i>excluded</i> .
	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 <i>included</i> .
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 <i>excluded</i> .
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 <i>excluded</i> .

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

Exhibit 2: Graded Multiplier

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

Permanent Benefit Increase (PBI) – Retired members who have been retired for at least one year and members receiving LTD benefits, are eligible for a benefit increase

adjustment annually up to a maximum of 4%, if funds are available.

The PBI is paid when the average investment return is in excess of 8% over a rolling 10 year period from a reserve of excess investment earnings. Funds are reserved when total actuarial investment returns for each fiscal year are greater than 8%. If there are no excess investment earnings in the reserve, then no additional benefit increase is paid. As of June 30, 2017, there is a zero balance in the reserve for future PBIs.

Enhanced Permanent Benefit Increase (EPBI) – 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.

Notes to the HBS OPEB Schedules

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.

For a more detailed summary of benefits, refer to the Summary of Plan Provisions in the Actuarial Section of the ASRS' June 30, 2017 Comprehensive Annual Financial Report (CAFR).

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. For members with 10 or more years of service, benefits range from \$150 per month to \$215 per month depending on the age of the member and dependents. For members with five to nine years of service, the benefits are the same dollar amounts as above multiplied by a vesting fraction equal to 10% for each completed year of service (i.e., 50% to 90%).

LTD Benefits – Pursuant to A.R.S. §38-797, members of the ASRS are eligible for LTD benefits in the event they become unable to perform their work. The monthly benefit is equal to two-thirds of their monthly earnings. 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 post-employment 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 \$28.0 million were received during the 2017 fiscal year, and are included in Employer Contributions on the Combined Statements of Changes in Fiduciary Net Position, in the June 30, 2017 CAFR.

Notes to the HBS OPEB Schedules

The contractually required contribution rates of employers as a percentage of covered payroll and the employees' matching contributions were as follows for fiscal year 2017:

Exhibit 3: Contribution Rates

Contribution Rates	Employer	Member
Retirement	10.78%	11.34%
Health benefit supplement	0.56%	0.00%
Long term disability	0.14%	0.14%
Total required	11.48%	11.48%

Exhibit 4: Alternate Contribution Rates

Alternate Contribution Rates	Employer	Member
ACR Retirement	9.17%	0.00%
ACR Health benefit supplement	0.21%	0.00%
ACR Long term disability	0.09%	0.00%
Total ACR required	9.47%	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

Employers participating in the ASRS cost-sharing multiple-employer defined benefit plans are required to report OPEB information in their financial statements, for fiscal periods beginning after June 15, 2017, in accordance with Governmental Accounting Standards Board (GASB) Statement No. 75, Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions. The Schedule of Employer Allocations and Schedule of OPEB Amounts by Employer (OPEB allocation schedules) provide employers with the required information for financial reporting.

Basis of Accounting – The underlying financial information used to prepare the 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, 2017 CAFR.

Note 3. Net HBS OPEB Liability of Employers

The components of the net OPEB liability of the participating employers at June 30, 2017 were as follows:

Exhibit 6: Net HBS OPEB Liability of Employers

Net HBS OPEB Liability	
Total HBS program OPEB liability	\$ 1,526,159,028
HBS program assets	<u>(1,580,599,008)</u>
Employers' net HBS program OPEB liability	<u>\$ (54,439,980)</u>
HBS program assets as a percentage of total HBS OPEB liability	103.57%

Actuarial Assumptions – The total HBS OPEB liability was determined by an actuarial valuation as of June 30, 2016, and rolled forward using generally accepted actuarial procedures to June 30, 2017:

Exhibit 7: Actuarial Assumptions – HBS

Assumptions	
Actuarial valuation date	June 30, 2016
Actuarial roll forward date	June 30, 2017
Actuarial cost method	Entry Age Normal
Asset valuation method	Fair Value
Inflation	3%
Investment Rate of Return	8%
Mortality rates	1994 GAM Scale BB
Healthcare Trend Rates	N/A

Notes to the HBS OPEB Schedules

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 actuarial cost methodology, amortization methodology, and valuation of the HBS Fund assets.

The actuarial assumptions related to funding appear in the Notes to Required Supplementary Information and the Actuarial Section of the June 30, 2017 CAFR. The actuarial assumptions related to funding were selected on the basis of an experience study which was performed for the five-year period ending June 30, 2012. The ASRS Board adopted the experience study which recommended changes, and those changes were effective as of the June 30, 2013 actuarial valuation.

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

Best estimates of arithmetic real rates of return for each major asset class included in the asset allocation policy as of June 30, 2017 (see the Asset Allocation Targets chart in the Investment Section of the June 30, 2017 CAFR) are summarized in the following table:

Exhibit 8: Expected Return, Arithmetic Basis

Asset Class	Target Asset Allocation	Real Return Arithmetic Basis	Long-term Expected Nominal Return
Equity	58%	6.73%	3.87%
Fixed income	25%	3.70%	0.91%
Commodities	2%	3.84%	0.08%
Real estate	10%	4.25%	0.42%
Multi-asset	5%	3.41%	0.17%
Total	100%		5.45%
Inflation			3.25%
Expected arithmetic nominal return			8.70%

Actual returns may be different due to volatility of returns. The long term expected rate of return of 8.70% is higher than the 8% assumed rate of return used in the actuarial valuation. Details regarding the discount rate for actuarial purposes follows.

Discount rate – The discount rate used to measure the total HBS OPEB liability was 8%. 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 HBS 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 HBS OPEB liability.

Notes to the HBS OPEB Schedules

Sensitivity of the net HBS OPEB liability to changes in the discount rate – The table below presents the net OPEB liability of the participating employers calculated using the discount rate of 8%, as well as what the employers' net OPEB liability (asset) would be if it were calculated using the discount rate that is 1.00% lower (7.00%) or 1.00% higher (9.00%) than the current rate at June 30, 2017:

Exhibit 9: HBS OPEB Discount Rate Sensitivity

	1% Decrease (7.00%)	Current Discount Rate (8.00%)	1% Increase (9.00%)
\$	90,409,094	\$ (54,439,980)	\$ (177,537,095)

Note 4. Basis for Allocation

The employers' proportionate share, reported in the Schedule of Employer Allocations, is calculated using accrued HBS contributions for employers that were members of the ASRS, as of June 30, 2017. 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, 2017 CAFR.

Exhibit 10: Reconciliation of Employer HBS Contributions

Reconciling item	Amount
Employer contributions reported in the ASRS' Statement of Changes in Fiduciary Net Position of the CAFR	\$ 53,914
Adjust to properly represent contributions related to future contribution efforts	(2)
Deduct ASRS contributions not included in allocation	(81)
Add annualized contributions for employers joining the Plan during the plan year	3
Total employer contributions used as the basis for allocating employer's proportionate share of collective pension amounts	\$ 53,834

The difference in contributions, as reported on the June 30, 2017 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, 2017 CAFR, is a difference between employer contributions and proportionate share of contributions, which is allocated proportionately to employers on the Schedule of HBS OPEB 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 75, is located in the notes and required supplementary information of the ASRS' CAFR for the fiscal year ended

June 30, 2017. The additional financial and actuarial information is available at www.azasrs.gov. Requests for additional information should be addressed to:

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

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Supplementary Schedule of Net Deferred Outflows and Inflows (HBS OPEB)

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		FY2018	FY2019	FY2020	FY2021	FY2022	Thereafter
Number	Employer Name						
307850	Academy Of Excellence	\$ (524)	\$ (523)	\$ (523)	\$ (523)	\$ -	\$ -
450540	Academy Of Tucson	(4,287)	(4,287)	(4,287)	(4,287)	-	-
307940	Accelerated Elementary and Secondary	(1,012)	(1,011)	(1,011)	(1,011)	-	-
303320	Accelerated Learning Center	(978)	(978)	(976)	(976)	-	-
307490	Acclaim Charter School	(2,335)	(2,335)	(2,335)	(2,335)	-	-
302160	Agua Fria Union High School District #216	(51,491)	(51,491)	(51,491)	(51,491)	(39)	-
300630	Aguila Elementary School District #63	(1,229)	(1,229)	(1,229)	(1,228)	-	-
302310	AIBT Non-Profit Charter High School	(747)	(747)	(747)	(747)	-	-
450150	Ajo Unified School District	(2,593)	(2,593)	(2,593)	(2,593)	(1)	-
302800	Akimel O'Otham Pee Posh (3-5)	(199)	(199)	(198)	(198)	-	-
302810	Akimel O'Otham Pee Posh (K-2)	(4,621)	(4,621)	(4,621)	(4,621)	(2)	-
300680	Alhambra Elementary District #68	(102,678)	(102,678)	(102,678)	(102,678)	(77)	-
461070	Alpine Elementary School District #7	(791)	(791)	(790)	(789)	-	-
450510	Altar Valley School District #51	(5,277)	(5,277)	(5,277)	(5,277)	-	-
308200	American Basic Schools	(488)	(488)	(488)	(488)	-	-
307860	American Leadership Academy	(376)	(375)	(375)	(375)	-	-
450100	Amphitheater Unified School District #10	(105,433)	(105,433)	(105,433)	(105,433)	(81)	-
493810	Antelope Union High School District #50	(2,259)	(2,259)	(2,259)	(2,257)	-	-
410100	Apache County	(16,392)	(16,392)	(16,392)	(16,392)	(10)	-
460000	Apache County Superintendent of Schools	-	-	-	-	-	-
462420	Apache Elementary School District #42	(182)	(182)	(181)	(181)	-	-
200430	Apache Junction Unified School District #43	(23,300)	(23,300)	(23,300)	(23,300)	(14)	-
496800	Apache Junction Water District	(1,095)	(1,095)	(1,093)	(1,093)	-	-
420020	Apache Junction, City of	(15,248)	(15,248)	(15,248)	(15,248)	(12)	-
302020	Aprender Tucson	(1,842)	(1,842)	(1,842)	(1,842)	-	-
109120	Arizona Acupuncture Board of Examiners	(49)	(49)	(49)	(49)	-	-
307810	Arizona Agribusiness & Equine Center	(7,807)	(7,807)	(7,807)	(7,807)	(2)	-
480090	Arizona Association of Counties	(539)	(539)	(539)	(538)	-	-
101050	Arizona Attorney General's Office	(103,730)	(103,730)	(103,730)	(103,730)	(78)	-
109010	Arizona Automobile Theft Authority	(510)	(510)	(510)	(510)	-	-
109280	Arizona Board of Athletic Training	(43)	(43)	(43)	(43)	-	-
103180	Arizona Board of Chiropractic Examiners	(291)	(291)	(291)	(291)	-	-
105700	Arizona Board of Executive Clemency	(575)	(575)	(575)	(575)	-	-
109140	Arizona Board of Fingerprinting	(560)	(560)	(559)	(558)	-	-
103460	Arizona Board of Funeral Directors & Embalmers	(167)	(167)	(167)	(167)	-	-
103200	Arizona Board of Homeopathic and	(37)	(37)	(37)	(37)	-	-
102500	Arizona Board of Nursing Care Examiners	(384)	(383)	(383)	(383)	-	-
103240	Arizona Board of Occupational Therapy Examiners	(205)	(205)	(205)	(204)	-	-
103770	Arizona Board of Osteopathic Examiners	(628)	(627)	(627)	(627)	-	-
103850	Arizona Board of Podiatry Examiners	(110)	(110)	(110)	(110)	-	-
103860	Arizona Board of Psychologist Examiners	(365)	(365)	(365)	(365)	-	-
104100	Arizona Board of Regents	(4,077)	(4,077)	(4,077)	(4,077)	(3)	-
101880	Arizona Board of Tax Appeals	(265)	(265)	(264)	(264)	-	-
109220	Arizona Capital Post Conviction Public Defend	-	-	-	-	-	-

Supplementary Schedule of Net Deferred Outflows and Inflows (HBS OPEB)

Employer		FY2018	FY2019	FY2020	FY2021	FY2022	Thereafter
Number	Employer Name						
302090	Arizona Charter Academy	\$ (5,030)	\$ (5,030)	\$ (5,030)	\$ (5,030)	\$ (3)	\$ -
495900	Arizona City Sanitary District	(655)	(655)	(655)	(654)	-	-
109030	Arizona Commission for Postsecondary Educ.	(510)	(510)	(510)	(509)	-	-
102100	Arizona Commission for the Deaf and Hard of	(1,562)	(1,562)	(1,562)	(1,560)	-	-
109260	Arizona Commission of African American Aff.	(114)	(113)	(113)	(113)	-	-
104820	Arizona Commission on the Arts	(839)	(839)	(839)	(838)	-	-
304040	Arizona Community Development Corporation	(8,743)	(8,743)	(8,743)	(8,743)	(7)	-
103250	Arizona Corporation Commission	(24,785)	(24,785)	(24,785)	(24,785)	(19)	-
109270	Arizona Cotton Research and Protection Cour	(1,497)	(1,497)	(1,497)	(1,497)	-	-
497380	Arizona Counties Insurance Pool	(1,159)	(1,159)	(1,157)	(1,157)	-	-
101140	Arizona Court of Appeals Division One	(4,976)	(4,976)	(4,976)	(4,975)	-	-
101150	Arizona Court of Appeals Division Two	(2,361)	(2,361)	(2,361)	(2,358)	-	-
101190	Arizona Criminal Justice Commission	(2,081)	(2,081)	(2,081)	(2,079)	-	-
100000	Arizona Department of Administration	(53,573)	(53,573)	(53,573)	(53,573)	(39)	-
103060	Arizona Department of Agriculture	(17,214)	(17,214)	(17,214)	(17,214)	(12)	-
109300	Arizona Department of Child Safety	(177,226)	(177,226)	(177,226)	(177,226)	(138)	-
105200	Arizona Department of Corrections	(75,907)	(75,907)	(75,907)	(75,907)	(58)	-
102200	Arizona Department of Economic Security	(480,758)	(480,758)	(480,758)	(480,758)	(382)	-
104550	Arizona Department of Education	(47,581)	(47,581)	(47,581)	(47,581)	(33)	-
105360	Arizona Department of Emergency & Military A	(26,728)	(26,728)	(26,728)	(26,728)	(21)	-
107100	Arizona Department of Environmental Quality	(36,494)	(36,494)	(36,494)	(36,494)	(27)	-
103070	Arizona Department of Financial Institutions	-	-	-	-	-	-
103120	Arizona Department of Financial Institutions	(4,312)	(4,312)	(4,312)	(4,312)	-	-
103660	Arizona Department of Fire, Building and Life S	-	-	-	-	-	-
109050	Arizona Department of Gaming	(9,797)	(9,797)	(9,797)	(9,797)	(3)	-
103880	Arizona Department of Gaming / Racing Divisi	-	-	-	-	-	-
102350	Arizona Department of Health Services	(113,453)	(113,453)	(113,453)	(113,453)	(86)	-
109210	Arizona Department of Homeland Security	(1,446)	(1,446)	(1,446)	(1,445)	-	-
109160	Arizona Department of Housing	(6,801)	(6,801)	(6,801)	(6,801)	(4)	-
103530	Arizona Department of Insurance	(6,989)	(6,989)	(6,989)	(6,989)	(3)	-
105220	Arizona Department of Juvenile Corrections	(7,482)	(7,482)	(7,482)	(7,482)	(3)	-
103570	Arizona Department of Liquor Licenses and Cr	(1,835)	(1,835)	(1,834)	(1,833)	-	-
105800	Arizona Department of Public Safety	(68,559)	(68,559)	(68,559)	(68,559)	(50)	-
103900	Arizona Department of Real Estate	(2,066)	(2,066)	(2,066)	(2,064)	-	-
101790	Arizona Department of Revenue	(45,813)	(45,813)	(45,813)	(45,813)	(33)	-
106100	Arizona Department of Transportation	(294,255)	(294,255)	(294,255)	(294,255)	(232)	-
102400	Arizona Department of Veterans' Services	(23,441)	(23,441)	(23,441)	(23,441)	(15)	-
107900	Arizona Department of Water Resources	(12,093)	(12,093)	(12,093)	(12,093)	(7)	-
103010	Arizona Department of Weights and Measures	-	-	-	-	-	-
109230	Arizona Early Childhood Development and Hea	(14,878)	(14,878)	(14,878)	(14,878)	(11)	-
101100	Arizona Exposition & State Fair	(2,933)	(2,933)	(2,933)	(2,932)	-	-
109330	Arizona Finance Authority	(1,461)	(1,461)	(1,461)	(1,461)	(63)	-
107200	Arizona Game and Fish Department	(39,374)	(39,374)	(39,374)	(39,374)	(29)	-
107300	Arizona Geological Survey, The	37	37	37	37	31	-

(Continued)

Supplementary Schedule of Net Deferred Outflows and Inflows (HBS OPEB)

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

Five Years and in the Aggregate Thereafter

Employer							
Number	Employer Name	FY2018	FY2019	FY2020	FY2021	FY2022	Thereafter
101400	Arizona Governor's Office	\$ (11,122)	\$ (11,122)	\$ (11,122)	\$ (11,122)	\$ (7)	\$ -
102300	Arizona Health Care Cost Containment System	(82,351)	(82,351)	(82,351)	(82,351)	(65)	-
496050	Arizona Health Facilities Authority	(98)	(98)	(98)	(98)	-	-
104920	Arizona Historical Society	(2,616)	(2,616)	(2,616)	(2,616)	-	-
101520	Arizona House of Representatives	(10,111)	(10,111)	(10,111)	(10,111)	(6)	-
109150	Arizona Independent Redistricting Commission	(149)	(149)	(149)	(149)	-	-
103500	Arizona Industrial Commission	(16,797)	(16,797)	(16,797)	(16,797)	(13)	-
501210	Arizona Industrial Development Authority	(216)	(216)	(216)	(216)	(64)	-
495300	Arizona Interscholastic Association	(1,833)	(1,833)	(1,833)	(1,833)	(1)	-
101540	Arizona Joint Legislative Budget Committee	(2,502)	(2,502)	(2,502)	(2,499)	-	-
101470	Arizona Law Enforcement Merit System Council	-	-	-	-	-	-
101530	Arizona Legislative Council	(4,953)	(4,953)	(4,953)	(4,953)	(3)	-
103620	Arizona Medical Board	(4,690)	(4,690)	(4,690)	(4,690)	(2)	-
240050	Arizona Montessori Charter School at Anthem	(1,605)	(1,605)	(1,605)	(1,603)	-	-
495090	Arizona Municipal Water Users Association	(910)	(909)	(909)	(909)	-	-
103680	Arizona Naturopathic Physicians Board of Merit	(152)	(152)	(152)	(152)	-	-
109040	Arizona Navigable Streams Adjudication Commission	(119)	(119)	(118)	(118)	-	-
109070	Arizona Office of Administrative Hearings	(1,534)	(1,534)	(1,534)	(1,534)	-	-
109320	Arizona Office of Economic Opportunity	(2,564)	(2,564)	(2,564)	(2,564)	(106)	-
101410	Arizona Office of Equal Opportunity	-	-	-	-	-	-
103940	Arizona Office of Pest Management	-	-	-	-	-	-
101590	Arizona Office of the Auditor General	(21,294)	(21,294)	(21,294)	(21,294)	(13)	-
101430	Arizona Office of Tourism	(2,412)	(2,412)	(2,412)	(2,411)	-	-
102700	Arizona Pioneers' Home	(5,284)	(5,284)	(5,284)	(5,284)	(1)	-
109990	Arizona Power Authority	(735)	(735)	(735)	(734)	-	-
496750	Arizona Prosecuting Attorneys' Advisory Council	(522)	(522)	(522)	(522)	-	-
103100	Arizona Radiation Regulatory Agency	(2,064)	(2,064)	(2,064)	(2,062)	-	-
103220	Arizona Registrar of Contractors	(7,255)	(7,255)	(7,255)	(7,255)	(5)	-
103260	Arizona Residential Utility Consumer Office	(1,075)	(1,075)	(1,074)	(1,074)	-	-
109080	Arizona School Facilities Board	(1,209)	(1,209)	(1,209)	(1,209)	-	-
302870	Arizona School for Integrated Academics and	-	-	-	-	-	-
306890	Arizona School for the Arts	(5,517)	(5,517)	(5,517)	(5,517)	(1)	-
101800	Arizona Secretary of State	(9,674)	(9,674)	(9,674)	(9,674)	(4)	-
497510	Arizona Sports and Tourism Authority	(778)	(778)	(777)	(777)	-	-
109190	Arizona State Board for Charter Schools	(936)	(936)	(935)	(935)	-	-
103870	Arizona State Board for Private Postsecondary	(534)	(534)	(534)	(534)	-	-
103020	Arizona State Board of Accountancy	(1,243)	(1,243)	(1,243)	(1,242)	-	-
103150	Arizona State Board of Barbers	(254)	(254)	(254)	(254)	-	-
103160	Arizona State Board of Behavioral Health Examiners	(1,284)	(1,284)	(1,284)	(1,283)	-	-
103270	Arizona State Board Of Cosmetology	(1,326)	(1,326)	(1,326)	(1,325)	-	-
103350	Arizona State Board of Dental Examiners	(825)	(825)	(823)	(823)	-	-
103380	Arizona State Board Of Dispensing Opticians	(109)	(110)	(110)	(110)	-	-
109310	Arizona State Board of Education	(531)	(530)	(530)	(530)	-	-
109290	Arizona State Board of Massage Therapy	(197)	(198)	(198)	(198)	-	-

Supplementary Schedule of Net Deferred Outflows and Inflows (HBS OPEB)

Employer		FY2018	FY2019	FY2020	FY2021	FY2022	Thereafter
Number	Employer Name						
103710	Arizona State Board of Nursing	\$ (4,405)	\$ (4,405)	\$ (4,405)	\$ (4,405)	\$ (3)	\$ -
103750	Arizona State Board Of Optometry	(196)	(196)	(196)	(195)	-	-
103820	Arizona State Board of Pharmacy	(2,334)	(2,334)	(2,334)	(2,334)	-	-
103830	Arizona State Board of Physical Therapy	(339)	(339)	(339)	(339)	-	-
103890	Arizona State Board of Respiratory Care Exam	(280)	(280)	(280)	(280)	-	-
103960	Arizona State Board of Technical Registration	(1,559)	(1,559)	(1,559)	(1,559)	-	-
109250	Arizona State Forestry Division	(8,228)	(8,228)	(8,228)	(8,228)	(4)	-
107400	Arizona State Land Department	(9,370)	(9,370)	(9,370)	(9,370)	(7)	-
103610	Arizona State Lottery	(5,555)	(5,555)	(5,555)	(5,555)	(4)	-
103650	Arizona State Mine Inspector	(1,205)	(1,205)	(1,205)	(1,205)	-	-
107700	Arizona State Parks	(12,150)	(12,150)	(12,150)	(12,150)	(5)	-
101030	Arizona State Personnel Board	(178)	(178)	(178)	(178)	-	-
104750	Arizona State Schools for the Deaf and the Blii	(44,681)	(44,681)	(44,681)	(44,681)	(35)	-
101510	Arizona State Senate	(7,311)	(7,311)	(7,311)	(7,311)	(3)	-
101920	Arizona State Treasurer's Office	(2,429)	(2,429)	(2,429)	(2,429)	(1)	-
104140	Arizona State University	(537,005)	(537,005)	(537,005)	(537,005)	(425)	-
103980	Arizona State Veterinary Medical Examining Bc	(339)	(339)	(339)	(339)	-	-
101170	Arizona Supreme Court	(40,936)	(40,936)	(40,936)	(40,936)	(28)	-
109110	Arizona Water Infrastructure Finance Authorit	(225)	(225)	(225)	(225)	-	-
493880	Arizona Western College	(36,134)	(36,134)	(36,134)	(36,134)	(26)	-
300470	Arlington Elementary School District #47	(2,282)	(2,282)	(2,282)	(2,282)	-	-
308130	Arts Academy at Estrella Mountain	(5,779)	(5,779)	(5,779)	(5,779)	(3)	-
240060	Arts Academy at Scottsdale	(769)	(769)	(769)	(769)	-	-
462530	Ash Creek Elementary School District #53	(399)	(398)	(398)	(398)	-	-
492310	Ash Fork Joint Unified School District #31	(2,105)	(2,105)	(2,105)	(2,103)	-	-
308090	ASU Preparatory Academy	(18,499)	(18,499)	(18,499)	(18,499)	(14)	-
300440	Avondale Elementary School District #44	(38,193)	(38,193)	(38,193)	(38,193)	(30)	-
420010	Avondale, City of	(32,694)	(32,694)	(32,694)	(32,694)	(22)	-
497500	Avra Valley Fire District	(497)	(497)	(497)	(497)	-	-
450400	Baboquivari Unified school District #40	(14,540)	(14,540)	(14,540)	(14,540)	(8)	-
492200	Bagdad Unified School District	(4,476)	(4,476)	(4,476)	(4,476)	(2)	-
302240	Ball Charter Schools (Dobson Academy)	(3,250)	(3,250)	(3,250)	(3,250)	(1)	-
307430	Ball Charter Schools (Hearn Academy)	(3,881)	(3,881)	(3,881)	(3,881)	(1)	-
200280	Ball Charter Schools (Val Vista Academy)	(1,996)	(1,996)	(1,996)	(1,996)	-	-
300310	Balsz Elementary School District #31	(17,985)	(17,985)	(17,985)	(17,985)	(11)	-
492260	Beaver Creek Elementary School Dist #26	(2,177)	(2,177)	(2,177)	(2,177)	-	-
302080	Benchmark School	(2,358)	(2,358)	(2,358)	(2,356)	-	-
306910	Benjamin Franklin Charter School	(13,246)	(13,246)	(13,246)	(13,246)	(8)	-
462090	Benson Unified School District #9	(8,824)	(8,824)	(8,824)	(8,824)	(4)	-
420030	Benson, City of	(3,887)	(3,887)	(3,887)	(3,885)	-	-
494760	Bicentennial Union High School District #76	(1,403)	(1,403)	(1,403)	(1,403)	-	-
462020	Bisbee Unified School District #2	(6,041)	(6,041)	(6,041)	(6,041)	(3)	-
420050	Bisbee, City of	(2,858)	(2,858)	(2,858)	(2,858)	(1)	-
496080	Black Canyon Fire District	(65)	(64)	(64)	(64)	-	-

(Continued)

Supplementary Schedule of Net Deferred Outflows and Inflows (HBS OPEB)

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

Five Years and in the Aggregate Thereafter

Employer							
Number	Employer Name	FY2018	FY2019	FY2020	FY2021	FY2022	Thereafter
473220	Blue Elementary School District #22	\$ (111)	\$ (111)	\$ (110)	\$ (110)	\$ -	\$ -
482320	Blue Ridge Unified School District #32	(14,510)	(14,510)	(14,510)	(14,510)	(11)	-
302860	Blueprint Education (Hope HS, Blueprint HS)	-	-	-	-	-	-
472100	Bonita Elementary School District #16	(1,012)	(1,012)	(1,012)	(1,011)	-	-
494260	Bouse Elementary School District #26	(534)	(534)	(534)	(533)	-	-
462140	Bowie Unified School District #14	(770)	(770)	(770)	(770)	-	-
300330	Buckeye Elementary School District #33	(31,894)	(31,894)	(31,894)	(31,894)	(22)	-
302010	Buckeye Union High School District #201	(29,601)	(29,601)	(29,601)	(29,601)	(21)	-
495020	Buckeye Valley Fire District	(1,446)	(1,446)	(1,446)	(1,446)	-	-
497430	Buckeye Water Conservation & Drainage Distri	(880)	(880)	(878)	(878)	-	-
420070	Buckeye, City of	(29,058)	(29,058)	(29,058)	(29,058)	(21)	-
481150	Bullhead City Elementary School District #15	(17,290)	(17,290)	(17,290)	(17,290)	(11)	-
495000	Bullhead City Fire District	(1,798)	(1,798)	(1,798)	(1,797)	-	-
480120	Camp Verde Fire District	-	-	-	-	-	-
492280	Camp Verde Unified School District #28	(11,157)	(11,157)	(11,157)	(11,157)	(9)	-
421020	Camp Verde, Town Of	(4,700)	(4,700)	(4,700)	(4,699)	-	-
492500	Canon Elementary School District #50	(1,312)	(1,312)	(1,312)	(1,311)	-	-
305020	Canyon Rose Academy	(825)	(825)	(825)	(824)	-	-
421030	Carefree, Town of	(1,631)	(1,631)	(1,631)	(1,631)	(1)	-
303090	Carpe Diem Collegiate High School (Academy)	(646)	(645)	(645)	(645)	-	-
300830	Cartwright Elementary School District #83	(122,775)	(122,775)	(122,775)	(122,775)	(94)	-
200040	Casa Grande Elementary School District #4	(45,735)	(45,735)	(45,735)	(45,735)	(32)	-
200820	Casa Grande Union High School District #82	(19,038)	(19,038)	(19,038)	(19,038)	(12)	-
420090	Casa Grande, City of	(22,194)	(22,194)	(22,194)	(22,194)	(14)	-
450160	Catalina Foothills School District #16	(34,752)	(34,752)	(34,752)	(34,752)	(24)	-
300930	Cave Creek Unified School District No. 93	(36,563)	(36,563)	(36,563)	(36,563)	(29)	-
420580	Cave Creek, Town of	(3,728)	(3,728)	(3,728)	(3,728)	(2)	-
464160	CAVIAT School District	(348)	(348)	(348)	(348)	-	-
482250	Cedar USD # 25	(2,447)	(2,447)	(2,447)	(2,444)	-	-
495130	Central Arizona Association Of Governments	(1,309)	(1,309)	(1,307)	(1,307)	-	-
493890	Central Arizona College	(33,278)	(33,278)	(33,278)	(33,278)	(25)	-
500650	Central Arizona Fire And Medical Authority	(2,285)	(2,285)	(2,285)	(2,283)	-	-
497150	Central Arizona Irrigation And Drainage	(4,503)	(4,503)	(4,503)	(4,503)	(3)	-
497310	Central Arizona Project	(76,406)	(76,406)	(76,406)	(76,406)	(58)	-
302600	Central Arizona Valley Institute Of Technology	(1,649)	(1,649)	(1,648)	(1,647)	-	-
303050	Central Yavapai Fire District	(81)	(81)	(81)	(81)	-	-
307680	Challenge Charter School	(3,535)	(3,535)	(3,535)	(3,535)	(1)	-
300800	Chandler Unified School District #80	(322,043)	(322,043)	(322,043)	(322,043)	(253)	-
420120	Chandler, City of	(115,436)	(115,436)	(115,436)	(115,436)	(91)	-
303070	Charter Foundation, The (AmeriSchools Acade	(1,821)	(1,821)	(1,821)	(1,820)	-	-
464050	Chevelon Butte Elementary School District #5	(81)	(81)	(81)	(81)	-	-
461240	Chinle Unified School District #24	(39,319)	(39,319)	(39,319)	(39,319)	(31)	-
497260	Chino Valley Fire District	(5)	(5)	(5)	(5)	-	-
492510	Chino Valley Unified School District #51	(13,114)	(13,114)	(13,114)	(13,114)	(6)	-

Supplementary Schedule of Net Deferred Outflows and Inflows (HBS OPEB)

Employer Number	Employer Name	FY2018	FY2019	FY2020	FY2021	FY2022	Thereafter
420990	Chino Valley, Town of	\$ (4,791)	\$ (4,791)	\$ (4,791)	\$ (4,791)	\$ (1)	\$ -
497370	Christopher-Kohl's Fire District	(49)	(48)	(48)	(48)	-	-
109130	Citizens Clean Elections Commission	(829)	(829)	(829)	(829)	-	-
302890	CITY Center For Collaborative Learning (City H	(2,645)	(2,645)	(2,645)	(2,644)	-	-
496070	Clarkdale Fire District	-	-	-	-	-	-
421000	Clarkdale, Town of	(2,276)	(2,276)	(2,276)	(2,275)	-	-
492030	Clarkdale-Jerome Elementary School District #	(3,086)	(3,086)	(3,086)	(3,084)	-	-
473030	Clifton Unified School District #3	-	-	-	-	-	-
420130	Clifton, Town of	(1,239)	(1,239)	(1,239)	(1,239)	-	-
471420	Cobre Valley Institue Of Technology	(290)	(290)	(290)	(290)	-	-
463500	Cochise Community College	(32,091)	(32,091)	(32,091)	(32,091)	(23)	-
410110	Cochise County	(39,597)	(39,597)	(39,597)	(39,597)	(29)	-
462000	Cochise County School Office	-	-	-	-	-	-
462260	Cochise Elementary School District #26	(1,146)	(1,146)	(1,146)	(1,146)	-	-
463230	Cochise Technology District #1	(254)	(254)	(254)	(254)	-	-
410130	Coconino County	(62,564)	(62,564)	(62,564)	(62,564)	(48)	-
464990	Coconino County Community College	(12,137)	(12,137)	(12,137)	(12,137)	(6)	-
303060	Coconino County Regional Accommodation S	(1,499)	(1,499)	(1,498)	(1,497)	-	-
481140	Colorado City Unified School District #14	(4,333)	(4,333)	(4,333)	(4,333)	(2)	-
480020	Colorado River Sewage System Joint Venture	(644)	(644)	(643)	(642)	-	-
481920	Colorado River Union High School District #2	(11,574)	(11,574)	(11,574)	(11,574)	(9)	-
461060	Concho Elementary School District #6	(2,023)	(2,023)	(2,023)	(2,023)	-	-
492170	Congress Elementary School District #17	(1,372)	(1,372)	(1,372)	(1,371)	-	-
450390	Continental School District	(4,392)	(4,392)	(4,392)	(4,392)	-	-
200210	Coolidge Unified School District 21	(15,443)	(15,443)	(15,443)	(15,443)	(8)	-
420100	Coolidge, City of	(6,908)	(6,908)	(6,908)	(6,908)	(2)	-
500810	Copper Canyon Fire and Medical Authority	(657)	(657)	(657)	(657)	(24)	-
420110	Cottonwood, City of	(12,364)	(12,364)	(12,364)	(12,364)	(9)	-
492060	Cottonwood-Oak Creek Elementary School Di	(12,613)	(12,613)	(12,613)	(12,613)	(7)	-
302360	Country Gardens Charter School	(98)	(97)	(97)	(97)	-	-
491280	County Of Santa Cruz Elementary School Distr	(1,950)	(1,950)	(1,950)	(1,948)	-	-
497420	County Supervisor Association Of Arizona	(750)	(750)	(750)	(749)	-	-
493130	Crane Elementary School District #13	(36,560)	(36,560)	(36,560)	(36,560)	(26)	-
300140	Creighton Elementary School District #14	(48,921)	(48,921)	(48,921)	(48,921)	(35)	-
492410	Crown King Elementary School District #41	(64)	(64)	(63)	(63)	-	-
497610	Crown King Fire District	(182)	(182)	(181)	(181)	-	-
308080	Daisy Education Corporation (Sonoran Scienc	(152)	(153)	(153)	(153)	-	-
308070	Daisy Education Corporation (Sonoran Scienc	(893)	(892)	(892)	(892)	-	-
472110	Dan Hinton Accommodation School: Graham ((1,064)	(1,064)	(1,064)	(1,062)	-	-
300970	Deer Valley Unified School District #97	(232,839)	(232,839)	(232,839)	(232,839)	(185)	-
302370	Desert Mosaic School	-	-	-	-	-	-
302170	Desert Rose Academy	(442)	(441)	(441)	(441)	-	-
450550	Desert Springs Academy	(330)	(329)	(329)	(329)	-	-
307870	Destiny School	(2,138)	(2,138)	(2,138)	(2,135)	-	-

(Continued)

Supplementary Schedule of Net Deferred Outflows and Inflows (HBS OPEB)

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

Five Years and in the Aggregate Thereafter

Employer		FY2018	FY2019	FY2020	FY2021	FY2022	Thereafter
Number	Employer Name						
497530	Diamond Star Fire District	\$ (109)	\$ (109)	\$ (109)	\$ (109)	\$ -	\$ -
307900	Discovery Plus Academy	(660)	(659)	(659)	(659)	-	-
462450	Double Adobe Elementary School District #45	(434)	(434)	(434)	(434)	-	-
462270	Douglas Unified School District #27	(22,461)	(22,461)	(22,461)	(22,461)	(18)	-
420140	Douglas, City of	(6,817)	(6,817)	(6,817)	(6,817)	(1)	-
495600	Drexel Heights Fire District	(1,360)	(1,360)	(1,359)	(1,358)	-	-
473020	Duncan Unified School District #2	(2,995)	(2,995)	(2,995)	(2,993)	-	-
421010	Duncan, Town of	(254)	(253)	(253)	(253)	-	-
300890	Dysart Unified School District 89	(159,174)	(159,174)	(159,174)	(159,174)	(125)	-
421040	Eagar, Town of	(2,139)	(2,139)	(2,139)	(2,138)	-	-
308220	East Valley Educational Services (East Valley A	(58)	(58)	(58)	(58)	-	-
304010	East Valley Institute Of Technology	(13,793)	(13,793)	(13,793)	(13,793)	(10)	-
472990	Eastern Arizona College	(27,627)	(27,627)	(27,627)	(27,627)	(17)	-
450070	Edge High School	(1,760)	(1,760)	(1,760)	(1,760)	-	-
307880	Edkey (American Heritage Academy)	(2,437)	(2,437)	(2,437)	(2,436)	-	-
304090	Edkey (Arizona Conservatory for Arts and Aca	(1,404)	(1,404)	(1,403)	(1,402)	-	-
302710	Edkey (AZ Conservatory for Arts & Academics	(2,309)	(2,309)	(2,309)	(2,306)	-	-
304060	Edkey (Pathfinder Academy)	(3,688)	(3,688)	(3,688)	(3,688)	-	-
302420	Edkey (Sequoia Charter School)	(10,829)	(10,829)	(10,829)	(10,829)	(7)	-
302390	Edkey (Sequoia Choice Schools)	(3,470)	(3,470)	(3,470)	(3,470)	(1)	-
200290	Edkey (Sequoia Pathway Academy)	(4,823)	(4,823)	(4,823)	(4,823)	(3)	-
304070	Edkey (Sequoia Ranch School: Children First A	(1,860)	(1,860)	(1,860)	(1,857)	-	-
304080	Edkey (Sequoia School Deaf & Hard Of Hearin	(838)	(838)	(838)	(838)	-	-
302410	Edkey (Sequoia Village School)	(2,161)	(2,161)	(2,161)	(2,161)	(1)	-
306710	EduPreneurship Student Center (Phoenix)	(498)	(498)	(498)	(498)	-	-
307080	EduPrize Schools	(19,538)	(19,538)	(19,538)	(19,538)	(12)	-
302520	El Centro for the Study of Primary and Second:	-	-	-	-	-	-
420160	El Mirage, City of	(9,101)	(9,101)	(9,101)	(9,101)	(7)	-
500020	El Pueblo Integral - (Paulo Freire FS/PF2)	-	-	-	-	-	-
500010	El Pueblo Integral - (Paulo Freire FS-University)	-	-	-	-	-	-
462120	Elfrida Elementary School District #12	(888)	(888)	(887)	(886)	-	-
495100	Elfrida Fire District	(188)	(188)	(187)	(187)	-	-
200110	Eloy Elementary School District #11	(5,920)	(5,920)	(5,920)	(5,920)	(2)	-
495080	Eloy Fire District	(200)	(199)	(199)	(199)	-	-
420170	Eloy, City of	(6,047)	(6,047)	(6,047)	(6,047)	(5)	-
303080	Esperanza Community Collegial Academy	-	-	-	-	-	-
306730	Espiritu Community Development Corporation	(3,866)	(3,866)	(3,866)	(3,866)	-	-
302290	Excalibur Charter School (Avalon Elementary)	(1,565)	(1,565)	(1,564)	(1,563)	-	-
302540	Flagstaff Arts And Leadership Academy	(2,207)	(2,207)	(2,207)	(2,206)	-	-
493910	Flagstaff Junior Academy	(2,019)	(2,019)	(2,019)	(2,019)	(1)	-
464010	Flagstaff Unified School District #1	(74,960)	(74,960)	(74,960)	(74,960)	(56)	-
420180	Flagstaff, City of	(48,361)	(48,361)	(48,361)	(48,361)	(36)	-
200010	Florence Unified School District No. 1	(62,886)	(62,886)	(62,886)	(62,886)	(49)	-
420190	Florence, Town of	(8,142)	(8,142)	(8,142)	(8,142)	(3)	-

Supplementary Schedule of Net Deferred Outflows and Inflows (HBS OPEB)

Employer		FY2018	FY2019	FY2020	FY2021	FY2022	Thereafter
Number	Employer Name						
496770	Flowing Wells Irrigation District	\$ (779)	\$ (779)	\$ (779)	\$ (779)	\$ -	\$ -
450080	Flowing Wells Unified School District #8	(38,752)	(38,752)	(38,752)	(38,752)	(27)	-
500630	Forest Lakes Domestic Water Improvement Di	(226)	(226)	(225)	(225)	-	-
463000	Fort Huachuca Accommodation Schools	(9,610)	(9,610)	(9,610)	(9,610)	(8)	-
497480	Fort Mojave Mesa Fire Department	(207)	(207)	(207)	(207)	-	-
472070	Fort Thomas Unified School District #7	(6,809)	(6,809)	(6,809)	(6,809)	(1)	-
300980	Fountain Hills Unified School District #98	(9,994)	(9,994)	(9,994)	(9,994)	(8)	-
300450	Fowler Elementary School District #45	(31,320)	(31,320)	(31,320)	(31,320)	(23)	-
307330	Franklin Phonetic Primary School	(2,645)	(2,645)	(2,645)	(2,645)	(1)	-
420380	Fredonia, Town of	(475)	(474)	(474)	(474)	-	-
464060	Fredonia-Moccasini Unified School District #6	(1,979)	(1,979)	(1,979)	(1,979)	(1)	-
493320	Gadsden Elementary School District #32	(29,105)	(29,105)	(29,105)	(29,105)	(23)	-
461190	Ganado Unified School District #20	(16,777)	(16,777)	(16,777)	(16,777)	(10)	-
307420	Genesis Program (Genesis Academy)	(1,075)	(1,075)	(1,074)	(1,074)	-	-
200270	George Gervin Youth Center (GGPA)	(1,524)	(1,524)	(1,524)	(1,524)	-	-
300240	Gila Bend Unified School District #24	(3,385)	(3,385)	(3,385)	(3,385)	(2)	-
420200	Gila Bend, Town of	(1,951)	(1,951)	(1,951)	(1,951)	-	-
410140	Gila County	(25,017)	(25,017)	(25,017)	(25,017)	(15)	-
471000	Gila County Education Service Agency	(197)	(198)	(198)	(198)	-	-
306060	Gila County Regional School District #49	(136)	(136)	(136)	(136)	-	-
473010	Gila Institute For Technology	(348)	(348)	(348)	(348)	-	-
300410	Gilbert Public Schools	(261,915)	(261,915)	(261,915)	(261,915)	(208)	-
420210	Gilbert, Town of	(76,354)	(76,354)	(76,354)	(76,354)	(61)	-
300400	Glendale Elementary School District	(84,105)	(84,105)	(84,105)	(84,105)	(63)	-
302050	Glendale Union High School District #205	(125,477)	(125,477)	(125,477)	(125,477)	(95)	-
220230	Glendale, City of	(102,854)	(102,854)	(102,854)	(102,854)	(78)	-
471010	Globe Unified School District #1	(10,288)	(10,288)	(10,288)	(10,288)	(6)	-
420220	Globe, City of	(3,513)	(3,513)	(3,513)	(3,511)	-	-
496500	Golder Ranch Fire District	(3,065)	(3,065)	(3,065)	(3,065)	(1)	-
420250	Goodyear, City of	(37,306)	(37,306)	(37,306)	(37,306)	(28)	-
109170	Governor Office Of Highway Safety	(1,055)	(1,055)	(1,054)	(1,053)	-	-
410150	Graham County	(9,677)	(9,677)	(9,677)	(9,677)	(4)	-
307780	Grand Canyon College Preparatory Charter Sc	-	-	-	-	-	-
464040	Grand Canyon Unified School District	(4,026)	(4,026)	(4,026)	(4,026)	(2)	-
302210	Great Expectations Academy	(1,179)	(1,179)	(1,179)	(1,179)	-	-
495030	Green Valley Domestic Water Improvement	(648)	(648)	(648)	(647)	-	-
410160	Greenlee County	(8,787)	(8,787)	(8,787)	(8,787)	(6)	-
473840	Greenlee County Accommodation School	(105)	(104)	(104)	(104)	-	-
473000	Greenlee County School Office	(84)	(84)	(84)	(84)	-	-
302040	Griffin Foundation (Children Reaching for the S	(1,128)	(1,128)	(1,126)	(1,126)	-	-
495070	Groom Creek Fire District	(1)	(1)	(2)	(2)	-	-
420270	Guadalupe, Town of	(1,168)	(1,168)	(1,166)	(1,166)	-	-
308100	Ha:asan Educational Services	-	-	-	-	-	-
481030	Hackberry Elementary School District #3	(564)	(564)	(564)	(564)	-	-

(Continued)

Supplementary Schedule of Net Deferred Outflows and Inflows (HBS OPEB)

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

Five Years and in the Aggregate Thereafter

Employer							
Number	Employer Name	FY2018	FY2019	FY2020	FY2021	FY2022	Thereafter
302300	Happy Valley School	\$ (3,770)	\$ (3,770)	\$ (3,770)	\$ (3,770)	\$ (2)	\$ -
496100	Harquahala Valley Irrigation District	(441)	(441)	(441)	(441)	-	-
420280	Hayden, Town of	(957)	(957)	(956)	(956)	-	-
471410	Hayden-Winkelman Unified School District #41	(2,882)	(2,882)	(2,882)	(2,882)	-	-
497230	Heber-Overgaard Fire District	(307)	(307)	(307)	(306)	-	-
482060	Heber-Overgaard Unified School District #6	(3,662)	(3,662)	(3,662)	(3,661)	-	-
306740	Heritage Academy	(9,909)	(9,909)	(9,909)	(9,909)	(4)	-
496060	Highlands Fire District	(207)	(207)	(207)	(207)	-	-
300600	Higley Unified School District #60	(75,686)	(75,686)	(75,686)	(75,686)	(57)	-
492350	Hillside Elementary School District #35	(247)	(247)	(247)	(247)	-	-
482030	Holbrook Unified School District #3	(19,451)	(19,451)	(19,451)	(19,451)	(15)	-
420290	Holbrook, City of	(2,454)	(2,454)	(2,454)	(2,453)	-	-
500410	Horizon Community Learning Center (Horizon	(4,218)	(4,218)	(4,218)	(4,218)	(1)	-
306940	Horizon Community Learning Center (Horizon	(4,852)	(4,852)	(4,852)	(4,852)	(2)	-
495820	Housing Authority Of Maricopa County	(3,296)	(3,296)	(3,296)	(3,296)	-	-
497100	Housing Authority of the City of Yuma	(2,326)	(2,326)	(2,326)	(2,325)	-	-
307830	Humanities & Sciences Academy (Tempe)	(1,032)	(1,032)	(1,032)	(1,030)	-	-
492220	Humboldt Unified School District #22	(36,991)	(36,991)	(36,991)	(36,991)	(29)	-
493160	Hyder Elementary School District #16	(1,187)	(1,187)	(1,187)	(1,185)	-	-
500830	Incito Schools	(1,932)	(1,932)	(1,932)	(1,932)	(157)	-
302620	Intelli School	(727)	(727)	(726)	(726)	-	-
302510	Intelli-School (Paradise Valley)	(320)	(320)	(320)	(320)	-	-
307820	International Commerce Secondary Schools (I	(2,016)	(2,016)	(2,016)	(2,016)	(1)	-
300050	Isaac School District #5	(59,075)	(59,075)	(59,075)	(59,075)	(43)	-
200440	J.O. Combs Unified School District	(28,595)	(28,595)	(28,595)	(28,595)	(21)	-
302530	James Sandoval Preparatory High Scholl (Cro	(276)	(276)	(276)	(276)	-	-
482020	Joseph City Schools	(3,965)	(3,965)	(3,965)	(3,965)	(3)	-
302570	Juniper Tree Academy (Desert View Academy)	(4,723)	(4,723)	(4,723)	(4,723)	-	-
482270	Kayenta Unified School District #27	(22,093)	(22,093)	(22,093)	(22,093)	(15)	-
420330	Kearny, Town of	(1,162)	(1,162)	(1,160)	(1,160)	-	-
302590	Khalsa Montessori School	(1,547)	(1,547)	(1,545)	(1,545)	-	-
481050	Kingman Academy of Learning	(7,514)	(7,514)	(7,514)	(7,514)	(2)	-
481040	Kingman Unified School District #20	(40,036)	(40,036)	(40,036)	(40,036)	(28)	-
420350	Kingman, City of	(17,004)	(17,004)	(17,004)	(17,004)	(12)	-
492230	Kirkland Elementary School District #23	(796)	(796)	(796)	(795)	-	-
300280	Kyrene School District #28	(126,159)	(126,159)	(126,159)	(126,159)	(100)	-
410170	La Paz County	(12,647)	(12,647)	(12,647)	(12,647)	(5)	-
481510	Lake Havasu Unified School District #1	(28,912)	(28,912)	(28,912)	(28,912)	(20)	-
420370	Lake Havasu, City of	(26,926)	(26,926)	(26,926)	(26,926)	(18)	-
497600	Lakeside Fire District	-	-	-	-	-	-
300590	Laveen Elementary School District #59	(48,154)	(48,154)	(48,154)	(48,154)	(34)	-
495160	League of Arizona Cities and Towns	(1,940)	(1,940)	(1,940)	(1,937)	-	-
300250	Liberty Elementary School District #25	(19,907)	(19,907)	(19,907)	(19,907)	(15)	-
307450	Liberty High School	(599)	(599)	(598)	(598)	-	-

Supplementary Schedule of Net Deferred Outflows and Inflows (HBS OPEB)

Employer		FY2018	FY2019	FY2020	FY2021	FY2022	Thereafter
Number	Employer Name						
302650	Life Skills Center of Arizona	\$ (654)	\$ (653)	\$ (653)	\$ (653)	\$ -	\$ -
495170	Linden Fire Department	-	-	-	-	-	-
300790	Litchfield Elementary School District #79	(75,145)	(75,145)	(75,145)	(75,145)	(57)	-
420390	Litchfield Park, City of	(3,175)	(3,175)	(3,175)	(3,175)	(1)	-
481090	Littlefield Unified School District #9	(3,345)	(3,345)	(3,345)	(3,344)	-	-
300650	Littleton Elementary School District #65	(36,793)	(36,793)	(36,793)	(36,793)	(29)	-
302720	Luz Academy of Tucson	(154)	(153)	(153)	(153)	-	-
300380	Madison School District #38	(41,088)	(41,088)	(41,088)	(41,088)	(28)	-
464100	Maine Consolidated School District #10	(1,922)	(1,922)	(1,921)	(1,920)	-	-
200080	Mammoth-San Manuel Unified School District :	(5,969)	(5,969)	(5,969)	(5,969)	(2)	-
303000	Marana Domestic Water Improvement District	(228)	(228)	(227)	(227)	-	-
450060	Marana Unified School District #6	(89,442)	(89,442)	(89,442)	(89,442)	(67)	-
420300	Marana, Town of	(22,185)	(22,185)	(22,185)	(22,185)	(14)	-
495140	Maricopa Association of Governments	(14,253)	(14,253)	(14,253)	(14,253)	(7)	-
210170	Maricopa County	(757,718)	(757,718)	(757,718)	(757,718)	(598)	-
307100	Maricopa County Community College District	(564,721)	(564,721)	(564,721)	(564,721)	(446)	-
480030	Maricopa County Municipal Water Conservatio	(5,615)	(5,615)	(5,615)	(5,615)	(3)	-
305090	Maricopa County Regional School District #50	(4,688)	(4,688)	(4,688)	(4,687)	-	-
210250	Maricopa County Special Health Care District	(302,636)	(302,636)	(302,636)	(302,636)	(237)	-
200200	Maricopa Unified School District #20	(41,420)	(41,420)	(41,420)	(41,420)	(31)	-
420080	Maricopa, City of	(13,146)	(13,146)	(13,146)	(13,146)	(10)	-
200900	Mary C O'Brien Accommodation District #90	(4,165)	(4,165)	(4,165)	(4,165)	(1)	-
302250	Mary Ellen Halvorson Educational Foundation:	(1,472)	(1,472)	(1,472)	(1,471)	-	-
302030	Masada Charter School	(3,442)	(3,442)	(3,442)	(3,442)	-	-
492430	Mayer Unified School District #43	(4,645)	(4,645)	(4,645)	(4,645)	(1)	-
461230	McNary Elementary School District #23	(1,623)	(1,623)	(1,623)	(1,622)	-	-
462550	McNeal Elementary School District #55	(560)	(559)	(559)	(559)	-	-
300040	Mesa Unified School District #4	(494,546)	(494,546)	(494,546)	(494,546)	(394)	-
420400	Mesa, City of	(254,389)	(254,389)	(254,389)	(254,389)	(198)	-
308160	Metropolitan Arts Institute	(1,616)	(1,616)	(1,616)	(1,615)	-	-
495400	Metropolitan Domestic Water Improvement Di:	(5,080)	(5,080)	(5,080)	(5,080)	(3)	-
308170	Mexicayotl Academy	(1,479)	(1,479)	(1,477)	(1,477)	-	-
471400	Miami Unified School District #40	(7,003)	(7,003)	(7,003)	(7,003)	(2)	-
420410	Miami, Town of	(1,323)	(1,323)	(1,323)	(1,323)	-	-
306820	Mingus Springs Charter School	(976)	(976)	(976)	(975)	-	-
492860	Mingus Union High School District #4	(8,075)	(8,075)	(8,075)	(8,075)	(5)	-
300860	Mobile Elementary School District #86	(433)	(433)	(432)	(432)	-	-
302790	Mohave Accelerated Elementary School	(2,550)	(2,550)	(2,550)	(2,547)	-	-
302670	Mohave Accelerated Learning Center	(3,867)	(3,867)	(3,867)	(3,867)	-	-
492890	Mohave Community College	(20,429)	(20,429)	(20,429)	(20,429)	(12)	-
410180	Mohave County	(54,751)	(54,751)	(54,751)	(54,751)	(39)	-
497160	Mohave County Airport Authority	(1,096)	(1,096)	(1,094)	(1,094)	-	-
302830	Mohave Educational Services Cooperative	(2,227)	(2,227)	(2,227)	(2,226)	-	-
481160	Mohave Valley Elementary School District #16	(8,545)	(8,545)	(8,545)	(8,545)	(7)	-

(Continued)

Supplementary Schedule of Net Deferred Outflows and Inflows (HBS OPEB)

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

Five Years and in the Aggregate Thereafter

Employer		FY2018	FY2019	FY2020	FY2021	FY2022	Thereafter
Number	Employer Name						
500640	Mohave Valley Fire Department	\$ (187)	\$ (187)	\$ (187)	\$ (187)	\$ -	\$ -
493170	Mohawk Valley Elementary District #17	(1,286)	(1,286)	(1,286)	(1,285)	-	-
497250	Montezuma Rimrock Fire District	-	-	-	-	-	-
473180	Morenci Unified School District #18	(11,513)	(11,513)	(11,513)	(11,513)	(7)	-
300750	Morristown Elementary School District #75	(1,231)	(1,231)	(1,230)	(1,229)	-	-
301010	Mountain Institute JTED #2	(895)	(895)	(893)	(893)	-	-
302110	Mountain Oak Charter School	(299)	(299)	(299)	(299)	-	-
308260	Mountain Rose Academy	(802)	(802)	(800)	(800)	-	-
302780	Mountain School	(1,015)	(1,015)	(1,014)	(1,013)	-	-
480110	Mt Lemmon Domestic Water Improvement Dis	(340)	(340)	(339)	(339)	-	-
300210	Murphy Elementary School District #21	(13,261)	(13,261)	(13,261)	(13,261)	(6)	-
462230	Naco Elementary School District No. 23	(1,738)	(1,738)	(1,738)	(1,738)	-	-
300810	Nadaburg Unified School District No. 81	(7,951)	(7,951)	(7,951)	(7,951)	(4)	-
410190	Navajo County	(28,957)	(28,957)	(28,957)	(28,957)	(21)	-
482990	Navajo County Accommodation District #99	(480)	(480)	(480)	(480)	-	-
308040	Navajo County Arizona - Special Services Con:	-	-	-	-	-	-
482440	Navajo County Arizona - Hope School	-	-	-	-	-	-
482000	Navajo County Arizona - Superintendent of Sci	(1,899)	(1,899)	(1,899)	(1,899)	(1)	-
496200	New Magma Irrigation & Drainage District	(714)	(713)	(713)	(713)	-	-
306770	New School for the Arts & Academics	(827)	(827)	(827)	(827)	-	-
302740	New School for the Arts Middle School	(298)	(298)	(297)	(297)	-	-
307920	New West Charter School	-	-	-	-	-	-
491010	Nogales Unified School District #1	(35,082)	(35,082)	(35,082)	(35,082)	(24)	-
420450	Nogales, City of	(10,246)	(10,246)	(10,246)	(10,246)	(8)	-
302480	North Star Charter School Inc.	(753)	(753)	(753)	(752)	-	-
302760	Northeast Arizona Technological Institute of V	(563)	(562)	(562)	(562)	-	-
495040	Northern Apache Special Health Care District	(1,518)	(1,518)	(1,518)	(1,517)	-	-
306830	Northern Arizona Academy for Career Develop	(701)	(701)	(701)	(701)	-	-
497140	Northern Arizona Consolidated Fire District	(54)	(54)	(54)	(54)	-	-
495150	Northern Arizona Council of Governments	(4,946)	(4,946)	(4,946)	(4,946)	(3)	-
302840	Northern Arizona Council of Governments - He	(12,040)	(12,040)	(12,040)	(12,040)	(6)	-
496040	Northern Arizona Intergovernmental Public Tr:	(6,425)	(6,425)	(6,425)	(6,425)	(3)	-
104160	Northern Arizona University	(175,206)	(175,206)	(175,206)	(175,206)	(136)	-
483000	Northern Arizona Vocational Institute of Techn	(493)	(493)	(492)	(492)	-	-
493770	Northland Pioneer College	(18,880)	(18,880)	(18,880)	(18,880)	(11)	-
307580	Northland Preparatory Academy	(4,609)	(4,609)	(4,609)	(4,609)	(3)	-
497300	Northwest Fire District	(3,614)	(3,614)	(3,614)	(3,612)	-	-
302820	Nosotros Academy	(1,095)	(1,095)	(1,095)	(1,094)	-	-
200020	Oracle School District #2	(4,206)	(4,206)	(4,206)	(4,206)	(2)	-
420040	Oro Valley, Town of	(19,376)	(19,376)	(19,376)	(19,376)	(11)	-
300080	Osborn School District #8	(23,677)	(23,677)	(23,677)	(23,677)	(16)	-
481060	Owens-Whitney Elementary School District #6	(211)	(211)	(210)	(210)	-	-
307090	PACE Academy	(523)	(523)	(523)	(523)	-	-
464080	Page Unified School District #8	(23,384)	(23,384)	(23,384)	(23,384)	(16)	-

Supplementary Schedule of Net Deferred Outflows and Inflows (HBS OPEB)

Employer		FY2018	FY2019	FY2020	FY2021	FY2022	Thereafter
Number	Employer Name						
420230	Page, City of	\$ (7,617)	\$ (7,617)	\$ (7,617)	\$ (7,617)	\$ (4)	\$ -
200250	Painted Rock Academy	(2,922)	(2,922)	(2,922)	(2,921)	-	-
300490	Palo Verde Elementary District #49	(3,588)	(3,588)	(3,588)	(3,587)	-	-
300940	Paloma Elementary School District #94	(1,274)	(1,274)	(1,274)	(1,274)	-	-
462490	Palominas Elementary School District #49	(7,318)	(7,318)	(7,318)	(7,318)	(4)	-
302580	Paradise Education Center, Paradise Honors H	(11,555)	(11,555)	(11,555)	(11,555)	(8)	-
300690	Paradise Valley Unified School District #69	(231,173)	(231,173)	(231,173)	(231,173)	(182)	-
420470	Paradise Valley, Town of	(6,460)	(6,460)	(6,460)	(6,460)	(1)	-
500620	Paragon Preparatory Academy	(161)	(161)	(161)	(161)	-	-
303040	Paramount Academy	(1,610)	(1,610)	(1,610)	(1,610)	(1)	-
308270	Park View School, Inc.	(460)	(460)	(460)	(460)	-	-
494270	Parker Unified School District #27	(15,432)	(15,432)	(15,432)	(15,432)	(10)	-
420480	Parker, Town of	(1,864)	(1,864)	(1,864)	(1,864)	-	-
491060	Patagonia Elementary School District #6	(1,009)	(1,009)	(1,009)	(1,007)	-	-
307050	Patagonia Montessori Elementary School	(225)	(224)	(224)	(224)	-	-
491820	Patagonia Union High School District #20	(1,338)	(1,338)	(1,337)	(1,336)	-	-
420500	Patagonia, Town of	(494)	(494)	(493)	(493)	-	-
240020	Paulden Community School	(799)	(799)	(798)	(797)	-	-
471100	Payson Unified School District #10	(15,548)	(15,548)	(15,548)	(15,548)	(11)	-
220240	Payson, Town of	(8,482)	(8,482)	(8,482)	(8,482)	(4)	-
481080	Peach Springs Unified School District #8	(1,464)	(1,464)	(1,464)	(1,462)	-	-
302550	PEAK School, The	(1,012)	(1,012)	(1,011)	(1,010)	-	-
462220	Pearce Elementary School District #22	(1,246)	(1,246)	(1,244)	(1,244)	-	-
300920	Pendergast Elementary School District #92	(62,332)	(62,332)	(62,332)	(62,332)	(46)	-
300110	Peoria Unified School District #11	(247,847)	(247,847)	(247,847)	(247,847)	(196)	-
420520	Peoria, City of	(88,644)	(88,644)	(88,644)	(88,644)	(67)	-
300010	Phoenix Elementary School District #1	(64,283)	(64,283)	(64,283)	(64,283)	(50)	-
308110	Phoenix School of Academic Excellence	(874)	(873)	(873)	(873)	-	-
302100	Phoenix Union High School District	(267,809)	(267,809)	(267,809)	(267,809)	(213)	-
495800	Phoenix-Mesa Gateway Airport Authority	(8,897)	(8,897)	(8,897)	(8,897)	(3)	-
200330	Picacho Elementary School District No. 33	(1,410)	(1,410)	(1,410)	(1,410)	-	-
496400	Picture Rocks Fire & Medical District	(67)	(66)	(66)	(66)	-	-
306090	Pillar Academy of Business & Finance	(241)	(241)	(241)	(241)	-	-
307070	Pima Accommodation District	(860)	(860)	(858)	(858)	-	-
495120	Pima Association of Governments	(6,389)	(6,389)	(6,389)	(6,389)	(5)	-
450990	Pima Community College	(116,583)	(116,583)	(116,583)	(116,583)	(91)	-
210200	Pima County	(370,251)	(370,251)	(370,251)	(370,251)	(291)	-
307040	Pima County Joint Technical Education District	(6,448)	(6,448)	(6,448)	(6,448)	(5)	-
450320	Pima County Reserve Fund 32	-	-	-	-	-	-
307060	Pima County Special Projects	(611)	(611)	(611)	(610)	-	-
200260	Pima PP (Arizona Collegiate High School)	(1,033)	(1,033)	(1,032)	(1,031)	-	-
200230	Pima PP (Pima Partnership Academy)	(587)	(587)	(587)	(587)	-	-
302560	Pima PP (Pima Partnership High School)	(2,478)	(2,478)	(2,478)	(2,475)	-	-
472060	Pima Unified School District #6	(4,564)	(4,564)	(4,564)	(4,564)	-	-

(Continued)

Supplementary Schedule of Net Deferred Outflows and Inflows (HBS OPEB)

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

Five Years and in the Aggregate Thereafter

Employer		FY2018	FY2019	FY2020	FY2021	FY2022	Thereafter
Number	Employer Name						
420550	Pima, Town of	\$ (484)	\$ (484)	\$ (484)	\$ (483)	\$ -	\$ -
200860	Pinal Co Juvenile Justice Educ Services	(294)	(294)	(294)	(294)	-	-
200890	Pinal Count School Office Data Processing Se	(283)	(283)	(283)	(283)	-	-
210210	Pinal County	(102,479)	(102,479)	(102,479)	(102,479)	(78)	-
200880	Pinal County School Education Services	(361)	(361)	(361)	(360)	-	-
200000	Pinal County School Office	-	-	-	-	-	-
306900	Pine Forest Charter School	(2,017)	(2,017)	(2,017)	(2,015)	-	-
471120	Pine Strawberry School District #12	(2,372)	(2,372)	(2,372)	(2,369)	-	-
496090	Pine-Strawberry Fire District	(98)	(98)	(98)	(98)	-	-
497540	Pinetop Fire Department	(450)	(450)	(449)	(449)	-	-
497130	Pinetop Water Community Facilities District	(493)	(493)	(493)	(493)	-	-
497110	Pinetop-Lakeside Sanitary District	(1,663)	(1,663)	(1,663)	(1,663)	-	-
420240	Pinetop-Lakeside, Town of	(2,363)	(2,363)	(2,363)	(2,363)	(1)	-
495010	Pinewood Fire Department	(116)	(116)	(116)	(116)	-	-
497390	Pinewood Sanitary District	(1,438)	(1,438)	(1,438)	(1,437)	-	-
482040	Pinon Unified Shool District No. 4	(14,482)	(14,482)	(14,482)	(14,482)	(8)	-
303310	Pointe Schools	(5,874)	(5,874)	(5,874)	(5,874)	(3)	-
462640	Pomerene School District #64	(786)	(786)	(786)	(786)	-	-
480050	Ponderosa Park Domestic Water Improvemen	(372)	(372)	(372)	(372)	-	-
492010	Prescott Unified School District #1	(24,518)	(24,518)	(24,518)	(24,518)	(15)	-
104940	Prescott Valley Historical Society	(845)	(845)	(845)	(844)	-	-
307030	Prescott Valley School	(170)	(170)	(169)	(169)	-	-
420600	Prescott, City of	(31,273)	(31,273)	(31,273)	(31,273)	(23)	-
307370	Presidio Schools	(2,196)	(2,196)	(2,196)	(2,193)	-	-
101750	Public Safety Personnel Retirement System	(6,927)	(6,927)	(6,927)	(6,927)	(2)	-
497320	Puerco Valley Fire District	(651)	(651)	(651)	(650)	-	-
494040	Quartzsite Elementary School District #4	(1,735)	(1,735)	(1,735)	(1,734)	-	-
300950	Queen Creek Unified School District #95	(44,307)	(44,307)	(44,307)	(44,307)	(31)	-
420460	Queen Creek, Town of	(20,826)	(20,826)	(20,826)	(20,826)	(13)	-
496000	Queen Valley Domestic Water Improvement Di:	(300)	(300)	(299)	(299)	-	-
496700	Queen Valley Sanitary District	(110)	(110)	(110)	(110)	-	-
200030	Ray Unified School District No. 3	(3,829)	(3,829)	(3,829)	(3,829)	(1)	-
461270	Red Mesa Unified School District #27	(8,066)	(8,066)	(8,066)	(8,066)	(4)	-
200050	Red Rock Elementary District #5	(2,217)	(2,217)	(2,217)	(2,216)	-	-
306790	Ridgeline Academy	-	-	-	-	-	-
492870	Rimrock Public High School	(20)	(20)	(21)	(21)	-	-
497120	Rio Rico Medical & Fire District	(701)	(701)	(699)	(699)	-	-
300020	Riverside Elementary School District #2	(7,205)	(7,205)	(7,205)	(7,205)	(2)	-
300660	Roosevelt Elementary School District #66	(76,687)	(76,687)	(76,687)	(76,687)	(61)	-
497360	Roosevelt Irrigation District	(2,195)	(2,195)	(2,195)	(2,195)	(1)	-
240070	Rose Academies Public High Schools	(1,002)	(1,002)	(1,002)	(1,002)	-	-
461100	Round Valley Schools #10	(8,067)	(8,067)	(8,067)	(8,067)	(3)	-
302850	RSD high School	(269)	(269)	(268)	(268)	-	-
200180	Sacaton Elementary School District #18	(8,776)	(8,776)	(8,776)	(8,776)	(3)	-

Supplementary Schedule of Net Deferred Outflows and Inflows (HBS OPEB)

Employer								
Number	Employer Name	FY2018	FY2019	FY2020	FY2021	FY2022	Thereafter	
300900	Saddle Mountain Unified School District #90	\$ (9,817)	\$ (9,817)	\$ (9,817)	\$ (9,817)	\$ (6)	\$ -	
472010	Safford Unified School District #1	(20,433)	(20,433)	(20,433)	(20,433)	(16)	-	
420620	Safford, City of	(9,840)	(9,840)	(9,840)	(9,840)	(5)	-	
450300	Sahuarita Unified Schools #30	(42,411)	(42,411)	(42,411)	(42,411)	(31)	-	
420790	Sahuarita, Town of	(8,915)	(8,915)	(8,915)	(8,915)	(5)	-	
494300	Salome Consolidated Elementary School Distr	(1,175)	(1,175)	(1,175)	(1,174)	-	-	
493930	Salt River Schools	(6,525)	(6,525)	(6,525)	(6,525)	(2)	-	
496600	San Carlos Irrigation And Drainage District	(1,910)	(1,910)	(1,910)	(1,909)	-	-	
471200	San Carlos Unified School District #20	(17,712)	(17,712)	(17,712)	(17,712)	(10)	-	
450350	San Fernando Elementary School District #35	(222)	(222)	(222)	(222)	-	-	
420810	San Luis, City of	(9,748)	(9,748)	(9,748)	(9,748)	(6)	-	
462180	San Simon Unified School District #18	(1,355)	(1,355)	(1,354)	(1,353)	-	-	
461180	Sanders Unified School District #18	(8,796)	(8,796)	(8,796)	(8,796)	(5)	-	
410220	Santa Cruz County	(15,798)	(15,798)	(15,798)	(15,798)	(9)	-	
491030	Santa Cruz Valley Unified School District No. 3	(21,922)	(21,922)	(21,922)	(21,922)	(17)	-	
200400	Santa Cruz Valley Union High School District #	(3,198)	(3,198)	(3,198)	(3,197)	-	-	
302610	SC Jensen Corporation, Inc. dba Intelli-School	(369)	(369)	(369)	(369)	-	-	
300480	Scottsdale Unified School District #48	(178,007)	(178,007)	(178,007)	(178,007)	(140)	-	
420630	Scottsdale, City of	(163,529)	(163,529)	(163,529)	(163,529)	(126)	-	
306750	Sedona Charter School	(941)	(941)	(939)	(939)	-	-	
500610	Sedona Fire District	(1,850)	(1,850)	(1,850)	(1,848)	-	-	
420060	Sedona, City of	(9,032)	(9,032)	(9,032)	(9,032)	(6)	-	
497470	Sedona-Oak Creek Airport Authority	(547)	(546)	(546)	(546)	-	-	
492090	Sedona-Oak Creek Unified School District #9	(7,087)	(7,087)	(7,087)	(7,087)	(2)	-	
302460	Self Developpment Academy	(1,759)	(1,759)	(1,759)	(1,756)	-	-	
492400	Seligman Unified School District #40	(2,173)	(2,173)	(2,173)	(2,173)	(1)	-	
300710	Sentinel Elementary District No. 71	(550)	(550)	(549)	(549)	-	-	
482100	Show low Unified School District #10	(15,597)	(15,597)	(15,597)	(15,597)	(9)	-	
420640	Show Low, City of	(8,151)	(8,151)	(8,151)	(8,151)	(2)	-	
304020	Sierra Oaks K-8	-	-	-	-	-	-	
462680	Sierra Vista Unified School District #68	(43,396)	(43,396)	(43,396)	(43,396)	(33)	-	
420650	Sierra Vista, City of	(17,095)	(17,095)	(17,095)	(17,095)	(10)	-	
492150	Skull Valley School #15	(288)	(288)	(288)	(287)	-	-	
302340	Skyline Prep High School	(801)	(800)	(800)	(800)	-	-	
306950	Skyview School, Inc.	(1,525)	(1,525)	(1,525)	(1,524)	-	-	
482050	Snowflake Unified School District #5	(12,814)	(12,814)	(12,814)	(12,814)	(8)	-	
420660	Snowflake, Town of	(2,030)	(2,030)	(2,030)	(2,028)	-	-	
472050	Solomon School #5	(1,088)	(1,088)	(1,086)	(1,086)	-	-	
493110	Somerton School District No. 11	(19,223)	(19,223)	(19,223)	(19,223)	(14)	-	
420610	Somerton, City of	(4,356)	(4,356)	(4,356)	(4,356)	-	-	
491250	Sonoita Elementary School District #25	(1,826)	(1,826)	(1,826)	(1,825)	-	-	
495810	Sonoita-Elgin Fire Dist	(81)	(81)	(81)	(81)	-	-	
308190	Sonoran Desert School	(153)	(153)	(153)	(153)	-	-	
308060	Sonoran Science Academy Broadway K-8	(277)	(277)	(276)	(276)	-	-	

(Continued)

Supplementary Schedule of Net Deferred Outflows and Inflows (HBS OPEB)

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

Five Years and in the Aggregate Thereafter

Employer		FY2018	FY2019	FY2020	FY2021	FY2022	Thereafter
Number	Employer Name						
420670	South Tucson, City of	\$ (1,712)	\$ (1,712)	\$ (1,712)	\$ (1,712)	\$ (1)	\$ -
495110	SouthEastern Az Governments Organization	(904)	(904)	(904)	(904)	-	-
450560	Southern Arizona Community Academy	(1,119)	(1,119)	(1,119)	(1,117)	-	-
501010	Southwest Technical Education District of Yun	(341)	(341)	(341)	(341)	(67)	-
420680	Springerville, Town of	(1,617)	(1,617)	(1,616)	(1,615)	-	-
462210	St. David Unified School District #21	(3,262)	(3,262)	(3,262)	(3,261)	-	-
461010	St. Johns Unified School District	(6,032)	(6,032)	(6,032)	(6,032)	(4)	-
420440	St. Johns, City of	(1,830)	(1,830)	(1,830)	(1,830)	(1)	-
200240	Stanfield Elementary School District #24	(3,909)	(3,909)	(3,909)	(3,909)	(1)	-
420260	Star Valley, Town of	(415)	(415)	(414)	(414)	-	-
308030	StarShine Academy	(137)	(137)	(136)	(136)	-	-
109060	State Board of Equalization	(295)	(295)	(294)	(294)	-	-
306720	STEP UP School	(686)	(686)	(686)	(685)	-	-
497490	Summit Fire & Medical District	(273)	(273)	(273)	(273)	-	-
497340	Sun City Fire District	(1,121)	(1,121)	(1,120)	(1,119)	-	-
497330	Sun City West Fire District	(3,054)	(3,054)	(3,054)	(3,053)	-	-
497270	Sun Lakes Fire District	(920)	(920)	(919)	(918)	-	-
302750	Sunnyside Charter And Montessori School	-	-	-	-	-	-
450120	Sunnyside Unified School District	(108,303)	(108,303)	(108,303)	(108,303)	(86)	-
496790	Sunsites-Pearce Fire District	(57)	(57)	(57)	(57)	-	-
200150	Superior Unified School District #15	(2,954)	(2,954)	(2,954)	(2,954)	(1)	-
420710	Superior, Town of	(744)	(744)	(743)	(743)	-	-
495200	Superstition Fire & Medical District	(2,751)	(2,751)	(2,751)	(2,750)	-	-
497350	Superstition Mountains Community Facilities D	(2,689)	(2,689)	(2,689)	(2,689)	-	-
420690	Surprise, City of	(56,116)	(56,116)	(56,116)	(56,116)	(44)	-
302450	Tag Elementary Inc.	-	-	-	-	-	-
450130	Tanque Verde Unified School District #13	(13,880)	(13,880)	(13,880)	(13,880)	(8)	-
420720	Taylor, Town of	(1,770)	(1,770)	(1,768)	(1,768)	-	-
302270	Telesis Preparatory Academy	(2,166)	(2,166)	(2,166)	(2,166)	(1)	-
300030	Tempe Elementary School District #3	(100,644)	(100,644)	(100,644)	(100,644)	(76)	-
302130	Tempe Union School District No. 213	(106,866)	(106,866)	(106,866)	(106,866)	(81)	-
420730	Tempe, City of	(117,829)	(117,829)	(117,829)	(117,829)	(90)	-
472040	Thatcher Unified School District #4	(8,519)	(8,519)	(8,519)	(8,519)	(5)	-
420740	Thatcher, Town of	(2,156)	(2,156)	(2,156)	(2,155)	-	-
495060	Three Points Fire District	(31)	(32)	(32)	(32)	-	-
500210	Timber Mesa Fire And Medical District	(986)	(986)	(986)	(985)	-	-
300170	Tolleson Elementary School District #17	(22,251)	(22,251)	(22,251)	(22,251)	(15)	-
302140	Tolleson Union High School District #214	(70,198)	(70,198)	(70,198)	(70,198)	(54)	-
420750	Tolleson, City of	(12,526)	(12,526)	(12,526)	(12,526)	(9)	-
200220	Toltec School District #22	(6,356)	(6,356)	(6,356)	(6,356)	(2)	-
462010	Tombstone Unified School District/Tombston	(5,724)	(5,724)	(5,724)	(5,724)	(3)	-
420770	Tombstone, City of	(958)	(958)	(956)	(956)	-	-
480080	Tonopah Valley Fire District	-	-	-	-	-	-
471330	Tonto Basin School District #33	(1,315)	(1,315)	(1,315)	(1,313)	-	-

Supplementary Schedule of Net Deferred Outflows and Inflows (HBS OPEB)

Employer		FY2018	FY2019	FY2020	FY2021	FY2022	Thereafter
Number	Employer Name						
481120	Topock Elementary School #12	\$ (973)	\$ (973)	\$ (973)	\$ (972)	\$ -	\$ -
496760	Tri-City Fire District	(196)	(196)	(196)	(196)	-	-
307210	Triumphant Learning Center	(600)	(600)	(600)	(599)	-	-
464150	Tuba City Unified School District #15	(17,300)	(17,300)	(17,300)	(17,300)	(11)	-
480060	Tucson Airport Authority	(16,338)	(16,338)	(16,338)	(16,338)	(9)	-
302180	Tucson Country Day School	(4,025)	(4,025)	(4,025)	(4,025)	(1)	-
302690	Tucson Preparatory School	(836)	(836)	(835)	(834)	-	-
240010	Tucson Unified School District #1	(399,105)	(399,105)	(399,105)	(399,105)	(317)	-
497440	Tusayan Fire District	(484)	(483)	(483)	(483)	-	-
480130	Tusayan, Town of	(349)	(349)	(349)	(349)	-	-
300620	Union Elementary School District No. 62	(11,705)	(11,705)	(11,705)	(11,705)	(6)	-
104120	University of Arizona, The	(591,840)	(591,840)	(591,840)	(591,840)	(469)	-
450200	Vail School District #20	(98,175)	(98,175)	(98,175)	(98,175)	(78)	-
481220	Valentine ESD #22	(616)	(616)	(616)	(616)	-	-
306760	Valley Academy	(3,835)	(3,835)	(3,835)	(3,833)	-	-
302470	Valley Academy for Career and Technology Ed	(421)	(421)	(421)	(420)	-	-
496030	Valley Metro	(28,808)	(28,808)	(28,808)	(28,808)	(19)	-
496010	Valley School	(3,111)	(3,111)	(3,111)	(3,111)	(2)	-
463220	Valley Union High School #22	(1,308)	(1,308)	(1,306)	(1,306)	-	-
303020	Vechij Himdag Alternative School (Vechij Himd	-	-	-	-	-	-
497240	Verde Valley Fire District	(384)	(383)	(383)	(383)	-	-
461090	Vernon Elementary School District #9	(1,042)	(1,042)	(1,041)	(1,041)	-	-
302200	Visions Unlimited Academy	7	7	7	7	3	-
307460	Walnut Grove Elementary School District #7	-	-	-	-	-	-
300060	Washington Elementary School District #6	(177,605)	(177,605)	(177,605)	(177,605)	(141)	-
493240	Wellton Elementary Schoool #24	(1,623)	(1,623)	(1,621)	(1,621)	-	-
420780	Wellton, Town of	(1,251)	(1,251)	(1,251)	(1,250)	-	-
494190	Wenden Elementary School District #19	(1,017)	(1,017)	(1,016)	(1,016)	-	-
410040	Western Arizona Council Of Governments	(11,759)	(11,759)	(11,759)	(11,759)	(9)	-
240040	Western Arizona Vocational Education #50	(381)	(380)	(380)	(380)	-	-
302700	Western Maricopa Education Center	(9,712)	(9,712)	(9,712)	(9,712)	(3)	-
308180	Westwind Children's Services	-	-	-	-	-	-
240030	Westwind Middle School Academy	-	-	-	-	-	-
497410	Whetstone Fire District	(380)	(379)	(379)	(379)	-	-
495180	White Mountain Summer Homes Water Improv	(67)	(67)	(67)	(67)	-	-
482200	Whiteriver Unified School District #20	(19,537)	(19,537)	(19,537)	(19,537)	(12)	-
300090	Wickenburg Unified School District #9	(10,176)	(10,176)	(10,176)	(10,176)	(4)	-
420800	Wickenburg, Town of	(3,714)	(3,714)	(3,714)	(3,714)	-	-
462130	Willcox Unified School District #13	(8,115)	(8,115)	(8,115)	(8,115)	(2)	-
420820	Willcox, City of	(2,634)	(2,634)	(2,634)	(2,634)	-	-
464020	Williams Unified School District #2	(4,815)	(4,815)	(4,815)	(4,814)	-	-
420850	Williams, City of	(4,350)	(4,350)	(4,350)	(4,350)	-	-
492020	Williamson Valley School District #2	(35)	(35)	(35)	(35)	-	-
302230	Willow Creek Charter	(545)	(545)	(545)	(545)	-	-

(Continued)

Supplementary Schedule of Net Deferred Outflows and Inflows (HBS OPEB)

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

Five Years and in the Aggregate Thereafter

Employer			FY2018	FY2019	FY2020	FY2021	FY2022	Thereafter
Number	Employer Name							
300070	Wilson School District No. 7	\$	(12,162)	\$ (12,162)	\$ (12,162)	\$ (12,162)	\$ (8)	\$ -
461080	Window Rock Unified School District #8		(24,012)	(24,012)	(24,012)	(24,012)	(15)	-
482010	Winslow Unified School District #1		(15,582)	(15,582)	(15,582)	(15,582)	(10)	-
420900	Winslow, City of		(4,088)	(4,088)	(4,088)	(4,088)	(1)	-
497620	Wittmann Fire District		-	-	-	-	-	-
492520	Yarnell Elementary School District #52		(527)	(527)	(527)	(527)	-	-
492530	Yavapai Accommodation District #99		(840)	(840)	(839)	(838)	-	-
492990	Yavapai College		(30,416)	(30,416)	(30,416)	(30,416)	(21)	-
410230	Yavapai County		(79,756)	(79,756)	(79,756)	(79,756)	(60)	-
451000	Yavapai County Education Service Agency		-	-	-	-	-	-
471050	Young Elementary School District #5		(1,140)	(1,140)	(1,140)	(1,140)	-	-
307340	Young Scholar's Academy		(2,328)	(2,328)	(2,328)	(2,328)	-	-
420920	Youngtown, Town of		(1,205)	(1,205)	(1,203)	(1,203)	-	-
481130	Yucca Elementary School District #13		(412)	(412)	(411)	(411)	-	-
410240	Yuma County		(63,877)	(63,877)	(63,877)	(63,877)	(51)	-
497210	Yuma County Airport Authority		(1,823)	(1,823)	(1,823)	(1,822)	-	-
480100	Yuma County Intergovernmental Public Transp		(391)	(391)	(391)	(391)	-	-
493000	Yuma County Superintendent's Office		(72)	(72)	(72)	(72)	-	-
493010	Yuma Elementary School District One		(53,694)	(53,694)	(53,694)	(53,694)	(41)	-
480070	Yuma Mesa Irrigation & Drainage District		(2,091)	(2,091)	(2,091)	(2,091)	(1)	-
500820	Yuma Metropolitan Planning Organization		(331)	(331)	(331)	(331)	-	-
493830	Yuma Union High School District #70		(66,217)	(66,217)	(66,217)	(66,217)	(53)	-
420980	Yuma, City of		(48,316)	(48,316)	(48,316)	(48,316)	(35)	-
Total			\$ (15,338,719)	\$ (15,338,689)	\$ (15,338,583)	\$ (15,338,397)	\$ (11,599)	\$ -

The accompanying notes are an integral part of these schedules.

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 5 years. Plan amendments are recognized immediately.

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

Exhibit 11: Average Expected Remaining Service Lives - HBS

As of fiscal year end June 30,	Years
2017	5.9

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Employer LTD OPEB Allocations

Schedule of Employer LTD OPEB Allocations

As of and for the year ended June 30, 2017

Employer Number	Employer Name	Employer Contributions	Employer Allocation Percentage
307850	Academy Of Excellence	\$ 459	0.00337%
450540	Academy Of Tucson	3,814	0.02804%
307940	Accelerated Elementary and Secondary Schools	891	0.00655%
303320	Accelerated Learning Center	884	0.00650%
307490	Acclaim Charter School	2,121	0.01560%
302160	Agua Fria Union High School District #216	45,686	0.33592%
300630	Aguila Elementary School District #63	1,087	0.00799%
302310	AIBT Non-Profit Charter High School	663	0.00487%
450150	Ajo Unified School District	2,369	0.01742%
302800	Akimel O'Otham Pee Posh (3-5)	173	0.00127%
302810	Akimel O'Otham Pee Posh (K-2)	4,180	0.03073%
300680	Alhambra Elementary District #68	90,911	0.66845%
461070	Alpine Elementary School District #7	697	0.00512%
450510	Altar Valley School District #51	4,748	0.03491%
308200	American Basic Schools	428	0.00315%
307860	American Leadership Academy	329	0.00242%
450100	Amphitheater Unified School District #10	93,349	0.68638%
493810	Antelope Union High School District #50	2,116	0.01556%
410100	Apache County	14,465	0.10636%
460000	Apache County Superintendent of Schools	-	0.00000%
462420	Apache Elementary School District #42	159	0.00117%
200430	Apache Junction Unified School District #43	21,245	0.15621%
496800	Apache Junction Water District	997	0.00733%
420020	Apache Junction, City of	13,478	0.09910%
302020	Aprender Tucson	1,629	0.01198%
109120	Arizona Acupuncture Board of Examiners	75	0.00055%
307810	Arizona Agribusiness & Equine Center	7,106	0.05225%
480090	Arizona Association of Counties	472	0.00347%
101050	Arizona Attorney General's Office	92,098	0.67718%
109010	Arizona Automobile Theft Authority	449	0.00330%
109280	Arizona Board of Athletic Training	38	0.00028%
103180	Arizona Board of Chiropractic Examiners	257	0.00189%
105700	Arizona Board of Executive Clemency	541	0.00398%
109140	Arizona Board of Fingerprinting	492	0.00362%
103460	Arizona Board of Funeral Directors & Embalmers	147	0.00108%
103200	Arizona Board of Homeopathic and Integrated Medicine Examiners	38	0.00028%
102500	Arizona Board of Nursing Care Examiners	338	0.00249%
103240	Arizona Board of Occupational Therapy Examiners	180	0.00132%
103770	Arizona Board of Osteopathic Examiners	554	0.00407%
103850	Arizona Board of Podiatry Examiners	98	0.00072%
103860	Arizona Board of Psychologist Examiners	322	0.00237%
104100	Arizona Board of Regents	3,611	0.02655%
101880	Arizona Board of Tax Appeals	232	0.00171%
109220	Arizona Capital Post Conviction Public Defender	-	0.00000%

(continued)

Employer LTD OPEB Allocations

Schedule of Employer LTD OPEB Allocations (continued)

As of and for the year ended June 30, 2017

Employer Number	Employer Name	Employer Contributions	Employer Allocation Percentage
302090	Arizona Charter Academy	\$ 4,416	0.03247%
495900	Arizona City Sanitary District	579	0.00426%
109030	Arizona Commission for Postsecondary Education	449	0.00330%
102100	Arizona Commission for the Deaf and Hard of Hearing	1,377	0.01012%
109260	Arizona Commission of African American Affairs	100	0.00074%
104820	Arizona Commission on the Arts	740	0.00544%
304040	Arizona Community Development Corporation (La Paloma Academy)	7,692	0.05656%
103250	Arizona Corporation Commission	21,966	0.16151%
109270	Arizona Cotton Research and Protection Council	1,323	0.00973%
497380	Arizona Counties Insurance Pool	1,094	0.00804%
101140	Arizona Court of Appeals Division One	4,434	0.03260%
101150	Arizona Court of Appeals Division Two	2,237	0.01645%
101190	Arizona Criminal Justice Commission	1,842	0.01354%
100000	Arizona Department of Administration	47,397	0.34850%
103060	Arizona Department of Agriculture	15,326	0.11269%
109300	Arizona Department of Child Safety	156,668	1.15195%
105200	Arizona Department of Corrections	67,452	0.49596%
102200	Arizona Department of Economic Security	425,782	3.13070%
104550	Arizona Department of Education	42,555	0.31290%
105360	Arizona Department of Emergency & Military Affairs	23,658	0.17395%
107100	Arizona Department of Environmental Quality	32,244	0.23708%
103070	Arizona Department of Financial Institutions	-	0.00000%
103120	Arizona Department of Financial Institutions	3,804	0.02797%
103660	Arizona Department of Fire, Building and Life Safety	-	0.00000%
109050	Arizona Department of Gaming	8,673	0.06377%
103880	Arizona Department of Gaming / Racing Division	-	0.00000%
102350	Arizona Department of Health Services	100,567	0.73945%
109210	Arizona Department of Homeland Security	1,274	0.00937%
109160	Arizona Department of Housing	6,016	0.04423%
103530	Arizona Department of Insurance	6,164	0.04532%
105220	Arizona Department of Juvenile Corrections	6,695	0.04923%
103570	Arizona Department of Liquor Licenses and Control	1,620	0.01191%
105800	Arizona Department of Public Safety	60,859	0.44749%
103900	Arizona Department of Real Estate	1,839	0.01352%
101790	Arizona Department of Revenue	40,513	0.29789%
106100	Arizona Department of Transportation	260,721	1.91704%
102400	Arizona Department of Veterans' Services	20,709	0.15227%
107900	Arizona Department of Water Resources	10,671	0.07846%
103010	Arizona Department of Weights and Measures	-	0.00000%
109230	Arizona Early Childhood Development and Health Board	13,143	0.09664%
101100	Arizona Exposition & State Fair	2,629	0.01933%
109330	Arizona Finance Authority	1,229 *	0.00904%
107200	Arizona Game and Fish Department	34,735	0.25540%
107300	Arizona Geological Survey, The	-	0.00000%

Employer LTD OPEB Allocations

Employer Number	Employer Name	Employer Contributions	Employer Allocation Percentage
101400	Arizona Governor's Office	\$ 9,811	0.07214%
102300	Arizona Health Care Cost Containment System	72,701	0.53456%
496050	Arizona Health Facilities Authority	86	0.00063%
104920	Arizona Historical Society	2,336	0.01718%
101520	Arizona House of Representatives	8,949	0.06580%
109150	Arizona Independent Redistricting Commission	131	0.00096%
103500	Arizona Industrial Commission	14,850	0.10919%
501210	Arizona Industrial Development Authority	122 *	0.00090%
495300	Arizona Interscholastic Association	1,792	0.01318%
101540	Arizona Joint Legislative Budget Committee	2,208	0.01624%
101470	Arizona Law Enforcement Merit System Council	-	0.00000%
101530	Arizona Legislative Council	4,481	0.03295%
103620	Arizona Medical Board	4,138	0.03043%
240050	Arizona Montessori Charter School at Anthem	1,408	0.01035%
495090	Arizona Municipal Water Users Association	812	0.00597%
103680	Arizona Naturopathic Physicians Board of Medical Examiners	134	0.00099%
109040	Arizona Navigable Streams Adjudication Commission	103	0.00076%
109070	Arizona Office of Administrative Hearings	1,353	0.00995%
109320	Arizona Office of Economic Opportunity	2,189 *	0.01610%
101410	Arizona Office of Equal Opportunity	-	0.00000%
103940	Arizona Office of Pest Management	-	0.00000%
101590	Arizona Office of the Auditor General	18,861	0.13868%
101430	Arizona Office of Tourism	2,127	0.01564%
102700	Arizona Pioneers' Home	4,667	0.03432%
109990	Arizona Power Authority	645	0.00474%
496750	Arizona Prosecuting Attorneys' Advisory Council	457	0.00336%
103100	Arizona Radiation Regulatory Agency	1,823	0.01340%
103220	Arizona Registrar of Contractors	6,399	0.04705%
103260	Arizona Residential Utility Consumer Office	949	0.00698%
109080	Arizona School Facilities Board	1,067	0.00785%
302870	Arizona School for Integrated Academics and Technologies, Inc.	-	0.00000%
306890	Arizona School for the Arts	4,888	0.03594%
101800	Arizona Secretary of State	8,545	0.06283%
497510	Arizona Sports and Tourism Authority	683	0.00502%
109190	Arizona State Board for Charter Schools	826	0.00607%
103870	Arizona State Board for Private Postsecondary Education	471	0.00346%
103020	Arizona State Board of Accountancy	1,095	0.00805%
103150	Arizona State Board of Barbers	225	0.00165%
103160	Arizona State Board of Behavioral Health Examiners	1,133	0.00833%
103270	Arizona State Board Of Cosmetology	1,168	0.00859%
103350	Arizona State Board of Dental Examiners	726	0.00534%
103380	Arizona State Board Of Dispensing Opticians	98	0.00072%
109310	Arizona State Board of Education	468	0.00344%
109290	Arizona State Board of Massage Therapy	217	0.00160%

(continued)

Employer LTD OPEB Allocations

Schedule of Employer LTD OPEB Allocations (continued)

As of and for the year ended June 30, 2017

Employer Number	Employer Name	Employer Contributions	Employer Allocation Percentage
103710	Arizona State Board of Nursing	\$ 3,982	0.02928%
103750	Arizona State Board Of Optometry	171	0.00126%
103820	Arizona State Board of Pharmacy	2,060	0.01515%
103830	Arizona State Board of Physical Therapy	299	0.00220%
103890	Arizona State Board of Respiratory Care Examiners	248	0.00182%
103960	Arizona State Board of Technical Registration	1,374	0.01010%
109250	Arizona State Forestry Division	7,298	0.05366%
107400	Arizona State Land Department	8,266	0.06078%
103610	Arizona State Lottery	4,917	0.03615%
103650	Arizona State Mine Inspector	1,064	0.00782%
107700	Arizona State Parks	10,807	0.07946%
101030	Arizona State Personnel Board	158	0.00116%
104750	Arizona State Schools for the Deaf and the Blind	39,866	0.29313%
101510	Arizona State Senate	6,490	0.04772%
101920	Arizona State Treasurer's Office	2,169	0.01595%
104140	Arizona State University	477,985	3.51454%
103980	Arizona State Veterinary Medical Examining Board	305	0.00224%
101170	Arizona Supreme Court	36,575	0.26893%
109110	Arizona Water Infrastructure Finance Authority	199	0.00146%
493880	Arizona Western College	32,045	0.23562%
300470	Arlington Elementary School District #47	2,039	0.01499%
308130	Arts Academy at Estrella Mountain	5,072	0.03729%
240060	Arts Academy at Scottsdale	681	0.00501%
462530	Ash Creek Elementary School District #53	353	0.00260%
492310	Ash Fork Joint Unified School District #31	1,866	0.01372%
308090	ASU Preparatory Academy	16,312	0.11994%
300440	Avondale Elementary School District #44	33,830	0.24875%
420010	Avondale, City of	28,744	0.21135%
497500	Avra Valley Fire District	437	0.00321%
450400	Baboquivari Unified School District #40	12,882	0.09472%
492200	Bagdad Unified School District	3,988	0.02932%
302240	Ball Charter Schools (Dobson Academy)	2,919	0.02146%
307430	Ball Charter Schools (Hearn Academy)	3,410	0.02507%
200280	Ball Charter Schools (Val Vista Academy)	1,788	0.01315%
300310	Balsz Elementary School District #31	16,081	0.11824%
492260	Beaver Creek Elementary School Dist #26	2,005	0.01474%
302080	Benchmark School	2,068	0.01521%
306910	Benjamin Franklin Charter School	11,622	0.08545%
462090	Benson Unified School District #9	7,964	0.05856%
420030	Benson, City of	3,434	0.02525%
494760	Bicentennial Union High School District #76	1,282	0.00943%
462020	Bisbee Unified School District #2	5,425	0.03989%
420050	Bisbee, City of	2,642	0.01943%
496080	Black Canyon Fire District	56	0.00041%

Employer LTD OPEB Allocations

Employer Number	Employer Name	Employer Contributions	Employer Allocation Percentage
473220	Blue Elementary School District #22	\$ 96	0.00071%
482320	Blue Ridge Unified School District #32	12,992	0.09553%
302860	Blueprint Education (Hope HS, Blueprint HS)	-	0.00000%
472100	Bonita Elementary School District #16	1,056	0.00776%
494260	Bouse Elementary School District #26	468	0.00344%
462140	Bowie Unified School District #14	726	0.00534%
300330	Buckeye Elementary School District #33	28,208	0.20741%
302010	Buckeye Union High School District #201	26,422	0.19428%
495020	Buckeye Valley Fire District	1,267	0.00932%
497430	Buckeye Water Conservation & Drainage District	771	0.00567%
420070	Buckeye, City of	25,669	0.18874%
481150	Bullhead City Elementary School District #15	15,304	0.11253%
495000	Bullhead City Fire District	1,580	0.01162%
480120	Camp Verde Fire District	-	0.00000%
492280	Camp Verde Unified School District #28	9,961	0.07324%
421020	Camp Verde, Town Of	4,123	0.03032%
492500	Canon Elementary School District #50	1,150	0.00846%
305020	Canyon Rose Academy	724	0.00532%
421030	Carefree, Town of	1,429	0.01051%
303090	Carpe Diem Collegiate High School (Academy)	567	0.00417%
300830	Cartwright Elementary School District #83	109,447	0.80475%
200040	Casa Grande Elementary School District #4	40,858	0.30042%
200820	Casa Grande Union High School District #82	17,117	0.12586%
420090	Casa Grande, City of	19,542	0.14369%
450160	Catalina Foothills School District #16	31,025	0.22812%
300930	Cave Creek Unified School District No. 93	32,474	0.23878%
420580	Cave Creek, Town of	3,301	0.02427%
464160	CAVIAT School District	306	0.00225%
482250	Cedar USD # 25	2,194	0.01613%
495130	Central Arizona Association Of Governments	1,148	0.00844%
493890	Central Arizona College	29,543	0.21722%
500650	Central Arizona Fire And Medical Authority	2,004	0.01474%
497150	Central Arizona Irrigation And Drainage	3,960	0.02912%
497310	Central Arizona Project	67,335	0.49510%
302600	Central Arizona Valley Institute Of Technology	1,465	0.01077%
303050	Central Yavapai Fire District	62	0.00046%
307680	Challenge Charter School	3,064	0.02253%
300800	Chandler Unified School District #80	284,442	2.09145%
420120	Chandler, City of	101,346	0.74518%
303070	Charter Foundation, The (AmeriSchools Academy)	1,673	0.01230%
464050	Chevelon Butte Elementary School District #5	71	0.00052%
461240	Chinle Unified School District #24	35,204	0.25885%
497260	Chino Valley Fire District	4	0.00003%
492510	Chino Valley Unified School District #51	11,697	0.08601%

(continued)

Employer LTD OPEB Allocations

Schedule of Employer LTD OPEB Allocations (continued)

As of and for the year ended June 30, 2017

Employer Number	Employer Name	Employer Contributions	Employer Allocation Percentage
420990	Chino Valley, Town of	\$ 4,242	0.03119%
497370	Christopher-Kohl's Fire District	41	0.00030%
109130	Citizens Clean Elections Commission	730	0.00537%
302890	CITY Center For Collaborative Learning (City HS)	2,379	0.01749%
496070	Clarkdale Fire District	-	0.00000%
421000	Clarkdale, Town of	2,009	0.01477%
492030	Clarkdale-Jerome Elementary School District #3	2,781	0.02045%
473030	Clifton Unified School District #3	-	0.00000%
420130	Clifton, Town of	1,106	0.00813%
471420	Cobre Valley Institue Of Technology	288	0.00212%
463500	Cochise Community College	28,328	0.20829%
410110	Cochise County	34,946	0.25695%
462000	Cochise County School Office	-	0.00000%
462260	Cochise Elementary School District #26	1,025	0.00754%
463230	Cochise Technology District #1	225	0.00165%
410130	Coconino County	55,182	0.40574%
464990	Coconino County Community College	10,704	0.07870%
303060	Coconino County Regional Accommodation School District	1,387	0.01020%
481140	Colorado City Unified School District #14	3,820	0.02809%
480020	Colorado River Sewage System Joint Venture	562	0.00413%
481920	Colorado River Union High School District #2	10,207	0.07505%
461060	Concho Elementary School District #6	1,837	0.01351%
492170	Congress Elementary School District #17	1,222	0.00899%
450390	Continental School District	3,872	0.02847%
200210	Coolidge Unified School District 21	13,846	0.10181%
420100	Coolidge, City of	6,136	0.04512%
500810	Copper Canyon Fire and Medical Authority	547 *	0.00402%
420110	Cottonwood, City of	10,882	0.08001%
492060	Cottonwood-Oak Creek Elementary School District	11,396	0.08379%
302360	Country Gardens Charter School	84	0.00062%
491280	County Of Santa Cruz Elementary School District	1,720	0.01265%
497420	County Supervisor Association Of Arizona	658	0.00484%
493130	Crane Elementary School District #13	32,978	0.24248%
300140	Creighton Elementary School District #14	43,439	0.31940%
492410	Crown King Elementary School District #41	66	0.00049%
497610	Crown King Fire District	158	0.00116%
308080	Daisy Education Corporation (Sonoran Science Academy - Phoenix)	135	0.00099%
308070	Daisy Education Corporation (Sonoran Science Academy - Tucson)	784	0.00576%
472110	Dan Hinton Accommodation School: Graham County Special Services	964	0.00709%
300970	Deer Valley Unified School District #97	208,180	1.53071%
302370	Desert Mosaic School	-	0.00000%
302170	Desert Rose Academy	388	0.00285%
450550	Desert Springs Academy	312	0.00229%
307870	Destiny School	1,961	0.01442%

Employer LTD OPEB Allocations

Employer Number	Employer Name	Employer Contributions	Employer Allocation Percentage
497530	Diamond Star Fire District	\$ 95	0.00070%
307900	Discovery Plus Academy	587	0.00432%
462450	Double Adobe Elementary School District #45	383	0.00282%
462270	Douglas Unified School District #27	20,222	0.14869%
420140	Douglas, City of	6,040	0.04441%
495600	Drexel Heights Fire District	1,192	0.00876%
473020	Duncan Unified School District #2	2,683	0.01973%
421010	Duncan, Town of	222	0.00163%
300890	Dysart Unified School District 89	140,570	1.03359%
421040	Eagar, Town of	1,906	0.01401%
308220	East Valley Educational Services (East Valley Academy)	51	0.00037%
304010	East Valley Institute Of Technology	12,193	0.08965%
472990	Eastern Arizona College	25,707	0.18902%
450070	Edge High School	1,556	0.01144%
307880	Edkey (American Heritage Academy)	2,161	0.01589%
304090	Edkey (Arizona Conservatory for Arts and Academics Elementary School)	1,248	0.00918%
302710	Edkey (AZ Conservatory for Arts & Academics)	2,025	0.01489%
304060	Edkey (Pathfinder Academy)	3,258	0.02396%
302420	Edkey (Sequoia Charter School)	9,514	0.06995%
302390	Edkey (Sequoia Choice Schools)	3,048	0.02241%
200290	Edkey (Sequoia Pathway Academy)	4,265	0.03136%
304070	Edkey (Sequoia Ranch School: Children First Academy)	1,632	0.01200%
304080	Edkey (Sequoia School Deaf & Hard Of Hearing)	735	0.00540%
302410	Edkey (Sequoia Village School)	1,896	0.01394%
306710	EduPreneurship Student Center (Phoenix)	438	0.00322%
307080	EduPrize Schools	17,175	0.12628%
302520	El Centro for the Study of Primary and Secondary Education	-	0.00000%
420160	El Mirage, City of	8,050	0.05919%
500020	El Pueblo Integral - (Paulo Freire FS/PF2)	-	0.00000%
500010	El Pueblo Integral - (Paulo Freire FS-University)	-	0.00000%
462120	Elfrida Elementary School District #12	806	0.00593%
495100	Elfrida Fire District	164	0.00121%
200110	Eloy Elementary School District #11	5,530	0.04066%
495080	Eloy Fire District	175	0.00129%
420170	Eloy, City of	5,355	0.03937%
303080	Esperanza Community Collegial Academy	-	0.00000%
306730	Espiritu Community Development Corporation (NFL YET)	3,406	0.02504%
302290	Excalibur Charter School (Avalon Elementary)	1,374	0.01010%
302540	Flagstaff Arts And Leadership Academy	1,938	0.01425%
493910	Flagstaff Junior Academy	1,771	0.01302%
464010	Flagstaff Unified School District #1	66,741	0.49074%
420180	Flagstaff, City of	42,590	0.31316%
200010	Florence Unified School District No. 1	55,556	0.40849%
420190	Florence, Town of	7,179	0.05279%

(continued)

Employer LTD OPEB Allocations

Schedule of Employer LTD OPEB Allocations (continued)

As of and for the year ended June 30, 2017

Employer Number	Employer Name	Employer Contributions	Employer Allocation Percentage
496770	Flowing Wells Irrigation District	\$ 684	0.00503%
450080	Flowing Wells Unified School District #8	34,236	0.25173%
500630	Forest Lakes Domestic Water Improvement District	197	0.00145%
463000	Fort Huachuca Accommodation Schools	8,462	0.06222%
497480	Fort Mojave Mesa Fire Department	182	0.00134%
472070	Fort Thomas Unified School District #7	6,195	0.04555%
300980	Fountain Hills Unified School District #98	9,022	0.06634%
300450	Fowler Elementary School District #45	27,764	0.20414%
307330	Franklin Phonetic Primary School	2,406	0.01769%
420380	Fredonia, Town of	416	0.00306%
464060	Fredonia-Moccasin Unified School District #6	1,742	0.01281%
493320	Gadsden Elementary School District #32	26,109	0.19198%
461190	Ganado Unified School District #20	14,767	0.10858%
307420	Genesis Program (Genesis Academy)	944	0.00694%
200270	George Gervin Youth Center (GGPA)	1,338	0.00984%
300240	Gila Bend Unified School District #24	2,980	0.02191%
420200	Gila Bend, Town of	1,735	0.01276%
410140	Gila County	22,139	0.16278%
471000	Gila County Education Service Agency	206	0.00151%
306060	Gila County Regional School District #49	142	0.00104%
473010	Gila Institute For Technology	327	0.00240%
300410	Gilbert Public Schools	231,182	1.69984%
420210	Gilbert, Town of	67,213	0.49421%
300400	Glendale Elementary School District	74,863	0.55045%
302050	Glendale Union High School District #205	110,849	0.81505%
220230	Glendale, City of	90,678	0.66674%
471010	Globe Unified School District #1	9,255	0.06805%
420220	Globe, City of	3,083	0.02267%
496500	Golder Ranch Fire District	2,689	0.01977%
420250	Goodyear, City of	32,805	0.24121%
109170	Governor Office Of Highway Safety	966	0.00710%
410150	Graham County	8,521	0.06265%
307780	Grand Canyon College Preparatory Charter School	-	0.00000%
464040	Grand Canyon Unified School District	3,548	0.02609%
302210	Great Expectations Academy	1,035	0.00761%
495030	Green Valley Domestic Water Improvement	567	0.00417%
410160	Greenlee County	7,722	0.05678%
473840	Greenlee County Accommodation School	91	0.00067%
473000	Greenlee County School Office	74	0.00054%
302040	Griffin Foundation (Children Reaching for the Sky Preparatory, FIMS)	989	0.00727%
495070	Groom Creek Fire District	2	0.00001%
420270	Guadalupe, Town of	1,029	0.00757%
308100	Ha:san Educational Services	-	0.00000%
481030	Hackberry Elementary School District #3	530	0.00390%

Employer LTD OPEB Allocations

Employer Number	Employer Name	Employer Contributions	Employer Allocation Percentage
302300	Happy Valley School	\$ 3,308	0.02432%
496100	Harquahala Valley Irrigation District	388	0.00285%
420280	Hayden, Town of	858	0.00631%
471410	Hayden-Winkelman Unified School District #41	2,637	0.01939%
497230	Heber-Overgaard Fire District	274	0.00201%
482060	Heber-Overgaard Unified School District #6	3,312	0.02435%
306740	Heritage Academy	8,695	0.06393%
496060	Highlands Fire District	182	0.00134%
300600	Higley Unified School District #60	66,612	0.48979%
492350	Hillside Elementary School District #35	223	0.00164%
482030	Holbrook Unified School District #3	17,350	0.12757%
420290	Holbrook, City of	2,166	0.01593%
500410	Horizon Community Learning Center (Horizon Honors Elementary School)	3,712	0.02729%
306940	Horizon Community Learning Center (Horizon Honors Secondary School)	4,291	0.03155%
495820	Housing Authority Of Maricopa County	2,951	0.02170%
497100	Housing Authority of the City of Yuma	2,039	0.01499%
307830	Humanities & Sciences Academy (Tempe)	904	0.00665%
492220	Humboldt Unified School District #22	32,764	0.24091%
493160	Hyder Elementary School District #16	1,157	0.00851%
500830	Incito Schools	1,543 *	0.01135%
302620	Intelli School	640	0.00471%
302510	Intelli-School (Paradise Valley)	281	0.00207%
307820	International Commerce Secondary Schools (Phoenix)	1,792	0.01318%
300050	Isaac School District #5	52,152	0.38346%
200440	J.O. Combs Unified School District	25,403	0.18678%
302530	James Sandoval Preparatory High Scholl (Crown Point)	243	0.00179%
482020	Joseph City Schools	3,552	0.02612%
302570	Juniper Tree Academy (Desert View Academy)	4,165	0.03062%
482270	Kayenta Unified School District #27	19,544	0.14370%
420330	Kearny, Town of	1,019	0.00749%
302590	Khalsa Montessori School	1,370	0.01007%
481050	Kingman Academy of Learning	6,598	0.04851%
481040	Kingman Unified School District #20	35,453	0.26068%
420350	Kingman, City of	14,947	0.10990%
492230	Kirkland Elementary School District #23	711	0.00523%
300280	Kyrene School District #28	111,468	0.81961%
410170	La Paz County	11,111	0.08170%
481510	Lake Havasu Unified School District #1	25,606	0.18828%
420370	Lake Havasu, City of	23,665	0.17400%
497600	Lakeside Fire District	-	0.00000%
300590	Laveen Elementary School District #59	42,420	0.31191%
495160	League of Arizona Cities and Towns	1,757	0.01292%
300250	Liberty Elementary School District #25	17,640	0.12970%
307450	Liberty High School	548	0.00403%

(continued)

Employer LTD OPEB Allocations

Schedule of Employer LTD OPEB Allocations (continued)

As of and for the year ended June 30, 2017

Employer Number	Employer Name	Employer Contributions	Employer Allocation Percentage
302650	Life Skills Center of Arizona	\$ 580	0.00426%
495170	Linden Fire Department	-	0.00000%
300790	Litchfield Elementary School District #79	66,158	0.48645%
420390	Litchfield Park, City of	2,804	0.02062%
481090	Littlefield Unified School District #9	2,908	0.02138%
300650	Littleton Elementary School District #65	32,621	0.23986%
302720	Luz Academy of Tucson	231	0.00170%
300380	Madison School District #38	36,371	0.26743%
464100	Maine Consolidated School District #10	1,697	0.01248%
200080	Mammoth-San Manuel Unified School District #8	5,390	0.03963%
303000	Marana Domestic Water Improvement District	199	0.00146%
450060	Marana Unified School District #6	79,553	0.58494%
420300	Marana, Town of	19,489	0.14330%
495140	Maricopa Association of Governments	12,580	0.09250%
210170	Maricopa County	671,716	4.93907%
307100	Maricopa County Community College District	498,911	3.66841%
480030	Maricopa County Municipal Water Conservation District #1	4,975	0.03658%
305090	Maricopa County Regional School District #509	4,175	0.03070%
210250	Maricopa County Special Health Care District	267,487	1.96679%
200200	Maricopa Unified School District #20	36,712	0.26994%
420080	Maricopa, City of	11,578	0.08513%
200900	Mary C O'Brien Accommodation District #90	3,708	0.02726%
302250	Mary Ellen Halvorson Educational Foundation: Tri-City College Prep High School	1,317	0.00968%
302030	Masada Charter School	3,022	0.02222%
492430	Mayer Unified School District #43	4,225	0.03107%
461230	McNary Elementary School District #23	1,461	0.01074%
462550	McNeal Elementary School District #55	532	0.00391%
300040	Mesa Unified School District #4	437,568	3.21736%
420400	Mesa, City of	223,546	1.64370%
308160	Metropolitan Arts Institute	1,417	0.01042%
495400	Metropolitan Domestic Water Improvement District	4,457	0.03277%
308170	Mexicayotl Academy	1,342	0.00987%
471400	Miami Unified School District #40	6,403	0.04708%
420410	Miami, Town of	1,162	0.00854%
306820	Mingus Springs Charter School	870	0.00640%
492860	Mingus Union High School District #4	7,398	0.05440%
300860	Mobile Elementary School District #86	424	0.00312%
302790	Mohave Accelerated Elementary School	2,238	0.01646%
302670	Mohave Accelerated Learning Center	3,400	0.02500%
492890	Mohave Community College	17,702	0.13016%
410180	Mohave County	48,244	0.35473%
497160	Mohave County Airport Authority	959	0.00705%
302830	Mohave Educational Services Cooperative	1,952	0.01435%
481160	Mohave Valley Elementary School District #16	7,513	0.05524%

Employer LTD OPEB Allocations

Employer Number	Employer Name	Employer Contributions	Employer Allocation Percentage
500640	Mohave Valley Fire Department	\$ 165	0.00121%
493170	Mohawk Valley Elementary District #17	1,148	0.00844%
497250	Montezuma Rimrock Fire District	-	0.00000%
473180	Morenci Unified School District #18	10,301	0.07574%
300750	Morristown Elementary School District #75	1,116	0.00821%
301010	Mountain Institute JTED #2	786	0.00578%
302110	Mountain Oak Charter School	263	0.00193%
308260	Mountain Rose Academy	702	0.00516%
302780	Mountain School	915	0.00673%
480110	Mt Lemmon Domestic Water Improvement District	298	0.00219%
300210	Murphy Elementary School District #21	12,217	0.08983%
462230	Naco Elementary School District No. 23	1,604	0.01179%
300810	Nadaburg Unified School District No. 81	7,085	0.05209%
410190	Navajo County	25,491	0.18743%
482990	Navajo County Accommodation District #99	426	0.00313%
308040	Navajo County Airzona - Special Services Consortium	-	0.00000%
482440	Navajo County Arizona - Hope School	-	0.00000%
482000	Navajo County Arizona - Superintendent of Schools	1,670	0.01228%
496200	New Magma Irrigation & Drainage District	626	0.00460%
306770	New School for the Arts & Academics	725	0.00533%
302740	New School for the Arts Middle School	261	0.00192%
307920	New West Charter School	-	0.00000%
491010	Nogales Unified School District #1	31,135	0.22893%
420450	Nogales, City of	9,065	0.06665%
302480	North Star Charter School Inc.	661	0.00486%
302760	Northeast Arizona Technological Institute of Vocational Education	494	0.00363%
495040	Northern Apache Special Health Care District	1,331	0.00979%
306830	Northern Arizona Academy for Career Development	615	0.00452%
497140	Northern Arizona Consolidated Fire District	47	0.00035%
495150	Northern Arizona Council of Governments	4,415	0.03246%
302840	Northern Arizona Council of Governments - Head Start	10,603	0.07796%
496040	Northern Arizona Intergovernmental Public Transportation Authority	5,643	0.04149%
104160	Northern Arizona University	154,839	1.13850%
483000	Northern Arizona Vocational Institute of Technology	432	0.00318%
493770	Northland Pioneer College	16,691	0.12273%
307580	Northland Preparatory Academy	4,045	0.02974%
497300	Northwest Fire District	3,195	0.02349%
302820	Nosotros Academy	1,017	0.00748%
200020	Oracle School District #2	3,721	0.02736%
420040	Oro Valley, Town of	17,029	0.12521%
300080	Osborn School District #8	20,798	0.15292%
481060	Owens-Whitney Elementary School District #6	211	0.00155%
307090	PACE Academy	460	0.00338%
464080	Page Unified School District #8	20,727	0.15240%

(continued)

Employer LTD OPEB Allocations

Schedule of Employer LTD OPEB Allocations (continued)

As of and for the year ended June 30, 2017

Employer Number	Employer Name	Employer Contributions	Employer Allocation Percentage
420230	Page, City of	\$ 6,724	0.04944%
200250	Painted Rock Academy	2,564	0.01885%
300490	Palo Verde Elementary District #49	3,201	0.02354%
300940	Paloma Elementary School District #94	1,119	0.00823%
462490	Palominas Elementary School District #49	6,520	0.04794%
302580	Paradise Education Center, Paradise Honors High School	10,177	0.07483%
300690	Paradise Valley Unified School District #69	206,969	1.52181%
420470	Paradise Valley, Town of	5,667	0.04167%
500620	Paragon Preparatory Academy	141	0.00104%
303040	Paramount Academy	1,412	0.01038%
308270	Park View School, Inc.	404	0.00297%
494270	Parker Unified School District #27	13,685	0.10062%
420480	Parker, Town of	1,635	0.01202%
491060	Patagonia Elementary School District #6	899	0.00661%
307050	Patagonia Montessori Elementary School	196	0.00144%
491820	Patagonia Union High School District #20	1,279	0.00940%
420500	Patagonia, Town of	437	0.00321%
240020	Paulden Community School	699	0.00514%
471100	Payson Unified School District #10	13,937	0.10248%
220240	Payson, Town of	7,474	0.05496%
481080	Peach Springs Unified School District #8	1,284	0.00944%
302550	PEAK School, The	893	0.00657%
462220	Pearce Elementary School District #22	1,099	0.00808%
300920	Pendergast Elementary School District #92	55,490	0.40801%
300110	Peoria Unified School District #11	220,343	1.62014%
420520	Peoria, City of	77,421	0.56926%
300010	Phoenix Elementary School District #1	57,389	0.42197%
308110	Phoenix School of Academic Excellence	768	0.00565%
302100	Phoenix Union High School District	236,542	1.73925%
495800	Phoenix-Mesa Gateway Airport Authority	7,856	0.05776%
200330	Picacho Elementary School District No. 33	1,252	0.00921%
496400	Picture Rocks Fire & Medical District	57	0.00042%
306090	Pillar Academy of Business & Finance	211	0.00155%
307070	Pima Accommodation District	128	0.00094%
495120	Pima Association of Governments	5,614	0.04128%
450990	Pima Community College	102,939	0.75689%
210200	Pima County	326,332	2.39946%
307040	Pima County Joint Technical Education District	6,053	0.04451%
450320	Pima County Reserve Fund 32	568	0.00418%
307060	Pima County Special Projects	706	0.00519%
200260	Pima PP (Arizona Collegiate High School)	905	0.00665%
200230	Pima PP (Pima Partnership Academy)	516	0.00379%
302560	Pima PP (Pima Partnership High School)	2,203	0.01620%
472060	Pima Unified School District #6	4,058	0.02984%

Employer LTD OPEB Allocations

Employer Number	Employer Name	Employer Contributions	Employer Allocation Percentage
420550	Pima, Town of	\$ 423	0.00311%
200860	Pinal Co.Juvenile Justice Educ Services	258	0.00190%
200890	Pinal Count School Office Data Processing Services	249	0.00183%
210210	Pinal County	90,202	0.66324%
200880	Pinal County School Education Services	321	0.00236%
200000	Pinal County School Office	-	0.00000%
306900	Pine Forest Charter School	1,770	0.01301%
471120	Pine Strawberry School District #12	2,139	0.01573%
496090	Pine-Strawberry Fire District	101	0.00074%
497540	Pinetop Fire Department	394	0.00290%
497130	Pinetop Water Community Facilities District	434	0.00319%
497110	Pinetop-Lakeside Sanitary District	1,459	0.01073%
420240	Pinetop-Lakeside, Town of	2,078	0.01528%
495010	Pinewood Fire Department	103	0.00076%
497390	Pinewood Sanitary District	1,263	0.00929%
482040	Pinon Unified Shool District No. 4	12,752	0.09376%
303310	Pointe Schools	5,149	0.03786%
462640	Pomerene School District #64	699	0.00514%
480050	Ponderosa Park Domestic Water Improvement District	327	0.00240%
492010	Prescott Unified School District #1	21,872	0.16082%
104940	Prescott Valley Historical Society	746	0.00549%
307030	Prescott Valley School	151	0.00111%
420600	Prescott, City of	27,492	0.20214%
307370	Presidio Schools	1,980	0.01456%
101750	Public Safety Personnel Retirement System	6,162	0.04531%
497320	Puerco Valley Fire District	564	0.00415%
494040	Quartzsite Elementary School District #4	1,521	0.01118%
300950	Queen Creek Unified School District #95	39,229	0.28844%
420460	Queen Creek, Town of	18,386	0.13519%
496000	Queen Valley Domestic Water Improvement District	262	0.00193%
496700	Queen Valley Sanitary District	108	0.00079%
200030	Ray Unified School District No. 3	3,405	0.02504%
461270	Red Mesa Unified School District #27	7,160	0.05265%
200050	Red Rock Elementary District #5	1,954	0.01437%
306790	Ridgeline Academy	-	0.00000%
492870	Rimrock Public High School	20	0.00015%
497120	Rio Rico Medical & Fire District	613	0.00451%
300020	Riverside Elementary School District #2	6,336	0.04659%
300660	Roosevelt Elementary School District #66	67,752	0.49817%
497360	Roosevelt Irrigation District	1,926	0.01416%
240070	Rose Academies Public High Schools	879	0.00646%
461100	Round Valley Schools #10	7,270	0.05346%
302850	RSD high School	235	0.00173%
200180	Sacaton Elementary School District #18	7,848	0.05771%

(continued)

Employer LTD OPEB Allocations

Schedule of Employer LTD OPEB Allocations (continued)

As of and for the year ended June 30, 2017

Employer Number	Employer Name	Employer Contributions	Employer Allocation Percentage
300900	Saddle Mountain Unified School District #90	\$ 8,696	0.06394%
472010	Safford Unified School District #1	18,313	0.13465%
420620	Safford, City of	8,667	0.06373%
450300	Sahuarita Unified Schools #30	37,431	0.27522%
420790	Sahuarita, Town of	7,821	0.05751%
494300	Salome Consolidated Elementary School District #30	1,032	0.00759%
493930	Salt River Schools	5,762	0.04237%
496600	San Carlos Irrigation And Drainage District	1,697	0.01248%
471200	San Carlos Unified School District #20	15,731	0.11567%
450350	San Fernando Elementary School District #35	197	0.00145%
420810	San Luis, City of	8,611	0.06332%
462180	San Simon Unified School District #18	1,190	0.00875%
461180	Sanders Unified School District #18	7,894	0.05804%
410220	Santa Cruz County	13,991	0.10287%
491030	Santa Cruz Valley Unified School District No. 35	19,398	0.14263%
200400	Santa Cruz Valley Union High School District #840	2,937	0.02160%
302610	SC Jensen Corporation, Inc. dba Intelli-School	328	0.00241%
300480	Scottsdale Unified School District #48	157,967	1.16150%
420630	Scottsdale, City of	143,989	1.05873%
306750	Sedona Charter School	841	0.00618%
500610	Sedona Fire District	1,623	0.01193%
420060	Sedona, City of	7,958	0.05851%
497470	Sedona-Oak Creek Airport Authority	487	0.00358%
492090	Sedona-Oak Creek Unified School District #9	6,418	0.04719%
302460	Self Developpment Academy	1,571	0.01155%
492400	Seligman Unified School District #40	1,959	0.01440%
300710	Sentinel Elementary District No. 71	553	0.00407%
482100	Show low Unified School District #10	13,847	0.10181%
420640	Show Low, City of	7,183	0.05282%
304020	Sierra Oaks K-8	-	0.00000%
462680	Sierra Vista Unified School District #68	38,300	0.28161%
420650	Sierra Vista, City of	15,041	0.11059%
492150	Skull Valley School #15	259	0.00190%
302340	Skyline Prep High School	703	0.00517%
306950	Skyview School, Inc.	1,337	0.00983%
482050	Snowflake Unified School District #5	11,605	0.08533%
420660	Snowflake, Town of	1,809	0.01330%
472050	Solomon School #5	1,120	0.00824%
493110	Somerton School District No. 11	17,083	0.12561%
420610	Somerton, City of	3,821	0.02810%
491250	Sonoita Elementary School District #25	1,627	0.01196%
495810	Sonoita-Elgin Fire Dist	72	0.00053%
308190	Sonoran Desert School	135	0.00099%
308060	Sonoran Science Academy Broadway K-8	242	0.00178%

Employer LTD OPEB Allocations

Employer Number	Employer Name	Employer Contributions	Employer Allocation Percentage
420670	South Tucson, City of	\$ 1,560	0.01147%
495110	SouthEastern Az Governments Organization	793	0.00583%
450560	Southern Arizona Community Academy	1,028	0.00756%
501010	Southwest Technical Education District of Yuma	264 *	0.00194%
420680	Springerville, Town of	1,419	0.01043%
462210	St. David Unified School District #21	3,011	0.02214%
461010	St. Johns Unified School District	5,503	0.04046%
420440	St. Johns, City of	1,605	0.01180%
200240	Stanfield Elementary School District #24	3,500	0.02573%
420260	Star Valley, Town of	364	0.00268%
308030	StarShine Academy	116	0.00085%
109060	State Board of Equalization	259	0.00190%
306720	STEP UP School	619	0.00455%
497490	Summit Fire & Medical District	240	0.00176%
497340	Sun City Fire District	982	0.00722%
497330	Sun City West Fire District	2,680	0.01971%
497270	Sun Lakes Fire District	806	0.00593%
302750	Sunnyside Charter And Montessori School	-	0.00000%
450120	Sunnyside Unified School District	97,347	0.71578%
496790	Sunsites-Pearce Fire District	50	0.00037%
200150	Superior Unified School District #15	2,705	0.01989%
420710	Superior, Town of	660	0.00485%
495200	Superstition Fire & Medical District	2,413	0.01774%
497350	Superstition Mountains Community Facilities District No. 1	2,359	0.01735%
420690	Surprise, City of	49,280	0.36235%
302450	Tag Elementary Inc.	-	0.00000%
450130	Tanque Verde Unified School District #13	12,525	0.09209%
420720	Taylor, Town of	1,554	0.01143%
302270	Telesis Preparatory Academy	1,917	0.01410%
300030	Tempe Elementary School District #3	88,840	0.65323%
302130	Tempe Union School District No. 213	94,239	0.69292%
420730	Tempe, City of	103,640	0.76205%
472040	Thatcher Unified School District #4	7,787	0.05726%
420740	Thatcher, Town of	1,951	0.01435%
495060	Three Points Fire District	29	0.00021%
500210	Timber Mesa Fire And Medical District	866	0.00637%
300170	Tolleson Elementary School District #17	19,851	0.14596%
302140	Tolleson Union High School District #214	61,939	0.45543%
420750	Tolleson, City of	11,079	0.08146%
200220	Toltec School District #22	5,618	0.04131%
462010	Tombstone Unified School District/Tombstone USD #1	5,061	0.03721%
420770	Tombstone, City of	839	0.00617%
480080	Tonopah Valley Fire District	-	0.00000%
471330	Tonto Basin School District #33	1,160	0.00853%

(continued)

Employer LTD OPEB Allocations

Schedule of Employer LTD OPEB Allocations (continued)

As of and for the year ended June 30, 2017

Employer Number	Employer Name	Employer Contributions	Employer Allocation Percentage
481120	Topock Elementary School #12	\$ 853	0.00627%
496760	Tri-City Fire District	173	0.00127%
307210	Triumphant Learning Center	526	0.00387%
464150	Tuba City Unified School District #15	15,298	0.11248%
480060	Tucson Airport Authority	14,360	0.10559%
302180	Tucson Country Day School	3,591	0.02640%
302690	Tucson Preparatory School	732	0.00538%
240010	Tucson Unified School District #1	355,901	2.61688%
497440	Tusayan Fire District	424	0.00312%
480130	Tusayan, Town of	307	0.00226%
300620	Union Elementary School District No. 62	10,328	0.07594%
104120	University of Arizona, The	532,561	3.91583%
450200	Vail School District #20	87,072	0.64023%
481220	Valentine ESD #22	542	0.00399%
306760	Valley Academy	3,384	0.02488%
302470	Valley Academy for Career and Technology Education	380	0.00279%
496030	Valley Metro	25,296	0.18600%
496010	Valley School	3,141	0.02310%
463220	Valley Union High School #22	1,197	0.00880%
303020	Vechij Himdag Alternative School (Vechij Himdag MashchamakuD)	-	0.00000%
497240	Verde Valley Fire District	336	0.00247%
461090	Vernon Elementary School District #9	972	0.00715%
302200	Visions Unlimited Academy	-	0.00000%
307460	Walnut Grove Elementary School District #7	-	0.00000%
300060	Washington Elementary School District #6	158,701	1.16690%
493240	Wellton Elementary School #24	1,461	0.01074%
420780	Wellton, Town of	1,089	0.00801%
494190	Wenden Elementary School District #19	892	0.00656%
410040	Western Arizona Council Of Governments	10,372	0.07626%
240040	Western Arizona Vocational Education #50	334	0.00246%
302700	Western Maricopa Education Center	8,845	0.06504%
308180	Westwind Children's Services	-	0.00000%
240030	Westwind Middle School Academy	-	0.00000%
497410	Whetstone Fire District	332	0.00244%
495180	White Mountain Summer Homes Water Improvement District	66	0.00049%
482200	Whiteriver Unified School District #20	17,289	0.12712%
300090	Wickenburg Unified School District #9	9,109	0.06698%
420800	Wickenburg, Town of	3,281	0.02412%
462130	Willcox Unified School District #13	7,240	0.05323%
420820	Willcox, City of	2,311	0.01699%
464020	Williams Unified School District #2	4,279	0.03146%
420850	Williams, City of	3,829	0.02815%
492020	Williamson Valley School District #2	31	0.00023%
302230	Willow Creek Charter	478	0.00351%

Employer LTD OPEB Allocations

Employer Number	Employer Name	Employer Contributions	Employer Allocation Percentage
300070	Wilson School District No. 7	\$ 10,845	0.07974%
461080	Window Rock Unified School District #8	21,317	0.15674%
482010	Winslow Unified School District #1	13,924	0.10238%
420900	Winslow, City of	3,619	0.02661%
497620	Wittmann Fire District	-	0.00000%
492520	Yarnell Elementary School District #52	472	0.00347%
492530	Yavapai Accommodation District #99	740	0.00544%
492990	Yavapai College	26,846	0.19739%
410230	Yavapai County	70,402	0.51765%
451000	Yavapai County Education Service Agency	-	0.00000%
471050	Young Elementary School District #5	1,001	0.00736%
307340	Young Scholar's Academy	2,041	0.01501%
420920	Youngtown, Town of	1,057	0.00777%
481130	Yucca Elementary School District #13	359	0.00264%
410240	Yuma County	56,223	0.41340%
497210	Yuma County Airport Authority	1,596	0.01174%
480100	Yuma County Intergovernmental Public Transportaion Authority	344	0.00253%
493000	Yuma County Superintendent's Office	64	0.00047%
493010	Yuma Elementary School District One	48,052	0.35332%
480070	Yuma Mesa Irrigation & Drainage District	1,809	0.01330%
500820	Yuma Metropolitan Planning Organization	298	0.00219%
493830	Yuma Union High School District #70	58,557	0.43056%
420980	Yuma, City of	42,565	0.31297%
Total		\$ 13,600,206	100.00000%

* Represents annualized contributions

The accompanying notes are an integral part of these schedules.

LTD OPEB Amounts by Employer

Schedule of LTD OPEB Amounts by Employer

As of and for the year ended June 30, 2017

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 (7.0% Discount Rate)	Net OPEB Liability 1% Increase (9.0% Discount Rate)			
1	307850 Academy Of Excellence	\$ 1,211	\$ 1,222	\$ 1,461	\$ 1,019	\$ -	\$ -	\$ -
2	450540 Academy Of Tucson	10,077	10,164	12,153	8,477	-	-	-
3	307940 Accelerated Elementary and Secondary Schools	2,354	2,374	2,839	1,980	-	-	-
4	303320 Accelerated Learning Center	2,336	2,356	2,817	1,965	-	-	-
5	307490 Acclaim Charter School	5,606	5,655	6,762	4,716	-	-	-
6	302160 Agua Fria Union High School District #216	120,717	121,763	145,599	101,554	-	-	-
7	300630 Aguila Elementary School District #63	2,871	2,896	3,463	2,416	-	-	-
8	302310 AIBT Non-Profit Charter High School	1,750	1,765	2,111	1,472	-	-	-
9	450150 Ajo Unified School District	6,260	6,314	7,550	5,266	-	-	-
10	302800 Akimel O'Otham Pee Posh (3-5)	456	460	550	384	-	-	-
11	302810 Akimel O'Otham Pee Posh (K-2)	11,043	11,139	13,319	9,290	-	-	-
12	300680 Alhambra Elementary District #68	240,217	242,298	289,728	202,084	-	-	-
13	461070 Alpine Elementary School District #7	1,840	1,856	2,219	1,548	-	-	-
14	450510 Altar Valley School District #51	12,545	12,654	15,131	10,554	-	-	-
15	308200 American Basic Schools	1,132	1,142	1,365	952	-	-	-
16	307860 American Leadership Academy	870	877	1,049	732	-	-	-
17	450100 Amphitheater Unified School District #10	246,660	248,797	297,499	207,504	-	-	-
18	493810 Antelope Union High School District #50	5,592	5,640	6,744	4,704	-	-	-
19	410100 Apache County	38,222	38,553	46,100	32,154	-	-	-
20	460000 Apache County Superintendent of Schools	-	-	-	-	-	-	-
21	462420 Apache Elementary School District #42	420	424	507	354	-	-	-
22	200430 Apache Junction Unified School District #43	56,136	56,623	67,706	47,225	-	-	-
23	496800 Apache Junction Water District	2,634	2,657	3,177	2,216	-	-	-
24	420020 Apache Junction, City of	35,613	35,921	42,953	29,960	-	-	-
25	302020 Aprender Tucson	4,305	4,342	5,193	3,622	-	-	-
26	109120 Arizona Acupuncture Board of Examiners	198	199	238	166	-	-	-
27	307810 Arizona Agribusiness & Equine Center	18,777	18,939	22,647	15,796	-	-	-
28	480090 Arizona Association of Counties	1,247	1,258	1,504	1,049	-	-	-
29	101050 Arizona Attorney General's Office	243,354	245,462	293,512	204,723	-	-	-
30	109010 Arizona Automobile Theft Authority	1,186	1,196	1,430	998	-	-	-
31	109280 Arizona Board of Athletic Training	101	101	121	85	-	-	-
32	103180 Arizona Board of Chiropractic Examiners	679	685	819	571	-	-	-
33	105700 Arizona Board of Executive Clemency	1,430	1,443	1,725	1,203	-	-	-
34	109140 Arizona Board of Fingerprinting	1,301	1,312	1,569	1,094	-	-	-
35	103460 Arizona Board of Funeral Directors & Embalmers	388	391	468	327	-	-	-
36	103200 Arizona Board of Homeopathic and Integrated Medicine	101	101	121	85	-	-	-
37	102500 Arizona Board of Nursing Care Examiners	895	903	1,079	753	-	-	-
38	103240 Arizona Board of Occupational Therapy Examiners	474	478	572	399	-	-	-
39	103770 Arizona Board of Osteopathic Examiners	1,463	1,475	1,764	1,230	-	-	-
40	103850 Arizona Board of Podiatry Examiners	259	261	312	218	-	-	-
41	103860 Arizona Board of Psychologist Examiners	852	859	1,027	716	-	-	-
42	104100 Arizona Board of Regents	9,541	9,624	11,508	8,027	-	-	-
43	101880 Arizona Board of Tax Appeals	615	620	741	517	-	-	-
44	109220 Arizona Capital Post Conviction Public Defender	-	-	-	-	-	-	-

LTD 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	\$ -	\$ -	\$ -	\$ -	183	\$ -	\$ 183	\$ 652	\$ 1	\$ 653
2	-	-	-	-	1,520	1	1,521	5,423	(1)	5,422
3	-	-	-	-	355	-	355	1,267	(1)	1,266
4	-	-	-	-	352	-	352	1,257	(1)	1,256
5	-	-	-	-	846	-	846	3,017	(1)	3,016
6	-	-	-	-	18,214	18	18,232	64,967	(3)	64,964
7	-	-	-	-	433	-	433	1,545	-	1,545
8	-	-	-	-	264	-	264	942	-	942
9	-	-	-	-	945	-	945	3,369	(1)	3,368
10	-	-	-	-	69	-	69	246	-	246
11	-	-	-	-	1,666	-	1,666	5,943	(1)	5,942
12	-	-	-	-	36,245	35	36,280	129,277	(5)	129,272
13	-	-	-	-	278	-	278	990	1	991
14	-	-	-	-	1,893	1	1,894	6,752	(1)	6,751
15	-	-	-	-	171	-	171	609	-	609
16	-	-	-	-	131	-	131	468	(1)	467
17	-	-	-	-	37,217	37	37,254	132,745	(5)	132,740
18	-	-	-	-	844	-	844	3,009	(1)	3,008
19	-	-	-	-	5,767	6	5,773	20,570	(1)	20,569
20	-	-	-	-	-	-	-	-	-	-
21	-	-	-	-	63	-	63	226	-	226
22	-	-	-	-	8,470	7	8,477	30,211	(2)	30,209
23	-	-	-	-	397	-	397	1,418	(1)	1,417
24	-	-	-	-	5,373	6	5,379	19,166	(1)	19,165
25	-	-	-	-	650	-	650	2,317	(1)	2,316
26	-	-	-	-	30	-	30	106	-	106
27	-	-	-	-	2,833	3	2,836	10,105	(1)	10,104
28	-	-	-	-	188	-	188	671	-	671
29	-	-	-	-	36,718	37	36,755	130,966	(5)	130,961
30	-	-	-	-	179	-	179	638	-	638
31	-	-	-	-	15	-	15	54	(1)	53
32	-	-	-	-	102	-	102	366	(1)	365
33	-	-	-	-	216	-	216	770	-	770
34	-	-	-	-	196	-	196	700	(1)	699
35	-	-	-	-	59	-	59	209	-	209
36	-	-	-	-	15	-	15	54	(1)	53
37	-	-	-	-	135	-	135	482	(1)	481
38	-	-	-	-	72	-	72	255	1	256
39	-	-	-	-	221	-	221	787	-	787
40	-	-	-	-	39	-	39	139	-	139
41	-	-	-	-	129	-	129	458	-	458
42	-	-	-	-	1,440	-	1,440	5,135	(1)	5,134
43	-	-	-	-	93	-	93	331	(1)	330
44	-	-	-	-	-	-	-	-	-	-

(continued)

LTD OPEB Amounts by Employer

Schedule of LTD OPEB Amounts by Employer (continued)

As of and for the year ended June 30, 2017

Employer Number	Employer Name	Net OPEB Liability		Discount Rate Sensitivity		Difference Between Expected and Actual Experience	Changes in Assumptions	Difference Between Projected and Actual Earnings
		Beginning Net OPEB Liability	Ending Net OPEB Liability	Net OPEB Liability 1% Decrease (7.0% Discount Rate)	Net OPEB Liability 1% Increase (9.0% Discount Rate)			
1	302090 Arizona Charter Academy	\$ 11,669	\$ 11,770	\$ 14,074	\$ 9,816	\$ -	\$ -	\$ -
2	495900 Arizona City Sanitary District	1,531	1,544	1,846	1,288	-	-	-
3	109030 Arizona Commission for Postsecondary Education	1,186	1,196	1,430	998	-	-	-
4	102100 Arizona Commission for the Deaf and Hard of Hearing	3,637	3,668	4,386	3,059	-	-	-
5	109260 Arizona Commission of African American Affairs	266	268	321	224	-	-	-
6	104820 Arizona Commission on the Arts	1,955	1,972	2,358	1,645	-	-	-
7	304040 Arizona Community Development Corporation (La Paloma Academy)	20,326	20,502	24,515	17,099	-	-	-
8	103250 Arizona Corporation Commission	58,041	58,544	70,004	48,827	-	-	-
9	109270 Arizona Cotton Research and Protection Council	3,497	3,527	4,217	2,942	-	-	-
10	497380 Arizona Counties Insurance Pool	2,889	2,914	3,485	2,431	-	-	-
11	101140 Arizona Court of Appeals Division One	11,715	11,817	14,130	9,856	-	-	-
12	101150 Arizona Court of Appeals Division Two	5,912	5,963	7,130	4,973	-	-	-
13	101190 Arizona Criminal Justice Commission	4,866	4,908	5,869	4,093	-	-	-
14	100000 Arizona Department of Administration	125,238	126,323	151,051	105,357	-	-	-
15	103060 Arizona Department of Agriculture	40,497	40,848	48,844	34,068	-	-	-
16	109300 Arizona Department of Child Safety	413,969	417,555	499,292	348,254	-	-	-
17	105200 Arizona Department of Corrections	178,230	179,774	214,965	149,937	-	-	-
18	102200 Arizona Department of Economic Security	1,125,060	1,134,807	1,356,947	946,463	-	-	-
19	104550 Arizona Department of Education	112,445	113,419	135,621	94,595	-	-	-
20	105360 Arizona Department of Emergency & Military Affairs	62,511	63,053	75,396	52,588	-	-	-
21	107100 Arizona Department of Environmental Quality	85,198	85,936	102,758	71,673	-	-	-
22	103070 Arizona Department of Financial Institutions	-	-	-	-	-	-	-
23	103120 Arizona Department of Financial Institutions	10,051	10,138	12,123	8,456	-	-	-
24	103660 Arizona Department of Fire, Building and Life Safety	-	-	-	-	-	-	-
25	109050 Arizona Department of Gaming	22,917	23,115	27,640	19,279	-	-	-
26	103880 Arizona Department of Gaming / Racing Division	-	-	-	-	-	-	-
27	102350 Arizona Department of Health Services	265,731	268,034	320,502	223,548	-	-	-
28	109210 Arizona Department of Homeland Security	3,367	3,396	4,061	2,833	-	-	-
29	109160 Arizona Department of Housing	15,895	16,032	19,171	13,371	-	-	-
30	103530 Arizona Department of Insurance	16,286	16,427	19,643	13,701	-	-	-
31	105220 Arizona Department of Juvenile Corrections	17,691	17,845	21,338	14,883	-	-	-
32	103570 Arizona Department of Liquor Licenses and Control	4,280	4,317	5,162	3,601	-	-	-
33	105800 Arizona Department of Public Safety	160,812	162,205	193,957	135,284	-	-	-
34	103900 Arizona Department of Real Estate	4,859	4,901	5,860	4,087	-	-	-
35	101790 Arizona Department of Revenue	107,051	107,978	129,115	90,057	-	-	-
36	106100 Arizona Department of Transportation	688,914	694,883	830,907	579,553	-	-	-
37	102400 Arizona Department of Veterans' Services	54,720	55,194	65,999	46,034	-	-	-
38	107900 Arizona Department of Water Resources	28,196	28,440	34,007	23,720	-	-	-
39	103010 Arizona Department of Weights and Measures	-	-	-	-	-	-	-
40	109230 Arizona Early Childhood Development and Health Board	34,729	35,030	41,887	29,216	-	-	-
41	101100 Arizona Exposition & State Fair	6,946	7,007	8,378	5,844	-	-	-
42	109330 Arizona Finance Authority	3,249	3,277	3,918	2,733	-	-	-
43	107200 Arizona Game and Fish Department	91,781	92,577	110,699	77,212	-	-	-
44	107300 Arizona Geological Survey, The	-	-	-	-	-	-	-

LTD 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	\$ -	\$ -	\$ -	\$ -	\$ 1,761	\$ 1	\$ 1,762	\$ 6,280	\$ (1)	\$ 6,279
2	-	-	-	-	231	-	231	824	(1)	823
3	-	-	-	-	179	-	179	638	-	638
4	-	-	-	-	549	-	549	1,957	-	1,957
5	-	-	-	-	40	-	40	143	(1)	142
6	-	-	-	-	295	-	295	1,052	-	1,052
7	-	-	-	-	3,067	3	3,070	10,939	(1)	10,938
8	-	-	-	-	8,757	8	8,765	31,236	(2)	31,234
9	-	-	-	-	528	-	528	1,882	(1)	1,881
10	-	-	-	-	436	-	436	1,555	-	1,555
11	-	-	-	-	1,768	-	1,768	6,305	(1)	6,304
12	-	-	-	-	892	-	892	3,181	(1)	3,180
13	-	-	-	-	734	-	734	2,619	(1)	2,618
14	-	-	-	-	18,896	18	18,914	67,399	(3)	67,396
15	-	-	-	-	6,110	6	6,116	21,794	(1)	21,793
16	-	-	-	-	62,461	62	62,523	222,786	(9)	222,777
17	-	-	-	-	26,892	26	26,918	95,918	(4)	95,914
18	-	-	-	-	169,754	168	169,922	605,474	(23)	605,451
19	-	-	-	-	16,966	16	16,982	60,514	(3)	60,511
20	-	-	-	-	9,432	8	9,440	33,642	(2)	33,640
21	-	-	-	-	12,855	12	12,867	45,851	(2)	45,849
22	-	-	-	-	-	-	-	-	-	-
23	-	-	-	-	1,517	-	1,517	5,409	(1)	5,408
24	-	-	-	-	-	-	-	-	-	-
25	-	-	-	-	3,458	3	3,461	12,333	(1)	12,332
26	-	-	-	-	-	-	-	-	-	-
27	-	-	-	-	40,095	38	40,133	143,009	(6)	143,003
28	-	-	-	-	508	-	508	1,812	(1)	1,811
29	-	-	-	-	2,398	2	2,400	8,554	(1)	8,553
30	-	-	-	-	2,457	2	2,459	8,765	(1)	8,764
31	-	-	-	-	2,669	2	2,671	9,521	(1)	9,520
32	-	-	-	-	646	-	646	2,303	-	2,303
33	-	-	-	-	24,264	24	24,288	86,544	(4)	86,540
34	-	-	-	-	733	-	733	2,615	(1)	2,614
35	-	-	-	-	16,152	17	16,169	57,612	(3)	57,609
36	-	-	-	-	103,946	103	104,049	370,753	(14)	370,739
37	-	-	-	-	8,256	8	8,264	29,449	(2)	29,447
38	-	-	-	-	4,254	4	4,258	15,174	(1)	15,173
39	-	-	-	-	-	-	-	-	-	-
40	-	-	-	-	5,240	5	5,245	18,690	(1)	18,689
41	-	-	-	-	1,048	-	1,048	3,738	-	3,738
42	-	-	-	-	490	91	581	1,748	(12)	1,736
43	-	-	-	-	13,848	13	13,861	49,394	(2)	49,392
44	47	47	-	-	-	-	-	-	7	7

(continued)

LTD OPEB Amounts by Employer

Schedule of LTD OPEB Amounts by Employer (continued)

As of and for the year ended June 30, 2017

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 (7.0% Discount Rate)	Net OPEB Liability 1% Increase (9.0% Discount Rate)			
1	101400 Arizona Governor's Office	\$ 25,924	\$ 26,149	\$ 31,268	\$ 21,809	\$ -	\$ -	\$ -
2	102300 Arizona Health Care Cost Containment System	192,101	193,766	231,696	161,606	-	-	-
3	496050 Arizona Health Facilities Authority	226	228	273	190	-	-	-
4	104920 Arizona Historical Society	6,174	6,227	7,446	5,194	-	-	-
5	101520 Arizona House of Representatives	23,646	23,851	28,520	19,892	-	-	-
6	109150 Arizona Independent Redistricting Commission	345	348	416	290	-	-	-
7	103500 Arizona Industrial Commission	39,239	39,579	47,326	33,010	-	-	-
8	501210 Arizona Industrial Development Authority	323	326	390	272	-	-	-
9	495300 Arizona Interscholastic Association	4,736	4,777	5,713	3,985	-	-	-
10	101540 Arizona Joint Legislative Budget Committee	5,836	5,887	7,039	4,910	-	-	-
11	101470 Arizona Law Enforcement Merit System Council	-	-	-	-	-	-	-
12	101530 Arizona Legislative Council	11,841	11,944	14,282	9,961	-	-	-
13	103620 Arizona Medical Board	10,935	11,030	13,189	9,199	-	-	-
14	240050 Arizona Montessori Charter School at Anthem	3,719	3,752	4,486	3,129	-	-	-
15	495090 Arizona Municipal Water Users Association	2,145	2,164	2,588	1,805	-	-	-
16	103680 Arizona Naturopathic Physicians Board of Medical Examiners	356	359	429	299	-	-	-
17	109040 Arizona Navigable Streams Adjudication Commission	273	275	329	230	-	-	-
18	109070 Arizona Office of Administrative Hearings	3,576	3,607	4,313	3,008	-	-	-
19	109320 Arizona Office of Economic Opportunity	5,786	5,836	6,978	4,867	-	-	-
20	101410 Arizona Office of Equal Opportunity	-	-	-	-	-	-	-
21	103940 Arizona Office of Pest Management	-	-	-	-	-	-	-
22	101590 Arizona Office of the Auditor General	49,837	50,268	60,108	41,925	-	-	-
23	101430 Arizona Office of Tourism	5,620	5,669	6,779	4,728	-	-	-
24	102700 Arizona Pioneers' Home	12,333	12,440	14,875	10,376	-	-	-
25	109990 Arizona Power Authority	1,703	1,718	2,054	1,433	-	-	-
26	496750 Arizona Prosecuting Attorneys' Advisory Council	1,207	1,218	1,456	1,016	-	-	-
27	103100 Arizona Radiation Regulatory Agency	4,815	4,857	5,808	4,051	-	-	-
28	103220 Arizona Registrar of Contractors	16,908	17,055	20,393	14,224	-	-	-
29	103260 Arizona Residential Utility Consumer Office	2,508	2,530	3,025	2,110	-	-	-
30	109080 Arizona School Facilities Board	2,821	2,845	3,402	2,373	-	-	-
31	302870 Arizona School for Integrated Academics and Technologies, Inc.	-	-	-	-	-	-	-
32	306890 Arizona School for the Arts	12,916	13,027	15,578	10,865	-	-	-
33	101800 Arizona Secretary of State	22,579	22,774	27,233	18,995	-	-	-
34	497510 Arizona Sports and Tourism Authority	1,804	1,820	2,176	1,518	-	-	-
35	109190 Arizona State Board for Charter Schools	2,181	2,200	2,631	1,835	-	-	-
36	103870 Arizona State Board for Private Postsecondary Education	1,243	1,254	1,500	1,046	-	-	-
37	103020 Arizona State Board of Accountancy	2,893	2,918	3,489	2,434	-	-	-
38	103150 Arizona State Board of Barbers	593	598	715	499	-	-	-
39	103160 Arizona State Board of Behavioral Health Examiners	2,993	3,019	3,610	2,518	-	-	-
40	103270 Arizona State Board Of Cosmetology	3,087	3,114	3,723	2,597	-	-	-
41	103350 Arizona State Board of Dental Examiners	1,919	1,936	2,315	1,614	-	-	-
42	103380 Arizona State Board Of Dispensing Opticians	259	261	312	218	-	-	-
43	109310 Arizona State Board of Education	1,236	1,247	1,491	1,040	-	-	-
44	109290 Arizona State Board of Massage Therapy	575	580	693	484	-	-	-

LTD 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	\$ -	\$ -	\$ -	\$ 3,912	\$ 3	\$ 3,915	\$ 13,952	\$ (1)	\$ 13,951
2	-	-	-	28,985	28	29,013	103,383	(4)	103,379
3	-	-	-	34	-	34	122	-	122
4	-	-	-	932	1	933	3,323	(1)	3,322
5	-	-	-	3,568	3	3,571	12,726	(1)	12,725
6	-	-	-	52	-	52	186	-	186
7	-	-	-	5,921	5	5,926	21,117	(1)	21,116
8	-	-	-	49	98	147	174	(14)	160
9	-	-	-	715	-	715	2,549	(1)	2,548
10	-	-	-	881	-	881	3,141	(1)	3,140
11	-	-	-	-	-	-	-	-	-
12	-	-	-	1,787	-	1,787	6,372	(1)	6,371
13	-	-	-	1,650	1	1,651	5,885	(1)	5,884
14	-	-	-	561	-	561	2,002	-	2,002
15	-	-	-	324	-	324	1,155	-	1,155
16	-	-	-	54	-	54	191	-	191
17	-	-	-	41	-	41	147	(1)	146
18	-	-	-	540	-	540	1,924	-	1,924
19	-	-	-	873	162	1,035	3,114	(22)	3,092
20	-	-	-	-	-	-	-	-	-
21	-	-	-	-	-	-	-	-	-
22	-	-	-	7,520	7	7,527	26,821	(2)	26,819
23	-	-	-	848	-	848	3,025	(1)	3,024
24	-	-	-	1,861	1	1,862	6,637	(1)	6,636
25	-	-	-	257	-	257	917	-	917
26	-	-	-	182	-	182	650	-	650
27	-	-	-	727	-	727	2,592	-	2,592
28	-	-	-	2,551	1	2,552	9,099	(1)	9,098
29	-	-	-	378	-	378	1,350	(1)	1,349
30	-	-	-	426	-	426	1,518	(1)	1,517
31	-	-	-	-	-	-	-	-	-
32	-	-	-	1,949	2	1,951	6,951	(1)	6,950
33	-	-	-	3,407	3	3,410	12,151	(1)	12,150
34	-	-	-	272	-	272	971	-	971
35	-	-	-	329	-	329	1,174	-	1,174
36	-	-	-	188	-	188	669	1	670
37	-	-	-	436	-	436	1,557	(1)	1,556
38	-	-	-	89	-	89	319	-	319
39	-	-	-	452	-	452	1,611	-	1,611
40	-	-	-	466	-	466	1,661	-	1,661
41	-	-	-	290	-	290	1,033	-	1,033
42	-	-	-	39	-	39	139	-	139
43	-	-	-	187	-	187	665	1	666
44	-	-	-	87	-	87	309	-	309

(continued)

LTD OPEB Amounts by Employer

Schedule of LTD OPEB Amounts by Employer (continued)

As of and for the year ended June 30, 2017

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 (7.0% Discount Rate)	Net OPEB Liability 1% Increase (9.0% Discount Rate)				
1	103710	Arizona State Board of Nursing	\$ 10,522	\$ 10,613	\$ 12,691	\$ 8,852	\$ -	\$ -	\$ -
2	103750	Arizona State Board of Optometry	453	457	546	381	-	-	-
3	103820	Arizona State Board of Pharmacy	5,444	5,492	6,567	4,580	-	-	-
4	103830	Arizona State Board of Physical Therapy	791	797	954	665	-	-	-
5	103890	Arizona State Board of Respiratory Care Examiners	654	660	789	550	-	-	-
6	103960	Arizona State Board of Technical Registration	3,630	3,661	4,378	3,053	-	-	-
7	109250	Arizona State Forestry Division	19,283	19,451	23,258	16,222	-	-	-
8	107400	Arizona State Land Department	21,842	22,031	26,344	18,375	-	-	-
9	103610	Arizona State Lottery	12,991	13,104	15,669	10,929	-	-	-
10	103650	Arizona State Mine Inspector	2,810	2,835	3,389	2,364	-	-	-
11	107700	Arizona State Parks	28,555	28,802	34,441	24,022	-	-	-
12	101030	Arizona State Personnel Board	417	420	503	351	-	-	-
13	104750	Arizona State Schools for the Deaf and the Blind	105,340	106,253	127,052	88,618	-	-	-
14	101510	Arizona State Senate	17,149	17,297	20,683	14,427	-	-	-
15	101920	Arizona State Treasurer's Office	5,732	5,782	6,913	4,822	-	-	-
16	104140	Arizona State University	1,262,998	1,273,940	1,523,316	1,062,504	-	-	-
17	103980	Arizona State Veterinary Medical Examining Board	805	812	971	677	-	-	-
18	101170	Arizona Supreme Court	96,644	97,481	116,563	81,302	-	-	-
19	109110	Arizona Water Infrastructure Finance Authority	525	529	633	441	-	-	-
20	493880	Arizona Western College	84,673	85,407	102,125	71,232	-	-	-
21	300470	Arlington Elementary School District #47	5,387	5,434	6,497	4,532	-	-	-
22	308130	Arts Academy at Estrella Mountain	13,401	13,517	16,163	11,273	-	-	-
23	240060	Arts Academy at Scottsdale	1,800	1,816	2,171	1,515	-	-	-
24	462530	Ash Creek Elementary School District #53	934	942	1,127	786	-	-	-
25	492310	Ash Fork Joint Unified School District #31	4,930	4,973	5,947	4,148	-	-	-
26	308090	ASU Preparatory Academy	43,102	43,475	51,986	36,260	-	-	-
27	300440	Avondale Elementary School District #44	89,392	90,166	107,816	75,201	-	-	-
28	420010	Avondale, City of	75,952	76,610	91,606	63,895	-	-	-
29	497500	Avra Valley Fire District	1,154	1,164	1,391	970	-	-	-
30	450400	Baboquivari Unified School District #40	34,039	34,334	41,055	28,635	-	-	-
31	492200	Bagdad Unified School District	10,537	10,628	12,708	8,864	-	-	-
32	302240	Ball Charter Schools (Dobson Academy)	7,712	7,779	9,301	6,488	-	-	-
33	307430	Ball Charter Schools (Hearn Academy)	9,009	9,087	10,866	7,579	-	-	-
34	200280	Ball Charter Schools (Val Vista Academy)	4,726	4,767	5,700	3,975	-	-	-
35	300310	Balsz Elementary School District #31	42,491	42,859	51,249	35,746	-	-	-
36	492260	Beaver Creek Elementary School Dist #26	5,297	5,343	6,389	4,456	-	-	-
37	302080	Benchmark School	5,466	5,513	6,593	4,598	-	-	-
38	306910	Benjamin Franklin Charter School	30,708	30,974	37,037	25,833	-	-	-
39	462090	Benson Unified School District #9	21,044	21,227	25,382	17,704	-	-	-
40	420030	Benson, City of	9,074	9,153	10,944	7,633	-	-	-
41	494760	Bicentennial Union High School District #76	3,389	3,418	4,087	2,851	-	-	-
42	462020	Bisbee Unified School District #2	14,335	14,459	17,290	12,059	-	-	-
43	420050	Bisbee, City of	6,982	7,043	8,422	5,874	-	-	-
44	496080	Black Canyon Fire District	147	149	178	124	-	-	-

LTD 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	\$ -	\$ -	\$ -	\$ -	\$ 1,588	\$ 1,589	\$ 5,663	\$ (1)	\$ 5,662	
2	-	-	-	68	-	68	244	(1)	243	
3	-	-	-	821	-	821	2,930	(1)	2,929	
4	-	-	-	119	-	119	425	(1)	424	
5	-	-	-	99	-	99	352	1	353	
6	-	-	-	548	-	548	1,953	-	1,953	
7	-	-	-	2,910	1	2,911	10,378	(1)	10,377	
8	-	-	-	3,296	3	3,299	11,755	(1)	11,754	
9	-	-	-	1,960	-	1,960	6,991	(1)	6,990	
10	-	-	-	424	-	424	1,512	1	1,513	
11	-	-	-	4,309	3	4,312	15,367	(1)	15,366	
12	-	-	-	63	-	63	224	-	224	
13	-	-	-	15,894	15	15,909	56,691	(3)	56,688	
14	-	-	-	2,587	3	2,590	9,229	(1)	9,228	
15	-	-	-	865	-	865	3,085	(1)	3,084	
16	-	-	-	190,566	190	190,756	679,708	(25)	679,683	
17	-	-	-	121	-	121	433	-	433	
18	-	-	-	14,582	15	14,597	52,011	(2)	52,009	
19	-	-	-	79	-	79	282	-	282	
20	-	-	-	12,776	12	12,788	45,569	(2)	45,567	
21	-	-	-	813	-	813	2,899	-	2,899	
22	-	-	-	2,022	1	2,023	7,212	(1)	7,211	
23	-	-	-	272	-	272	969	-	969	
24	-	-	-	141	-	141	503	(1)	502	
25	-	-	-	744	-	744	2,653	-	2,653	
26	-	-	-	6,503	7	6,510	23,196	(1)	23,195	
27	-	-	-	13,488	14	13,502	48,108	(2)	48,106	
28	-	-	-	11,460	11	11,471	40,875	(2)	40,873	
29	-	-	-	174	-	174	621	-	621	
30	-	-	-	5,136	5	5,141	18,319	(1)	18,318	
31	-	-	-	1,590	-	1,590	5,670	(1)	5,669	
32	-	-	-	1,164	-	1,164	4,150	-	4,150	
33	-	-	-	1,359	1	1,360	4,849	(1)	4,848	
34	-	-	-	713	-	713	2,543	(1)	2,542	
35	-	-	-	6,411	6	6,417	22,867	(1)	22,866	
36	-	-	-	799	-	799	2,851	(1)	2,850	
37	-	-	-	825	1	826	2,942	(1)	2,941	
38	-	-	-	4,633	4	4,637	16,526	(1)	16,525	
39	-	-	-	3,175	2	3,177	11,325	(1)	11,324	
40	-	-	-	1,369	-	1,369	4,883	(1)	4,882	
41	-	-	-	511	1	512	1,824	(1)	1,823	
42	-	-	-	2,163	2	2,165	7,715	(1)	7,714	
43	-	-	-	1,054	-	1,054	3,758	(1)	3,757	
44	-	-	-	22	-	22	79	1	80	

(continued)

LTD OPEB Amounts by Employer

Schedule of LTD OPEB Amounts by Employer (continued)

As of and for the year ended June 30, 2017

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 (7.0% Discount Rate)	Net OPEB Liability 1% Increase (9.0% Discount Rate)			
1	473220 Blue Elementary School District #22	\$ 255	\$ 257	\$ 308	\$ 215	\$ -	\$ -	\$ -
2	482320 Blue Ridge Unified School District #32	34,330	34,627	41,406	28,880	-	-	-
3	302860 Blueprint Education (Hope HS, Blueprint HS)	-	-	-	-	-	-	-
4	472100 Bonita Elementary School District #16	2,789	2,813	3,363	2,346	-	-	-
5	494260 Bouse Elementary School District #26	1,236	1,247	1,491	1,040	-	-	-
6	462140 Bowie Unified School District #14	1,919	1,936	2,315	1,614	-	-	-
7	300330 Buckeye Elementary School District #33	74,536	75,181	89,898	62,703	-	-	-
8	302010 Buckeye Union High School District #201	69,817	70,422	84,207	58,734	-	-	-
9	495020 Buckeye Valley Fire District	3,349	3,378	4,040	2,818	-	-	-
10	497430 Buckeye Water Conservation & Drainage District	2,038	2,055	2,458	1,714	-	-	-
11	420070 Buckeye, City of	67,826	68,414	81,806	57,059	-	-	-
12	481150 Bullhead City Elementary School District #15	40,439	40,790	48,774	34,020	-	-	-
13	495000 Bullhead City Fire District	4,176	4,212	5,036	3,513	-	-	-
14	480120 Camp Verde Fire District	-	-	-	-	-	-	-
15	492280 Camp Verde Unified School District #28	26,320	26,548	31,745	22,142	-	-	-
16	421020 Camp Verde, Town Of	10,896	10,990	13,142	9,166	-	-	-
17	492500 Canon Elementary School District #50	3,040	3,067	3,667	2,558	-	-	-
18	305020 Canyon Rose Academy	1,912	1,928	2,306	1,608	-	-	-
19	421030 Carefree, Town of	3,777	3,810	4,555	3,177	-	-	-
20	303090 Carpe Diem Collegiate High School (Academy)	1,499	1,512	1,807	1,261	-	-	-
21	300830 Cartwright Elementary School District #83	289,198	291,703	348,805	243,289	-	-	-
22	200040 Casa Grande Elementary School District #4	107,960	108,895	130,212	90,822	-	-	-
23	200820 Casa Grande Union High School District #82	45,230	45,621	54,552	38,050	-	-	-
24	420090 Casa Grande, City of	51,637	52,084	62,280	43,440	-	-	-
25	450160 Catalina Foothills School District #16	81,978	82,688	98,875	68,964	-	-	-
26	300930 Cave Creek Unified School District No. 93	85,809	86,552	103,495	72,187	-	-	-
27	420580 Cave Creek, Town of	8,722	8,797	10,519	7,337	-	-	-
28	464160 CAVIAT School District	809	816	975	680	-	-	-
29	482250 Cedar USD # 25	5,797	5,847	6,991	4,876	-	-	-
30	495130 Central Arizona Association Of Governments	3,033	3,059	3,658	2,552	-	-	-
31	493890 Central Arizona College	78,061	78,737	94,150	65,669	-	-	-
32	500650 Central Arizona Fire And Medical Authority	5,297	5,343	6,389	4,456	-	-	-
33	497150 Central Arizona Irrigation And Drainage	10,465	10,555	12,622	8,803	-	-	-
34	497310 Central Arizona Project	177,921	179,462	214,592	149,677	-	-	-
35	302600 Central Arizona Valley Institute Of Technology	3,870	3,904	4,668	3,256	-	-	-
36	303050 Central Yavapai Fire District	165	167	199	139	-	-	-
37	307680 Challenge Charter School	8,096	8,167	9,765	6,811	-	-	-
38	300800 Chandler Unified School District #80	751,591	758,102	906,502	632,280	-	-	-
39	420120 Chandler, City of	267,791	270,111	322,985	225,280	-	-	-
40	303070 Charter Foundation, The (AmeriSchools Academy)	4,420	4,458	5,331	3,718	-	-	-
41	464050 Chevelon Butte Elementary School District #5	187	188	225	157	-	-	-
42	461240 Chinle Unified School District #24	93,021	93,827	112,194	78,255	-	-	-
43	497260 Chino Valley Fire District	11	11	13	9	-	-	-
44	492510 Chino Valley Unified School District #51	30,909	31,177	37,280	26,002	-	-	-

LTD 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	\$ -	\$ -	\$ -	\$ 38	\$ -	\$ 38	\$ 137	\$ (1)	\$ 136
2	-	-	-	5,180	5	5,185	18,475	(1)	18,474
3	-	-	-	-	-	-	-	-	-
4	-	-	-	421	-	421	1,501	-	1,501
5	-	-	-	187	-	187	665	1	666
6	-	-	-	290	-	290	1,033	-	1,033
7	-	-	-	11,246	12	11,258	40,113	(2)	40,111
8	-	-	-	10,534	11	10,545	37,574	(2)	37,572
9	-	-	-	505	-	505	1,802	(1)	1,801
10	-	-	-	307	1	308	1,097	(1)	1,096
11	-	-	-	10,234	9	10,243	36,502	(2)	36,500
12	-	-	-	6,102	5	6,107	21,763	(1)	21,762
13	-	-	-	630	-	630	2,247	(1)	2,246
14	-	-	-	-	-	-	-	-	-
15	-	-	-	3,971	4	3,975	14,165	(1)	14,164
16	-	-	-	1,644	2	1,646	5,864	(1)	5,863
17	-	-	-	459	-	459	1,636	-	1,636
18	-	-	-	288	-	288	1,029	(1)	1,028
19	-	-	-	570	-	570	2,033	(1)	2,032
20	-	-	-	226	-	226	806	-	806
21	-	-	-	43,635	45	43,680	155,638	(6)	155,632
22	-	-	-	16,289	16	16,305	58,101	(3)	58,098
23	-	-	-	6,824	7	6,831	24,341	(2)	24,339
24	-	-	-	7,791	7	7,798	27,789	(2)	27,787
25	-	-	-	12,369	12	12,381	44,118	(2)	44,116
26	-	-	-	12,947	14	12,961	46,180	(2)	46,178
27	-	-	-	1,316	1	1,317	4,694	(1)	4,693
28	-	-	-	122	-	122	435	-	435
29	-	-	-	875	-	875	3,120	(1)	3,119
30	-	-	-	458	-	458	1,632	-	1,632
31	-	-	-	11,778	11	11,789	42,010	(2)	42,008
32	-	-	-	799	1	800	2,851	(1)	2,850
33	-	-	-	1,579	2	1,581	5,632	(1)	5,631
34	-	-	-	26,845	27	26,872	95,752	(4)	95,748
35	-	-	-	584	-	584	2,083	-	2,083
36	-	-	-	25	-	25	89	-	89
37	-	-	-	1,222	-	1,222	4,357	-	4,357
38	-	-	-	113,403	113	113,516	404,484	(15)	404,469
39	-	-	-	40,405	40	40,445	144,117	(6)	144,111
40	-	-	-	667	-	667	2,379	(1)	2,378
41	-	-	-	28	-	28	101	(1)	100
42	-	-	-	14,035	14	14,049	50,061	(2)	50,059
43	-	-	-	2	-	2	6	-	6
44	-	-	-	4,664	4	4,668	16,634	(1)	16,633

(continued)

LTD OPEB Amounts by Employer

Schedule of LTD OPEB Amounts by Employer (continued)

As of and for the year ended June 30, 2017

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 (7.0% Discount Rate)	Net OPEB Liability 1% Increase (9.0% Discount Rate)			
1	420990 Chino Valley, Town of	\$ 11,209	\$ 11,306	\$ 13,519	\$ 9,429	\$ -	\$ -	\$ -
2	497370 Christopher-Kohl's Fire District	108	109	130	91	-	-	-
3	109130 Citizens Clean Elections Commission	1,930	1,947	2,328	1,623	-	-	-
4	302890 CITY Center For Collaborative Learning (City HS)	6,285	6,340	7,581	5,288	-	-	-
5	496070 Clarkdale Fire District	-	-	-	-	-	-	-
6	421000 Clarkdale, Town of	5,308	5,354	6,402	4,465	-	-	-
7	492030 Clarkdale-Jerome Elementary School District #3	7,349	7,413	8,864	6,182	-	-	-
8	473030 Clifton Unified School District #3	-	-	-	-	-	-	-
9	420130 Clifton, Town of	2,922	2,947	3,524	2,458	-	-	-
10	471420 Cobre Valley Institue Of Technology	762	768	919	641	-	-	-
11	463500 Cochise Community College	74,852	75,500	90,280	62,970	-	-	-
12	410110 Cochise County	92,338	93,138	111,370	77,680	-	-	-
13	462000 Cochise County School Office	-	-	-	-	-	-	-
14	462260 Cochise Elementary School District #26	2,710	2,733	3,268	2,279	-	-	-
15	463230 Cochise Technology District #1	593	598	715	499	-	-	-
16	410130 Coconino County	145,808	147,071	175,861	122,662	-	-	-
17	464990 Coconino County Community College	28,282	28,527	34,111	23,792	-	-	-
18	303060 Coconino County Regional Accommodation School District	3,666	3,697	4,421	3,084	-	-	-
19	481140 Colorado City Unified School District #14	10,095	10,182	12,175	8,492	-	-	-
20	480020 Colorado River Sewage System Joint Venture	1,484	1,497	1,790	1,249	-	-	-
21	481920 Colorado River Union High School District #2	26,970	27,204	32,529	22,689	-	-	-
22	461060 Concho Elementary School District #6	4,855	4,897	5,856	4,084	-	-	-
23	492170 Congress Elementary School District #17	3,231	3,259	3,897	2,718	-	-	-
24	450390 Continental School District	10,231	10,320	12,340	8,607	-	-	-
25	200210 Coolidge Unified School District 21	36,587	36,904	44,128	30,779	-	-	-
26	420100 Coolidge, City of	16,214	16,355	19,556	13,641	-	-	-
27	500810 Copper Canyon Fire and Medical Authority	1,445	1,457	1,742	1,215	-	-	-
28	420110 Cottonwood, City of	28,753	29,002	34,679	24,188	-	-	-
29	492060 Cottonwood-Oak Creek Elementary School District	30,111	30,372	36,317	25,331	-	-	-
30	302360 Country Gardens Charter School	223	225	269	187	-	-	-
31	491280 County Of Santa Cruz Elementary School District	4,546	4,585	5,483	3,824	-	-	-
32	497420 County Supervisor Association Of Arizona	1,739	1,754	2,098	1,463	-	-	-
33	493130 Crane Elementary School District #13	87,138	87,893	105,099	73,306	-	-	-
34	300140 Creighton Elementary School District #14	114,781	115,775	138,438	96,560	-	-	-
35	492410 Crown King Elementary School District #41	176	178	212	148	-	-	-
36	497610 Crown King Fire District	417	420	503	351	-	-	-
37	308080 Daisy Education Corporation (Sonoran Science Academy - Phoenix)	356	359	429	299	-	-	-
38	308070 Daisy Education Corporation (Sonoran Science Academy - Tucson)	2,070	2,088	2,497	1,741	-	-	-
39	472110 Dan Hinton Accommodation School: Graham County Special Services	2,548	2,570	3,073	2,143	-	-	-
40	300970 Deer Valley Unified School District #97	550,081	554,847	663,459	462,759	-	-	-
41	302370 Desert Mosaic School	-	-	-	-	-	-	-
42	302170 Desert Rose Academy	1,024	1,033	1,235	862	-	-	-
43	450550 Desert Springs Academy	823	830	993	692	-	-	-
44	307870 Destiny School	5,182	5,227	6,250	4,359	-	-	-

LTD 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	\$ -	\$ -	\$ -	\$ 1,691	\$ 1	\$ 1,692	\$ 6,032	\$ (1)	\$ 6,031	
2	-	-	-	16	-	16	58	-	58	
3	-	-	-	291	-	291	1,039	(1)	1,038	
4	-	-	-	948	-	948	3,383	(1)	3,382	
5	-	-	-	-	-	-	-	-	-	
6	-	-	-	801	-	801	2,857	(1)	2,856	
7	-	-	-	1,109	-	1,109	3,955	(1)	3,954	
8	-	-	-	-	-	-	-	-	-	
9	-	-	-	441	-	441	1,572	-	1,572	
10	-	-	-	115	-	115	410	(1)	409	
11	-	-	-	11,294	11	11,305	40,283	(2)	40,281	
12	-	-	-	13,932	14	13,946	49,694	(2)	49,692	
13	-	-	-	-	-	-	-	-	-	
14	-	-	-	409	-	409	1,458	(1)	1,457	
15	-	-	-	89	-	89	319	-	319	
16	-	-	-	22,000	22	22,022	78,470	(3)	78,467	
17	-	-	-	4,267	3	4,270	15,220	(1)	15,219	
18	-	-	-	553	1	554	1,973	(1)	1,972	
19	-	-	-	1,523	2	1,525	5,433	(1)	5,432	
20	-	-	-	224	-	224	799	-	799	
21	-	-	-	4,069	4	4,073	14,515	(1)	14,514	
22	-	-	-	733	-	733	2,613	(1)	2,612	
23	-	-	-	487	1	488	1,739	(1)	1,738	
24	-	-	-	1,544	-	1,544	5,506	(1)	5,505	
25	-	-	-	5,520	6	5,526	19,690	(1)	19,689	
26	-	-	-	2,447	1	2,448	8,726	(1)	8,725	
27	-	-	-	218	39	257	777	(6)	771	
28	-	-	-	4,338	4	4,342	15,474	(1)	15,473	
29	-	-	-	4,543	4	4,547	16,205	(1)	16,204	
30	-	-	-	34	-	34	120	-	120	
31	-	-	-	686	-	686	2,446	(1)	2,445	
32	-	-	-	262	-	262	936	(1)	935	
33	-	-	-	13,148	12	13,160	46,895	(2)	46,893	
34	-	-	-	17,319	17	17,336	61,772	(3)	61,769	
35	-	-	-	27	-	27	95	-	95	
36	-	-	-	63	-	63	224	-	224	
37	-	-	-	54	-	54	191	1	192	
38	-	-	-	312	-	312	1,114	-	1,114	
39	-	-	-	384	-	384	1,371	(1)	1,370	
40	-	-	-	82,999	81	83,080	296,037	(11)	296,026	
41	-	-	-	-	-	-	-	-	-	
42	-	-	-	155	-	155	551	1	552	
43	-	-	-	124	-	124	443	-	443	
44	-	-	-	782	-	782	2,789	(1)	2,788	

(continued)

LTD OPEB Amounts by Employer

Schedule of LTD OPEB Amounts by Employer (continued)

As of and for the year ended June 30, 2017

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 (7.0% Discount Rate)	Net OPEB Liability 1% Increase (9.0% Discount Rate)			
1	497530 Diamond Star Fire District	\$ 252	\$ 254	\$ 303	\$ 212	\$ -	\$ -	\$ -
2	307900 Discovery Plus Academy	1,552	1,566	1,872	1,306	-	-	-
3	462450 Double Adobe Elementary School District #45	1,013	1,022	1,222	853	-	-	-
4	462270 Douglas Unified School District #27	53,434	53,897	64,447	44,951	-	-	-
5	420140 Douglas, City of	15,959	16,098	19,249	13,426	-	-	-
6	495600 Drexel Heights Fire District	3,148	3,175	3,797	2,648	-	-	-
7	473020 Duncan Unified School District #2	7,090	7,152	8,552	5,965	-	-	-
8	421010 Duncan, Town of	586	591	706	493	-	-	-
9	300890 Dysart Unified School District 89	371,435	374,653	447,991	312,471	-	-	-
10	421040 Eagar, Town of	5,035	5,078	6,072	4,235	-	-	-
11	308220 East Valley Educational Services (East Valley Academy)	133	134	160	112	-	-	-
12	304010 East Valley Institute Of Technology	32,217	32,496	38,857	27,103	-	-	-
13	472990 Eastern Arizona College	67,927	68,515	81,927	57,144	-	-	-
14	450070 Edge High School	4,111	4,147	4,958	3,459	-	-	-
15	307880 Edkey (American Heritage Academy)	5,710	5,760	6,887	4,804	-	-	-
16	304090 Edkey (Arizona Conservatory for Arts and Academics Elementary School)	3,299	3,328	3,979	2,775	-	-	-
17	302710 Edkey (AZ Conservatory for Arts & Academics)	5,351	5,397	6,454	4,501	-	-	-
18	304060 Edkey (Pathfinder Academy)	8,610	8,685	10,385	7,244	-	-	-
19	302420 Edkey (Sequoia Charter School)	25,137	25,355	30,319	21,147	-	-	-
20	302390 Edkey (Sequoia Choice Schools)	8,053	8,123	9,713	6,775	-	-	-
21	200290 Edkey (Sequoia Pathway Academy)	11,270	11,367	13,592	9,481	-	-	-
22	304070 Edkey (Sequoia Ranch School: Children First Academy)	4,312	4,350	5,201	3,628	-	-	-
23	304080 Edkey (Sequoia School Deaf & Hard Of Hearing)	1,941	1,957	2,341	1,633	-	-	-
24	302410 Edkey (Sequoia Village School)	5,010	5,053	6,042	4,214	-	-	-
25	306710 EduPreneurship Student Center (Phoenix)	1,157	1,167	1,396	973	-	-	-
26	307080 EduPrize Schools	45,380	45,774	54,734	38,177	-	-	-
27	302520 El Centro for the Study of Primary and Secondary Education	-	-	-	-	-	-	-
28	420160 El Mirage, City of	21,271	21,455	25,655	17,894	-	-	-
29	500020 El Pueblo Integral - (Paulo Freire FS/PF2)	-	-	-	-	-	-	-
30	500010 El Pueblo Integral - (Paulo Freire FS-University)	-	-	-	-	-	-	-
31	462120 Elfrida Elementary School District #12	2,131	2,149	2,570	1,793	-	-	-
32	495100 Elfrida Fire District	435	439	524	366	-	-	-
33	200110 Eloy Elementary School District #11	14,612	14,738	17,623	12,292	-	-	-
34	495080 Eloy Fire District	464	468	559	390	-	-	-
35	420170 Eloy, City of	14,148	14,271	17,064	11,902	-	-	-
36	303080 Esperanza Community Collegial Academy	-	-	-	-	-	-	-
37	306730 Espiritu Community Development Corporation (NFL YET)	8,998	9,076	10,853	7,570	-	-	-
38	302290 Excalibur Charter School (Avalon Elementary)	3,630	3,661	4,378	3,053	-	-	-
39	302540 Flagstaff Arts And Leadership Academy	5,121	5,165	6,176	4,308	-	-	-
40	493910 Flagstaff Junior Academy	4,679	4,719	5,643	3,936	-	-	-
41	464010 Flagstaff Unified School District #1	176,354	177,882	212,703	148,359	-	-	-
42	420180 Flagstaff, City of	112,538	113,513	135,734	94,673	-	-	-
43	200010 Florence Unified School District No. 1	146,796	148,068	177,053	123,493	-	-	-
44	420190 Florence, Town of	18,971	19,135	22,881	15,959	-	-	-

LTD 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	\$ -	\$ -	\$ -	\$ 38	\$ -	\$ 38	\$ 135	\$ -	\$ 135
2	-	-	-	234	-	234	835	-	835
3	-	-	-	153	-	153	545	-	545
4	-	-	-	8,062	7	8,069	28,756	(2)	28,754
5	-	-	-	2,408	1	2,409	8,589	(1)	8,588
6	-	-	-	475	-	475	1,694	-	1,694
7	-	-	-	1,070	-	1,070	3,816	(1)	3,815
8	-	-	-	88	-	88	315	-	315
9	-	-	-	56,044	55	56,099	199,895	(8)	199,887
10	-	-	-	760	-	760	2,710	(1)	2,709
11	-	-	-	20	-	20	72	-	72
12	-	-	-	4,861	4	4,865	17,338	(1)	17,337
13	-	-	-	10,249	10	10,259	36,556	(2)	36,554
14	-	-	-	620	-	620	2,212	-	2,212
15	-	-	-	862	-	862	3,073	-	3,073
16	-	-	-	498	-	498	1,775	-	1,775
17	-	-	-	807	1	808	2,880	(1)	2,879
18	-	-	-	1,299	1	1,300	4,634	(1)	4,633
19	-	-	-	3,793	2	3,795	13,528	(1)	13,527
20	-	-	-	1,215	-	1,215	4,334	(1)	4,333
21	-	-	-	1,700	2	1,702	6,065	(1)	6,064
22	-	-	-	651	-	651	2,321	-	2,321
23	-	-	-	293	-	293	1,044	-	1,044
24	-	-	-	756	-	756	2,696	(1)	2,695
25	-	-	-	175	-	175	623	-	623
26	-	-	-	6,847	5	6,852	24,422	(1)	24,421
27	-	-	-	-	-	-	-	-	-
28	-	-	-	3,209	3	3,212	11,447	(1)	11,446
29	-	-	-	-	-	-	-	-	-
30	-	-	-	-	-	-	-	-	-
31	-	-	-	322	-	322	1,147	(1)	1,146
32	-	-	-	66	-	66	234	-	234
33	-	-	-	2,205	2	2,207	7,864	(1)	7,863
34	-	-	-	70	-	70	249	-	249
35	-	-	-	2,135	-	2,135	7,614	(1)	7,613
36	-	-	-	-	-	-	-	-	-
37	-	-	-	1,358	-	1,358	4,843	(1)	4,842
38	-	-	-	548	-	548	1,953	-	1,953
39	-	-	-	773	-	773	2,756	(1)	2,755
40	-	-	-	706	-	706	2,518	(1)	2,517
41	-	-	-	26,609	27	26,636	94,909	(4)	94,905
42	-	-	-	16,980	17	16,997	60,565	(3)	60,562
43	-	-	-	22,149	21	22,170	79,001	(3)	78,998
44	-	-	-	2,862	4	2,866	10,210	(1)	10,209

(continued)

LTD OPEB Amounts by Employer

Schedule of LTD OPEB Amounts by Employer (continued)

As of and for the year ended June 30, 2017

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 (7.0% Discount Rate)	Net OPEB Liability 1% Increase (9.0% Discount Rate)				
1	496770	Flowing Wells Irrigation District	\$ 1,808	\$ 1,823	\$ 2,180	\$ 1,521	\$ -	\$ -	\$ -
2	450080	Flowing Wells Unified School District #8	90,463	91,246	109,108	76,102	-	-	-
3	500630	Forest Lakes Domestic Water Improvement District	521	526	628	438	-	-	-
4	463000	Fort Huachuca Accommodation Schools	22,360	22,553	26,968	18,810	-	-	-
5	497480	Fort Mojave Mesa Fire Department	482	486	581	405	-	-	-
6	472070	Fort Thomas Unified School District #7	16,369	16,511	19,743	13,771	-	-	-
7	300980	Fountain Hills Unified School District #98	23,840	24,047	28,754	20,056	-	-	-
8	300450	Fowler Elementary School District #45	73,360	73,996	88,481	61,715	-	-	-
9	307330	Franklin Phonetic Primary School	6,357	6,412	7,667	5,348	-	-	-
10	420380	Fredonia, Town of	1,100	1,109	1,326	925	-	-	-
11	464060	Fredonia-Mocasin Unified School District #6	4,603	4,643	5,552	3,873	-	-	-
12	493320	Gadsden Elementary School District #32	68,991	69,588	83,210	58,039	-	-	-
13	461190	Ganado Unified School District #20	39,020	39,358	47,062	32,826	-	-	-
14	307420	Genesis Program (Genesis Academy)	2,494	2,516	3,008	2,098	-	-	-
15	200270	George Gervin Youth Center (GGPA)	3,536	3,567	4,265	2,975	-	-	-
16	300240	Gila Bend Unified School District #24	7,874	7,942	9,497	6,624	-	-	-
17	420200	Gila Bend, Town of	4,585	4,625	5,531	3,858	-	-	-
18	410140	Gila County	58,497	59,004	70,554	49,211	-	-	-
19	471000	Gila County Education Service Agency	543	547	654	456	-	-	-
20	306060	Gila County Regional School District #49	374	377	451	314	-	-	-
21	473010	Gila Institute For Technology	862	870	1,040	726	-	-	-
22	300410	Gilbert Public Schools	610,861	616,153	736,766	513,890	-	-	-
23	420210	Gilbert, Town of	177,601	179,140	214,207	149,408	-	-	-
24	300400	Glendale Elementary School District	197,812	199,525	238,583	166,410	-	-	-
25	302050	Glendale Union High School District #205	292,899	295,437	353,269	246,403	-	-	-
26	220230	Glendale, City of	239,602	241,678	288,987	201,567	-	-	-
27	471010	Globe Unified School District #1	24,455	24,667	29,495	20,573	-	-	-
28	420220	Globe, City of	8,147	8,217	9,826	6,854	-	-	-
29	496500	Golder Ranch Fire District	7,105	7,166	8,569	5,977	-	-	-
30	420250	Goodyear, City of	86,682	87,433	104,548	72,922	-	-	-
31	109170	Governor Office Of Highway Safety	2,551	2,574	3,077	2,146	-	-	-
32	410150	Graham County	22,514	22,709	27,155	18,940	-	-	-
33	307780	Grand Canyon College Preparatory Charter School	-	-	-	-	-	-	-
34	464040	Grand Canyon Unified School District	9,376	9,457	11,308	7,887	-	-	-
35	302210	Great Expectations Academy	2,735	2,758	3,298	2,301	-	-	-
36	495030	Green Valley Domestic Water Improvement	1,499	1,512	1,807	1,261	-	-	-
37	410160	Greenlee County	20,405	20,581	24,610	17,166	-	-	-
38	473840	Greenlee County Accommodation School	241	243	290	203	-	-	-
39	473000	Greenlee County School Office	194	196	234	163	-	-	-
40	302040	Griffin Foundation (Children Reaching for the Sky Preparatory, FIMS)	2,613	2,635	3,151	2,198	-	-	-
41	495070	Groom Creek Fire District	4	4	4	3	-	-	-
42	420270	Guadalupe, Town of	2,720	2,744	3,281	2,289	-	-	-
43	308100	Ha:an Educational Services	-	-	-	-	-	-	-
44	481030	Hackberry Elementary School District #3	1,402	1,414	1,690	1,179	-	-	-

LTD 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	\$ -	\$ -	\$ -	\$ 273	\$ -	\$ 273	\$ 973	\$ (1)	\$ 972
2	-	-	-	13,649	14	13,663	48,684	(2)	48,682
3	-	-	-	79	-	79	280	1	281
4	-	-	-	3,374	3	3,377	12,033	(1)	12,032
5	-	-	-	73	-	73	259	-	259
6	-	-	-	2,470	1	2,471	8,809	(1)	8,808
7	-	-	-	3,597	3	3,600	12,830	(1)	12,829
8	-	-	-	11,069	9	11,078	39,480	(2)	39,478
9	-	-	-	959	-	959	3,421	(1)	3,420
10	-	-	-	166	-	166	592	(1)	591
11	-	-	-	695	-	695	2,477	-	2,477
12	-	-	-	10,410	11	10,421	37,129	(2)	37,127
13	-	-	-	5,887	6	5,893	20,999	(1)	20,998
14	-	-	-	376	-	376	1,342	-	1,342
15	-	-	-	534	-	534	1,903	-	1,903
16	-	-	-	1,188	-	1,188	4,237	(1)	4,236
17	-	-	-	692	-	692	2,468	(1)	2,467
18	-	-	-	8,826	7	8,833	31,481	(2)	31,479
19	-	-	-	82	-	82	292	-	292
20	-	-	-	56	-	56	201	-	201
21	-	-	-	130	-	130	464	1	465
22	-	-	-	92,169	91	92,260	328,747	(13)	328,734
23	-	-	-	26,797	27	26,824	95,580	(4)	95,576
24	-	-	-	29,847	29	29,876	106,456	(4)	106,452
25	-	-	-	44,194	43	44,237	157,630	(6)	157,624
26	-	-	-	36,152	36	36,188	128,947	(5)	128,942
27	-	-	-	3,690	3	3,693	13,161	(1)	13,160
28	-	-	-	1,229	1	1,230	4,384	(1)	4,383
29	-	-	-	1,072	-	1,072	3,823	(1)	3,822
30	-	-	-	13,079	13	13,092	46,650	(2)	46,648
31	-	-	-	385	-	385	1,373	1	1,374
32	-	-	-	3,397	2	3,399	12,116	(1)	12,115
33	-	-	-	-	-	-	-	-	-
34	-	-	-	1,415	1	1,416	5,046	(1)	5,045
35	-	-	-	413	-	413	1,472	(1)	1,471
36	-	-	-	226	-	226	806	-	806
37	-	-	-	3,079	3	3,082	10,981	(1)	10,980
38	-	-	-	36	-	36	130	(1)	129
39	-	-	-	29	-	29	104	1	105
40	-	-	-	394	-	394	1,406	(1)	1,405
41	-	-	-	1	-	1	2	1	3
42	-	-	-	410	-	410	1,464	(1)	1,463
43	-	-	-	-	-	-	-	-	-
44	-	-	-	211	-	211	754	(1)	753

(continued)

LTD OPEB Amounts by Employer

Schedule of LTD OPEB Amounts by Employer (continued)

As of and for the year ended June 30, 2017

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 (7.0% Discount Rate)	Net OPEB Liability 1% Increase (9.0% Discount Rate)			
1	302300 Happy Valley School	\$ 8,740	\$ 8,815	\$ 10,541	\$ 7,352	\$ -	\$ -	\$ -
2	496100 Harquahala Valley Irrigation District	1,024	1,033	1,235	862	-	-	-
3	420280 Hayden, Town of	2,268	2,287	2,735	1,908	-	-	-
4	471410 Hayden-Winkelman Unified School District #41	6,968	7,028	8,404	5,862	-	-	-
5	497230 Heber-Overgaard Fire District	722	729	871	608	-	-	-
6	482060 Heber-Overgaard Unified School District #6	8,751	8,826	10,554	7,361	-	-	-
7	306740 Heritage Academy	22,974	23,173	27,709	19,327	-	-	-
8	496060 Highlands Fire District	482	486	581	405	-	-	-
9	300600 Higley Unified School District #60	176,013	177,538	212,291	148,072	-	-	-
10	492350 Hillside Elementary School District #35	589	594	711	496	-	-	-
11	482030 Holbrook Unified School District #3	45,844	46,241	55,293	38,567	-	-	-
12	420290 Holbrook, City of	5,725	5,774	6,905	4,816	-	-	-
13	500410 Horizon Community Learning Center (Horizon Honors Elementary School)	9,807	9,892	11,828	8,250	-	-	-
14	306940 Horizon Community Learning Center (Horizon Honors Secondary School)	11,338	11,436	13,675	9,538	-	-	-
15	495820 Housing Authority Of Maricopa County	7,798	7,866	9,405	6,560	-	-	-
16	497100 Housing Authority of the City of Yuma	5,387	5,434	6,497	4,532	-	-	-
17	307830 Humanities & Sciences Academy (Tempe)	2,390	2,410	2,882	2,010	-	-	-
18	492220 Humboldt Unified School District #22	86,574	87,324	104,418	72,831	-	-	-
19	493160 Hyder Elementary School District #16	3,058	3,085	3,689	2,573	-	-	-
20	500830 Incito Schools	4,079	4,114	4,919	3,431	-	-	-
21	302620 Intelli School	1,693	1,707	2,041	1,424	-	-	-
22	302510 Intelli-School (Paradise Valley)	744	750	897	626	-	-	-
23	307820 International Commerce Secondary Schools (Phoenix)	4,736	4,777	5,713	3,985	-	-	-
24	300050 Isaac School District #5	137,802	138,995	166,204	115,926	-	-	-
25	200440 J.O. Combs Unified School District	67,122	67,703	80,957	56,467	-	-	-
26	302530 James Sandoval Preparatory High Scholl (Crown Point)	643	649	776	541	-	-	-
27	482020 Joseph City Schools	9,387	9,468	11,321	7,897	-	-	-
28	302570 Juniper Tree Academy (Desert View Academy)	11,004	11,099	13,272	9,257	-	-	-
29	482270 Kayenta Unified School District #27	51,641	52,088	62,284	43,443	-	-	-
30	420330 Kearny, Town of	2,692	2,715	3,246	2,264	-	-	-
31	302590 Khalsa Montessori School	3,619	3,650	4,365	3,044	-	-	-
32	481050 Kingman Academy of Learning	17,433	17,584	21,026	14,665	-	-	-
33	481040 Kingman Unified School District #20	93,679	94,490	112,987	78,808	-	-	-
34	420350 Kingman, City of	39,494	39,836	47,634	33,225	-	-	-
35	492230 Kirkland Elementary School District #23	1,879	1,896	2,267	1,581	-	-	-
36	300280 Kyrene School District #28	294,538	297,090	355,246	247,782	-	-	-
37	410170 La Paz County	29,360	29,614	35,411	24,699	-	-	-
38	481510 Lake Havasu Unified School District #1	67,661	68,247	81,607	56,920	-	-	-
39	420370 Lake Havasu, City of	62,529	63,071	75,417	52,603	-	-	-
40	497600 Lakeside Fire District	-	-	-	-	-	-	-
41	300590 Laveen Elementary School District #59	112,089	113,060	135,192	94,296	-	-	-
42	495160 League of Arizona Cities and Towns	4,643	4,683	5,600	3,906	-	-	-
43	300250 Liberty Elementary School District #25	46,609	47,013	56,216	39,210	-	-	-
44	307450 Liberty High School	1,448	1,461	1,747	1,218	-	-	-

LTD 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	\$ -	\$ -	\$ -	\$ 1,319	\$ -	\$ 1,319	\$ 4,703	\$ (1)	\$ 4,702
2	-	-	-	155	-	155	551	1	552
3	-	-	-	342	-	342	1,220	(1)	1,219
4	-	-	-	1,051	1	1,052	3,750	(1)	3,749
5	-	-	-	109	-	109	389	1	390
6	-	-	-	1,320	1	1,321	4,709	(1)	4,708
7	-	-	-	3,466	3	3,469	12,364	(1)	12,363
8	-	-	-	73	-	73	259	-	259
9	-	-	-	26,558	26	26,584	94,725	(4)	94,721
10	-	-	-	89	-	89	317	-	317
11	-	-	-	6,917	7	6,924	24,672	(1)	24,671
12	-	-	-	864	1	865	3,081	(1)	3,080
13	-	-	-	1,480	-	1,480	5,278	(1)	5,277
14	-	-	-	1,711	1	1,712	6,102	(1)	6,101
15	-	-	-	1,177	-	1,177	4,197	(1)	4,196
16	-	-	-	813	-	813	2,899	-	2,899
17	-	-	-	361	-	361	1,286	(1)	1,285
18	-	-	-	13,063	13	13,076	46,592	(2)	46,590
19	-	-	-	461	-	461	1,646	(1)	1,645
20	-	-	-	615	228	843	2,195	(31)	2,164
21	-	-	-	255	1	256	911	(1)	910
22	-	-	-	112	-	112	400	(1)	399
23	-	-	-	715	-	715	2,549	(1)	2,548
24	-	-	-	20,792	21	20,813	74,161	(3)	74,158
25	-	-	-	10,128	9	10,137	36,123	(2)	36,121
26	-	-	-	97	-	97	346	-	346
27	-	-	-	1,416	2	1,418	5,052	(1)	5,051
28	-	-	-	1,660	1	1,661	5,922	(1)	5,921
29	-	-	-	7,792	7	7,799	27,791	(1)	27,790
30	-	-	-	406	-	406	1,449	(1)	1,448
31	-	-	-	546	-	546	1,948	(1)	1,947
32	-	-	-	2,630	2	2,632	9,382	(1)	9,381
33	-	-	-	14,135	14	14,149	50,415	(2)	50,413
34	-	-	-	5,959	6	5,965	21,255	(1)	21,254
35	-	-	-	284	-	284	1,011	1	1,012
36	-	-	-	44,441	45	44,486	158,512	(6)	158,506
37	-	-	-	4,430	5	4,435	15,801	(1)	15,800
38	-	-	-	10,209	10	10,219	36,413	(2)	36,411
39	-	-	-	9,435	7	9,442	33,651	(2)	33,649
40	-	-	-	-	-	-	-	-	-
41	-	-	-	16,912	17	16,929	60,323	(3)	60,320
42	-	-	-	701	-	701	2,499	(1)	2,498
43	-	-	-	7,033	6	7,039	25,084	(1)	25,083
44	-	-	-	219	-	219	779	1	780

(continued)

LTD OPEB Amounts by Employer

Schedule of LTD OPEB Amounts by Employer (continued)

As of and for the year ended June 30, 2017

Employer Number	Employer Name	Net OPEB Liability		Discount Rate Sensitivity		Difference Between Expected and Actual Experience	Changes in Assumptions	Difference Between Projected and Actual Earnings
		Beginning Net OPEB Liability	Ending Net OPEB Liability	Net OPEB Liability 1% Decrease (7.0% Discount Rate)	Net OPEB Liability 1% Increase (9.0% Discount Rate)			
1	302650 Life Skills Center of Arizona	\$ 1,531	\$ 1,544	\$ 1,846	\$ 1,288	\$ -	\$ -	\$ -
2	495170 Linden Fire Department	-	-	-	-	-	-	-
3	300790 Litchfield Elementary School District #79	174,812	176,327	210,843	147,062	-	-	-
4	420390 Litchfield Park, City of	7,410	7,474	8,937	6,234	-	-	-
5	481090 Littlefield Unified School District #9	7,683	7,750	9,267	6,464	-	-	-
6	300650 Littleton Elementary School District #65	86,197	86,944	103,963	72,514	-	-	-
7	302720 Luz Academy of Tucson	611	616	737	514	-	-	-
8	300380 Madison School District #38	96,105	96,937	115,913	80,849	-	-	-
9	464100 Maine Consolidated School District #10	4,485	4,524	5,409	3,773	-	-	-
10	200080 Mammoth-San Manuel Unified School District #8	14,242	14,365	17,177	11,981	-	-	-
11	303000 Marana Domestic Water Improvement District	525	529	633	441	-	-	-
12	450060 Marana Unified School District #6	210,206	212,027	253,532	176,837	-	-	-
13	420300 Marana, Town of	51,497	51,943	62,111	43,322	-	-	-
14	495140 Maricopa Association of Governments	33,241	33,529	40,093	27,964	-	-	-
15	210170 Maricopa County	1,774,912	1,790,309	2,140,763	1,493,166	-	-	-
16	307100 Maricopa County Community College District	1,318,293	1,329,714	1,590,008	1,109,021	-	-	-
17	480030 Maricopa County Municipal Water Conservation District #1	13,146	13,259	15,855	11,059	-	-	-
18	305090 Maricopa County Regional School District #509	11,032	11,128	13,306	9,281	-	-	-
19	210250 Maricopa County Special Health Care District	706,793	712,916	852,471	594,593	-	-	-
20	200200 Maricopa Unified School District #20	97,007	97,847	117,001	81,607	-	-	-
21	420080 Maricopa, City of	30,593	30,858	36,898	25,736	-	-	-
22	200900 Mary C O'Brien Accommodation District #90	9,796	9,881	11,815	8,241	-	-	-
23	302250 Mary Ellen Halvorson Educational Foundation: Tri-City College Prep High School	3,479	3,509	4,196	2,926	-	-	-
24	302030 Masada Charter School	7,985	8,054	9,631	6,717	-	-	-
25	492430 Mayer Unified School District #43	11,165	11,262	13,467	9,393	-	-	-
26	461230 McNary Elementary School District #23	3,860	3,893	4,655	3,247	-	-	-
27	462550 McNeal Elementary School District #55	1,405	1,417	1,695	1,182	-	-	-
28	300040 Mesa Unified School District #4	1,156,202	1,166,219	1,394,508	972,661	-	-	-
29	420400 Mesa, City of	590,686	595,803	712,433	496,918	-	-	-
30	308160 Metropolitan Arts Institute	3,745	3,777	4,516	3,150	-	-	-
31	495400 Metropolitan Domestic Water Improvement District	11,776	11,878	14,204	9,907	-	-	-
32	308170 Mexicayotl Academy	3,547	3,578	4,278	2,984	-	-	-
33	471400 Miami Unified School District #40	16,919	17,065	20,406	14,233	-	-	-
34	420410 Miami, Town of	3,069	3,096	3,702	2,582	-	-	-
35	306820 Mingus Springs Charter School	2,300	2,320	2,774	1,935	-	-	-
36	492860 Mingus Union High School District #4	19,549	19,719	23,579	16,446	-	-	-
37	300860 Mobile Elementary School District #86	1,121	1,131	1,352	943	-	-	-
38	302790 Mohave Accelerated Elementary School	5,915	5,966	7,134	4,976	-	-	-
39	302670 Mohave Accelerated Learning Center	8,984	9,062	10,836	7,558	-	-	-
40	492890 Mohave Community College	46,775	47,180	56,416	39,350	-	-	-
41	410180 Mohave County	127,477	128,581	153,751	107,241	-	-	-
42	497160 Mohave County Airport Authority	2,534	2,555	3,056	2,131	-	-	-
43	302830 Mohave Educational Services Cooperative	5,157	5,202	6,220	4,338	-	-	-
44	481160 Mohave Valley Elementary School District #16	19,851	20,023	23,943	16,700	-	-	-

LTD 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	\$ -	\$ -	\$ -	\$ 231	\$ -	\$ 231	\$ 824	\$ -	\$ 824
2	-	-	-	-	-	-	-	-	-
3	-	-	-	26,376	26	26,402	94,079	(4)	94,075
4	-	-	-	1,118	1	1,119	3,988	(1)	3,987
5	-	-	-	1,159	-	1,159	4,135	(1)	4,134
6	-	-	-	13,006	13	13,019	46,389	(2)	46,387
7	-	-	-	92	-	92	329	(1)	328
8	-	-	-	14,501	15	14,516	51,721	(2)	51,719
9	-	-	-	677	-	677	2,414	(1)	2,413
10	-	-	-	2,149	1	2,150	7,664	(1)	7,663
11	-	-	-	79	-	79	282	-	282
12	-	-	-	31,717	31	31,748	113,127	(5)	113,122
13	-	-	-	7,770	7	7,777	27,714	(2)	27,712
14	-	-	-	5,016	4	5,020	17,889	(1)	17,888
15	-	-	-	267,801	260	268,061	955,209	(35)	955,174
16	-	-	-	198,910	197	199,107	709,466	(27)	709,439
17	-	-	-	1,983	3	1,986	7,075	(1)	7,074
18	-	-	-	1,665	-	1,665	5,937	(1)	5,936
19	-	-	-	106,644	106	106,750	380,375	(15)	380,360
20	-	-	-	14,637	15	14,652	52,206	(2)	52,204
21	-	-	-	4,616	4	4,620	16,464	(1)	16,463
22	-	-	-	1,478	-	1,478	5,272	(1)	5,271
23	-	-	-	525	-	525	1,872	-	1,872
24	-	-	-	1,205	-	1,205	4,297	(1)	4,296
25	-	-	-	1,685	1	1,686	6,009	(1)	6,008
26	-	-	-	582	-	582	2,077	(1)	2,076
27	-	-	-	212	-	212	756	-	756
28	-	-	-	174,453	173	174,626	622,234	(23)	622,211
29	-	-	-	89,125	90	89,215	317,890	(12)	317,878
30	-	-	-	565	-	565	2,015	(1)	2,014
31	-	-	-	1,777	1	1,778	6,338	(1)	6,337
32	-	-	-	535	-	535	1,909	(1)	1,908
33	-	-	-	2,553	2	2,555	9,105	(1)	9,104
34	-	-	-	463	-	463	1,652	-	1,652
35	-	-	-	347	-	347	1,238	(1)	1,237
36	-	-	-	2,950	2	2,952	10,521	(1)	10,520
37	-	-	-	169	-	169	603	-	603
38	-	-	-	892	1	893	3,183	(1)	3,182
39	-	-	-	1,356	-	1,356	4,835	(1)	4,834
40	-	-	-	7,058	7	7,065	25,173	(1)	25,172
41	-	-	-	19,234	19	19,253	68,604	(3)	68,601
42	-	-	-	382	-	382	1,363	(1)	1,362
43	-	-	-	778	-	778	2,775	-	2,775
44	-	-	-	2,995	2	2,997	10,683	(1)	10,682

(continued)

LTD OPEB Amounts by Employer

Schedule of LTD OPEB Amounts by Employer (continued)

As of and for the year ended June 30, 2017

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 (7.0% Discount Rate)	Net OPEB Liability 1% Increase (9.0% Discount Rate)			
1	500640 Mohave Valley Fire Department	\$ 435	\$ 439	\$ 524	\$ 366	\$ -	\$ -	\$ -
2	493170 Mohawk Valley Elementary District #17	3,033	3,059	3,658	2,552	-	-	-
3	497250 Montezuma Rimrock Fire District	-	-	-	-	-	-	-
4	473180 Morenci Unified School District #18	27,218	27,454	32,828	22,897	-	-	-
5	300750 Morristown Elementary School District #75	2,950	2,976	3,558	2,482	-	-	-
6	301010 Mountain Institute JTED #2	2,077	2,095	2,505	1,747	-	-	-
7	302110 Mountain Oak Charter School	694	700	837	583	-	-	-
8	308260 Mountain Rose Academy	1,854	1,870	2,237	1,560	-	-	-
9	302780 Mountain School	2,419	2,439	2,917	2,035	-	-	-
10	480110 Mt Lemmon Domestic Water Improvement District	787	794	949	662	-	-	-
11	300210 Murphy Elementary School District #21	32,282	32,561	38,935	27,157	-	-	-
12	462230 Naco Elementary School District No. 23	4,237	4,274	5,110	3,564	-	-	-
13	300810 Nadaburg Unified School District No. 81	18,719	18,881	22,577	15,748	-	-	-
14	410190 Navajo County	67,356	67,939	81,238	56,663	-	-	-
15	482990 Navajo County Accommodation District #99	1,125	1,135	1,357	946	-	-	-
16	308040 Navajo County Airzona - Special Services Consortium	-	-	-	-	-	-	-
17	482440 Navajo County Arizona - Hope School	-	-	-	-	-	-	-
18	482000 Navajo County Arizona - Superintendent of Schools	4,413	4,451	5,323	3,712	-	-	-
19	496200 New Magma Irrigation & Drainage District	1,653	1,667	1,994	1,391	-	-	-
20	306770 New School for the Arts & Academics	1,915	1,932	2,310	1,611	-	-	-
21	302740 New School for the Arts Middle School	690	696	832	580	-	-	-
22	307920 New West Charter School	-	-	-	-	-	-	-
23	491010 Nogales Unified School District #1	82,269	82,982	99,226	69,209	-	-	-
24	420450 Nogales, City of	23,952	24,159	28,888	20,149	-	-	-
25	302480 North Star Charter School Inc.	1,747	1,762	2,106	1,469	-	-	-
26	302760 Northeast Arizona Technological Institute of Vocational Education	1,304	1,316	1,573	1,097	-	-	-
27	495040 Northern Apache Special Health Care District	3,518	3,549	4,243	2,960	-	-	-
28	306830 Northern Arizona Academy for Career Development	1,624	1,638	1,959	1,366	-	-	-
29	497140 Northern Arizona Consolidated Fire District	126	127	152	106	-	-	-
30	495150 Northern Arizona Council of Governments	11,665	11,766	14,069	9,813	-	-	-
31	302840 Northern Arizona Council of Governments - Head Start	28,016	28,259	33,790	23,569	-	-	-
32	496040 Northern Arizona Intergovernmental Public Transportation Authority	14,910	15,039	17,983	12,543	-	-	-
33	104160 Northern Arizona University	409,135	412,680	493,463	344,187	-	-	-
34	483000 Northern Arizona Vocational Institute of Technology	1,143	1,153	1,378	961	-	-	-
35	493770 Northland Pioneer College	44,105	44,487	53,195	37,103	-	-	-
36	307580 Northland Preparatory Academy	10,687	10,780	12,890	8,991	-	-	-
37	497300 Northwest Fire District	8,441	8,515	10,181	7,101	-	-	-
38	302820 Nosotros Academy	2,688	2,711	3,242	2,261	-	-	-
39	200020 Oracle School District #2	9,832	9,917	11,859	8,271	-	-	-
40	420040 Oro Valley, Town of	44,996	45,386	54,270	37,853	-	-	-
41	300080 Osborn School District #8	54,954	55,430	66,280	46,230	-	-	-
42	481060 Owens-Whitney Elementary School District #6	557	562	672	469	-	-	-
43	307090 PACE Academy	1,215	1,225	1,465	1,022	-	-	-
44	464080 Page Unified School District #8	54,767	55,241	66,055	46,073	-	-	-

LTD 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	\$ -	\$ 66	\$ 234	\$ 1	\$ 235
2	-	-	-	-	458	-	458	1,632	-	1,632
3	-	-	-	-	-	-	-	-	-	-
4	-	-	-	-	4,107	3	4,110	14,648	(1)	14,647
5	-	-	-	-	445	-	445	1,588	(1)	1,587
6	-	-	-	-	313	-	313	1,118	(1)	1,117
7	-	-	-	-	105	-	105	373	1	374
8	-	-	-	-	280	-	280	998	-	998
9	-	-	-	-	365	1	366	1,302	(1)	1,301
10	-	-	-	-	119	-	119	424	-	424
11	-	-	-	-	4,871	5	4,876	17,373	(1)	17,372
12	-	-	-	-	639	-	639	2,280	-	2,280
13	-	-	-	-	2,824	2	2,826	10,074	(1)	10,073
14	-	-	-	-	10,163	10	10,173	36,249	(2)	36,247
15	-	-	-	-	170	-	170	605	1	606
16	-	-	-	-	-	-	-	-	-	-
17	-	-	-	-	-	-	-	-	-	-
18	-	-	-	-	666	-	666	2,375	(1)	2,374
19	-	-	-	-	249	-	249	890	(1)	889
20	-	-	-	-	289	-	289	1,031	-	1,031
21	-	-	-	-	104	-	104	371	-	371
22	-	-	-	-	-	-	-	-	-	-
23	-	-	-	-	12,413	12	12,425	44,275	(2)	44,273
24	-	-	-	-	3,614	3	3,617	12,890	(1)	12,889
25	-	-	-	-	264	-	264	940	-	940
26	-	-	-	-	197	-	197	702	1	703
27	-	-	-	-	531	-	531	1,893	-	1,893
28	-	-	-	-	245	-	245	874	-	874
29	-	-	-	-	19	-	19	68	(1)	67
30	-	-	-	-	1,760	1	1,761	6,278	(1)	6,277
31	-	-	-	-	4,227	3	4,230	15,077	(1)	15,076
32	-	-	-	-	2,250	1	2,251	8,024	(1)	8,023
33	-	-	-	-	61,732	60	61,792	220,185	(9)	220,176
34	-	-	-	-	172	-	172	615	(1)	614
35	-	-	-	-	6,655	7	6,662	23,736	(1)	23,735
36	-	-	-	-	1,613	-	1,613	5,752	(1)	5,751
37	-	-	-	-	1,274	-	1,274	4,543	-	4,543
38	-	-	-	-	406	-	406	1,447	(1)	1,446
39	-	-	-	-	1,484	-	1,484	5,291	(1)	5,290
40	-	-	-	-	6,789	6	6,795	24,215	(1)	24,214
41	-	-	-	-	8,292	7	8,299	29,575	(2)	29,573
42	-	-	-	-	84	-	84	300	-	300
43	-	-	-	-	183	-	183	654	(1)	653
44	-	-	-	-	8,263	8	8,271	29,474	(2)	29,472

(continued)

LTD OPEB Amounts by Employer

Schedule of LTD OPEB Amounts by Employer (continued)

As of and for the year ended June 30, 2017

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 (7.0% Discount Rate)	Net OPEB Liability 1% Increase (9.0% Discount Rate)			
1	420230 Page, City of	\$ 17,767	\$ 17,921	\$ 21,429	\$ 14,947	\$ -	\$ -	\$ -
2	200250 Painted Rock Academy	6,774	6,833	8,170	5,699	-	-	-
3	300490 Palo Verde Elementary District #49	8,459	8,533	10,203	7,117	-	-	-
4	300940 Paloma Elementary School District #94	2,958	2,983	3,567	2,488	-	-	-
5	462490 Palominas Elementary School District #49	17,228	17,377	20,779	14,493	-	-	-
6	302580 Paradise Education Center, Paradise Honors High School	26,891	27,124	32,434	22,622	-	-	-
7	300690 Paradise Valley Unified School District #69	546,883	551,621	659,602	460,068	-	-	-
8	420470 Paradise Valley, Town of	14,975	15,104	18,061	12,598	-	-	-
9	500620 Paragon Preparatory Academy	374	377	451	314	-	-	-
10	303040 Paramount Academy	3,730	3,763	4,499	3,138	-	-	-
11	308270 Park View School, Inc.	1,067	1,077	1,287	898	-	-	-
12	494270 Parker Unified School District #27	36,159	36,472	43,612	30,419	-	-	-
13	420480 Parker, Town of	4,320	4,357	5,210	3,634	-	-	-
14	491060 Patagonia Elementary School District #6	2,375	2,396	2,865	1,998	-	-	-
15	307050 Patagonia Montessori Elementary School	517	522	624	435	-	-	-
16	491820 Patagonia Union High School District #20	3,378	3,407	4,074	2,842	-	-	-
17	420500 Patagonia, Town of	1,154	1,164	1,391	970	-	-	-
18	240020 Paulden Community School	1,847	1,863	2,228	1,554	-	-	-
19	471100 Payson Unified School District #10	36,828	37,147	44,418	30,981	-	-	-
20	220240 Payson, Town of	19,751	19,922	23,821	16,615	-	-	-
21	481080 Peach Springs Unified School District #8	3,392	3,422	4,092	2,854	-	-	-
22	302550 PEAK School, The	2,361	2,381	2,848	1,986	-	-	-
23	462220 Pearce Elementary School District #22	2,904	2,929	3,502	2,443	-	-	-
24	300920 Pendergast Elementary School District #92	146,624	147,894	176,845	123,348	-	-	-
25	300110 Peoria Unified School District #11	582,219	587,263	702,221	489,795	-	-	-
26	420520 Peoria, City of	204,571	206,344	246,736	172,097	-	-	-
27	300010 Phoenix Elementary School District #1	151,641	152,954	182,895	127,569	-	-	-
28	308110 Phoenix School of Academic Excellence	2,030	2,048	2,449	1,708	-	-	-
29	302100 Phoenix Union High School District	625,023	630,438	753,847	525,804	-	-	-
30	495800 Phoenix-Mesa Gateway Airport Authority	20,757	20,937	25,035	17,462	-	-	-
31	200330 Picacho Elementary School District No. 33	3,310	3,338	3,992	2,784	-	-	-
32	496400 Picture Rocks Fire & Medical District	151	152	182	127	-	-	-
33	306090 Pillar Academy of Business & Finance	557	562	672	469	-	-	-
34	307070 Pima Accommodation District	338	341	407	284	-	-	-
35	495120 Pima Association of Governments	14,835	14,963	17,892	12,480	-	-	-
36	450990 Pima Community College	271,999	274,355	328,061	228,820	-	-	-
37	210200 Pima County	862,279	869,749	1,040,004	725,397	-	-	-
38	307040 Pima County Joint Technical Education District	15,995	16,134	19,292	13,456	-	-	-
39	450320 Pima County Reserve Fund 32	1,502	1,515	1,812	1,264	-	-	-
40	307060 Pima County Special Projects	1,865	1,881	2,250	1,569	-	-	-
41	200260 Pima PP (Arizona Collegiate High School)	2,390	2,410	2,882	2,010	-	-	-
42	200230 Pima PP (Pima Partnership Academy)	1,362	1,374	1,643	1,146	-	-	-
43	302560 Pima PP (Pima Partnership High School)	5,822	5,872	7,022	4,898	-	-	-
44	472060 Pima Unified School District #6	10,723	10,816	12,934	9,021	-	-	-

LTD 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	\$ -	\$ -	\$ -	\$ -	2,681	\$ 2,683	\$ 9,562	\$ (1)	\$ 9,561	
2	-	-	-	-	1,022	1,022	3,646	(1)	3,645	
3	-	-	-	-	1,276	1,277	4,553	(1)	4,552	
4	-	-	-	-	446	447	1,592	(1)	1,591	
5	-	-	-	-	2,599	2,602	9,272	(1)	9,271	
6	-	-	-	-	4,057	4,061	14,472	(1)	14,471	
7	-	-	-	-	82,516	82,598	294,316	(11)	294,305	
8	-	-	-	-	2,259	2,262	8,059	(1)	8,058	
9	-	-	-	-	56	56	201	(1)	200	
10	-	-	-	-	563	563	2,007	1	2,008	
11	-	-	-	-	161	161	574	1	575	
12	-	-	-	-	5,456	5,461	19,460	(1)	19,459	
13	-	-	-	-	652	652	2,325	(1)	2,324	
14	-	-	-	-	358	358	1,278	-	1,278	
15	-	-	-	-	78	78	278	1	279	
16	-	-	-	-	510	510	1,818	-	1,818	
17	-	-	-	-	174	174	621	-	621	
18	-	-	-	-	279	279	994	-	994	
19	-	-	-	-	5,557	5,563	19,820	(1)	19,819	
20	-	-	-	-	2,980	2,983	10,629	(1)	10,628	
21	-	-	-	-	512	512	1,826	-	1,826	
22	-	-	-	-	356	357	1,271	(1)	1,270	
23	-	-	-	-	438	438	1,563	(1)	1,562	
24	-	-	-	-	22,123	22,145	78,909	(4)	78,905	
25	-	-	-	-	87,848	87,934	313,333	(12)	313,321	
26	-	-	-	-	30,867	30,896	110,094	(4)	110,090	
27	-	-	-	-	22,880	22,902	81,608	(4)	81,604	
28	-	-	-	-	306	306	1,093	(1)	1,092	
29	-	-	-	-	94,306	94,399	336,369	(13)	336,356	
30	-	-	-	-	3,132	3,134	11,171	(1)	11,170	
31	-	-	-	-	499	500	1,781	(1)	1,780	
32	-	-	-	-	23	23	81	-	81	
33	-	-	-	-	84	84	300	-	300	
34	-	-	-	-	51	51	182	-	182	
35	-	-	-	-	2,238	2,241	7,984	(1)	7,983	
36	-	-	-	-	41,040	41,081	146,382	(6)	146,376	
37	-	-	-	-	130,104	130,233	464,053	(18)	464,035	
38	-	-	-	-	2,413	2,415	8,608	(1)	8,607	
39	-	-	-	-	227	227	808	-	808	
40	-	-	-	-	281	281	1,004	(1)	1,003	
41	-	-	-	-	361	361	1,286	-	1,286	
42	-	-	-	-	206	206	733	1	734	
43	-	-	-	-	878	879	3,133	(1)	3,132	
44	-	-	-	-	1,618	1,619	5,771	(1)	5,770	

(continued)

LTD OPEB Amounts by Employer

Schedule of LTD OPEB Amounts by Employer (continued)

As of and for the year ended June 30, 2017

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 (7.0% Discount Rate)	Net OPEB Liability 1% Increase (9.0% Discount Rate)			
1	420550 Pima, Town of	\$ 1,118	\$ 1,127	\$ 1,348	\$ 940	\$ -	\$ -	\$ -
2	200860 Pinal Co Juvenile Justice Educ Services	683	689	824	574	-	-	-
3	200890 Pinal Count School Office Data Processing Services	658	663	793	553	-	-	-
4	210210 Pinal County	238,344	240,409	287,470	200,508	-	-	-
5	200880 Pinal County School Education Services	848	855	1,023	713	-	-	-
6	200000 Pinal County School Office	-	-	-	-	-	-	-
7	306900 Pine Forest Charter School	4,675	4,716	5,639	3,933	-	-	-
8	471120 Pine Strawberry School District #12	5,653	5,702	6,818	4,755	-	-	-
9	496090 Pine-Strawberry Fire District	266	268	321	224	-	-	-
10	497540 Pinetop Fire Department	1,042	1,051	1,257	877	-	-	-
11	497130 Pinetop Water Community Facilities District	1,146	1,156	1,383	964	-	-	-
12	497110 Pinetop-Lakeside Sanitary District	3,856	3,889	4,651	3,244	-	-	-
13	420240 Pinetop-Lakeside, Town of	5,491	5,539	6,623	4,619	-	-	-
14	495010 Pinewood Fire Department	273	275	329	230	-	-	-
15	497390 Pinewood Sanitary District	3,338	3,367	4,027	2,809	-	-	-
16	482040 Pinon Unified Shool District No. 4	33,694	33,986	40,639	28,345	-	-	-
17	303310 Pointe Schools	13,606	13,723	16,410	11,446	-	-	-
18	462640 Pomerene School District #64	1,847	1,863	2,228	1,554	-	-	-
19	480050 Ponderosa Park Domestic Water Improvement District	862	870	1,040	726	-	-	-
20	492010 Prescott Unified School District #1	57,793	58,294	69,705	48,619	-	-	-
21	104940 Prescott Valley Historical Society	1,973	1,990	2,380	1,660	-	-	-
22	307030 Prescott Valley School	399	402	481	336	-	-	-
23	420600 Prescott, City of	72,642	73,271	87,614	61,110	-	-	-
24	307370 Presidio Schools	5,232	5,278	6,311	4,402	-	-	-
25	101750 Public Safety Personnel Retirement System	16,283	16,424	19,639	13,698	-	-	-
26	497320 Puerco Valley Fire District	1,491	1,504	1,799	1,255	-	-	-
27	494040 Quartzsite Elementary School District #4	4,018	4,052	4,846	3,380	-	-	-
28	300950 Queen Creek Unified School District #95	103,655	104,553	125,019	87,200	-	-	-
29	420460 Queen Creek, Town of	48,582	49,003	58,596	40,870	-	-	-
30	496000 Queen Valley Domestic Water Improvement District	694	700	837	583	-	-	-
31	496700 Queen Valley Sanitary District	284	286	342	239	-	-	-
32	200030 Ray Unified School District No. 3	8,998	9,076	10,853	7,570	-	-	-
33	461270 Red Mesa Unified School District #27	18,920	19,084	22,820	15,917	-	-	-
34	200050 Red Rock Elementary District #5	5,164	5,209	6,228	4,344	-	-	-
35	306790 Ridgeline Academy	-	-	-	-	-	-	-
36	492870 Rimrock Public High School	54	54	65	45	-	-	-
37	497120 Rio Rico Medical & Fire District	1,621	1,635	1,955	1,363	-	-	-
38	300020 Riverside Elementary School District #2	16,743	16,888	20,194	14,085	-	-	-
39	300660 Roosevelt Elementary School District #66	179,024	180,575	215,923	150,605	-	-	-
40	497360 Roosevelt Irrigation District	5,089	5,133	6,137	4,281	-	-	-
41	240070 Rose Academies Public High Schools	2,321	2,342	2,800	1,953	-	-	-
42	461100 Round Valley Schools #10	19,212	19,378	23,171	16,162	-	-	-
43	302850 RSD high School	622	627	750	523	-	-	-
44	200180 Sacaton Elementary School District #18	20,739	20,919	25,013	17,447	-	-	-

LTD 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	\$ -	\$ -	\$ -	\$ -	\$ 169	\$ -	\$ 169	\$ 601	\$ -	\$ 601
2	-	-	-	-	103	-	103	367	-	367
3	-	-	-	-	99	-	99	354	(1)	353
4	-	-	-	-	35,962	36	35,998	128,270	(5)	128,265
5	-	-	-	-	128	-	128	456	-	456
6	-	-	-	-	-	-	-	-	-	-
7	-	-	-	-	705	-	705	2,516	-	2,516
8	-	-	-	-	853	-	853	3,042	(1)	3,041
9	-	-	-	-	40	-	40	143	-	143
10	-	-	-	-	157	-	157	561	(1)	560
11	-	-	-	-	173	-	173	617	-	617
12	-	-	-	-	582	-	582	2,075	(1)	2,074
13	-	-	-	-	829	-	829	2,955	-	2,955
14	-	-	-	-	41	-	41	147	(1)	146
15	-	-	-	-	504	-	504	1,797	(1)	1,796
16	-	-	-	-	5,084	4	5,088	18,133	(1)	18,132
17	-	-	-	-	2,053	2	2,055	7,322	(1)	7,321
18	-	-	-	-	279	-	279	994	-	994
19	-	-	-	-	130	-	130	464	1	465
20	-	-	-	-	8,720	7	8,727	31,102	(2)	31,100
21	-	-	-	-	298	-	298	1,062	(1)	1,061
22	-	-	-	-	60	-	60	215	(1)	214
23	-	-	-	-	10,960	11	10,971	39,094	(2)	39,092
24	-	-	-	-	789	-	789	2,816	(1)	2,815
25	-	-	-	-	2,457	2	2,459	8,763	(1)	8,762
26	-	-	-	-	225	-	225	803	(1)	802
27	-	-	-	-	606	-	606	2,162	(1)	2,161
28	-	-	-	-	15,640	15	15,655	55,784	(2)	55,782
29	-	-	-	-	7,330	7	7,337	26,146	(2)	26,144
30	-	-	-	-	105	-	105	373	-	373
31	-	-	-	-	43	-	43	153	-	153
32	-	-	-	-	1,358	1	1,359	4,843	(1)	4,842
33	-	-	-	-	2,855	2	2,857	10,182	(1)	10,181
34	-	-	-	-	779	-	779	2,779	(1)	2,778
35	-	-	-	-	-	-	-	-	-	-
36	-	-	-	-	8	-	8	29	(1)	28
37	-	-	-	-	245	-	245	872	-	872
38	-	-	-	-	2,526	2	2,528	9,010	(1)	9,009
39	-	-	-	-	27,012	26	27,038	96,345	(4)	96,341
40	-	-	-	-	768	-	768	2,739	(1)	2,738
41	-	-	-	-	350	-	350	1,249	1	1,250
42	-	-	-	-	2,899	3	2,902	10,339	(1)	10,338
43	-	-	-	-	94	-	94	335	(1)	334
44	-	-	-	-	3,129	3	3,132	11,161	(1)	11,160

(continued)

LTD OPEB Amounts by Employer

Schedule of LTD OPEB Amounts by Employer (continued)

As of and for the year ended June 30, 2017

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 (7.0% Discount Rate)	Net OPEB Liability 1% Increase (9.0% Discount Rate)			
1	300900 Saddle Mountain Unified School District #90	\$ 22,978	\$ 23,177	\$ 27,714	\$ 19,330	\$ -	\$ -	\$ -
2	472010 Safford Unified School District #1	48,388	48,808	58,362	40,707	-	-	-
3	420620 Safford, City of	22,902	23,101	27,623	19,267	-	-	-
4	450300 Sahuarita Unified Schools #30	98,904	99,761	119,289	83,204	-	-	-
5	420790 Sahuarita, Town of	20,667	20,846	24,927	17,386	-	-	-
6	494300 Salome Consolidated Elementary School District #30	2,728	2,751	3,290	2,295	-	-	-
7	493930 Salt River Schools	15,226	15,358	18,365	12,809	-	-	-
8	496600 San Carlos Irrigation And Drainage District	4,485	4,524	5,409	3,773	-	-	-
9	471200 San Carlos Unified School District #20	41,568	41,928	50,135	34,969	-	-	-
10	450350 San Fernando Elementary School District #35	521	526	628	438	-	-	-
11	420810 San Luis, City of	22,755	22,952	27,445	19,143	-	-	-
12	462180 San Simon Unified School District #18	3,144	3,172	3,793	2,645	-	-	-
13	461180 Sanders Unified School District #18	20,857	21,038	25,156	17,546	-	-	-
14	410220 Santa Cruz County	36,968	37,288	44,587	31,099	-	-	-
15	491030 Santa Cruz Valley Unified School District No. 35	51,256	51,700	61,820	43,119	-	-	-
16	200400 Santa Cruz Valley Union High School District #840	7,762	7,830	9,362	6,530	-	-	-
17	302610 SC Jensen Corporation, Inc. dba Intelli-School	866	874	1,045	729	-	-	-
18	300480 Scottsdale Unified School District #48	417,401	421,017	503,432	351,141	-	-	-
19	420630 Scottsdale, City of	380,469	383,765	458,888	320,072	-	-	-
20	306750 Sedona Charter School	2,221	2,240	2,679	1,868	-	-	-
21	500610 Sedona Fire District	4,287	4,324	5,171	3,607	-	-	-
22	420060 Sedona, City of	21,026	21,209	25,360	17,689	-	-	-
23	497470 Sedona-Oak Creek Airport Authority	1,287	1,298	1,552	1,082	-	-	-
24	492090 Sedona-Oak Creek Unified School District #9	16,958	17,105	20,454	14,266	-	-	-
25	302460 Self Development Academy	4,151	4,187	5,006	3,492	-	-	-
26	492400 Seligman Unified School District #40	5,175	5,220	6,241	4,353	-	-	-
27	300710 Sentinel Elementary District No. 71	1,463	1,475	1,764	1,230	-	-	-
28	482100 Show low Unified School District #10	36,587	36,904	44,128	30,779	-	-	-
29	420640 Show Low, City of	18,982	19,146	22,894	15,968	-	-	-
30	304020 Sierra Oaks K-8	-	-	-	-	-	-	-
31	462680 Sierra Vista Unified School District #68	101,200	102,077	122,059	85,135	-	-	-
32	420650 Sierra Vista, City of	39,742	40,086	47,933	33,433	-	-	-
33	492150 Skull Valley School #15	683	689	824	574	-	-	-
34	302340 Skyline Prep High School	1,858	1,874	2,241	1,563	-	-	-
35	306950 Skyview School, Inc.	3,533	3,563	4,261	2,972	-	-	-
36	482050 Snowflake Unified School District #5	30,664	30,930	36,985	25,797	-	-	-
37	420660 Snowflake, Town of	4,780	4,821	5,765	4,021	-	-	-
38	472050 Solomon School #5	2,961	2,987	3,571	2,491	-	-	-
39	493110 Somerton School District No. 11	45,140	45,531	54,443	37,974	-	-	-
40	420610 Somerton, City of	10,098	10,186	12,179	8,495	-	-	-
41	491250 Sonoita Elementary School District #25	4,298	4,335	5,184	3,616	-	-	-
42	495810 Sonoita-Elgin Fire Dist	190	192	230	160	-	-	-
43	308190 Sonoran Desert School	356	359	429	299	-	-	-
44	308060 Sonoran Science Academy Broadway K-8	640	645	772	538	-	-	-

LTD 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		Difference Between Projected and Actual Investment Earnings	Changes in 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			
		Assumptions					Proportionate Share of OPEB Plan Expense	Proportionate Share of Contributions	Total OPEB Expense	
1	\$ -	\$ -	\$ -	\$ 3,467	\$ 3	\$ 3,470	\$ 12,366	\$ (1)	\$ 12,365	
2	-	-	-	7,301	6	7,307	26,041	(1)	26,040	
3	-	-	-	3,456	2	3,458	12,325	(1)	12,324	
4	-	-	-	14,923	14	14,937	53,227	(2)	53,225	
5	-	-	-	3,118	3	3,121	11,122	(1)	11,121	
6	-	-	-	412	-	412	1,468	(1)	1,467	
7	-	-	-	2,297	2	2,299	8,194	(1)	8,193	
8	-	-	-	677	-	677	2,414	(1)	2,413	
9	-	-	-	6,272	6	6,278	22,370	(1)	22,369	
10	-	-	-	79	-	79	280	1	281	
11	-	-	-	3,433	4	3,437	12,246	(1)	12,245	
12	-	-	-	474	-	474	1,692	-	1,692	
13	-	-	-	3,147	2	3,149	11,225	(1)	11,224	
14	-	-	-	5,578	5	5,583	19,895	(1)	19,894	
15	-	-	-	7,734	7	7,741	27,584	(1)	27,583	
16	-	-	-	1,171	-	1,171	4,177	(1)	4,176	
17	-	-	-	131	-	131	466	1	467	
18	-	-	-	62,979	62	63,041	224,633	(9)	224,624	
19	-	-	-	57,407	57	57,464	204,757	(8)	204,749	
20	-	-	-	335	-	335	1,195	-	1,195	
21	-	-	-	647	-	647	2,307	-	2,307	
22	-	-	-	3,173	1	3,174	11,316	(1)	11,315	
23	-	-	-	194	-	194	692	-	692	
24	-	-	-	2,559	1	2,560	9,126	(1)	9,125	
25	-	-	-	626	-	626	2,234	(1)	2,233	
26	-	-	-	781	-	781	2,785	-	2,785	
27	-	-	-	221	-	221	787	(1)	786	
28	-	-	-	5,520	5	5,525	19,690	(1)	19,689	
29	-	-	-	2,864	3	2,867	10,215	(1)	10,214	
30	-	-	-	-	-	-	-	-	-	
31	-	-	-	15,270	14	15,284	54,463	(2)	54,461	
32	-	-	-	5,996	6	6,002	21,388	(1)	21,387	
33	-	-	-	103	-	103	367	1	368	
34	-	-	-	280	-	280	1,000	(1)	999	
35	-	-	-	533	-	533	1,901	(1)	1,900	
36	-	-	-	4,627	4	4,631	16,503	(1)	16,502	
37	-	-	-	721	-	721	2,572	(1)	2,571	
38	-	-	-	447	-	447	1,594	(1)	1,593	
39	-	-	-	6,811	7	6,818	24,293	(1)	24,292	
40	-	-	-	1,524	1	1,525	5,435	(1)	5,434	
41	-	-	-	648	-	648	2,313	(1)	2,312	
42	-	-	-	29	-	29	103	-	103	
43	-	-	-	54	-	54	191	1	192	
44	-	-	-	97	-	97	344	-	344	

(continued)

LTD OPEB Amounts by Employer

Schedule of LTD OPEB Amounts by Employer (continued)

As of and for the year ended June 30, 2017

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 (7.0% Discount Rate)	Net OPEB Liability 1% Increase (9.0% Discount Rate)			
1	420670 South Tucson, City of	\$ 4,122	\$ 4,158	\$ 4,971	\$ 3,468	\$ -	\$ -	\$ -
2	495110 SouthEastern Az Governments Organization	2,095	2,113	2,527	1,763	-	-	-
3	450560 Southern Arizona Community Academy	2,717	2,740	3,277	2,286	-	-	-
4	501010 Southwest Technical Education District of Yuma	697	703	841	586	-	-	-
5	420680 Springerville, Town of	3,748	3,781	4,521	3,153	-	-	-
6	462210 St. David Unified School District #21	7,956	8,025	9,596	6,693	-	-	-
7	461010 St. Johns Unified School District	14,540	14,666	17,537	12,232	-	-	-
8	420440 St. Johns, City of	4,240	4,277	5,115	3,567	-	-	-
9	200240 Stanfield Elementary School District #24	9,246	9,327	11,152	7,779	-	-	-
10	420260 Star Valley, Town of	963	971	1,162	810	-	-	-
11	308030 StarShine Academy	305	308	368	257	-	-	-
12	109060 State Board of Equalization	683	689	824	574	-	-	-
13	306720 STEP UP School	1,635	1,649	1,972	1,376	-	-	-
14	497490 Summit Fire & Medical District	632	638	763	532	-	-	-
15	497340 Sun City Fire District	2,595	2,617	3,129	2,183	-	-	-
16	497330 Sun City West Fire District	7,083	7,144	8,543	5,959	-	-	-
17	497270 Sun Lakes Fire District	2,131	2,149	2,570	1,793	-	-	-
18	302750 Sunnyside Charter And Montessori School	-	-	-	-	-	-	-
19	450120 Sunnyside Unified School District	257,225	259,454	310,242	216,392	-	-	-
20	496790 Sunsites-Pearce Fire District	133	134	160	112	-	-	-
21	200150 Superior Unified School District #15	7,148	7,210	8,621	6,013	-	-	-
22	420710 Superior, Town of	1,743	1,758	2,102	1,466	-	-	-
23	495200 Superstition Fire & Medical District	6,375	6,430	7,689	5,363	-	-	-
24	497350 Superstition Mountains Community Facilities District No. 1	6,235	6,289	7,520	5,245	-	-	-
25	420690 Surprise, City of	130,215	131,344	157,054	109,544	-	-	-
26	302450 Tag Elementary Inc.	-	-	-	-	-	-	-
27	450130 Tanque Verde Unified School District #13	33,094	33,381	39,915	27,840	-	-	-
28	420720 Taylor, Town of	4,108	4,143	4,954	3,455	-	-	-
29	302270 Telesis Preparatory Academy	5,067	5,111	6,111	4,263	-	-	-
30	300030 Tempe Elementary School District #3	234,747	236,781	283,131	197,482	-	-	-
31	302130 Tempe Union School District No. 213	249,010	251,168	300,334	209,481	-	-	-
32	420730 Tempe, City of	273,853	276,226	330,297	230,380	-	-	-
33	472040 Thatcher Unified School District #4	20,577	20,755	24,818	17,311	-	-	-
34	420740 Thatcher, Town of	5,157	5,202	6,220	4,338	-	-	-
35	495060 Three Points Fire District	75	76	91	63	-	-	-
36	500210 Timber Mesa Fire And Medical District	2,289	2,309	2,761	1,926	-	-	-
37	300170 Tolleson Elementary School District #17	52,453	52,907	63,264	44,126	-	-	-
38	302140 Tolleson Union High School District #214	163,665	165,083	197,398	137,684	-	-	-
39	420750 Tolleson, City of	29,274	29,527	35,307	24,627	-	-	-
40	200220 Toltec School District #22	14,845	14,974	17,905	12,489	-	-	-
41	462010 Tombstone Unified School District/Tombstone USD #1	13,372	13,488	16,128	11,249	-	-	-
42	420770 Tombstone, City of	2,217	2,236	2,674	1,865	-	-	-
43	480080 Tonopah Valley Fire District	-	-	-	-	-	-	-
44	471330 Tonto Basin School District #33	3,065	3,092	3,697	2,579	-	-	-

LTD 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	\$ -	\$ -	\$ -	\$ -	622	\$ -	\$ 622	\$ 2,218	\$ -	\$ 2,218
2	-	-	-	-	316	-	316	1,128	(1)	1,127
3	-	-	-	-	410	-	410	1,462	(1)	1,461
4	-	-	-	-	105	116	221	375	(16)	359
5	-	-	-	-	566	-	566	2,017	1	2,018
6	-	-	-	-	1,200	1	1,201	4,282	(1)	4,281
7	-	-	-	-	2,194	1	2,195	7,825	(1)	7,824
8	-	-	-	-	640	-	640	2,282	-	2,282
9	-	-	-	-	1,395	-	1,395	4,976	-	4,976
10	-	-	-	-	145	-	145	518	(1)	517
11	-	-	-	-	46	-	46	164	1	165
12	-	-	-	-	103	-	103	367	1	368
13	-	-	-	-	247	-	247	880	-	880
14	-	-	-	-	95	-	95	340	1	341
15	-	-	-	-	391	-	391	1,396	(1)	1,395
16	-	-	-	-	1,069	1	1,070	3,812	(1)	3,811
17	-	-	-	-	322	-	322	1,147	(1)	1,146
18	-	-	-	-	-	-	-	-	-	-
19	-	-	-	-	38,811	38	38,849	138,431	(6)	138,425
20	-	-	-	-	20	-	20	72	(1)	71
21	-	-	-	-	1,078	1	1,079	3,847	(1)	3,846
22	-	-	-	-	263	-	263	938	-	938
23	-	-	-	-	962	-	962	3,431	(1)	3,430
24	-	-	-	-	941	-	941	3,355	(1)	3,354
25	-	-	-	-	19,647	19	19,666	70,078	(3)	70,075
26	-	-	-	-	-	-	-	-	-	-
27	-	-	-	-	4,993	4	4,997	17,810	(1)	17,809
28	-	-	-	-	620	1	621	2,211	(1)	2,210
29	-	-	-	-	765	-	765	2,727	(1)	2,726
30	-	-	-	-	35,420	35	35,455	126,334	(5)	126,329
31	-	-	-	-	37,572	36	37,608	134,010	(5)	134,005
32	-	-	-	-	41,320	41	41,361	147,380	(6)	147,374
33	-	-	-	-	3,105	3	3,108	11,074	(1)	11,073
34	-	-	-	-	778	-	778	2,775	(1)	2,774
35	-	-	-	-	11	-	11	41	-	41
36	-	-	-	-	345	-	345	1,232	(1)	1,231
37	-	-	-	-	7,914	7	7,921	28,228	(2)	28,226
38	-	-	-	-	24,694	25	24,719	88,080	(4)	88,076
39	-	-	-	-	4,417	4	4,421	15,754	(1)	15,753
40	-	-	-	-	2,240	1	2,241	7,989	(1)	7,988
41	-	-	-	-	2,018	-	2,018	7,196	(1)	7,195
42	-	-	-	-	335	-	335	1,193	-	1,193
43	-	-	-	-	-	-	-	-	-	-
44	-	-	-	-	463	-	463	1,650	-	1,650

(continued)

LTD OPEB Amounts by Employer

Schedule of LTD OPEB Amounts by Employer (continued)

As of and for the year ended June 30, 2017

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 (7.0% Discount Rate)	Net OPEB Liability 1% Increase (9.0% Discount Rate)			
1	481120 Topock Elementary School #12	\$ 2,253	\$ 2,273	\$ 2,718	\$ 1,896	\$ -	\$ -	\$ -
2	496760 Tri-City Fire District	456	460	550	384	-	-	-
3	307210 Triumphant Learning Center	1,391	1,403	1,677	1,170	-	-	-
4	464150 Tuba City Unified School District #15	40,421	40,771	48,752	34,005	-	-	-
5	480060 Tucson Airport Authority	37,945	38,274	45,766	31,922	-	-	-
6	302180 Tucson Country Day School	9,487	9,569	11,443	7,981	-	-	-
7	302690 Tucson Preparatory School	1,933	1,950	2,332	1,626	-	-	-
8	240010 Tucson Unified School District #1	940,411	948,559	1,134,241	791,126	-	-	-
9	497440 Tusayan Fire District	1,121	1,131	1,352	943	-	-	-
10	480130 Tusayan, Town of	812	819	980	683	-	-	-
11	300620 Union Elementary School District No. 62	27,290	27,526	32,915	22,958	-	-	-
12	104120 University of Arizona, The	1,407,207	1,419,398	1,697,248	1,183,820	-	-	-
13	450200 Vail School District #20	230,075	232,069	277,496	193,552	-	-	-
14	481220 Valentine ESD #22	1,434	1,446	1,729	1,206	-	-	-
15	306760 Valley Academy	8,941	9,018	10,784	7,522	-	-	-
16	302470 Valley Academy for Career and Technology Education	1,003	1,011	1,209	843	-	-	-
17	496030 Valley Metro	66,842	67,421	80,618	56,231	-	-	-
18	496010 Valley School	8,301	8,373	10,012	6,984	-	-	-
19	463220 Valley Union High School #22	3,162	3,190	3,814	2,660	-	-	-
20	303020 Vechij Himdag Alternative School (Vechij Himdag MashchamakuD)	-	-	-	-	-	-	-
21	497240 Verde Valley Fire District	888	895	1,071	747	-	-	-
22	461090 Vernon Elementary School District #9	2,569	2,592	3,099	2,162	-	-	-
23	302200 Visions Unlimited Academy	-	-	-	-	-	-	-
24	307460 Walnut Grove Elementary School District #7	-	-	-	-	-	-	-
25	300060 Washington Elementary School District #6	419,341	422,974	505,772	352,773	-	-	-
26	493240 Wellton Elementary Schoool #24	3,860	3,893	4,655	3,247	-	-	-
27	420780 Wellton, Town of	2,879	2,903	3,472	2,422	-	-	-
28	494190 Wenden Elementary School District #19	2,357	2,378	2,843	1,983	-	-	-
29	410040 Western Arizona Council Of Governments	27,405	27,642	33,054	23,055	-	-	-
30	240040 Western Arizona Vocational Education #50	884	892	1,066	744	-	-	-
31	302700 Western Maricopa Education Center	23,373	23,576	28,190	19,663	-	-	-
32	308180 Westwind Children's Services	-	-	-	-	-	-	-
33	240030 Westwind Middle School Academy	-	-	-	-	-	-	-
34	497410 Whetstone Fire District	877	884	1,058	738	-	-	-
35	495180 White Mountain Summer Homes Water Improvement District	176	178	212	148	-	-	-
36	482200 Whiteriver Unified School District #20	45,682	46,078	55,098	38,430	-	-	-
37	300090 Wickenburg Unified School District #9	24,070	24,279	29,031	20,249	-	-	-
38	420800 Wickenburg, Town of	8,668	8,743	10,454	7,292	-	-	-
39	462130 Willcox Unified School District #13	19,129	19,295	23,072	16,092	-	-	-
40	420820 Willcox, City of	6,106	6,158	7,364	5,136	-	-	-
41	464020 Williams Unified School District #2	11,306	11,404	13,636	9,511	-	-	-
42	420850 Williams, City of	10,116	10,204	12,201	8,510	-	-	-
43	492020 Williamson Valley School District #2	83	83	100	70	-	-	-
44	302230 Willow Creek Charter	1,261	1,272	1,521	1,061	-	-	-

LTD 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	\$ -	\$ -	\$ -	\$ 340	\$ -	\$ 340	\$ 1,213	\$ -	\$ 1,213
2	-	-	-	69	-	69	246	-	246
3	-	-	-	210	-	210	748	-	748
4	-	-	-	6,099	5	6,104	21,753	(1)	21,752
5	-	-	-	5,725	6	5,731	20,421	(1)	20,420
6	-	-	-	1,431	1	1,432	5,106	(1)	5,105
7	-	-	-	292	-	292	1,040	1	1,041
8	-	-	-	141,893	140	142,033	506,101	(19)	506,082
9	-	-	-	169	-	169	603	-	603
10	-	-	-	123	-	123	437	-	437
11	-	-	-	4,118	4	4,122	14,687	(1)	14,686
12	-	-	-	212,325	212	212,537	757,317	(28)	757,289
13	-	-	-	34,715	34	34,749	123,820	(5)	123,815
14	-	-	-	216	1	217	772	(1)	771
15	-	-	-	1,349	1	1,350	4,812	(1)	4,811
16	-	-	-	151	-	151	540	(1)	539
17	-	-	-	10,085	10	10,095	35,972	(2)	35,970
18	-	-	-	1,253	1	1,254	4,468	(1)	4,467
19	-	-	-	477	-	477	1,702	-	1,702
20	-	-	-	-	-	-	-	-	-
21	-	-	-	134	-	134	478	(1)	477
22	-	-	-	388	-	388	1,383	-	1,383
23	8	8	-	-	-	-	-	2	2
24	-	-	-	-	-	-	-	-	-
25	-	-	-	63,272	62	63,334	225,677	(9)	225,668
26	-	-	-	582	-	582	2,077	(1)	2,076
27	-	-	-	434	1	435	1,549	(1)	1,548
28	-	-	-	356	-	356	1,269	-	1,269
29	-	-	-	4,135	4	4,139	14,749	(1)	14,748
30	-	-	-	133	-	133	476	(1)	475
31	-	-	-	3,527	3	3,530	12,579	(1)	12,578
32	-	-	-	-	-	-	-	-	-
33	-	-	-	-	-	-	-	-	-
34	-	-	-	132	-	132	472	(1)	471
35	-	-	-	27	-	27	95	-	95
36	-	-	-	6,893	6	6,899	24,585	(1)	24,584
37	-	-	-	3,632	3	3,635	12,954	(1)	12,953
38	-	-	-	1,308	-	1,308	4,665	(1)	4,664
39	-	-	-	2,886	2	2,888	10,295	(1)	10,294
40	-	-	-	921	1	922	3,286	(1)	3,285
41	-	-	-	1,706	-	1,706	6,084	(1)	6,083
42	-	-	-	1,526	-	1,526	5,444	(1)	5,443
43	-	-	-	12	-	12	44	(1)	43
44	-	-	-	190	-	190	679	-	679

(continued)

LTD OPEB Amounts by Employer

Schedule of LTD OPEB Amounts by Employer (continued)

As of and for the year ended June 30, 2017

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 (7.0% Discount Rate)	Net OPEB Liability 1% Increase (9.0% Discount Rate)			
1	300070 Wilson School District No. 7	\$ 28,656	\$ 28,904	\$ 34,562	\$ 24,107	\$ -	\$ -	\$ -
2	461080 Window Rock Unified School District #8	56,327	56,815	67,936	47,385	-	-	-
3	482010 Winslow Unified School District #1	36,792	37,110	44,375	30,951	-	-	-
4	420900 Winslow, City of	9,563	9,646	11,534	8,045	-	-	-
5	497620 Wittmann Fire District	-	-	-	-	-	-	-
6	492520 Yarnell Elementary School District #52	1,247	1,258	1,504	1,049	-	-	-
7	492530 Yavapai Accommodation District #99	1,955	1,972	2,358	1,645	-	-	-
8	492990 Yavapai College	70,935	71,549	85,555	59,674	-	-	-
9	410230 Yavapai County	186,025	187,636	224,366	156,494	-	-	-
10	451000 Yavapai County Education Service Agency	-	-	-	-	-	-	-
11	471050 Young Elementary School District #5	2,645	2,668	3,190	2,225	-	-	-
12	307340 Young Scholar's Academy	5,394	5,441	6,506	4,538	-	-	-
13	420920 Youngtown, Town of	2,792	2,816	3,368	2,349	-	-	-
14	481130 Yucca Elementary School District #13	949	957	1,144	798	-	-	-
15	410240 Yuma County	148,561	149,848	179,181	124,978	-	-	-
16	497210 Yuma County Airport Authority	4,219	4,255	5,088	3,549	-	-	-
17	480100 Yuma County Intergovernmental Public Transportaion Authority	909	917	1,097	765	-	-	-
18	493000 Yuma County Superintendent's Office	169	170	204	142	-	-	-
19	493010 Yuma Elementary School District One	126,970	128,070	153,140	106,815	-	-	-
20	480070 Yuma Mesa Irrigation & Drainage District	4,780	4,821	5,765	4,021	-	-	-
21	500820 Yuma Metropolitan Planning Organization	787	794	949	662	-	-	-
22	493830 Yuma Union High School District #70	154,728	156,068	186,619	130,165	-	-	-
23	420980 Yuma, City of	112,470	113,444	135,651	94,616	-	-	-
Total		\$ 35,936,362	\$ 36,247,694	\$ 43,343,244	\$ 30,231,660	\$ -	\$ -	\$ -

The accompanying notes are an integral part of these schedules.

LTD 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	\$ -	\$ -	\$ -	\$ 4,324	\$ 4	\$ 4,328	\$ 15,422	\$ (1)	\$ 15,421
2	-	-	-	8,499	7	8,506	30,313	(2)	30,311
3	-	-	-	5,551	6	5,557	19,800	(1)	19,799
4	-	-	-	1,443	-	1,443	5,146	(1)	5,145
5	-	-	-	-	-	-	-	-	-
6	-	-	-	188	-	188	671	-	671
7	-	-	-	295	-	295	1,052	-	1,052
8	-	-	-	10,703	10	10,713	38,175	(2)	38,173
9	-	-	-	28,068	28	28,096	100,113	(4)	100,109
10	-	-	-	-	-	-	-	-	-
11	-	-	-	399	-	399	1,423	-	1,423
12	-	-	-	814	-	814	2,903	(1)	2,902
13	-	-	-	421	-	421	1,503	(1)	1,502
14	-	-	-	143	-	143	511	(1)	510
15	-	-	-	22,415	22	22,437	79,951	(4)	79,947
16	-	-	-	637	1	638	2,271	(1)	2,270
17	-	-	-	137	-	137	489	-	489
18	-	-	-	25	-	25	91	(1)	90
19	-	-	-	19,158	19	19,177	68,332	(3)	68,329
20	-	-	-	721	-	721	2,572	(1)	2,571
21	-	-	-	119	-	119	424	-	424
22	-	-	-	23,346	23	23,369	83,270	(4)	83,266
23	-	-	-	16,970	16	16,986	60,528	(3)	60,525
	\$ 55	\$ 55	\$ -	\$ 5,422,228	\$ 5,845	\$ 5,428,073	\$ 19,339,879	\$ (1,089)	\$ 19,338,790

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, Article 2 of the Arizona Revised Statutes (A.R.S.). The Long Term Disability program is administered in accordance with Title 38, Chapter 5, Article 2.1.

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

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

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

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 (LTD) program, respectively. Effective July 1, 1995, the ASRS established an account for each benefit program and has reported those funds in the basic financial statements. Both the Health Benefit Supplement (HBS) Program and the Long Term Disability (LTD) Program are cost-sharing, multiple-employer post-employment benefit plans. The LTD and HBS Funds' assets or income may be utilized solely for the payment of eligible member benefits of each respective fund. As of June 30, 2017, the investments of the HBS Fund were commingled with investments of the Retirement Fund

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

Notes to the LTD OPEB Schedules

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

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.

Benefits Offered – 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 – Retirement benefits are calculated on the basis of age, total credited service and average

monthly compensation, 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 when a member began contributing to the ASRS.

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.

Notes to the LTD OPEB Schedules

Exhibit 12: Average Monthly Compensation Calculation

Membership Date	Calculation	
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 <i>excluded</i> .
	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 <i>included</i> .
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 <i>excluded</i> .
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 <i>excluded</i> .

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 13: Graded Multiplier

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

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

The PBI is paid when the average investment return is in excess of 8% over a rolling 10 year period from a reserve of excess investment earnings. Funds are reserved when total actuarial investment returns for each fiscal year are greater than 8%. If there are no excess investment earnings in the reserve, then no additional benefit increase is paid. As of June 30, 2017, there is a zero balance in the reserve for future PBIs.

Enhanced Permanent Benefit Increase (EPBI) – 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.

Notes to the LTD OPEB Schedules

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.

For a more detailed summary of benefits, refer to the Summary of Plan Provisions in the Actuarial Section of the ASRS' June 30, 2017 Comprehensive Annual Financial Report (CAFR).

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. For members with 10 or more years of service, benefits range from \$150 per month to \$215 per month depending on the age of the member and dependents. For members with five to nine years of service, the benefits are the same dollar amounts as above multiplied by a vesting fraction equal to 10% for each completed year of service (i.e., 50% to 90%).

LTD Benefits – Pursuant to A.R.S. §38-797, members of the ASRS are eligible for LTD benefits in the event they become unable to perform their work. The monthly benefit is equal to two-thirds of their monthly earnings. 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 post-employment 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 \$28.0 million were received during the 2017 fiscal year, and are included in Employer Contributions on the Combined Statements of Changes in Fiduciary Net Position, in the June 30, 2017 CAFR.

Notes to the LTD OPEB Schedules

The contractually required contribution rates of employers as a percentage of covered payroll and the employees' matching contributions were as follows for fiscal year 2017:

Exhibit 14: Contribution Rates

Contribution Rates	Employer	Member
Retirement	10.78%	11.34%
Health benefit supplement	0.56%	0.00%
Long term disability	0.14%	0.14%
Total required	11.48%	11.48%

Exhibit 15: Alternate Contribution Rates

Alternate Contribution Rates	Employer	Member
ACR Retirement	9.17%	0.00%
ACR Health benefit supplement	0.21%	0.00%
ACR Long term disability	0.09%	0.00%
Total ACR required	9.47%	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 16: 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

Employers participating in the ASRS cost-sharing multiple-employer defined benefit plans are required to report LTD information in their financial statements, for fiscal periods beginning after June 15, 2017, in accordance with Governmental Accounting Standards Board (GASB) Statement No. 75, Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions. The Schedule of Employer Allocations and Schedule of OPEB Amounts by Employer (OPEB allocation schedules) provide employers with the required information for financial reporting.

Basis of Accounting – The underlying financial information used to prepare the 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, 2017 CAFR.

Note 3. Net LTD OPEB Liability of Employers

The components of the net OPEB liability of the participating employers at June 30, 2017 were as follows:

Exhibit 17: Net LTD OPEB Liability of Employers

Net LTD OPEB Liability	
Total LTD program OPEB liability	\$ 232,945,231
LTD program assets	<u>(196,697,537)</u>
Employers' net LTD program OPEB liability	<u>\$ 36,247,694</u>
LTD program assets as a percentage of total LTD OPEB liability	84.44%

Actuarial Assumptions – The total LTD OPEB liability was determined by an actuarial valuation as of June 30, 2016, and rolled forward using generally accepted actuarial procedures to June 30, 2017:

Exhibit 18: Actuarial Assumptions – LTD

Assumptions	
Actuarial valuation date	June 30, 2016
Actuarial roll forward date	June 30, 2017
Actuarial cost method	Entry Age Normal
Asset valuation method	Fair Value
Inflation	3%
Investment rate of return	8%
Mortality rates	1994 GAM Scale BB
Healthcare Trend Rates	N/A

Notes to the LTD OPEB Schedules

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 actuarial cost methodology, amortization methodology, and valuation of the LTD Fund assets.

The actuarial assumptions related to funding appear in the Notes to Required Supplementary Information and the Actuarial Section of the June 30, 2017 CAFR. The actuarial assumptions related to funding were selected on the basis of an experience study which was performed for the five-year period ending June 30, 2012. The ASRS Board adopted the experience study which recommended changes, and those changes were effective as of the June 30, 2013 actuarial valuation.

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

Best estimates of arithmetic real rates of return for each major asset class included in the asset allocation policy as of June 30, 2017 (see the Asset Allocation Targets chart in the Investment Section of the June 30, 2017 CAFR) are summarized in the following table:

Exhibit 19: Expected Return, Arithmetic Basis

Asset Class	Target Asset Allocation	Real Return Arithmetic Basis	Long-term Expected Nominal Return
Equity	58%	6.73%	3.87%
Fixed income	25%	3.70%	0.91%
Commodities	2%	3.84%	0.08%
Real estate	10%	4.25%	0.42%
Multi-asset	5%	3.41%	0.17%
Total	100%		5.45%
Inflation			3.25%
Expected arithmetic nominal return			8.70%

Actual returns may be different due to volatility of returns. The long term expected rate of return of 8.70% is higher than the 8% assumed rate of return used in the actuarial valuation. Details regarding the discount rate for actuarial purposes follows.

Discount rate – The discount rate used to measure the total LTD OPEB liability was 8%. 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 LTD 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 LTD OPEB liability.

Notes to the LTD OPEB Schedules

Sensitivity of the net LTD OPEB liability to changes in the discount rate – The table below presents the net OPEB liability of the participating employers calculated using the discount rate of 8%, as well as what the employers’ net OPEB liability would be if it were calculated using the discount rate that is 1.00% lower (7.00%) or 1.00% higher (9.00%) than the current rate at June 30, 2017:

Exhibit 20: LTD OPEB Discount Rate Sensitivity

	1% Decrease (7.00%)	Current Discount Rate (8.00%)	1% Increase (9.00%)
\$	43,343,244	\$ 36,247,694	\$ 30,231,660

Note 4. Basis for Allocation

The employers’ proportionate share, reported in the Schedule of Employer Allocations, is calculated using accrued LTD contributions for employers that were members of the ASRS, as of June 30, 2017. 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, 2017 CAFR.

Exhibit 21: Reconciliation of Employer LTD Contributions

Reconciling item	Amount
Employer contributions reported in the ASRS’ Statement of Changes in Fiduciary Net Position of the CAFR	\$ 13,606
Adjust to properly represent contributions related to future contribution efforts	14
Deduct ASRS contributions not included in allocation	(21)
Add annualized contributions for employers joining the Plan during the plan year	1
Total employer contributions used as the basis for allocating employer’s proportionate share of collective pension amounts	<u>\$ 13,600</u>

The difference in contributions, as reported on the June 30, 2017 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, 2017 CAFR, is a difference between employer contributions and proportionate share of contributions, which is allocated proportionately to employers on the Schedule of LTD OPEB 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 75, is located in the notes and required supplementary information of the ASRS' CAFR for the fiscal year ended

June 30, 2017. The additional financial and actuarial information is available at www.azasrs.gov. Requests for additional information should be addressed to:

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

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Supplementary Schedule of Net Deferred Outflows and Inflows (LTD OPEB)

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	FY2018	FY2019	FY2020	FY2021	FY2022	Thereafter
307850	Academy Of Excellence	\$ (46)	\$ (46)	\$ (46)	\$ (46)	\$ -	\$ -
450540	Academy Of Tucson	(381)	(380)	(380)	(380)	-	-
307940	Accelerated Elementary and Secondary	(89)	(89)	(89)	(89)	-	-
303320	Accelerated Learning Center	(88)	(88)	(88)	(88)	-	-
307490	Acclaim Charter School	(211)	(211)	(211)	(211)	-	-
302160	Agua Fria Union High School District #216	(4,557)	(4,557)	(4,557)	(4,557)	(3)	(3)
300630	Aguila Elementary School District #63	(108)	(108)	(108)	(108)	-	-
302310	AIBT Non-Profit Charter High School	(66)	(66)	(66)	(66)	-	-
450150	Ajo Unified School District	(236)	(236)	(236)	(236)	-	-
302800	Akimel O'Otham Pee Posh (3-5)	(17)	(17)	(17)	(17)	-	-
302810	Akimel O'Otham Pee Posh (K-2)	(417)	(417)	(417)	(417)	-	-
300680	Alhambra Elementary District #68	(9,066)	(9,066)	(9,066)	(9,066)	(5)	(10)
461070	Alpine Elementary School District #7	(69)	(69)	(69)	(69)	-	-
450510	Altar Valley School District #51	(474)	(473)	(473)	(473)	-	-
308200	American Basic Schools	(43)	(43)	(43)	(43)	-	-
307860	American Leadership Academy	(33)	(33)	(33)	(33)	-	-
450100	Amphitheater Unified School District #10	(9,309)	(9,309)	(9,309)	(9,309)	(5)	(12)
493810	Antelope Union High School District #50	(211)	(211)	(211)	(211)	-	-
410100	Apache County	(1,443)	(1,443)	(1,443)	(1,443)	(1)	(1)
460000	Apache County Superintendent of Schools	-	-	-	-	-	-
462420	Apache Elementary School District #42	(16)	(16)	(16)	(16)	-	-
200430	Apache Junction Unified School District #43	(2,120)	(2,120)	(2,120)	(2,119)	-	-
496800	Apache Junction Water District	(99)	(99)	(99)	(99)	-	-
420020	Apache Junction, City of	(1,344)	(1,344)	(1,344)	(1,344)	(1)	(1)
302020	Aprender Tucson	(162)	(162)	(162)	(162)	-	-
109120	Arizona Acupuncture Board of Examiners	(7)	(7)	(7)	(7)	-	-
307810	Arizona Agribusiness & Equine Center	(709)	(709)	(709)	(708)	-	-
480090	Arizona Association of Counties	(47)	(47)	(47)	(47)	-	-
101050	Arizona Attorney General's Office	(9,185)	(9,185)	(9,185)	(9,185)	(5)	(12)
109010	Arizona Automobile Theft Authority	(45)	(45)	(45)	(45)	-	-
109280	Arizona Board of Athletic Training	(4)	(4)	(4)	(4)	-	-
103180	Arizona Board of Chiropractic Examiners	(26)	(26)	(26)	(26)	-	-
105700	Arizona Board of Executive Clemency	(54)	(54)	(54)	(54)	-	-
109140	Arizona Board of Fingerprinting	(49)	(49)	(49)	(49)	-	-
103460	Arizona Board of Funeral Directors & Embalmers	(15)	(15)	(15)	(15)	-	-
103200	Arizona Board of Homeopathic and	(4)	(4)	(4)	(4)	-	-
102500	Arizona Board of Nursing Care Examiners	(34)	(34)	(34)	(34)	-	-
103240	Arizona Board of Occupational Therapy Examiners	(18)	(18)	(18)	(18)	-	-
103770	Arizona Board of Osteopathic Examiners	(55)	(55)	(55)	(55)	-	-
103850	Arizona Board of Podiatry Examiners	(10)	(10)	(10)	(10)	-	-
103860	Arizona Board of Psychologist Examiners	(32)	(32)	(32)	(32)	-	-
104100	Arizona Board of Regents	(360)	(360)	(360)	(360)	-	-
101880	Arizona Board of Tax Appeals	(23)	(23)	(23)	(23)	-	-
109220	Arizona Capital Post Conviction Public Defend	-	-	-	-	-	-

Supplementary Schedule of Net Deferred Outflows and Inflows (LTD OPEB)

Employer		FY2018	FY2019	FY2020	FY2021	FY2022	Thereafter
Number	Employer Name						
302090	Arizona Charter Academy	\$ (441)	\$ (440)	\$ (440)	\$ (440)	\$ -	\$ -
495900	Arizona City Sanitary District	(58)	(58)	(58)	(58)	-	-
109030	Arizona Commission for Postsecondary Educ.	(45)	(45)	(45)	(45)	-	-
102100	Arizona Commission for the Deaf and Hard of	(137)	(137)	(137)	(137)	-	-
109260	Arizona Commission of African American Aff.	(10)	(10)	(10)	(10)	-	-
104820	Arizona Commission on the Arts	(74)	(74)	(74)	(74)	-	-
304040	Arizona Community Development Corporation	(768)	(768)	(768)	(767)	-	-
103250	Arizona Corporation Commission	(2,191)	(2,191)	(2,191)	(2,191)	-	-
109270	Arizona Cotton Research and Protection Cour	(132)	(132)	(132)	(132)	-	-
497380	Arizona Counties Insurance Pool	(109)	(109)	(109)	(109)	-	-
101140	Arizona Court of Appeals Division One	(442)	(442)	(442)	(442)	-	-
101150	Arizona Court of Appeals Division Two	(223)	(223)	(223)	(223)	-	-
101190	Arizona Criminal Justice Commission	(184)	(184)	(184)	(184)	-	-
100000	Arizona Department of Administration	(4,727)	(4,727)	(4,727)	(4,727)	(3)	(3)
103060	Arizona Department of Agriculture	(1,529)	(1,529)	(1,529)	(1,529)	(1)	(1)
109300	Arizona Department of Child Safety	(15,624)	(15,624)	(15,624)	(15,624)	(9)	(17)
105200	Arizona Department of Corrections	(6,727)	(6,727)	(6,727)	(6,727)	(4)	(6)
102200	Arizona Department of Economic Security	(42,461)	(42,461)	(42,461)	(42,461)	(23)	(53)
104550	Arizona Department of Education	(4,245)	(4,245)	(4,245)	(4,245)	(3)	(1)
105360	Arizona Department of Emergency & Military A	(2,360)	(2,360)	(2,360)	(2,360)	-	-
107100	Arizona Department of Environmental Quality	(3,216)	(3,216)	(3,216)	(3,216)	(2)	(2)
103070	Arizona Department of Financial Institutions	-	-	-	-	-	-
103120	Arizona Department of Financial Institutions	(379)	(379)	(379)	(379)	-	-
103660	Arizona Department of Fire, Building and Life S	-	-	-	-	-	-
109050	Arizona Department of Gaming	(865)	(865)	(865)	(864)	-	-
103880	Arizona Department of Gaming / Racing Divisi	-	-	-	-	-	-
102350	Arizona Department of Health Services	(10,030)	(10,030)	(10,030)	(10,030)	(6)	(8)
109210	Arizona Department of Homeland Security	(127)	(127)	(127)	(127)	-	-
109160	Arizona Department of Housing	(601)	(601)	(600)	(600)	-	-
103530	Arizona Department of Insurance	(615)	(615)	(614)	(614)	-	-
105220	Arizona Department of Juvenile Corrections	(668)	(668)	(667)	(667)	-	-
103570	Arizona Department of Liquor Licenses and Cr	(161)	(161)	(161)	(161)	-	-
105800	Arizona Department of Public Safety	(6,070)	(6,070)	(6,070)	(6,070)	(4)	(4)
103900	Arizona Department of Real Estate	(183)	(183)	(183)	(183)	-	-
101790	Arizona Department of Revenue	(4,041)	(4,041)	(4,041)	(4,041)	(3)	(2)
106100	Arizona Department of Transportation	(26,001)	(26,001)	(26,001)	(26,001)	(14)	(33)
102400	Arizona Department of Veterans' Services	(2,066)	(2,066)	(2,066)	(2,066)	-	-
107900	Arizona Department of Water Resources	(1,065)	(1,065)	(1,065)	(1,065)	-	-
103010	Arizona Department of Weights and Measures	-	-	-	-	-	-
109230	Arizona Early Childhood Development and Hea	(1,311)	(1,311)	(1,311)	(1,311)	(1)	-
101100	Arizona Exposition & State Fair	(262)	(262)	(262)	(262)	-	-
109330	Arizona Finance Authority	(135)	(135)	(135)	(135)	(12)	(31)
107200	Arizona Game and Fish Department	(3,464)	(3,464)	(3,464)	(3,464)	(2)	(3)
107300	Arizona Geological Survey, The	7	7	7	7	7	12

(Continued)

Supplementary Schedule of Net Deferred Outflows and Inflows (LTD OPEB)

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

Five Years and in the Aggregate Thereafter

Employer							
Number	Employer Name	FY2018	FY2019	FY2020	FY2021	FY2022	Thereafter
101400	Arizona Governor's Office	\$ (979)	\$ (979)	\$ (979)	\$ (978)	\$ -	\$ -
102300	Arizona Health Care Cost Containment System	(7,250)	(7,250)	(7,250)	(7,250)	(4)	(8)
496050	Arizona Health Facilities Authority	(9)	(9)	(9)	(9)	-	-
104920	Arizona Historical Society	(234)	(233)	(233)	(233)	-	-
101520	Arizona House of Representatives	(893)	(893)	(893)	(892)	-	-
109150	Arizona Independent Redistricting Commission	(13)	(13)	(13)	(13)	-	-
103500	Arizona Industrial Commission	(1,481)	(1,481)	(1,481)	(1,481)	(1)	-
501210	Arizona Industrial Development Authority	(26)	(26)	(26)	(26)	(14)	(28)
495300	Arizona Interscholastic Association	(179)	(179)	(179)	(179)	-	-
101540	Arizona Joint Legislative Budget Committee	(220)	(220)	(220)	(220)	-	-
101470	Arizona Law Enforcement Merit System Council	-	-	-	-	-	-
101530	Arizona Legislative Council	(447)	(447)	(447)	(447)	-	-
103620	Arizona Medical Board	(413)	(412)	(412)	(412)	-	-
240050	Arizona Montessori Charter School at Anthem	(140)	(140)	(140)	(140)	-	-
495090	Arizona Municipal Water Users Association	(81)	(81)	(81)	(81)	-	-
103680	Arizona Naturopathic Physicians Board of Merit	(13)	(13)	(13)	(13)	-	-
109040	Arizona Navigable Streams Adjudication Commission	(10)	(10)	(10)	(10)	-	-
109070	Arizona Office of Administrative Hearings	(135)	(135)	(135)	(135)	-	-
109320	Arizona Office of Economic Opportunity	(240)	(240)	(240)	(240)	(22)	(52)
101410	Arizona Office of Equal Opportunity	-	-	-	-	-	-
103940	Arizona Office of Pest Management	-	-	-	-	-	-
101590	Arizona Office of the Auditor General	(1,882)	(1,882)	(1,882)	(1,881)	-	-
101430	Arizona Office of Tourism	(212)	(212)	(212)	(212)	-	-
102700	Arizona Pioneers' Home	(466)	(465)	(465)	(465)	-	-
109990	Arizona Power Authority	(64)	(64)	(64)	(64)	-	-
496750	Arizona Prosecuting Attorneys' Advisory Council	(46)	(46)	(46)	(46)	-	-
103100	Arizona Radiation Regulatory Agency	(182)	(182)	(182)	(182)	-	-
103220	Arizona Registrar of Contractors	(639)	(638)	(638)	(638)	-	-
103260	Arizona Residential Utility Consumer Office	(95)	(95)	(95)	(95)	-	-
109080	Arizona School Facilities Board	(106)	(106)	(106)	(106)	-	-
302870	Arizona School for Integrated Academics and	-	-	-	-	-	-
306890	Arizona School for the Arts	(488)	(488)	(487)	(487)	-	-
101800	Arizona Secretary of State	(853)	(853)	(853)	(852)	-	-
497510	Arizona Sports and Tourism Authority	(68)	(68)	(68)	(68)	-	-
109190	Arizona State Board for Charter Schools	(82)	(82)	(82)	(82)	-	-
103870	Arizona State Board for Private Postsecondary	(47)	(47)	(47)	(47)	-	-
103020	Arizona State Board of Accountancy	(109)	(109)	(109)	(109)	-	-
103150	Arizona State Board of Barbers	(22)	(22)	(22)	(22)	-	-
103160	Arizona State Board of Behavioral Health Examiners	(113)	(113)	(113)	(113)	-	-
103270	Arizona State Board Of Cosmetology	(116)	(116)	(116)	(116)	-	-
103350	Arizona State Board of Dental Examiners	(72)	(72)	(72)	(72)	-	-
103380	Arizona State Board Of Dispensing Opticians	(10)	(10)	(10)	(10)	-	-
109310	Arizona State Board of Education	(47)	(47)	(47)	(47)	-	-
109290	Arizona State Board of Massage Therapy	(22)	(22)	(22)	(22)	-	-

Supplementary Schedule of Net Deferred Outflows and Inflows (LTD OPEB)

Employer		FY2018	FY2019	FY2020	FY2021	FY2022	Thereafter
Number	Employer Name						
103710	Arizona State Board of Nursing	\$ (398)	\$ (397)	\$ (397)	\$ (397)	\$ -	\$ -
103750	Arizona State Board Of Optometry	(17)	(17)	(17)	(17)	-	-
103820	Arizona State Board of Pharmacy	(205)	(205)	(205)	(205)	-	-
103830	Arizona State Board of Physical Therapy	(30)	(30)	(30)	(30)	-	-
103890	Arizona State Board of Respiratory Care Exam	(25)	(25)	(25)	(25)	-	-
103960	Arizona State Board of Technical Registration	(137)	(137)	(137)	(137)	-	-
109250	Arizona State Forestry Division	(728)	(727)	(727)	(727)	-	-
107400	Arizona State Land Department	(825)	(825)	(825)	(824)	-	-
103610	Arizona State Lottery	(490)	(490)	(490)	(490)	-	-
103650	Arizona State Mine Inspector	(106)	(106)	(106)	(106)	-	-
107700	Arizona State Parks	(1,078)	(1,078)	(1,078)	(1,077)	-	-
101030	Arizona State Personnel Board	(16)	(16)	(16)	(16)	-	-
104750	Arizona State Schools for the Deaf and the Blii	(3,977)	(3,977)	(3,977)	(3,977)	(3)	-
101510	Arizona State Senate	(648)	(648)	(648)	(647)	-	-
101920	Arizona State Treasurer's Office	(216)	(216)	(216)	(216)	-	-
104140	Arizona State University	(47,667)	(47,667)	(47,667)	(47,666)	(25)	(65)
103980	Arizona State Veterinary Medical Examining Bc	(30)	(30)	(30)	(30)	-	-
101170	Arizona Supreme Court	(3,648)	(3,648)	(3,648)	(3,647)	(2)	(5)
109110	Arizona Water Infrastructure Finance Authorit	(20)	(20)	(20)	(20)	-	-
493880	Arizona Western College	(3,196)	(3,196)	(3,196)	(3,196)	(2)	(2)
300470	Arlington Elementary School District #47	(203)	(203)	(203)	(203)	-	-
308130	Arts Academy at Estrella Mountain	(506)	(505)	(505)	(505)	-	-
240060	Arts Academy at Scottsdale	(68)	(68)	(68)	(68)	-	-
462530	Ash Creek Elementary School District #53	(35)	(35)	(35)	(35)	-	-
492310	Ash Fork Joint Unified School District #31	(186)	(186)	(186)	(186)	-	-
308090	ASU Preparatory Academy	(1,627)	(1,627)	(1,627)	(1,627)	(1)	(2)
300440	Avondale Elementary School District #44	(3,374)	(3,374)	(3,374)	(3,374)	(2)	(4)
420010	Avondale, City of	(2,867)	(2,867)	(2,867)	(2,867)	(2)	(1)
497500	Avra Valley Fire District	(44)	(44)	(44)	(44)	-	-
450400	Baboquivari Unified school District #40	(1,285)	(1,285)	(1,285)	(1,285)	(1)	-
492200	Bagdad Unified School District	(397)	(397)	(397)	(397)	-	-
302240	Ball Charter Schools (Dobson Academy)	(291)	(291)	(291)	(291)	-	-
307430	Ball Charter Schools (Hearn Academy)	(341)	(340)	(340)	(340)	-	-
200280	Ball Charter Schools (Val Vista Academy)	(178)	(178)	(178)	(178)	-	-
300310	Balsz Elementary School District #31	(1,604)	(1,604)	(1,604)	(1,604)	(1)	(1)
492260	Beaver Creek Elementary School Dist #26	(200)	(200)	(200)	(200)	-	-
302080	Benchmark School	(207)	(206)	(206)	(206)	-	-
306910	Benjamin Franklin Charter School	(1,159)	(1,159)	(1,159)	(1,159)	-	-
462090	Benson Unified School District #9	(795)	(795)	(794)	(794)	-	-
420030	Benson, City of	(342)	(342)	(342)	(342)	-	-
494760	Bicentennial Union High School District #76	(129)	(128)	(128)	(128)	-	-
462020	Bisbee Unified School District #2	(542)	(542)	(541)	(541)	-	-
420050	Bisbee, City of	(263)	(263)	(263)	(263)	-	-
496080	Black Canyon Fire District	(6)	(6)	(6)	(6)	-	-

(Continued)

Supplementary Schedule of Net Deferred Outflows and Inflows (LTD OPEB)

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

Five Years and in the Aggregate Thereafter

Employer							
Number	Employer Name	FY2018	FY2019	FY2020	FY2021	FY2022	Thereafter
473220	Blue Elementary School District #22	\$ (10)	\$ (10)	\$ (10)	\$ (10)	\$ -	\$ -
482320	Blue Ridge Unified School District #32	(1,296)	(1,296)	(1,296)	(1,296)	(1)	-
302860	Blueprint Education (Hope HS, Blueprint HS)	-	-	-	-	-	-
472100	Bonita Elementary School District #16	(105)	(105)	(105)	(105)	-	-
494260	Bouse Elementary School District #26	(47)	(47)	(47)	(47)	-	-
462140	Bowie Unified School District #14	(72)	(72)	(72)	(72)	-	-
300330	Buckeye Elementary School District #33	(2,814)	(2,814)	(2,814)	(2,814)	(2)	(2)
302010	Buckeye Union High School District #201	(2,636)	(2,636)	(2,636)	(2,636)	(2)	(1)
495020	Buckeye Valley Fire District	(126)	(126)	(126)	(126)	-	-
497430	Buckeye Water Conservation & Drainage Distri	(78)	(77)	(77)	(77)	-	-
420070	Buckeye, City of	(2,560)	(2,560)	(2,560)	(2,560)	(1)	-
481150	Bullhead City Elementary School District #15	(1,526)	(1,526)	(1,526)	(1,526)	(1)	-
495000	Bullhead City Fire District	(158)	(158)	(158)	(158)	-	-
480120	Camp Verde Fire District	-	-	-	-	-	-
492280	Camp Verde Unified School District #28	(994)	(994)	(994)	(994)	-	-
421020	Camp Verde, Town Of	(412)	(412)	(411)	(411)	-	-
492500	Canon Elementary School District #50	(115)	(115)	(115)	(115)	-	-
305020	Canyon Rose Academy	(72)	(72)	(72)	(72)	-	-
421030	Carefree, Town of	(142)	(142)	(142)	(142)	-	-
303090	Carpe Diem Collegiate High School (Academy)	(57)	(57)	(57)	(57)	-	-
300830	Cartwright Elementary School District #83	(10,915)	(10,915)	(10,915)	(10,915)	(6)	(15)
200040	Casa Grande Elementary School District #4	(4,075)	(4,075)	(4,075)	(4,075)	(3)	(1)
200820	Casa Grande Union High School District #82	(1,708)	(1,708)	(1,708)	(1,707)	-	-
420090	Casa Grande, City of	(1,950)	(1,950)	(1,950)	(1,949)	-	-
450160	Catalina Foothills School District #16	(3,094)	(3,094)	(3,094)	(3,094)	(2)	(2)
300930	Cave Creek Unified School District No. 93	(3,239)	(3,239)	(3,239)	(3,239)	(2)	(4)
420580	Cave Creek, Town of	(330)	(329)	(329)	(329)	-	-
464160	CAVIAT School District	(31)	(31)	(31)	(30)	-	-
482250	Cedar USD # 25	(219)	(219)	(219)	(219)	-	-
495130	Central Arizona Association Of Governments	(114)	(114)	(114)	(114)	-	-
493890	Central Arizona College	(2,947)	(2,947)	(2,947)	(2,947)	(2)	(1)
500650	Central Arizona Fire And Medical Authority	(201)	(200)	(200)	(200)	-	-
497150	Central Arizona Irrigation And Drainage	(396)	(396)	(395)	(395)	-	-
497310	Central Arizona Project	(6,715)	(6,715)	(6,715)	(6,715)	(4)	(7)
302600	Central Arizona Valley Institute Of Technology	(146)	(146)	(146)	(146)	-	-
303050	Central Yavapai Fire District	(6)	(6)	(6)	(6)	-	-
307680	Challenge Charter School	(305)	(305)	(305)	(305)	-	-
300800	Chandler Unified School District #80	(28,366)	(28,366)	(28,366)	(28,366)	(15)	(38)
420120	Chandler, City of	(10,107)	(10,107)	(10,107)	(10,107)	(6)	(10)
303070	Charter Foundation, The (AmeriSchools Acade	(167)	(167)	(167)	(167)	-	-
464050	Chevelon Butte Elementary School District #5	(7)	(7)	(7)	(7)	-	-
461240	Chinle Unified School District #24	(3,511)	(3,511)	(3,511)	(3,511)	(2)	(4)
497260	Chino Valley Fire District	-	-	-	-	-	-
492510	Chino Valley Unified School District #51	(1,167)	(1,167)	(1,167)	(1,167)	-	-

Supplementary Schedule of Net Deferred Outflows and Inflows (LTD OPEB)

Employer		FY2018	FY2019	FY2020	FY2021	FY2022	Thereafter
Number	Employer Name						
420990	Chino Valley, Town of	\$ (424)	\$ (423)	\$ (423)	\$ (423)	\$ -	\$ -
497370	Christopher-Kohl's Fire District	(4)	(4)	(4)	(4)	-	-
109130	Citizens Clean Elections Commission	(73)	(73)	(73)	(73)	-	-
302890	CITY Center For Collaborative Learning (City H	(237)	(237)	(237)	(237)	-	-
496070	Clarkdale Fire District	-	-	-	-	-	-
421000	Clarkdale, Town of	(200)	(200)	(200)	(200)	-	-
492030	Clarkdale-Jerome Elementary School District #	(277)	(277)	(277)	(277)	-	-
473030	Clifton Unified School District #3	-	-	-	-	-	-
420130	Clifton, Town of	(110)	(110)	(110)	(110)	-	-
471420	Cobre Valley Institue Of Technology	(29)	(29)	(29)	(29)	-	-
463500	Cochise Community College	(2,825)	(2,825)	(2,825)	(2,825)	(2)	(1)
410110	Cochise County	(3,485)	(3,485)	(3,485)	(3,485)	(2)	(4)
462000	Cochise County School Office	-	-	-	-	-	-
462260	Cochise Elementary School District #26	(102)	(102)	(102)	(102)	-	-
463230	Cochise Technology District #1	(22)	(22)	(22)	(22)	-	-
410130	Coconino County	(5,503)	(5,503)	(5,503)	(5,503)	(3)	(7)
464990	Coconino County Community College	(1,068)	(1,068)	(1,068)	(1,067)	-	-
303060	Coconino County Regional Accommodation S	(139)	(138)	(138)	(138)	-	-
481140	Colorado City Unified School District #14	(382)	(382)	(381)	(381)	-	-
480020	Colorado River Sewage System Joint Venture	(56)	(56)	(56)	(56)	-	-
481920	Colorado River Union High School District #2	(1,018)	(1,018)	(1,018)	(1,018)	-	-
461060	Concho Elementary School District #6	(183)	(183)	(183)	(183)	-	-
492170	Congress Elementary School District #17	(123)	(122)	(122)	(122)	-	-
450390	Continental School District	(386)	(386)	(386)	(386)	-	-
200210	Coolidge Unified School District 21	(1,381)	(1,381)	(1,381)	(1,381)	(1)	(1)
420100	Coolidge, City of	(613)	(612)	(612)	(612)	-	-
500810	Copper Canyon Fire and Medical Authority	(60)	(60)	(60)	(60)	(6)	(9)
420110	Cottonwood, City of	(1,086)	(1,086)	(1,086)	(1,086)	-	-
492060	Cottonwood-Oak Creek Elementary School Di	(1,137)	(1,137)	(1,137)	(1,137)	-	-
302360	Country Gardens Charter School	(8)	(8)	(8)	(8)	-	-
491280	County Of Santa Cruz Elementary School Distr	(171)	(171)	(171)	(171)	-	-
497420	County Supervisor Association Of Arizona	(66)	(66)	(66)	(66)	-	-
493130	Crane Elementary School District #13	(3,289)	(3,289)	(3,289)	(3,289)	(2)	(2)
300140	Creighton Elementary School District #14	(4,333)	(4,333)	(4,333)	(4,333)	(3)	(2)
492410	Crown King Elementary School District #41	(7)	(7)	(7)	(7)	-	-
497610	Crown King Fire District	(16)	(16)	(16)	(16)	-	-
308080	Daisy Education Corporation (Sonoran Scienc	(13)	(13)	(13)	(13)	-	-
308070	Daisy Education Corporation (Sonoran Scienc	(78)	(78)	(78)	(78)	-	-
472110	Dan Hinton Accommodation School: Graham ((96)	(96)	(96)	(96)	-	-
300970	Deer Valley Unified School District #97	(20,761)	(20,761)	(20,761)	(20,761)	(11)	(26)
302370	Desert Mosaic School	-	-	-	-	-	-
302170	Desert Rose Academy	(39)	(39)	(39)	(39)	-	-
450550	Desert Springs Academy	(31)	(31)	(31)	(31)	-	-
307870	Destiny School	(195)	(195)	(195)	(195)	-	-

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Supplementary Schedule of Net Deferred Outflows and Inflows (LTD OPEB)

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

Five Years and in the Aggregate Thereafter

Employer							
Number	Employer Name	FY2018	FY2019	FY2020	FY2021	FY2022	Thereafter
497530	Diamond Star Fire District	\$ (9)	\$ (9)	\$ (9)	\$ (9)	\$ -	\$ -
307900	Discovery Plus Academy	(59)	(59)	(59)	(59)	-	-
462450	Double Adobe Elementary School District #45	(38)	(38)	(38)	(38)	-	-
462270	Douglas Unified School District #27	(2,018)	(2,018)	(2,018)	(2,017)	-	-
420140	Douglas, City of	(603)	(602)	(602)	(602)	-	-
495600	Drexel Heights Fire District	(119)	(119)	(119)	(119)	-	-
473020	Duncan Unified School District #2	(267)	(267)	(267)	(267)	-	-
421010	Duncan, Town of	(22)	(22)	(22)	(22)	-	-
300890	Dysart Unified School District 89	(14,019)	(14,019)	(14,019)	(14,019)	(8)	(15)
421040	Eagar, Town of	(190)	(190)	(190)	(190)	-	-
308220	East Valley Educational Services (East Valley A	(5)	(5)	(5)	(5)	-	-
304010	East Valley Institute Of Technology	(1,216)	(1,216)	(1,216)	(1,216)	-	-
472990	Eastern Arizona College	(2,564)	(2,564)	(2,564)	(2,564)	(2)	-
450070	Edge High School	(155)	(155)	(155)	(155)	-	-
307880	Edkey (American Heritage Academy)	(215)	(215)	(215)	(215)	-	-
304090	Edkey (Arizona Conservatory for Arts and Aca	(124)	(124)	(124)	(124)	-	-
302710	Edkey (AZ Conservatory for Arts & Academics	(203)	(202)	(202)	(202)	-	-
304060	Edkey (Pathfinder Academy)	(326)	(325)	(325)	(325)	-	-
302420	Edkey (Sequoia Charter School)	(949)	(949)	(948)	(948)	-	-
302390	Edkey (Sequoia Choice Schools)	(304)	(304)	(304)	(304)	-	-
200290	Edkey (Sequoia Pathway Academy)	(426)	(426)	(425)	(425)	-	-
304070	Edkey (Sequoia Ranch School: Children First A	(163)	(163)	(163)	(163)	-	-
304080	Edkey (Sequoia School Deaf & Hard Of Hearin	(73)	(73)	(73)	(73)	-	-
302410	Edkey (Sequoia Village School)	(189)	(189)	(189)	(189)	-	-
306710	EduPreneurship Student Center (Phoenix)	(44)	(44)	(44)	(44)	-	-
307080	EduPrize Schools	(1,713)	(1,713)	(1,713)	(1,713)	(1)	-
302520	El Centro for the Study of Primary and Second:	-	-	-	-	-	-
420160	El Mirage, City of	(803)	(803)	(803)	(802)	-	-
500020	El Pueblo Integral - (Paulo Freire FS/PF2)	-	-	-	-	-	-
500010	El Pueblo Integral - (Paulo Freire FS-University)	-	-	-	-	-	-
462120	Elfrida Elementary School District #12	(80)	(80)	(80)	(80)	-	-
495100	Elfrida Fire District	(16)	(16)	(16)	(16)	-	-
200110	Eloy Elementary School District #11	(552)	(552)	(551)	(551)	-	-
495080	Eloy Fire District	(17)	(17)	(17)	(17)	-	-
420170	Eloy, City of	(534)	(534)	(534)	(534)	-	-
303080	Esperanza Community Collegial Academy	-	-	-	-	-	-
306730	Espiritu Community Development Corporation	(339)	(339)	(339)	(339)	-	-
302290	Excalibur Charter School (Avalon Elementary)	(137)	(137)	(137)	(137)	-	-
302540	Flagstaff Arts And Leadership Academy	(193)	(193)	(193)	(193)	-	-
493910	Flagstaff Junior Academy	(176)	(176)	(176)	(176)	-	-
464010	Flagstaff Unified School District #1	(6,656)	(6,656)	(6,656)	(6,656)	(4)	(7)
420180	Flagstaff, City of	(4,248)	(4,248)	(4,248)	(4,248)	(3)	(2)
200010	Florence Unified School District No. 1	(5,540)	(5,540)	(5,540)	(5,540)	(3)	(6)
420190	Florence, Town of	(717)	(717)	(717)	(717)	-	-

Supplementary Schedule of Net Deferred Outflows and Inflows (LTD OPEB)

Employer		FY2018	FY2019	FY2020	FY2021	FY2022	Thereafter
Number	Employer Name						
496770	Flowing Wells Irrigation District	\$ (68)	\$ (68)	\$ (68)	\$ (68)	\$ -	\$ -
450080	Flowing Wells Unified School District #8	(3,414)	(3,414)	(3,414)	(3,414)	(2)	(4)
500630	Forest Lakes Domestic Water Improvement Di	(20)	(20)	(20)	(20)	-	-
463000	Fort Huachuca Accommodation Schools	(844)	(844)	(844)	(843)	-	-
497480	Fort Mojave Mesa Fire Department	(18)	(18)	(18)	(18)	-	-
472070	Fort Thomas Unified School District #7	(618)	(617)	(617)	(617)	-	-
300980	Fountain Hills Unified School District #98	(900)	(900)	(900)	(899)	-	-
300450	Fowler Elementary School District #45	(2,769)	(2,769)	(2,769)	(2,769)	(1)	-
307330	Franklin Phonetic Primary School	(240)	(240)	(240)	(240)	-	-
420380	Fredonia, Town of	(41)	(41)	(41)	(41)	-	-
464060	Fredonia-Moccasin Unified School District #6	(174)	(174)	(174)	(174)	-	-
493320	Gadsden Elementary School District #32	(2,604)	(2,604)	(2,604)	(2,604)	(2)	(1)
461190	Ganado Unified School District #20	(1,473)	(1,473)	(1,473)	(1,473)	(1)	(1)
307420	Genesis Program (Genesis Academy)	(94)	(94)	(94)	(94)	-	-
200270	George Gervin Youth Center (GGPA)	(133)	(133)	(133)	(133)	-	-
300240	Gila Bend Unified School District #24	(297)	(297)	(297)	(297)	-	-
420200	Gila Bend, Town of	(173)	(173)	(173)	(173)	-	-
410140	Gila County	(2,209)	(2,209)	(2,209)	(2,208)	-	-
471000	Gila County Education Service Agency	(20)	(20)	(20)	(20)	-	-
306060	Gila County Regional School District #49	(14)	(14)	(14)	(14)	-	-
473010	Gila Institute For Technology	(33)	(33)	(33)	(33)	-	-
300410	Gilbert Public Schools	(23,055)	(23,055)	(23,055)	(23,055)	(13)	(26)
420210	Gilbert, Town of	(6,703)	(6,703)	(6,703)	(6,703)	(4)	(7)
300400	Glendale Elementary School District	(7,466)	(7,466)	(7,466)	(7,466)	(4)	(9)
302050	Glendale Union High School District #205	(11,054)	(11,054)	(11,054)	(11,054)	(6)	(13)
220230	Glendale, City of	(9,043)	(9,043)	(9,043)	(9,043)	(5)	(11)
471010	Globe Unified School District #1	(923)	(923)	(923)	(922)	-	-
420220	Globe, City of	(308)	(307)	(307)	(307)	-	-
496500	Golder Ranch Fire District	(268)	(268)	(268)	(268)	-	-
420250	Goodyear, City of	(3,272)	(3,272)	(3,272)	(3,272)	(2)	(3)
109170	Governor Office Of Highway Safety	(96)	(96)	(96)	(96)	-	-
410150	Graham County	(850)	(850)	(849)	(849)	-	-
307780	Grand Canyon College Preparatory Charter Sc	-	-	-	-	-	-
464040	Grand Canyon Unified School District	(355)	(354)	(354)	(354)	-	-
302210	Great Expectations Academy	(103)	(103)	(103)	(103)	-	-
495030	Green Valley Domestic Water Improvement	(57)	(57)	(57)	(57)	-	-
410160	Greenlee County	(771)	(771)	(771)	(770)	-	-
473840	Greenlee County Accommodation School	(9)	(9)	(9)	(9)	-	-
473000	Greenlee County School Office	(7)	(7)	(7)	(7)	-	-
302040	Griffin Foundation (Children Reaching for the S	(99)	(99)	(99)	(99)	-	-
495070	Groom Creek Fire District	-	-	-	-	-	-
420270	Guadalupe, Town of	(103)	(103)	(103)	(103)	-	-
308100	Ha:san Educational Services	-	-	-	-	-	-
481030	Hackberry Elementary School District #3	(53)	(53)	(53)	(53)	-	-

(Continued)

Supplementary Schedule of Net Deferred Outflows and Inflows (LTD OPEB)

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

Five Years and in the Aggregate Thereafter

Employer		FY2018	FY2019	FY2020	FY2021	FY2022	Thereafter
Number	Employer Name						
302300	Happy Valley School	\$ (330)	\$ (330)	\$ (330)	\$ (330)	\$ -	\$ -
496100	Harquahala Valley Irrigation District	(39)	(39)	(39)	(39)	-	-
420280	Hayden, Town of	(86)	(86)	(86)	(86)	-	-
471410	Hayden-Winkelman Unified School District #41	(264)	(263)	(263)	(263)	-	-
497230	Heber-Overgaard Fire District	(27)	(27)	(27)	(27)	-	-
482060	Heber-Overgaard Unified School District #6	(331)	(330)	(330)	(330)	-	-
306740	Heritage Academy	(868)	(868)	(868)	(867)	-	-
496060	Highlands Fire District	(18)	(18)	(18)	(18)	-	-
300600	Higley Unified School District #60	(6,643)	(6,643)	(6,643)	(6,643)	(4)	(6)
492350	Hillside Elementary School District #35	(22)	(22)	(22)	(22)	-	-
482030	Holbrook Unified School District #3	(1,730)	(1,730)	(1,730)	(1,730)	(1)	(2)
420290	Holbrook, City of	(217)	(216)	(216)	(216)	-	-
500410	Horizon Community Learning Center (Horizon	(370)	(370)	(370)	(370)	-	-
306940	Horizon Community Learning Center (Horizon	(429)	(428)	(428)	(428)	-	-
495820	Housing Authority Of Maricopa County	(294)	(294)	(294)	(294)	-	-
497100	Housing Authority of the City of Yuma	(203)	(203)	(203)	(203)	-	-
307830	Humanities & Sciences Academy (Tempe)	(90)	(90)	(90)	(90)	-	-
492220	Humboldt Unified School District #22	(3,268)	(3,268)	(3,268)	(3,268)	(2)	(3)
493160	Hyder Elementary School District #16	(115)	(115)	(115)	(115)	-	-
500830	Incito Schools	(185)	(185)	(185)	(185)	(31)	(73)
302620	Intelli School	(65)	(64)	(64)	(64)	-	-
302510	Intelli-School (Paradise Valley)	(28)	(28)	(28)	(28)	-	-
307820	International Commerce Secondary Schools (I	(179)	(179)	(179)	(179)	-	-
300050	Isaac School District #5	(5,201)	(5,201)	(5,201)	(5,201)	(3)	(6)
200440	J.O. Combs Unified School District	(2,534)	(2,534)	(2,534)	(2,534)	(1)	-
302530	James Sandoval Preparatory High Scholl (Cro	(24)	(24)	(24)	(24)	-	-
482020	Joseph City Schools	(355)	(355)	(354)	(354)	-	-
302570	Juniper Tree Academy (Desert View Academy)	(416)	(415)	(415)	(415)	-	-
482270	Kayenta Unified School District #27	(1,949)	(1,949)	(1,949)	(1,949)	(1)	(2)
420330	Kearny, Town of	(102)	(102)	(102)	(102)	-	-
302590	Khalsa Montessori School	(137)	(137)	(137)	(137)	-	-
481050	Kingman Academy of Learning	(659)	(659)	(658)	(658)	-	-
481040	Kingman Unified School District #20	(3,536)	(3,536)	(3,536)	(3,536)	(2)	(4)
420350	Kingman, City of	(1,491)	(1,491)	(1,491)	(1,491)	(1)	(1)
492230	Kirkland Elementary School District #23	(71)	(71)	(71)	(71)	-	-
300280	Kyrene School District #28	(11,116)	(11,116)	(11,116)	(11,116)	(6)	(15)
410170	La Paz County	(1,108)	(1,108)	(1,108)	(1,108)	(1)	-
481510	Lake Havasu Unified School District #1	(2,554)	(2,554)	(2,554)	(2,554)	(2)	-
420370	Lake Havasu, City of	(2,361)	(2,361)	(2,361)	(2,360)	-	-
497600	Lakeside Fire District	-	-	-	-	-	-
300590	Laveen Elementary School District #59	(4,231)	(4,231)	(4,231)	(4,231)	(3)	(2)
495160	League of Arizona Cities and Towns	(175)	(175)	(175)	(175)	-	-
300250	Liberty Elementary School District #25	(1,759)	(1,759)	(1,759)	(1,759)	(1)	(1)
307450	Liberty High School	(55)	(55)	(55)	(55)	-	-

Supplementary Schedule of Net Deferred Outflows and Inflows (LTD OPEB)

Employer		FY2018	FY2019	FY2020	FY2021	FY2022	Thereafter
Number	Employer Name						
302650	Life Skills Center of Arizona	\$ (58)	\$ (58)	\$ (58)	\$ (58)	\$ -	\$ -
495170	Linden Fire Department	-	-	-	-	-	-
300790	Litchfield Elementary School District #79	(6,598)	(6,598)	(6,598)	(6,598)	(4)	(6)
420390	Litchfield Park, City of	(281)	(280)	(280)	(280)	-	-
481090	Littlefield Unified School District #9	(290)	(290)	(290)	(290)	-	-
300650	Littleton Elementary School District #65	(3,253)	(3,253)	(3,253)	(3,253)	(2)	(3)
302720	Luz Academy of Tucson	(23)	(23)	(23)	(23)	-	-
300380	Madison School District #38	(3,627)	(3,627)	(3,627)	(3,627)	(2)	(5)
464100	Maine Consolidated School District #10	(169)	(169)	(169)	(169)	-	-
200080	Mammoth-San Manuel Unified School District :	(538)	(537)	(537)	(537)	-	-
303000	Marana Domestic Water Improvement District	(20)	(20)	(20)	(20)	-	-
450060	Marana Unified School District #6	(7,934)	(7,934)	(7,934)	(7,934)	(5)	(6)
420300	Marana, Town of	(1,945)	(1,945)	(1,945)	(1,944)	-	-
495140	Maricopa Association of Governments	(1,255)	(1,255)	(1,255)	(1,255)	-	-
210170	Maricopa County	(66,991)	(66,991)	(66,991)	(66,991)	(35)	(85)
307100	Maricopa County Community College District	(49,754)	(49,754)	(49,754)	(49,754)	(27)	(62)
480030	Maricopa County Municipal Water Conservatio	(497)	(497)	(497)	(496)	-	-
305090	Maricopa County Regional School District #50	(416)	(416)	(416)	(416)	-	-
210250	Maricopa County Special Health Care District	(26,676)	(26,676)	(26,676)	(26,676)	(15)	(31)
200200	Maricopa Unified School District #20	(3,661)	(3,661)	(3,661)	(3,661)	(2)	(5)
420080	Maricopa, City of	(1,155)	(1,155)	(1,155)	(1,155)	-	-
200900	Mary C O'Brien Accommodation District #90	(370)	(370)	(370)	(370)	-	-
302250	Mary Ellen Halvorson Educational Foundation:	(131)	(131)	(131)	(131)	-	-
302030	Masada Charter School	(301)	(301)	(301)	(301)	-	-
492430	Mayer Unified School District #43	(422)	(421)	(421)	(421)	-	-
461230	McNary Elementary School District #23	(146)	(146)	(146)	(146)	-	-
462550	McNeal Elementary School District #55	(53)	(53)	(53)	(53)	-	-
300040	Mesa Unified School District #4	(43,636)	(43,636)	(43,636)	(43,636)	(23)	(58)
420400	Mesa, City of	(22,293)	(22,293)	(22,293)	(22,293)	(12)	(30)
308160	Metropolitan Arts Institute	(141)	(141)	(141)	(141)	-	-
495400	Metropolitan Domestic Water Improvement Di:	(445)	(444)	(444)	(444)	-	-
308170	Mexicayotl Academy	(134)	(134)	(134)	(134)	-	-
471400	Miami Unified School District #40	(639)	(639)	(638)	(638)	-	-
420410	Miami, Town of	(116)	(116)	(116)	(116)	-	-
306820	Mingus Springs Charter School	(87)	(87)	(87)	(87)	-	-
492860	Mingus Union High School District #4	(738)	(738)	(737)	(737)	-	-
300860	Mobile Elementary School District #86	(42)	(42)	(42)	(42)	-	-
302790	Mohave Accelerated Elementary School	(224)	(223)	(223)	(223)	-	-
302670	Mohave Accelerated Learning Center	(339)	(339)	(339)	(339)	-	-
492890	Mohave Community College	(1,765)	(1,765)	(1,765)	(1,765)	(1)	(2)
410180	Mohave County	(4,812)	(4,812)	(4,812)	(4,812)	(3)	(4)
497160	Mohave County Airport Authority	(96)	(96)	(96)	(96)	-	-
302830	Mohave Educational Services Cooperative	(195)	(195)	(195)	(195)	-	-
481160	Mohave Valley Elementary School District #16	(750)	(750)	(749)	(749)	-	-

(Continued)

Supplementary Schedule of Net Deferred Outflows and Inflows (LTD OPEB)

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

Five Years and in the Aggregate Thereafter

Employer		FY2018	FY2019	FY2020	FY2021	FY2022	Thereafter
Number	Employer Name						
500640	Mohave Valley Fire Department	\$ (16)	\$ (16)	\$ (16)	\$ (16)	\$ -	\$ -
493170	Mohawk Valley Elementary District #17	(114)	(114)	(114)	(114)	-	-
497250	Montezuma Rimrock Fire District	-	-	-	-	-	-
473180	Morenci Unified School District #18	(1,028)	(1,028)	(1,028)	(1,027)	-	-
300750	Morristown Elementary School District #75	(111)	(111)	(111)	(111)	-	-
301010	Mountain Institute JTED #2	(78)	(78)	(78)	(78)	-	-
302110	Mountain Oak Charter School	(26)	(26)	(26)	(26)	-	-
308260	Mountain Rose Academy	(70)	(70)	(70)	(70)	-	-
302780	Mountain School	(92)	(91)	(91)	(91)	-	-
480110	Mt Lemmon Domestic Water Improvement Dis	(30)	(30)	(30)	(30)	-	-
300210	Murphy Elementary School District #21	(1,219)	(1,219)	(1,219)	(1,219)	(1)	-
462230	Naco Elementary School District No. 23	(160)	(160)	(160)	(160)	-	-
300810	Nadaburg Unified School District No. 81	(707)	(707)	(706)	(706)	-	-
410190	Navajo County	(2,543)	(2,543)	(2,543)	(2,543)	(2)	-
482990	Navajo County Accommodation District #99	(42)	(42)	(42)	(42)	-	-
308040	Navajo County Arizona - Special Services Con:	-	-	-	-	-	-
482440	Navajo County Arizona - Hope School	-	-	-	-	-	-
482000	Navajo County Arizona - Superintendent of Scf	(166)	(166)	(166)	(166)	-	-
496200	New Magma Irrigation & Drainage District	(62)	(62)	(62)	(62)	-	-
306770	New School for the Arts & Academics	(72)	(72)	(72)	(72)	-	-
302740	New School for the Arts Middle School	(26)	(26)	(26)	(26)	-	-
307920	New West Charter School	-	-	-	-	-	-
491010	Nogales Unified School District #1	(3,105)	(3,105)	(3,105)	(3,105)	(2)	(2)
420450	Nogales, City of	(904)	(904)	(904)	(903)	-	-
302480	North Star Charter School Inc.	(66)	(66)	(66)	(66)	-	-
302760	Northeast Arizona Technological Institute of V	(49)	(49)	(49)	(49)	-	-
495040	Northern Apache Special Health Care District	(133)	(133)	(133)	(133)	-	-
306830	Northern Arizona Academy for Career Develop	(61)	(61)	(61)	(61)	-	-
497140	Northern Arizona Consolidated Fire District	(5)	(5)	(5)	(5)	-	-
495150	Northern Arizona Council of Governments	(441)	(440)	(440)	(440)	-	-
302840	Northern Arizona Council of Governments - He	(1,058)	(1,058)	(1,058)	(1,057)	-	-
496040	Northern Arizona Intergovernmental Public Tr:	(563)	(562)	(562)	(562)	-	-
104160	Northern Arizona University	(15,442)	(15,442)	(15,442)	(15,442)	(9)	(15)
483000	Northern Arizona Vocational Institute of Techn	(43)	(43)	(43)	(43)	-	-
493770	Northland Pioneer College	(1,665)	(1,665)	(1,665)	(1,665)	(1)	(2)
307580	Northland Preparatory Academy	(403)	(403)	(403)	(403)	-	-
497300	Northwest Fire District	(318)	(318)	(318)	(318)	-	-
302820	Nosotros Academy	(101)	(101)	(101)	(101)	-	-
200020	Oracle School District #2	(371)	(371)	(371)	(371)	-	-
420040	Oro Valley, Town of	(1,698)	(1,698)	(1,698)	(1,698)	(1)	(1)
300080	Osborn School District #8	(2,075)	(2,075)	(2,075)	(2,074)	-	-
481060	Owens-Whitney Elementary School District #6	(21)	(21)	(21)	(21)	-	-
307090	PACE Academy	(46)	(46)	(46)	(46)	-	-
464080	Page Unified School District #8	(2,068)	(2,068)	(2,068)	(2,068)	-	-

Supplementary Schedule of Net Deferred Outflows and Inflows (LTD OPEB)

Employer		FY2018	FY2019	FY2020	FY2021	FY2022	Thereafter
Number	Employer Name						
420230	Page, City of	\$ (671)	\$ (671)	\$ (670)	\$ (670)	\$ -	\$ -
200250	Painted Rock Academy	(256)	(256)	(256)	(256)	-	-
300490	Palo Verde Elementary District #49	(320)	(319)	(319)	(319)	-	-
300940	Paloma Elementary School District #94	(113)	(112)	(112)	(112)	-	-
462490	Palominas Elementary School District #49	(651)	(651)	(651)	(650)	-	-
302580	Paradise Education Center, Paradise Honors H	(1,015)	(1,015)	(1,015)	(1,015)	-	-
300690	Paradise Valley Unified School District #69	(20,640)	(20,640)	(20,640)	(20,640)	(11)	(27)
420470	Paradise Valley, Town of	(566)	(566)	(566)	(565)	-	-
500620	Paragon Preparatory Academy	(14)	(14)	(14)	(14)	-	-
303040	Paramount Academy	(141)	(141)	(141)	(141)	-	-
308270	Park View School, Inc.	(40)	(40)	(40)	(40)	-	-
494270	Parker Unified School District #27	(1,365)	(1,365)	(1,365)	(1,365)	(1)	-
420480	Parker, Town of	(163)	(163)	(163)	(163)	-	-
491060	Patagonia Elementary School District #6	(90)	(90)	(90)	(90)	-	-
307050	Patagonia Montessori Elementary School	(20)	(20)	(20)	(20)	-	-
491820	Patagonia Union High School District #20	(127)	(127)	(127)	(127)	-	-
420500	Patagonia, Town of	(44)	(44)	(44)	(44)	-	-
240020	Paulden Community School	(70)	(70)	(70)	(70)	-	-
471100	Payson Unified School District #10	(1,390)	(1,390)	(1,390)	(1,390)	(1)	(1)
220240	Payson, Town of	(746)	(746)	(746)	(745)	-	-
481080	Peach Springs Unified School District #8	(128)	(128)	(128)	(128)	-	-
302550	PEAK School, The	(90)	(89)	(89)	(89)	-	-
462220	Pearce Elementary School District #22	(110)	(110)	(110)	(110)	-	-
300920	Pendergast Elementary School District #92	(5,535)	(5,535)	(5,535)	(5,535)	(4)	(2)
300110	Peoria Unified School District #11	(21,974)	(21,974)	(21,974)	(21,974)	(12)	(26)
420520	Peoria, City of	(7,721)	(7,721)	(7,721)	(7,721)	(4)	(9)
300010	Phoenix Elementary School District #1	(5,724)	(5,724)	(5,724)	(5,724)	(4)	(2)
308110	Phoenix School of Academic Excellence	(77)	(77)	(77)	(77)	-	-
302100	Phoenix Union High School District	(23,590)	(23,590)	(23,590)	(23,589)	(13)	(28)
495800	Phoenix-Mesa Gateway Airport Authority	(784)	(784)	(783)	(783)	-	-
200330	Picacho Elementary School District No. 33	(126)	(125)	(125)	(125)	-	-
496400	Picture Rocks Fire & Medical District	(6)	(6)	(6)	(6)	-	-
306090	Pillar Academy of Business & Finance	(21)	(21)	(21)	(21)	-	-
307070	Pima Accommodation District	(13)	(13)	(13)	(13)	-	-
495120	Pima Association of Governments	(561)	(561)	(561)	(560)	-	-
450990	Pima Community College	(10,266)	(10,266)	(10,266)	(10,266)	(6)	(11)
210200	Pima County	(32,544)	(32,544)	(32,544)	(32,544)	(18)	(39)
307040	Pima County Joint Technical Education District	(604)	(604)	(603)	(603)	-	-
450320	Pima County Reserve Fund 32	(57)	(57)	(57)	(57)	-	-
307060	Pima County Special Projects	(70)	(70)	(70)	(70)	-	-
200260	Pima PP (Arizona Collegiate High School)	(90)	(90)	(90)	(90)	-	-
200230	Pima PP (Pima Partnership Academy)	(51)	(51)	(51)	(51)	-	-
302560	Pima PP (Pima Partnership High School)	(221)	(220)	(220)	(220)	-	-
472060	Pima Unified School District #6	(405)	(404)	(404)	(404)	-	-

(Continued)

Supplementary Schedule of Net Deferred Outflows and Inflows (LTD OPEB)

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

Five Years and in the Aggregate Thereafter

Employer		FY2018	FY2019	FY2020	FY2021	FY2022	Thereafter
Number	Employer Name						
420550	Pima, Town of	\$ (42)	\$ (42)	\$ (42)	\$ (42)	\$ -	\$ -
200860	Pinal Co Juvenile Justice Educ Services	(26)	(26)	(26)	(26)	-	-
200890	Pinal Count School Office Data Processing Se	(25)	(25)	(25)	(25)	-	-
210210	Pinal County	(8,996)	(8,996)	(8,996)	(8,996)	(5)	(11)
200880	Pinal County School Education Services	(32)	(32)	(32)	(32)	-	-
200000	Pinal County School Office	-	-	-	-	-	-
306900	Pine Forest Charter School	(176)	(176)	(176)	(176)	-	-
471120	Pine Strawberry School District #12	(213)	(213)	(213)	(213)	-	-
496090	Pine-Strawberry Fire District	(10)	(10)	(10)	(10)	-	-
497540	Pinetop Fire Department	(39)	(39)	(39)	(39)	-	-
497130	Pinetop Water Community Facilities District	(43)	(43)	(43)	(43)	-	-
497110	Pinetop-Lakeside Sanitary District	(145)	(145)	(145)	(145)	-	-
420240	Pinetop-Lakeside, Town of	(207)	(207)	(207)	(207)	-	-
495010	Pinewood Fire Department	(10)	(10)	(10)	(10)	-	-
497390	Pinewood Sanitary District	(126)	(126)	(126)	(126)	-	-
482040	Pinon Unified Shool District No. 4	(1,272)	(1,272)	(1,272)	(1,272)	-	-
303310	Pointe Schools	(514)	(514)	(513)	(513)	-	-
462640	Pomerene School District #64	(70)	(70)	(70)	(70)	-	-
480050	Ponderosa Park Domestic Water Improvemen	(33)	(33)	(33)	(33)	-	-
492010	Prescott Unified School District #1	(2,182)	(2,182)	(2,182)	(2,181)	-	-
104940	Prescott Valley Historical Society	(74)	(74)	(74)	(74)	-	-
307030	Prescott Valley School	(15)	(15)	(15)	(15)	-	-
420600	Prescott, City of	(2,742)	(2,742)	(2,742)	(2,742)	(2)	(1)
307370	Presidio Schools	(197)	(197)	(197)	(197)	-	-
101750	Public Safety Personnel Retirement System	(615)	(615)	(614)	(614)	-	-
497320	Puerco Valley Fire District	(56)	(56)	(56)	(56)	-	-
494040	Quartzsite Elementary School District #4	(152)	(152)	(152)	(152)	-	-
300950	Queen Creek Unified School District #95	(3,912)	(3,912)	(3,912)	(3,912)	(2)	(5)
420460	Queen Creek, Town of	(1,835)	(1,835)	(1,835)	(1,834)	-	-
496000	Queen Valley Domestic Water Improvement Di:	(26)	(26)	(26)	(26)	-	-
496700	Queen Valley Sanitary District	(11)	(11)	(11)	(11)	-	-
200030	Ray Unified School District No. 3	(340)	(339)	(339)	(339)	-	-
461270	Red Mesa Unified School District #27	(715)	(715)	(714)	(714)	-	-
200050	Red Rock Elementary District #5	(195)	(195)	(195)	(195)	-	-
306790	Ridgeline Academy	-	-	-	-	-	-
492870	Rimrock Public High School	(2)	(2)	(2)	(2)	-	-
497120	Rio Rico Medical & Fire District	(61)	(61)	(61)	(61)	-	-
300020	Riverside Elementary School District #2	(633)	(633)	(632)	(632)	-	-
300660	Roosevelt Elementary School District #66	(6,757)	(6,757)	(6,757)	(6,757)	(4)	(6)
497360	Roosevelt Irrigation District	(192)	(192)	(192)	(192)	-	-
240070	Rose Academies Public High Schools	(88)	(88)	(88)	(88)	-	-
461100	Round Valley Schools #10	(726)	(726)	(726)	(725)	-	-
302850	RSD high School	(23)	(23)	(23)	(23)	-	-
200180	Sacaton Elementary School District #18	(783)	(783)	(783)	(782)	-	-

Supplementary Schedule of Net Deferred Outflows and Inflows (LTD OPEB)

Employer		FY2018	FY2019	FY2020	FY2021	FY2022	Thereafter
Number	Employer Name						
300900	Saddle Mountain Unified School District #90	\$ (868)	\$ (868)	\$ (868)	\$ (867)	\$ -	\$ -
472010	Safford Unified School District #1	(1,826)	(1,826)	(1,826)	(1,826)	(1)	(1)
420620	Safford, City of	(865)	(865)	(864)	(864)	-	-
450300	Sahuarita Unified Schools #30	(3,733)	(3,733)	(3,733)	(3,733)	(2)	(4)
420790	Sahuarita, Town of	(781)	(781)	(781)	(780)	-	-
494300	Salome Consolidated Elementary School Distr	(103)	(103)	(103)	(103)	-	-
493930	Salt River Schools	(575)	(575)	(574)	(574)	-	-
496600	San Carlos Irrigation And Drainage District	(169)	(169)	(169)	(169)	-	-
471200	San Carlos Unified School District #20	(1,569)	(1,569)	(1,569)	(1,569)	(1)	(1)
450350	San Fernando Elementary School District #35	(20)	(20)	(20)	(20)	-	-
420810	San Luis, City of	(859)	(859)	(859)	(859)	-	-
462180	San Simon Unified School District #18	(119)	(119)	(119)	(119)	-	-
461180	Sanders Unified School District #18	(788)	(788)	(787)	(787)	-	-
410220	Santa Cruz County	(1,395)	(1,395)	(1,395)	(1,395)	(1)	-
491030	Santa Cruz Valley Unified School District No. 3	(1,934)	(1,934)	(1,934)	(1,934)	(1)	(2)
200400	Santa Cruz Valley Union High School District #	(293)	(293)	(293)	(293)	-	-
302610	SC Jensen Corporation, Inc. dba Intelli-School	(33)	(33)	(33)	(33)	-	-
300480	Scottsdale Unified School District #48	(15,754)	(15,754)	(15,754)	(15,754)	(9)	(17)
420630	Scottsdale, City of	(14,360)	(14,360)	(14,360)	(14,360)	(8)	(17)
306750	Sedona Charter School	(84)	(84)	(84)	(84)	-	-
500610	Sedona Fire District	(162)	(162)	(162)	(162)	-	-
420060	Sedona, City of	(794)	(793)	(793)	(793)	-	-
497470	Sedona-Oak Creek Airport Authority	(49)	(49)	(49)	(49)	-	-
492090	Sedona-Oak Creek Unified School District #9	(641)	(640)	(640)	(640)	-	-
302460	Self Developpment Academy	(157)	(157)	(157)	(157)	-	-
492400	Seligman Unified School District #40	(195)	(195)	(195)	(195)	-	-
300710	Sentinel Elementary District No. 71	(55)	(55)	(55)	(55)	-	-
482100	Show low Unified School District #10	(1,381)	(1,381)	(1,381)	(1,381)	(1)	-
420640	Show Low, City of	(717)	(717)	(717)	(716)	-	-
304020	Sierra Oaks K-8	-	-	-	-	-	-
462680	Sierra Vista Unified School District #68	(3,819)	(3,819)	(3,819)	(3,819)	(2)	(4)
420650	Sierra Vista, City of	(1,500)	(1,500)	(1,500)	(1,500)	(1)	(1)
492150	Skull Valley School #15	(26)	(26)	(26)	(26)	-	-
302340	Skyline Prep High School	(70)	(70)	(70)	(70)	-	-
306950	Skyview School, Inc.	(133)	(133)	(133)	(133)	-	-
482050	Snowflake Unified School District #5	(1,158)	(1,158)	(1,158)	(1,158)	-	-
420660	Snowflake, Town of	(180)	(180)	(180)	(180)	-	-
472050	Solomon School #5	(112)	(112)	(112)	(112)	-	-
493110	Somerton School District No. 11	(1,704)	(1,704)	(1,704)	(1,704)	(1)	(2)
420610	Somerton, City of	(382)	(381)	(381)	(381)	-	-
491250	Sonoita Elementary School District #25	(162)	(162)	(162)	(162)	-	-
495810	Sonoita-Elgin Fire Dist	(7)	(7)	(7)	(7)	-	-
308190	Sonoran Desert School	(13)	(13)	(13)	(13)	-	-
308060	Sonoran Science Academy Broadway K-8	(24)	(24)	(24)	(24)	-	-

(Continued)

Supplementary Schedule of Net Deferred Outflows and Inflows (LTD OPEB)

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

Five Years and in the Aggregate Thereafter

Employer		FY2018	FY2019	FY2020	FY2021	FY2022	Thereafter
Number	Employer Name						
420670	South Tucson, City of	\$ (155)	\$ (155)	\$ (155)	\$ (155)	\$ -	\$ -
495110	SouthEastern Az Governments Organization	(79)	(79)	(79)	(79)	-	-
450560	Southern Arizona Community Academy	(102)	(102)	(102)	(102)	-	-
501010	Southwest Technical Education District of Yum	(42)	(42)	(42)	(42)	(16)	(36)
420680	Springerville, Town of	(141)	(141)	(141)	(141)	-	-
462210	St. David Unified School District #21	(301)	(300)	(300)	(300)	-	-
461010	St. Johns Unified School District	(549)	(548)	(548)	(548)	-	-
420440	St. Johns, City of	(160)	(160)	(160)	(160)	-	-
200240	Stanfield Elementary School District #24	(349)	(349)	(349)	(349)	-	-
420260	Star Valley, Town of	(36)	(36)	(36)	(36)	-	-
308030	StarShine Academy	(12)	(12)	(12)	(12)	-	-
109060	State Board of Equalization	(26)	(26)	(26)	(26)	-	-
306720	STEP UP School	(62)	(62)	(62)	(62)	-	-
497490	Summit Fire & Medical District	(24)	(24)	(24)	(24)	-	-
497340	Sun City Fire District	(98)	(98)	(98)	(98)	-	-
497330	Sun City West Fire District	(268)	(267)	(267)	(267)	-	-
497270	Sun Lakes Fire District	(80)	(80)	(80)	(80)	-	-
302750	Sunnyside Charter And Montessori School	-	-	-	-	-	-
450120	Sunnyside Unified School District	(9,709)	(9,709)	(9,709)	(9,709)	(6)	(8)
496790	Sunsites-Pearce Fire District	(5)	(5)	(5)	(5)	-	-
200150	Superior Unified School District #15	(271)	(270)	(270)	(270)	-	-
420710	Superior, Town of	(66)	(66)	(66)	(66)	-	-
495200	Superstition Fire & Medical District	(240)	(240)	(240)	(240)	-	-
497350	Superstition Mountains Community Facilities D	(235)	(235)	(235)	(235)	-	-
420690	Surprise, City of	(4,915)	(4,915)	(4,915)	(4,915)	(3)	(4)
302450	Tag Elementary Inc.	-	-	-	-	-	-
450130	Tanque Verde Unified School District #13	(1,249)	(1,249)	(1,249)	(1,249)	-	-
420720	Taylor, Town of	(156)	(155)	(155)	(155)	-	-
302270	Telesis Preparatory Academy	(191)	(191)	(191)	(191)	-	-
300030	Tempe Elementary School District #3	(8,860)	(8,860)	(8,860)	(8,860)	(5)	(10)
302130	Tempe Union School District No. 213	(9,398)	(9,398)	(9,398)	(9,398)	(5)	(11)
420730	Tempe, City of	(10,336)	(10,336)	(10,336)	(10,336)	(6)	(11)
472040	Thatcher Unified School District #4	(777)	(777)	(777)	(776)	-	-
420740	Thatcher, Town of	(195)	(195)	(195)	(195)	-	-
495060	Three Points Fire District	(3)	(3)	(3)	(3)	-	-
500210	Timber Mesa Fire And Medical District	(86)	(86)	(86)	(86)	-	-
300170	Tolleson Elementary School District #17	(1,981)	(1,981)	(1,981)	(1,980)	-	-
302140	Tolleson Union High School District #214	(6,178)	(6,178)	(6,178)	(6,178)	(4)	(5)
420750	Tolleson, City of	(1,105)	(1,105)	(1,105)	(1,105)	-	-
200220	Toltec School District #22	(561)	(560)	(560)	(560)	-	-
462010	Tombstone Unified School District/Tombston	(504)	(504)	(504)	(504)	-	-
420770	Tombstone, City of	(84)	(84)	(84)	(84)	-	-
480080	Tonopah Valley Fire District	-	-	-	-	-	-
471330	Tonto Basin School District #33	(116)	(116)	(116)	(116)	-	-

Supplementary Schedule of Net Deferred Outflows and Inflows (LTD OPEB)

Employer		FY2018	FY2019	FY2020	FY2021	FY2022	Thereafter
Number	Employer Name						
481120	Topock Elementary School #12	\$ (85)	\$ (85)	\$ (85)	\$ (85)	\$ -	\$ -
496760	Tri-City Fire District	(17)	(17)	(17)	(17)	-	-
307210	Triumphant Learning Center	(52)	(52)	(52)	(52)	-	-
464150	Tuba City Unified School District #15	(1,526)	(1,526)	(1,526)	(1,526)	(1)	-
480060	Tucson Airport Authority	(1,432)	(1,432)	(1,432)	(1,432)	(1)	(1)
302180	Tucson Country Day School	(359)	(358)	(358)	(358)	-	-
302690	Tucson Preparatory School	(73)	(73)	(73)	(73)	-	-
240010	Tucson Unified School District #1	(35,492)	(35,492)	(35,492)	(35,492)	(19)	(45)
497440	Tusayan Fire District	(42)	(42)	(42)	(42)	-	-
480130	Tusayan, Town of	(31)	(31)	(31)	(31)	-	-
300620	Union Elementary School District No. 62	(1,030)	(1,030)	(1,030)	(1,030)	-	-
104120	University of Arizona, The	(53,109)	(53,109)	(53,109)	(53,109)	(28)	(72)
450200	Vail School District #20	(8,684)	(8,684)	(8,684)	(8,684)	(5)	(9)
481220	Valentine ESD #22	(55)	(54)	(54)	(54)	-	-
306760	Valley Academy	(338)	(337)	(337)	(337)	-	-
302470	Valley Academy for Career and Technology Ed	(38)	(38)	(38)	(38)	-	-
496030	Valley Metro	(2,523)	(2,523)	(2,523)	(2,523)	(2)	-
496010	Valley School	(314)	(313)	(313)	(313)	-	-
463220	Valley Union High School #22	(119)	(119)	(119)	(119)	-	-
303020	Vechij Himdag Alternative School (Vechij Himd	-	-	-	-	-	-
497240	Verde Valley Fire District	(33)	(33)	(33)	(33)	-	-
461090	Vernon Elementary School District #9	(97)	(97)	(97)	(97)	-	-
302200	Visions Unlimited Academy	2	2	2	2	-	-
307460	Walnut Grove Elementary School District #7	-	-	-	-	-	-
300060	Washington Elementary School District #6	(15,827)	(15,827)	(15,827)	(15,827)	(9)	(17)
493240	Wellton Elementary Schoool #24	(146)	(146)	(146)	(146)	-	-
420780	Wellton, Town of	(110)	(109)	(109)	(109)	-	-
494190	Wenden Elementary School District #19	(89)	(89)	(89)	(89)	-	-
410040	Western Arizona Council Of Governments	(1,035)	(1,035)	(1,035)	(1,035)	-	-
240040	Western Arizona Vocational Education #50	(33)	(33)	(33)	(33)	-	-
302700	Western Maricopa Education Center	(883)	(883)	(883)	(882)	-	-
308180	Westwind Children's Services	-	-	-	-	-	-
240030	Westwind Middle School Academy	-	-	-	-	-	-
497410	Whetstone Fire District	(33)	(33)	(33)	(33)	-	-
495180	White Mountain Summer Homes Water Improv	(7)	(7)	(7)	(7)	-	-
482200	Whiteriver Unified School District #20	(1,724)	(1,724)	(1,724)	(1,724)	(1)	(1)
300090	Wickenburg Unified School District #9	(909)	(909)	(909)	(908)	-	-
420800	Wickenburg, Town of	(327)	(327)	(327)	(327)	-	-
462130	Willcox Unified School District #13	(723)	(723)	(722)	(722)	-	-
420820	Willcox, City of	(231)	(230)	(230)	(230)	-	-
464020	Williams Unified School District #2	(426)	(426)	(426)	(426)	-	-
420850	Williams, City of	(382)	(382)	(382)	(382)	-	-
492020	Williamson Valley School District #2	(3)	(3)	(3)	(3)	-	-
302230	Willow Creek Charter	(48)	(48)	(48)	(48)	-	-

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Supplementary Schedule of Net Deferred Outflows and Inflows (LTD OPEB)

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

Five Years and in the Aggregate Thereafter

Employer		FY2018	FY2019	FY2020	FY2021	FY2022	Thereafter
Number	Employer Name						
300070	Wilson School District No. 7	\$ (1,082)	\$ (1,082)	\$ (1,082)	\$ (1,082)	\$ -	\$ -
461080	Window Rock Unified School District #8	(2,127)	(2,127)	(2,127)	(2,126)	-	-
482010	Winslow Unified School District #1	(1,389)	(1,389)	(1,389)	(1,389)	(1)	(1)
420900	Winslow, City of	(361)	(361)	(361)	(361)	-	-
497620	Wittmann Fire District	-	-	-	-	-	-
492520	Yarnell Elementary School District #52	(47)	(47)	(47)	(47)	-	-
492530	Yavapai Accommodation District #99	(74)	(74)	(74)	(74)	-	-
492990	Yavapai College	(2,678)	(2,678)	(2,678)	(2,678)	(2)	-
410230	Yavapai County	(7,021)	(7,021)	(7,021)	(7,021)	(4)	(8)
451000	Yavapai County Education Service Agency	-	-	-	-	-	-
471050	Young Elementary School District #5	(100)	(100)	(100)	(100)	-	-
307340	Young Scholar's Academy	(203)	(203)	(203)	(203)	-	-
420920	Youngtown, Town of	(105)	(105)	(105)	(105)	-	-
481130	Yucca Elementary School District #13	(36)	(36)	(36)	(36)	-	-
410240	Yuma County	(5,608)	(5,608)	(5,608)	(5,608)	(4)	(2)
497210	Yuma County Airport Authority	(160)	(159)	(159)	(159)	-	-
480100	Yuma County Intergovernmental Public Transp	(34)	(34)	(34)	(34)	-	-
493000	Yuma County Superintendent's Office	(6)	(6)	(6)	(6)	-	-
493010	Yuma Elementary School District One	(4,792)	(4,792)	(4,792)	(4,792)	(3)	(4)
480070	Yuma Mesa Irrigation & Drainage District	(180)	(180)	(180)	(180)	-	-
500820	Yuma Metropolitan Planning Organization	(30)	(30)	(30)	(30)	-	-
493830	Yuma Union High School District #70	(5,840)	(5,840)	(5,840)	(5,840)	(4)	(3)
420980	Yuma, City of	(4,245)	(4,245)	(4,245)	(4,245)	(3)	(1)
Total		\$ (1,356,511)	\$ (1,356,448)	\$ (1,356,418)	\$ (1,356,369)	\$ (773)	\$ (1,499)

The accompanying notes are an integral part of these schedules.

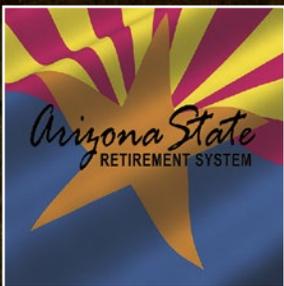
Note 1. Recognition Period

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 5 years. Plan amendments are recognized immediately.

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

Exhibit 22: Average Expected Remaining Service Lives – LTD

As of fiscal year end June 30,	Years
2017	8.6



Arizona State Retirement System

A component unit of the State of Arizona

3300 N. Central Avenue
Phoenix, AZ 85012

4400 E Broadway Blvd, Suite 200
Tucson, AZ 85711

visit us online at AzASRS.gov