

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

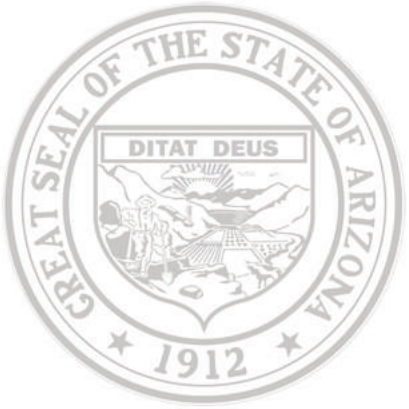


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November 1, 2024

To: ASRS Employers

Included with this letter is the Schedule of Employer Allocations, as of and for the year ended June 30, 2024, the Schedules of Pension and OPEB Amounts by Employer, as of and for the year ended June 30, 2024, and related notes to the schedules.

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

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

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

Respectfully,

Paul Matson, Executive Director  
Erica Syring, Chief Financial Officer



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## INDEPENDENT AUDITORS' REPORT

The Honorable Katie Hobbs, Governor  
Arizona State Legislature  
State of Arizona and Board of Trustees  
Arizona State Retirement System

### Report on the Audit of the Schedules

#### *Opinions*

We have audited:

- the schedules of employer allocations of the Retirement Fund, Health Benefit Supplement Fund (HBS Fund) and Long Term Disability Fund (LTD Fund) of the Arizona State Retirement System (ASRS), a component unit of the State of Arizona, as of and for the year ended June 30, 2024,
- the total for all entities of the columns titled beginning net pension liability, ending net pension liability, total deferred outflows of resources, total deferred inflows of resources, and total pension expense as of and for the year ended June 30, 2024 (specified Retirement Fund column totals), included in the accompanying schedule of pension amounts by employer,
- the total for all entities of the columns titled beginning net other post-employment benefit (OPEB) liability/(asset), ending net OPEB liability/(asset), total deferred outflows of resources, total deferred inflows of resources, and total OPEB expense as of and for the year ended June 30, 2024 (specified HBS Fund column totals), included in the accompanying schedule of HBS OPEB amounts by employer, and
- the total for all entities of the columns titled beginning net OPEB liability, ending net OPEB liability, total deferred outflows of resources, total deferred inflows of resources, and total OPEB expense as of and for the year ended June 30, 2024 (specified LTD Fund column totals), included in the accompanying schedule of LTD OPEB amounts by employer,
- and the respective related notes

(collectively referred to herein as the "GASB (Governmental Accounting Standards Board) 68 and 75 Schedules").

In our opinion, the accompanying GASB 68 and 75 Schedules referred to above present fairly, in all material respects, the employer allocations of the Retirement Fund, HBS Fund and LTD Fund as of and for the year ended June 30, 2024 and the total for all ASRS participating entities of the columns titled beginning net pension liability, ending net pension liability, total deferred outflows of resources, total deferred inflows of resources, and total pension expense of the Retirement Fund as of and for the year ended June 30, 2024, the columns titled beginning net OPEB liability/(asset), ending net OPEB liability/(asset), total deferred outflows of resources, total deferred inflows of resources, and total OPEB expense of the HBS Fund as of and for the year ended June 30, 2024, and the columns titled beginning net OPEB liability, ending net OPEB liability, total deferred outflows of resources, total deferred inflows of resources, and total OPEB expense of the LTD Fund as of and for the year ended June 30, 2024, in accordance with accounting principles generally accepted in the United States of America.

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The Honorable Katie Hobbs, Governor  
Arizona State Legislature  
State of Arizona and Board of Trustees  
Arizona State Retirement System

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

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

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

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

### ***Auditor's Responsibilities for the Audit of the Schedules***

Our objectives are to obtain reasonable assurance about whether the GASB 68 and 75 Schedules are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the GASB 68 and 75 Schedules.

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the GASB 68 and 75 Schedules, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the GASB 68 and 75 Schedules.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the ASRS's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the GASB 68 and 75 Schedules.

The Honorable Katie Hobbs, Governor  
Arizona State Legislature  
State of Arizona and Board of Trustees  
Arizona State Retirement System

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

### **Supplementary Information**

Our audit was conducted for the purpose of forming opinions on the schedules of employer allocations of the Retirement Fund, HBS Fund and LTD Fund and the specified Retirement Fund column totals included in the schedule of pension amounts by employer, the specified HBS Fund column totals included in the schedule of HBS OPEB amounts by employer and the specified LTD Fund column totals included in the schedule of LTD OPEB amounts by employer. The schedules of net deferred outflows and inflows of resources by employer to be recognized in pension expense, net deferred outflows and inflows of resources by employer to be recognized in HBS OPEB expense, and net deferred outflows and inflows of resources by employer to be recognized in LTD OPEB expense (collectively referred to herein as the "Supplementary Schedules"), and the related notes, as listed in the table of contents, are presented for purposes of additional analysis and are not a required part of the GASB 68 and 75 Schedules. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the GASB 68 and 75 Schedules. The information has been subjected to the auditing procedures applied in the audit of the GASB 68 and 75 Schedules and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the GASB 68 and 75 Schedules or to the GASB 68 and 75 Schedules themselves, and other additional procedures in accordance with GAAS. In our opinion, the Supplementary Schedules are fairly stated, in all material respects, in relation to the GASB 68 and 75 Schedules as a whole.

The message from the executive director and CFO accompanying the financial schedules, which is the responsibility of management, was prepared for purposes of additional analysis and is not a required part of the financial schedules. Such information was not subjected to the auditing procedures applied in the audit of the financial schedules, and, accordingly, we did not express an opinion or provide any assurance on it.

### **Other Matter**

We have audited, in accordance with auditing standards generally accepted in the United States of America and *Government Auditing Standards*, the financial statements of the ASRS as of and for the year ended June 30, 2024, and our report thereon, dated November 1, 2024, expressed an unmodified opinion on those financial statements.

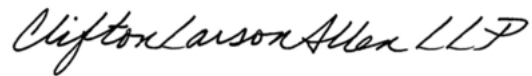
### **Restriction on Use**

Our report is intended solely for the information and use of ASRS, the Board of Trustees, ASRS employers as of and for the year ended June 30, 2024 and their auditors and is not intended to be and should not be used by anyone other than these specified parties.

The Honorable Katie Hobbs, Governor  
Arizona State Legislature  
State of Arizona and Board of Trustees  
Arizona State Retirement System

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

In accordance with *Government Auditing Standards*, we have also issued our report dated November 1, 2024, on our consideration of the ASRS's 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's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the ASRS's internal control over financial reporting and compliance.



**CliftonLarsonAllen LLP**

Boston, Massachusetts  
November 1, 2024

# Employer Allocations

## Schedules of Employer Allocations

As of and for the year ended June 30, 2024

Employer Number	Employer Name	Retirement		HBS		LTD	
		Employer Contributions	Allocation Percentage	Employer Contributions	Allocation Percentage	Employer Contributions	Allocation Percentage
307850	Academy Of Excellence	\$ -	-	\$ -	-	\$ -	-
450540	Academy Of Tucson	368,737	0.02192%	3,221	0.02149%	4,475	0.02164%
307940	Accelerated Elementary and Secondary Schools	-	-	-	-	-	-
303320	Accelerated Learning Center	99,041	0.00589%	906	0.00604%	1,244	0.00601%
307490	Acclaim Charter School	166,076	0.00987%	1,401	0.00934%	1,972	0.00954%
302160	Agua Fria Union High School District #216	8,071,607	0.47990%	72,363	0.48274%	99,324	0.48025%
300630	Aguila Elementary School District #63	118,395	0.00704%	1,053	0.00703%	1,453	0.00702%
302310	AI BT Non-Profit Charter High School	55,030	0.00327%	503	0.00336%	692	0.00334%
450150	Ajo Unified School District	217,367	0.01292%	1,935	0.01291%	2,667	0.01289%
302800	Akimel O'Otham Pee Posh (3-5)	4,591	0.00027%	42	0.00028%	57	0.00028%
302810	Akimel O'Otham Pee Posh (K-2)	444,715	0.02644%	3,907	0.02606%	5,415	0.02618%
300680	Alhambra Elementary District #68	10,222,601	0.60778%	86,653	0.57808%	122,307	0.59137%
461070	Alpine Elementary School District #7	82,691	0.00492%	756	0.00504%	1,023	0.00495%
450510	Altar Valley School District #51	307,354	0.01827%	2,790	0.01861%	3,819	0.01846%
308200	American Basic Schools	11,144	0.00066%	82	0.00055%	123	0.00059%
307860	American Leadership Academy	-	-	-	-	-	-
450100	Amphitheater Unified School District #10	11,228,663	0.66760%	98,151	0.65478%	136,016	0.65766%
493810	Antelope Union High School District #50	151,098	0.00898%	942	0.00629%	1,528	0.00739%
410100	Apache County	1,851,019	0.11005%	16,755	0.11177%	22,940	0.11092%
462420	Apache Elementary School District #42	18,741	0.00111%	171	0.00114%	234	0.00113%
497350	Apache Junction Sewer District	242,527	0.01442%	2,218	0.01479%	3,025	0.01462%
200430	Apache Junction Unified School District #43	2,273,227	0.13515%	19,030	0.12695%	26,931	0.13022%
496800	Apache Junction Water District	140,229	0.00834%	1,282	0.00855%	1,749	0.00846%
420020	Apache Junction, City of	1,781,739	0.10593%	16,024	0.10690%	21,999	0.10637%
302020	Aprender Tucson	203,674	0.01211%	1,838	0.01226%	2,519	0.01218%
109120	Arizona Acupuncture Board of Examiners	15,716	0.00093%	144	0.00096%	196	0.00095%
307810	Arizona Agribusiness & Equine Center	931,568	0.05539%	8,061	0.05378%	11,245	0.05437%
480090	Arizona Association of Counties	43,066	0.00256%	394	0.00263%	537	0.00260%
101050	Arizona Attorney General's Office	8,653,007	0.51446%	77,641	0.51796%	106,631	0.51558%
109010	Arizona Automobile Theft Authority	-	-	-	-	-	-
109280	Arizona Board of Athletic Training	5,794	0.00034%	53	0.00035%	72	0.00035%
103180	Arizona Board of Chiropractic Examiners	32,055	0.00191%	293	0.00196%	399	0.00193%
105700	Arizona Board of Executive Clemency	77,379	0.00460%	708	0.00472%	964	0.00466%
109140	Arizona Board of Fingerprinting	47,854	0.00285%	386	0.00258%	555	0.00268%
103460	Arizona Board of Funeral Directors & Embalmers	-	-	-	-	-	-
103200	Arizona Board of Homeopathic and Integrated Medicine Examiners	-	-	-	-	-	-
102500	Arizona Board of Nursing Care Examiners	14,818	0.00088%	135	0.00090%	185	0.00089%
103240	Arizona Board of Occupational Therapy Examiners	15,670	0.00093%	143	0.00096%	195	0.00094%
103770	Arizona Board of Osteopathic Examiners	69,254	0.00412%	633	0.00422%	863	0.00417%
103850	Arizona Board of Podiatry Examiners	12,707	0.00076%	116	0.00078%	158	0.00077%
103860	Arizona Board of Psychologist Examiners	39,126	0.00233%	358	0.00239%	488	0.00236%
104100	Arizona Board of Regents	519,595	0.03089%	4,751	0.03170%	6,567	0.03175%
101880	Arizona Board of Tax Appeals	20,135	0.00120%	151	0.00101%	224	0.00108%
302090	Arizona Charter Academy	605,221	0.03598%	5,534	0.03692%	7,536	0.03644%

(continued)

# Employer Allocations

## Schedules of Employer Allocations

As of and for the year ended June 30, 2024

Employer Number	Employer Name	Retirement		HBS		LTD	
		Employer Contributions	Allocation Percentage	Employer Contributions	Allocation Percentage	Employer Contributions	Allocation Percentage
495900	Arizona City Sanitary District	\$ 86,355	0.00513%	\$ 754	0.00503%	\$ 1,047	0.00506%
109030	Arizona Commission for Postsecondary Education	-	-	-	-	-	-
102100	Arizona Commission for the Deaf and Hard of Hearing	165,460	0.00984%	1,513	0.01009%	2,062	0.00997%
109260	Arizona Commission of African American Affairs	9,031	0.00054%	83	0.00055%	113	0.00054%
104820	Arizona Commission on the Arts	99,653	0.00592%	911	0.00608%	1,242	0.00600%
304040	Arizona Community Development Corporation (La Paloma Academy)	1,307,474	0.07774%	11,431	0.07626%	16,035	0.07753%
103250	Arizona Corporation Commission	2,303,614	0.13696%	20,837	0.13901%	28,523	0.13791%
109270	Arizona Cotton Research and Protection Council	184,156	0.01095%	1,630	0.01088%	2,253	0.01089%
497380	Arizona Counties Insurance Pool	110,708	0.00658%	918	0.00612%	1,304	0.00630%
101140	Arizona Court of Appeals Division One	676,203	0.04020%	6,183	0.04125%	8,426	0.04074%
101150	Arizona Court of Appeals Division Two	342,594	0.02037%	2,807	0.01872%	4,006	0.01937%
101190	Arizona Criminal Justice Commission	175,225	0.01042%	1,590	0.01061%	2,174	0.01051%
100000	Arizona Department of Administration	5,469,069	0.32516%	49,361	0.32928%	67,634	0.32699%
103060	Arizona Department of Agriculture	1,868,811	0.11111%	17,003	0.11343%	23,220	0.11227%
109300	Arizona Department of Child Safety	17,308,477	1.02908%	157,598	1.05136%	215,150	1.04028%
105200	Arizona Department of Corrections	8,805,028	0.52350%	79,650	0.53136%	109,027	0.52716%
102200	Arizona Department of Economic Security	54,198,862	3.22239%	490,705	3.27358%	671,476	3.24669%
104550	Arizona Department of Education	4,808,372	0.28588%	43,144	0.28782%	59,254	0.28650%
105360	Arizona Department of Emergency & Military Affairs	2,020,258	0.12011%	18,105	0.12078%	24,878	0.12029%
107100	Arizona Department of Environmental Quality	4,688,502	0.27875%	42,467	0.28330%	58,099	0.28092%
103120	Arizona Department of Financial Institutions	-	-	-	-	-	-
109050	Arizona Department of Gaming	947,362	0.05633%	8,662	0.05779%	11,805	0.05708%
102350	Arizona Department of Health Services	13,340,711	0.79317%	121,203	0.80857%	165,612	0.80076%
109210	Arizona Department of Homeland Security	304,222	0.01809%	2,719	0.01814%	3,741	0.01809%
109160	Arizona Department of Housing	697,469	0.04147%	6,322	0.04217%	8,646	0.04181%
103530	Arizona Department of Insurance	1,149,854	0.06836%	10,440	0.06965%	14,269	0.06899%
105220	Arizona Department of Juvenile Corrections	728,646	0.04332%	6,548	0.04368%	8,987	0.04345%
103570	Arizona Department of Liquor Licenses and Control	284,520	0.01692%	2,602	0.01736%	3,546	0.01714%
105800	Arizona Department of Public Safety	7,918,911	0.47082%	70,972	0.47347%	97,520	0.47152%
103900	Arizona Department of Real Estate	174,998	0.01040%	1,600	0.01067%	2,181	0.01054%
101790	Arizona Department of Revenue	4,319,149	0.25680%	38,877	0.25935%	53,326	0.25784%
106100	Arizona Department of Transportation	27,134,024	1.61325%	244,505	1.63114%	335,222	1.62085%
102400	Arizona Department of Veterans' Services	2,315,207	0.13765%	21,093	0.14071%	28,789	0.13920%
107900	Arizona Department of Water Resources	1,879,751	0.11176%	17,177	0.11459%	23,415	0.11322%
109230	Arizona Early Childhood Development and Health Board	1,311,547	0.07798%	11,738	0.07831%	16,138	0.07803%
101100	Arizona Exposition & State Fair	304,475	0.01810%	2,749	0.01834%	3,766	0.01821%
109330	Arizona Finance Authority	321,547	0.01912%	2,940	0.01961%	4,007	0.01937%
501410	Arizona Fire & Medical Authority	1,008,071	0.05993%	9,012	0.06012%	12,397	0.05994%
107200	Arizona Game and Fish Department	3,467,062	0.20613%	31,490	0.21007%	43,033	0.20807%
107300	Arizona Geological Survey, The	-	-	-	-	-	-
101400	Arizona Governor's Office	1,497,313	0.08902%	13,390	0.08932%	18,415	0.08904%
102300	Arizona Health Care Cost Containment System	8,887,936	0.52843%	81,025	0.54053%	110,558	0.53456%
496050	Arizona Health Facilities Authority	-	-	-	-	-	-
104920	Arizona Historical Society	208,636	0.01240%	1,782	0.01189%	2,498	0.01208%

(continued)

# Employer Allocations

## Schedules of Employer Allocations

As of and for the year ended June 30, 2024

Employer Number	Employer Name	Retirement		HBS		LTD	
		Employer Contributions	Allocation Percentage	Employer Contributions	Allocation Percentage	Employer Contributions	Allocation Percentage
101520	Arizona House of Representatives	\$ 1,250,619	0.07436%	\$ 10,760	0.07178%	\$ 15,039	0.07271%
109150	Arizona Independent Redistricting Commission	22,052	0.00131%	202	0.00135%	275	0.00133%
103500	Arizona Industrial Commission	1,363,375	0.08106%	12,078	0.08058%	16,677	0.08063%
501210	Arizona Industrial Development Authority	42,453	0.00252%	388	0.00259%	529	0.00256%
495300	Arizona Interscholastic Association	255,273	0.01518%	1,886	0.01258%	2,820	0.01364%
101540	Arizona Joint Legislative Budget Committee	236,015	0.01403%	2,157	0.01439%	2,940	0.01422%
101530	Arizona Legislative Council	571,800	0.03400%	4,700	0.03135%	6,698	0.03239%
103620	Arizona Medical Board	396,909	0.02360%	3,606	0.02406%	4,927	0.02383%
240050	Arizona Montessori Charter School at Anthem	198,846	0.01182%	1,777	0.01185%	2,446	0.01183%
495090	Arizona Municipal Water Users Association	94,340	0.00561%	863	0.00575%	1,176	0.00569%
103680	Arizona Naturopathic Physicians Board of Medical Examiners	9,331	0.00055%	85	0.00057%	116	0.00056%
109040	Arizona Navigable Streams Adjudication Commission	9,807	0.00058%	90	0.00060%	122	0.00059%
109070	Arizona Office of Administrative Hearings	128,793	0.00766%	1,151	0.00768%	1,584	0.00766%
109320	Arizona Office of Economic Opportunity	319,781	0.01901%	2,924	0.01951%	3,985	0.01927%
101590	Arizona Office of the Auditor General	1,596,414	0.09491%	14,281	0.09527%	19,639	0.09496%
101430	Arizona Office of Tourism	271,042	0.01611%	2,478	0.01653%	3,378	0.01633%
504210	Arizona Ombudsman-Citizens' Aide	103,326	0.00614%	945	0.00630%	1,288	0.00623%
102700	Arizona Pioneers' Home	449,211	0.02671%	4,048	0.02700%	5,549	0.02683%
109990	Arizona Power Authority	59,928	0.00356%	548	0.00366%	747	0.00361%
496750	Arizona Prosecuting Attorneys' Advisory Council	64,889	0.00386%	412	0.00275%	661	0.00320%
103100	Arizona Radiation Regulatory Agency	-	-	-	-	-	-
103220	Arizona Registrar of Contractors	709,091	0.04216%	6,484	0.04325%	8,836	0.04272%
103260	Arizona Residential Utility Consumer Office	91,019	0.00541%	625	0.00417%	967	0.00468%
109080	Arizona School Facilities Board	-	-	-	-	-	-
306890	Arizona School for the Arts	577,454	0.03433%	5,231	0.03490%	7,160	0.03462%
101800	Arizona Secretary of State	988,596	0.05878%	8,731	0.05825%	12,069	0.05836%
497510	Arizona Sports and Tourism Authority	71,864	0.00427%	657	0.00438%	896	0.00433%
109190	Arizona State Board for Charter Schools	150,649	0.00896%	1,378	0.00919%	1,877	0.00908%
103870	Arizona State Board for Private Postsecondary	49,454	0.00294%	452	0.00302%	616	0.00298%
103020	Arizona State Board of Accountancy	99,558	0.00592%	910	0.00607%	1,241	0.00600%
103150	Arizona State Board of Barbers	-	-	-	-	-	-
103160	Arizona State Board of Behavioral Health	138,825	0.00825%	1,269	0.00847%	1,730	0.00836%
103270	Arizona State Board of Cosmetology	135,247	0.00804%	1,237	0.00825%	1,685	0.00815%
103350	Arizona State Board of Dental Examiners	93,849	0.00558%	858	0.00572%	1,169	0.00565%
103380	Arizona State Board of Dispensing Opticians	11,255	0.00067%	103	0.00069%	140	0.00068%
109310	Arizona State Board of Education	197,387	0.01174%	1,805	0.01204%	2,460	0.01189%
109290	Arizona State Board of Massage Therapy	29,804	0.00177%	179	0.00119%	296	0.00143%
103710	Arizona State Board of Nursing	488,702	0.02906%	4,421	0.02949%	6,052	0.02926%
103750	Arizona State Board of Optometry	18,785	0.00112%	172	0.00115%	234	0.00113%
103820	Arizona State Board of Pharmacy	288,532	0.01715%	2,638	0.01760%	3,596	0.01738%
103830	Arizona State Board of Physical Therapy	23,003	0.00137%	210	0.00140%	287	0.00139%
103890	Arizona State Board of Respiratory Care Examiners	35,662	0.00212%	326	0.00218%	444	0.00215%
103960	Arizona State Board of Technical Registration	145,303	0.00864%	1,269	0.00847%	1,763	0.00852%
109250	Arizona State Forestry Division	1,769,140	0.10518%	15,906	0.10611%	21,828	0.10554%

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# Employer Allocations

## Schedules of Employer Allocations

As of and for the year ended June 30, 2024

Employer Number	Employer Name	Retirement		HBS		LTD	
		Employer Contributions	Allocation Percentage	Employer Contributions	Allocation Percentage	Employer Contributions	Allocation Percentage
107400	Arizona State Land Department	\$ 854,157	0.05078%	\$ 7,755	0.05174%	\$ 10,601	0.05126%
103610	Arizona State Lottery	539,737	0.03209%	4,858	0.03241%	6,663	0.03222%
103650	Arizona State Mine Inspector	126,997	0.00755%	1,161	0.00775%	1,583	0.00765%
107700	Arizona State Parks	1,495,011	0.08889%	13,575	0.09056%	18,553	0.08971%
101030	Arizona State Personnel Board	13,255	0.00079%	121	0.00081%	165	0.00080%
104750	Arizona State Schools for the Deaf and the Blind	3,875,554	0.23042%	34,368	0.22927%	47,431	0.22934%
101510	Arizona State Senate	973,040	0.05785%	8,856	0.05908%	12,092	0.05847%
101920	Arizona State Treasurer's Office	310,313	0.01845%	2,837	0.01893%	3,867	0.01870%
104140	Arizona State University	69,231,964	4.11619%	625,538	4.17307%	868,791	4.20073%
103980	Arizona State Veterinary Medical Examining Board	40,378	0.00240%	369	0.00246%	503	0.00243%
101170	Arizona Supreme Court	4,560,303	0.27113%	38,773	0.25866%	54,464	0.26334%
109110	Arizona Water Infrastructure Finance Authority	-	-	-	-	-	-
493880	Arizona Western College	3,880,454	0.23071%	34,730	0.23169%	47,771	0.23098%
300470	Arlington Elementary School District #47	259,381	0.01542%	2,239	0.01494%	3,126	0.01512%
308130	Arts Academy at Estrella Mountain	593,890	0.03531%	5,327	0.03554%	7,388	0.03572%
240060	Arts Academy at Scottsdale	-	-	-	-	-	-
462530	Ash Creek Elementary School District #53	55,919	0.00332%	312	0.00208%	546	0.00264%
492310	Ash Fork Joint Unified School District #31	248,544	0.01478%	2,190	0.01461%	3,032	0.01466%
308090	ASU Preparatory Academy	6,285,852	0.37373%	57,190	0.38153%	77,572	0.37507%
300440	Avondale Elementary School District #44	4,620,414	0.27471%	40,546	0.27049%	56,236	0.27191%
420010	Avondale, City of	4,753,185	0.28260%	43,188	0.28811%	59,038	0.28546%
497500	Avra Valley Fire District	62,932	0.00374%	575	0.00384%	785	0.00379%
450400	Baboquivari Unified School District #40	1,232,169	0.07326%	11,267	0.07516%	15,347	0.07420%
492200	Bagdad Unified School District	513,897	0.03055%	4,119	0.02748%	5,943	0.02874%
302240	Ball Charter Schools (Dobson Academy)	399,562	0.02376%	3,654	0.02437%	4,982	0.02409%
307430	Ball Charter Schools (Hearn Academy)	453,619	0.02697%	4,094	0.02731%	5,613	0.02714%
200280	Ball Charter Schools (Val Vista Academy)	274,580	0.01633%	2,491	0.01662%	3,415	0.01651%
300310	Balsz Elementary School District #31	2,111,422	0.12553%	18,605	0.12412%	25,756	0.12453%
492260	Beaver Creek Elementary School District #26	242,481	0.01442%	2,103	0.01403%	2,933	0.01418%
302080	Benchmark School	277,219	0.01648%	2,535	0.01691%	3,459	0.01672%
306910	Benjamin Franklin Charter School	1,871,238	0.11125%	16,793	0.11203%	23,074	0.11156%
462090	Benson Unified School District #9	1,090,350	0.06483%	9,339	0.06230%	13,088	0.06328%
420030	Benson, City of	332,683	0.01978%	2,972	0.01983%	4,089	0.01977%
494760	Bicentennial Union High School District #76	135,157	0.00804%	1,183	0.00789%	1,642	0.00794%
462020	Bisbee Unified School District #2	493,409	0.02934%	4,170	0.02782%	5,878	0.02842%
420050	Bisbee, City of	292,412	0.01739%	2,465	0.01645%	3,477	0.01681%
496080	Black Canyon Fire District	-	-	-	-	-	-
473220	Blue Elementary School District #22	10,451	0.00062%	96	0.00064%	130	0.00063%
482320	Blue Ridge Unified School District #32	1,386,984	0.08246%	12,002	0.08007%	16,774	0.08111%
472100	Bonita Elementary School District #16	135,105	0.00803%	848	0.00566%	1,370	0.00662%
494260	Bouse Elementary School District #26	61,803	0.00367%	565	0.00377%	771	0.00373%
462140	Bowie Unified School District #14	74,906	0.00445%	660	0.00440%	914	0.00442%
300330	Buckeye Elementary School District #33	4,252,817	0.25285%	38,316	0.25561%	52,563	0.25415%
302010	Buckeye Union High School District #201	3,797,163	0.22576%	33,183	0.22137%	46,100	0.22290%

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# Employer Allocations

## Schedules of Employer Allocations

As of and for the year ended June 30, 2024

Employer Number	Employer Name	Retirement		HBS		LTD	
		Employer Contributions	Allocation Percentage	Employer Contributions	Allocation Percentage	Employer Contributions	Allocation Percentage
495020	Buckeye Valley Fire District	\$ 12,574	0.00075%	\$ 115	0.00077%	\$ 157	0.00076%
497430	Buckeye Water Conservation & Drainage District	118,555	0.00705%	1,084	0.00723%	1,478	0.00715%
420070	Buckeye, City of	5,272,540	0.31348%	47,490	0.31681%	65,176	0.31513%
481150	Bullhead City Elementary School District #15	1,335,409	0.07940%	11,984	0.07995%	16,345	0.07903%
495000	Bullhead City Fire District	165,134	0.00982%	1,510	0.01007%	2,060	0.00996%
492280	Camp Verde Unified School District #28	1,301,327	0.07737%	11,059	0.07377%	15,615	0.07550%
421020	Camp Verde, Town Of	682,370	0.04057%	6,057	0.04041%	8,359	0.04042%
492500	Canon Elementary School District #50	150,871	0.00897%	1,357	0.00905%	1,863	0.00901%
305020	Canyon Rose Academy	82,828	0.00492%	757	0.00505%	1,033	0.00499%
421030	Carefree, Town of	162,665	0.00967%	1,487	0.00992%	2,028	0.00981%
303090	Carpe Diem Collegiate High School (Academy)	93,588	0.00556%	856	0.00571%	1,169	0.00565%
300830	Cartwright Elementary School District #83	11,162,269	0.66365%	98,135	0.65468%	136,391	0.65947%
200040	Casa Grande Elementary School District #4	4,981,884	0.29620%	44,604	0.29756%	61,355	0.29666%
200820	Casa Grande Union High School District #82	2,672,001	0.15886%	22,362	0.14918%	31,641	0.15299%
420090	Casa Grande, City of	2,219,616	0.13197%	19,566	0.13053%	27,081	0.13094%
450160	Catalina Foothills School District #16	3,724,679	0.22145%	31,804	0.21217%	44,613	0.21571%
300930	Cave Creek Unified School District No. 93	3,030,315	0.18017%	26,911	0.17953%	37,145	0.17960%
420580	Cave Creek, Town of	480,866	0.02859%	4,389	0.02928%	5,989	0.02896%
464160	CAVIAT School District	29,409	0.00175%	269	0.00179%	366	0.00177%
482250	Cedar Unified School District #25	300,442	0.01786%	2,250	0.01501%	3,536	0.01710%
495130	Central Arizona Association Of Governments	61,705	0.00367%	564	0.00376%	769	0.00372%
493890	Central Arizona College	3,205,631	0.19059%	28,404	0.18949%	39,232	0.18969%
500650	Central Arizona Fire And Medical Authority	300,868	0.01789%	2,751	0.01835%	3,752	0.01814%
497150	Central Arizona Irrigation And Drainage District	467,859	0.02782%	3,932	0.02623%	5,553	0.02685%
497310	Central Arizona Project	8,206,742	0.48793%	74,389	0.49626%	102,214	0.49422%
302600	Central Arizona Valley Institute of Technology	217,846	0.01295%	1,751	0.01168%	2,523	0.01220%
303050	Central Yavapai Fire District	-	-	-	-	-	-
307680	Challenge Charter School	250,437	0.01489%	2,290	0.01528%	3,124	0.01510%
300800	Chandler Unified School District #80	37,752,651	2.24458%	333,356	2.22387%	461,147	2.22971%
420120	Chandler, City of	12,379,842	0.73604%	112,501	0.75051%	153,799	0.74364%
303070	Charter Foundation, The (AmeriSchools Academy)	170,540	0.01014%	1,369	0.00913%	1,972	0.00954%
464050	Chevelon Butte Elementary School District #5	23,270	0.00138%	179	0.00120%	264	0.00128%
461240	Chinle Unified School District #24	4,184,229	0.24877%	36,746	0.24514%	50,940	0.24630%
497260	Chino Valley Fire District	-	-	-	-	-	-
492510	Chino Valley Unified School District #51	1,798,300	0.10692%	15,785	0.10530%	21,889	0.10584%
420990	Chino Valley, Town of	617,804	0.03673%	5,374	0.03585%	7,480	0.03617%
497370	Christopher-Kohl's Fire District	6,605	0.00039%	60	0.00040%	82	0.00040%
109130	Citizens Clean Elections Commission	77,244	0.00459%	706	0.00471%	963	0.00465%
302890	CITY Center For Collaborative Learning (City HS)	325,539	0.01935%	2,975	0.01984%	4,057	0.01962%
421000	Clarkdale, Town of	262,952	0.01563%	2,284	0.01524%	3,180	0.01538%
492030	Clarkdale-Jerome Elementary School District #3	356,222	0.02118%	3,046	0.02032%	4,272	0.02065%
420130	Clifton, Town of	112,373	0.00668%	909	0.00606%	1,305	0.00631%
471420	Cobre Valley Institute Of Technology	17,808	0.00106%	163	0.00109%	222	0.00107%
463500	Cochise Community College	2,924,358	0.17387%	26,154	0.17448%	36,011	0.17412%

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# Employer Allocations

## Schedules of Employer Allocations

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Employer Number	Employer Name	Retirement		HBS		LTD	
		Employer Contributions	Allocation Percentage	Employer Contributions	Allocation Percentage	Employer Contributions	Allocation Percentage
410110	Cochise County	\$ 4,134,079	0.24579%	\$ 37,155	0.24786%	\$ 51,034	0.24676%
504610	Cochise County Accommodation School District	12,845	0.00076%	92	0.00061%	140	0.00068%
462260	Cochise Elementary School District #26	102,251	0.00608%	709	0.00473%	1,091	0.00528%
463230	Cochise Technology District #1	33,611	0.00200%	110	0.00074%	259	0.00125%
410130	Coconino County	6,531,046	0.38830%	58,629	0.39112%	80,545	0.38945%
464990	Coconino County Community College	1,455,381	0.08653%	13,158	0.08778%	18,009	0.08708%
303060	Coconino County Regional Accommodation School District	157,595	0.00937%	1,347	0.00899%	1,889	0.00913%
481140	Colorado City Unified School District #14	514,318	0.03058%	4,703	0.03137%	6,416	0.03102%
480020	Colorado River Sewage System Joint Venture	74,905	0.00445%	685	0.00457%	936	0.00452%
481920	Colorado River Union High School District #2	1,071,191	0.06369%	9,686	0.06462%	13,269	0.06416%
461060	Concho Elementary School District #6	204,212	0.01214%	1,694	0.01130%	2,387	0.01154%
492170	Congress Elementary School District #17	181,921	0.01082%	1,511	0.01008%	2,144	0.01037%
450390	Continental School District	510,718	0.03036%	4,411	0.02943%	6,159	0.02978%
200210	Coolidge Unified School District 21	2,072,328	0.12321%	17,886	0.11932%	24,979	0.12078%
420100	Coolidge, City of	706,011	0.04198%	6,106	0.04073%	8,520	0.04120%
502410	Copper Canyon Fire & Medical District	20,804	0.00124%	190	0.00127%	259	0.00125%
500810	Copper Canyon Fire and Medical Authority	-	-	-	-	-	-
420110	Cottonwood, City of	1,371,184	0.08152%	12,459	0.08312%	17,044	0.08241%
492060	Cottonwood-Oak Creek Elementary School District	1,438,332	0.08552%	12,361	0.08246%	17,294	0.08362%
302360	Country Gardens Charter School	-	-	-	-	-	-
491280	County Of Santa Cruz Elementary School District	175,502	0.01043%	1,535	0.01024%	2,132	0.01031%
497420	County Supervisor Association Of Arizona	80,527	0.00479%	736	0.00491%	1,004	0.00486%
493130	Crane Elementary School District #13	4,058,307	0.24129%	33,949	0.22648%	48,021	0.23219%
300140	Creighton Elementary School District #14	5,204,036	0.30941%	45,993	0.30683%	63,597	0.30750%
492410	Crown King Elementary School District #41	14,203	0.00084%	111	0.00074%	162	0.00078%
497610	Crown King Fire District	23,781	0.00141%	217	0.00145%	297	0.00143%
308080	Daisy Education Corporation (Sonoran Science Academy - Phoenix)	-	-	-	-	-	-
308070	Daisy Education Corporation (Sonoran Science Academy - Tucson)	30,166	0.00179%	276	0.00184%	376	0.00182%
472110	Dan Hinton Accommodation School: Graham County Special Services	118,343	0.00704%	881	0.00588%	1,312	0.00634%
300970	Deer Valley Unified School District #97	26,552,833	1.57870%	233,063	1.55480%	323,199	1.56271%
302170	Desert Rose Academy	52,713	0.00313%	482	0.00322%	657	0.00318%
504010	Desert Sage School	38,575	0.00229%	353	0.00235%	481	0.00233%
450550	Desert Springs Academy	-	-	-	-	-	-
307870	Destiny School	293,571	0.01745%	2,061	0.01375%	3,154	0.01525%
497530	Diamond Star Fire District	-	-	-	-	-	-
307900	Discovery Plus Academy	76,011	0.00452%	669	0.00447%	927	0.00448%
462450	Double Adobe Elementary School District #45	29,469	0.00175%	269	0.00180%	368	0.00178%
462270	Douglas Unified School District #27	3,144,509	0.18696%	28,166	0.18790%	38,740	0.18731%
420140	Douglas, City of	800,873	0.04762%	7,014	0.04679%	9,758	0.04718%
495600	Drexel Heights Fire District	134,901	0.00802%	1,234	0.00823%	1,682	0.00813%
473020	Duncan Unified School District #2	283,087	0.01683%	2,160	0.01441%	3,182	0.01539%
421010	Duncan, Town of	34,613	0.00206%	212	0.00141%	347	0.00168%
300890	Dysart Unified School District #89	17,238,005	1.02489%	153,487	1.02394%	211,599	1.02311%
421040	Eagar, Town of	182,922	0.01088%	1,673	0.01116%	2,281	0.01103%

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# Employer Allocations

## Schedules of Employer Allocations

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Employer Number	Employer Name	Retirement		HBS		LTD	
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308220	East Valley Educational Services (East Valley Academy)	\$ -	-	\$ -	-	\$ -	-
304010	East Valley Institute Of Technology	2,612,567	0.15533%	23,728	0.15829%	32,439	0.15685%
472990	Eastern Arizona College	2,671,265	0.15882%	22,004	0.14679%	31,339	0.15153%
450070	Edge High School	154,190	0.00917%	1,343	0.00896%	1,868	0.00903%
502810	Edison School of Innovation (K-8)	187,302	0.01114%	1,659	0.01107%	2,292	0.01108%
307880	Edkey (American Heritage Academy)	239,677	0.01425%	1,954	0.01304%	2,797	0.01353%
304090	Edkey (Arizona Conservatory for Arts and Academics Elementary School)	69,070	0.00411%	632	0.00421%	861	0.00416%
302710	Edkey (Arizona Conservatory for Arts and Academics)	175,231	0.01042%	1,550	0.01034%	2,142	0.01036%
304060	Edkey (Pathfinder Academy)	483,825	0.02877%	4,371	0.02916%	5,990	0.02896%
302420	Edkey (Sequoia Charter School)	1,318,015	0.07836%	11,882	0.07926%	16,351	0.07906%
302390	Edkey (Sequoia Choice Schools)	1,267,715	0.07537%	11,335	0.07562%	15,599	0.07543%
200290	Edkey (Sequoia Pathway Academy)	391,220	0.02326%	3,547	0.02366%	4,854	0.02347%
304070	Edkey (Sequoia Ranch School: Children First Academy)	105,001	0.00624%	931	0.00621%	1,286	0.00622%
304080	Edkey (Sequoia School Deaf and Hard of Hearing)	153,104	0.00910%	1,386	0.00925%	1,898	0.00918%
302410	Edkey (Sequoia Village School)	243,253	0.01446%	2,177	0.01452%	2,995	0.01448%
306710	EduPreneurship Student Center (Phoenix)	-	-	-	-	-	-
307080	EduPrize Schools	2,018,463	0.12001%	18,196	0.12139%	24,958	0.12068%
502010	Ehrenberg Improvement District	-	-	-	-	-	-
420160	El Mirage, City of	1,180,332	0.07018%	10,263	0.06847%	14,285	0.06907%
462120	Elfrida Elementary School District #12	69,414	0.00413%	610	0.00407%	847	0.00410%
495100	Elfrida Fire District	9,326	0.00055%	85	0.00057%	116	0.00056%
200110	Eloy Elementary School District #11	633,964	0.03769%	4,940	0.03296%	7,209	0.03486%
495080	Eloy Fire District	18,113	0.00108%	166	0.00110%	226	0.00109%
420170	Eloy, City of	618,989	0.03680%	5,425	0.03619%	7,529	0.03640%
306730	Espiritu Community Development Corporation (NFL YET)	116,502	0.00693%	1,036	0.00691%	1,429	0.00691%
503410	Espiritu Community Development Corporation (Reyes Maria Ruiz Leadership Academy)	153,807	0.00914%	1,406	0.00938%	1,918	0.00927%
302290	Excalibur Charter School (Avalon Elementary)	244,721	0.01455%	2,238	0.01493%	3,052	0.01475%
302540	Flagstaff Arts And Leadership Academy	138,247	0.00822%	1,264	0.00843%	1,723	0.00833%
493910	Flagstaff Junior Academy	216,553	0.01288%	1,980	0.01321%	2,704	0.01308%
464010	Flagstaff Unified School District #1	7,866,243	0.46769%	69,681	0.46485%	96,276	0.46551%
420180	Flagstaff, City of	4,814,633	0.28625%	43,777	0.29205%	59,784	0.28907%
200010	Florence Unified School District No. 1	7,027,161	0.41780%	62,238	0.41520%	85,997	0.41581%
420190	Florence, Town of	853,598	0.05075%	7,475	0.04987%	10,376	0.05017%
496770	Flowing Wells Irrigation District	40,977	0.00244%	375	0.00250%	511	0.00247%
450080	Flowing Wells Unified School District #8	4,520,487	0.26877%	40,261	0.26859%	55,504	0.26837%
500630	Forest Lakes Domestic Water Improvement District	28,288	0.00168%	259	0.00173%	353	0.00170%
503610	Forest Lakes Fire District	18,075	0.00107%	165	0.00110%	190	0.00092%
463000	Fort Huachuca Accommodation Schools	817,023	0.04858%	7,144	0.04766%	9,924	0.04798%
497480	Fort Mojave Mesa Fire District	41,778	0.00248%	382	0.00255%	521	0.00252%
472070	Fort Thomas Unified School District #7	897,337	0.05335%	7,889	0.05263%	10,944	0.05291%
503810	Fountain Hills Sanitary District	461,526	0.02744%	4,220	0.02815%	5,754	0.02782%
300980	Fountain Hills Unified School District #98	1,027,224	0.06107%	9,138	0.06096%	12,599	0.06092%
300450	Fowler Elementary School District #45	2,681,857	0.15945%	23,380	0.15598%	32,520	0.15724%
307330	Franklin Phonetic Primary School	289,430	0.01721%	2,646	0.01766%	3,640	0.01760%

(continued)

# Employer Allocations

## Schedules of Employer Allocations

As of and for the year ended June 30, 2024

Employer Number	Employer Name	Retirement		HBS		LTD	
		Employer Contributions	Allocation Percentage	Employer Contributions	Allocation Percentage	Employer Contributions	Allocation Percentage
420380	Fredonia, Town of	\$ 54,062	0.00321%	\$ 494	0.00330%	\$ 674	0.00326%
464060	Fredonia-Moccasin Unified School District #6	158,561	0.00943%	1,435	0.00957%	2,036	0.00984%
503010	Fry Fire District	43,863	0.00261%	401	0.00268%	547	0.00264%
493320	Gadsden Elementary School District #32	3,861,208	0.22957%	32,574	0.21730%	45,903	0.22195%
461190	Ganado Unified School District #20	1,220,922	0.07259%	10,939	0.07298%	15,088	0.07295%
502610	GAR, LLC (Student Choice High School)	434,340	0.02582%	3,972	0.02649%	5,414	0.02618%
307420	Genesis Program (Genesis Academy)	60,275	0.00358%	548	0.00366%	749	0.00362%
200270	George Gervin Youth Center (GGPA)	92,187	0.00548%	843	0.00562%	1,149	0.00556%
300240	Gila Bend Unified School District #24	278,294	0.01655%	2,365	0.01577%	3,324	0.01607%
420200	Gila Bend, Town of	180,560	0.01074%	1,643	0.01096%	2,292	0.01108%
410140	Gila County	2,716,814	0.16153%	23,687	0.15802%	32,942	0.15928%
471000	Gila County Education Service Agency	29,612	0.00176%	161	0.00107%	280	0.00135%
306060	Gila County Regional School District #49	26,204	0.00156%	190	0.00127%	286	0.00139%
473010	Gila Institute For Technology	44,186	0.00263%	336	0.00224%	496	0.00240%
300410	Gilbert Public Schools	27,072,638	1.60960%	235,123	1.56855%	327,545	1.58373%
420210	Gilbert, Town of	10,110,729	0.60113%	91,867	0.61286%	125,629	0.60744%
300400	Glendale Elementary School District	6,831,933	0.40619%	59,930	0.39981%	83,044	0.40153%
302050	Glendale Union High School District #205	13,680,346	0.81337%	120,954	0.80690%	167,256	0.80871%
220230	Glendale, City of	11,900,900	0.70757%	107,386	0.71639%	147,315	0.71229%
471010	Globe Unified School District #1	1,012,627	0.06021%	8,525	0.05687%	12,032	0.05818%
420220	Globe, City of	485,647	0.02887%	4,274	0.02851%	5,919	0.02862%
496500	Golder Ranch Fire District	367,691	0.02186%	3,272	0.02183%	4,512	0.02182%
420250	Goodyear, City of	5,901,667	0.35088%	53,628	0.35776%	73,317	0.35450%
109170	Governor Office Of Highway Safety	77,058	0.00458%	705	0.00470%	960	0.00464%
410150	Graham County	1,099,001	0.06534%	9,950	0.06638%	13,592	0.06572%
464040	Grand Canyon Unified School District	360,065	0.02141%	3,182	0.02123%	4,410	0.02132%
302210	Great Expectations Academy	153,945	0.00915%	1,408	0.00939%	1,920	0.00928%
495030	Green Valley Domestic Water Improvement District	65,100	0.00387%	595	0.00397%	813	0.00393%
410160	Greenlee County	850,649	0.05058%	7,778	0.05189%	10,607	0.05128%
473840	Greenlee County Accommodation School	-	-	-	-	-	-
473000	Greenlee County School Office	-	-	-	-	-	-
302040	Griffin Foundation (Children Reaching for the Sky Preparatory, FIMS)	41,030	0.00244%	375	0.00250%	508	0.00245%
420270	Guadalupe, Town of	119,728	0.00712%	917	0.00612%	1,338	0.00647%
481030	Hackberry Elementary School District #3	53,832	0.00320%	492	0.00328%	687	0.00332%
302300	Happy Valley School	280,395	0.01667%	2,564	0.01710%	3,496	0.01690%
496100	Harquahala Valley Irrigation District	5,387	0.00032%	49	0.00033%	67	0.00032%
420280	Hayden, Town of	70,547	0.00419%	579	0.00387%	827	0.00400%
471410	Hayden-Winkelman Unified School District #41	295,069	0.01754%	2,505	0.01671%	3,522	0.01703%
497230	Heber-Overgaard Fire District	35,688	0.00212%	326	0.00218%	445	0.00215%
482060	Heber-Overgaard Unified School District #6	401,270	0.02386%	3,268	0.02180%	4,676	0.02261%
501610	Hellsgate Fire District	11,268	0.00067%	103	0.00069%	141	0.00068%
306740	Heritage Academy	2,697,331	0.16037%	24,457	0.16316%	33,472	0.16184%
496060	Highlands Fire District	51,807	0.00308%	474	0.00316%	646	0.00312%
300600	Higley Unified School District #60	9,814,208	0.58350%	88,591	0.59101%	121,445	0.58721%

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# Employer Allocations

## Schedules of Employer Allocations

As of and for the year ended June 30, 2024

Employer Number	Employer Name	Retirement		HBS		LTD	
		Employer Contributions	Allocation Percentage	Employer Contributions	Allocation Percentage	Employer Contributions	Allocation Percentage
492350	Hillside Elementary School District #35	\$ 12,970	0.00077%	\$ 119	0.00079%	\$ 162	0.00078%
482030	Holbrook Unified School District #3	1,732,759	0.10302%	15,204	0.10143%	21,088	0.10197%
420290	Holbrook, City of	181,899	0.01081%	1,597	0.01066%	2,228	0.01077%
500410	Horizon Community Learning Center (Horizon Honors Elementary School)	469,584	0.02792%	4,294	0.02864%	5,855	0.02831%
306940	Horizon Community Learning Center (Horizon Honors Secondary School)	561,762	0.03340%	4,985	0.03326%	6,882	0.03328%
495820	Housing Authority Of Maricopa County	340,676	0.02025%	3,115	0.02078%	4,248	0.02054%
497100	Housing Authority of the City of Yuma	313,927	0.01866%	2,817	0.01879%	4,057	0.01962%
307830	Humanities and Sciences Academy (Tempe)	165,738	0.00985%	1,415	0.00944%	1,985	0.00960%
492220	Humboldt Unified School District #22	3,677,955	0.21867%	32,567	0.21726%	45,016	0.21766%
493160	Hyder Elementary School District #16	144,078	0.00857%	923	0.00616%	1,480	0.00716%
500830	Incito Schools	146,965	0.00874%	1,344	0.00896%	1,832	0.00886%
302620	Intelli-School	74,419	0.00442%	680	0.00454%	928	0.00449%
302510	Intelli-School (Paradise Valley)	35,811	0.00213%	327	0.00218%	447	0.00216%
307820	International Commerce Secondary Schools (Phoenix)	171,321	0.01019%	1,498	0.00999%	2,080	0.01006%
300050	Isaac School District #5	4,999,704	0.29726%	43,911	0.29294%	60,891	0.29442%
200440	J.O. Combs Unified School District	2,918,593	0.17353%	25,244	0.16840%	35,224	0.17031%
302530	James Sandoval Preparatory High School (Crown Point)	21,941	0.00130%	201	0.00134%	279	0.00135%
482020	Joseph City Unified School District #2	423,930	0.02520%	3,667	0.02446%	5,117	0.02474%
302570	Juniper Tree Academy (Desert View Academy)	486,690	0.02894%	4,141	0.02763%	5,814	0.02811%
504810	Kachina Village Domestic Water Improvement District	65,450	0.00389%	598	0.00399%	816	0.00395%
482270	Kayenta Unified School District #27	2,290,762	0.13620%	20,397	0.13607%	28,132	0.13602%
420330	Kearny, Town of	90,330	0.00537%	826	0.00551%	1,126	0.00545%
302590	Khalsa Montessori School	152,382	0.00906%	1,352	0.00902%	1,867	0.00903%
481050	Kingman Academy of Learning	783,773	0.04660%	6,776	0.04520%	9,450	0.04569%
481040	Kingman Unified School District #20	4,114,134	0.24461%	36,167	0.24128%	50,131	0.24239%
420350	Kingman, City of	2,015,232	0.11982%	18,346	0.12239%	25,060	0.12117%
492230	Kirkland Elementary School District #23	97,118	0.00577%	861	0.00575%	1,189	0.00575%
300280	Kyrene School District #28	11,412,793	0.67855%	101,455	0.67682%	139,879	0.67633%
410170	La Paz County	1,063,450	0.06323%	9,637	0.06429%	13,190	0.06378%
481510	Lake Havasu Unified School District #1	3,525,790	0.20963%	31,432	0.20969%	43,309	0.20941%
420370	Lake Havasu, City of	2,775,156	0.16500%	25,211	0.16819%	34,468	0.16666%
300590	Laveen Elementary School District #59	6,138,331	0.36495%	55,061	0.36732%	75,668	0.36587%
495160	League of Arizona Cities and Towns	204,214	0.01214%	1,867	0.01246%	2,546	0.01231%
300250	Liberty Elementary School District #25	3,075,736	0.18287%	27,508	0.18351%	37,857	0.18304%
307450	Liberty High School	62,259	0.00370%	408	0.00272%	645	0.00312%
302650	Life Skills Center of Arizona	-	-	-	-	-	-
300790	Litchfield Elementary School District #79	8,145,703	0.48430%	73,639	0.49126%	100,890	0.48782%
420390	Litchfield Park, City of	415,934	0.02473%	3,680	0.02455%	5,101	0.02466%
481090	Littlefield Unified School District #9	304,754	0.01812%	2,787	0.01859%	3,801	0.01838%
300650	Littleton Elementary School District #65	4,065,477	0.24171%	35,891	0.23943%	49,652	0.24007%
302720	Luz Academy of Tucson	-	-	-	-	-	-
300380	Madison Elementary School District #38	4,978,081	0.29597%	43,261	0.28860%	60,183	0.29099%
464100	Maine Consolidated School District #10	202,040	0.01201%	1,791	0.01195%	2,474	0.01196%
200080	Mammoth-San Manuel Unified School District #8	439,689	0.02614%	3,753	0.02504%	5,266	0.02546%

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# Employer Allocations

## Schedules of Employer Allocations

As of and for the year ended June 30, 2024

Employer Number	Employer Name	Retirement		HBS		LTD	
		Employer Contributions	Allocation Percentage	Employer Contributions	Allocation Percentage	Employer Contributions	Allocation Percentage
303000	Marana Domestic Water Improvement District	\$ 36,173	0.00215%	\$ 331	0.00221%	\$ 450	0.00218%
450060	Marana Unified School District #6	11,355,103	0.67512%	100,882	0.67300%	139,196	0.67304%
420300	Marana, Town of	2,462,340	0.14640%	22,384	0.14933%	30,597	0.14794%
495140	Maricopa Association of Governments	1,464,248	0.08706%	13,389	0.08932%	18,278	0.08838%
210170	Maricopa County	85,380,000	5.07640%	773,117	5.15763%	1,056,775	5.10965%
307100	Maricopa County Community College District	53,010,677	3.15175%	472,486	3.15204%	651,509	3.15014%
480030	Maricopa County Municipal Water Conservation District #1	707,174	0.04205%	6,284	0.04192%	8,670	0.04192%
305090	Maricopa County Regional School District #509	214,347	0.01274%	1,946	0.01298%	2,661	0.01287%
200200	Maricopa Unified School District #20	6,440,038	0.38289%	57,564	0.38402%	79,231	0.38309%
420080	Maricopa, City of	1,931,998	0.11487%	17,540	0.11701%	24,010	0.11609%
200900	Mary C O'Brien Accommodation District #90	-	-	-	-	-	-
302250	Mary Ellen Halvorson Educational Foundation: Tri-City College Prep High School	188,595	0.01121%	1,618	0.01079%	2,265	0.01095%
302030	Masada Charter School	391,900	0.02330%	3,530	0.02355%	4,844	0.02342%
492430	Mayer Unified School District #43	484,153	0.02879%	4,141	0.02763%	5,807	0.02808%
461230	McNary Elementary School District #23	221,906	0.01319%	1,767	0.01179%	2,534	0.01225%
462550	McNeal Elementary School District #55	50,999	0.00303%	403	0.00269%	586	0.00283%
300040	Mesa Unified School District #4	53,141,579	3.15953%	464,365	3.09786%	645,107	3.11919%
420400	Mesa, City of	28,946,274	1.72100%	262,714	1.75261%	359,517	1.73832%
308160	Metropolitan Arts Institute	183,909	0.01093%	1,682	0.01122%	2,293	0.01109%
495400	Metropolitan Domestic Water Improvement District	572,895	0.03406%	5,137	0.03427%	7,065	0.03416%
308170	Mexicayotl Academy	107,033	0.00636%	946	0.00631%	1,312	0.00634%
471400	Miami Unified School District #40	656,547	0.03904%	5,529	0.03689%	7,802	0.03772%
420410	Miami, Town of	134,472	0.00800%	1,230	0.00820%	1,677	0.00811%
306820	Mingus Springs Charter School	125,025	0.00743%	1,143	0.00763%	1,559	0.00754%
492860	Mingus Union High School District #4	955,877	0.05683%	8,213	0.05479%	11,490	0.05556%
300860	Mobile Elementary School District #86	51,396	0.00306%	470	0.00314%	639	0.00309%
302790	Mohave Accelerated Elementary School	339,553	0.02019%	3,075	0.02051%	4,210	0.02035%
302670	Mohave Accelerated Learning Center	442,246	0.02629%	3,906	0.02606%	5,403	0.02612%
492890	Mohave Community College	2,500,488	0.14867%	22,715	0.15153%	31,057	0.15017%
410180	Mohave County	5,999,394	0.35669%	54,243	0.36187%	74,311	0.35930%
497160	Mohave County Airport Authority	112,806	0.00671%	1,031	0.00688%	1,406	0.00680%
503210	Mohave Educational Services Cooperative, Inc.	219,110	0.01303%	1,956	0.01305%	2,694	0.01303%
302830	Mohave Educational Services Cooperative, Inc.	-	-	-	-	-	-
481160	Mohave Valley Elementary School District #16	895,244	0.05323%	8,093	0.05399%	11,088	0.05361%
500640	Mohave Valley Fire Department	21,973	0.00131%	201	0.00134%	274	0.00132%
493170	Mohawk Valley Elementary District #17	168,185	0.01000%	1,177	0.00785%	1,805	0.00873%
473180	Morenci Unified School District #18	1,282,154	0.07623%	11,337	0.07563%	15,674	0.07579%
300750	Morristown Elementary School District #75	130,408	0.00775%	1,173	0.00783%	1,600	0.00774%
480110	Mount Lemmon Domestic Water Improvement District	13,040	0.00078%	119	0.00080%	163	0.00079%
301010	Mountain Institute JTED #2	79,790	0.00474%	686	0.00458%	960	0.00464%
302110	Mountain Oak Charter School	94,562	0.00562%	785	0.00524%	1,114	0.00539%
308260	Mountain Rose Academy	47,412	0.00282%	434	0.00289%	591	0.00286%
302780	Mountain School	134,446	0.00799%	1,179	0.00787%	1,636	0.00791%
300210	Murphy Elementary School District #21	893,847	0.05314%	7,568	0.05049%	10,654	0.05151%

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# Employer Allocations

## Schedules of Employer Allocations

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Employer Number	Employer Name	Retirement		HBS		LTD	
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462230	Naco Elementary School District #23	\$ 151,628	0.00902%	\$ 1,157	0.00772%	\$ 1,744	0.00843%
300810	Nadaburg Unified School District #81	1,262,619	0.07507%	11,147	0.07437%	15,517	0.07503%
410190	Navajo County	3,058,773	0.18186%	27,303	0.18214%	37,592	0.18176%
482990	Navajo County Accommodation District #99	33,212	0.00197%	222	0.00148%	348	0.00168%
482000	Navajo County Arizona - Superintendent of Schools	138,570	0.00824%	1,007	0.00672%	1,517	0.00733%
496200	New Magma Irrigation & Drainage District	61,789	0.00367%	511	0.00341%	726	0.00351%
306770	New School for the Arts & Academics	104,576	0.00622%	956	0.00638%	1,305	0.00631%
302740	New School for the Arts Middle School	45,330	0.00270%	414	0.00277%	565	0.00273%
491010	Nogales Unified School District #1	3,463,023	0.20589%	31,029	0.20700%	42,698	0.20645%
420450	Nogales, City of	987,507	0.05871%	8,335	0.05560%	11,748	0.05681%
302480	North Star Charter School Inc.	220,795	0.01313%	2,019	0.01347%	2,753	0.01331%
302760	Northeast Arizona Technological Institute of Vocational Education	89,916	0.00535%	822	0.00548%	1,121	0.00542%
495040	Northern Apache Special Health Care District	53,386	0.00317%	488	0.00326%	665	0.00321%
306830	Northern Arizona Academy for Career Development	73,423	0.00437%	601	0.00401%	857	0.00414%
495150	Northern Arizona Council of Governments	537,426	0.03195%	4,734	0.03158%	6,555	0.03169%
302840	Northern Arizona Council of Governments - Head Start	1,189,478	0.07072%	10,698	0.07137%	14,687	0.07101%
497140	Northern Arizona Fire District	8,633	0.00051%	79	0.00053%	108	0.00052%
496040	Northern Arizona Intergovernmental Public Transportation Authority	789,798	0.04696%	7,197	0.04802%	9,828	0.04752%
104160	Northern Arizona University	19,433,764	1.15543%	174,212	1.16220%	239,462	1.15784%
483000	Northern Arizona Vocational Institute of Technology	35,242	0.00210%	173	0.00116%	318	0.00154%
493770	Northland Pioneer College	2,201,184	0.13087%	19,602	0.13077%	27,019	0.13064%
307580	Northland Preparatory Academy	501,057	0.02979%	4,148	0.02767%	5,895	0.02850%
497300	Northwest Fire District	467,248	0.02778%	4,197	0.02800%	5,765	0.02787%
302820	Nosotros Academy	194,815	0.01158%	1,515	0.01011%	2,213	0.01070%
200020	Oracle School District #2	353,836	0.02104%	3,120	0.02081%	4,319	0.02088%
420040	Oro Valley, Town of	2,098,051	0.12474%	18,954	0.12645%	25,973	0.12558%
300080	Osborn School District #8	2,525,589	0.15016%	22,779	0.15196%	31,295	0.15132%
481060	Owens-Whitney Elementary School District #6	29,978	0.00178%	274	0.00183%	374	0.00181%
307090	PACE Academy	51,616	0.00307%	472	0.00315%	644	0.00311%
464080	Page Unified School District #8	1,756,756	0.10445%	15,617	0.10419%	21,568	0.10428%
420230	Page, City of	1,001,347	0.05954%	9,156	0.06108%	12,482	0.06035%
200250	Painted Rock Academy	262,253	0.01559%	2,398	0.01600%	3,270	0.01581%
300490	Palo Verde Elementary District #49	400,038	0.02378%	3,096	0.02066%	4,445	0.02149%
300940	Paloma Elementary School District #94	143,383	0.00852%	1,248	0.00832%	1,737	0.00840%
462490	Palominas Elementary School District #49	703,280	0.04181%	6,220	0.04150%	8,600	0.04158%
302580	Paradise Education Center, Paradise Honors High School	1,699,127	0.10102%	15,397	0.10271%	21,071	0.10188%
300690	Paradise Valley Unified School District #69	22,235,750	1.32203%	193,394	1.29017%	269,187	1.30156%
420470	Paradise Valley, Town of	841,511	0.05003%	7,549	0.05036%	10,375	0.05017%
500620	Paragon Preparatory Academy	-	-	-	-	-	-
303040	Paramount Academy	-	-	-	-	-	-
308270	Park View School, Inc.	-	-	-	-	-	-
494270	Parker Unified School District #27	1,373,996	0.08169%	11,897	0.07937%	16,613	0.08032%
420480	Parker, Town of	249,382	0.01483%	2,280	0.01521%	3,109	0.01503%
491060	Patagonia Elementary School District #6	90,867	0.00540%	823	0.00549%	1,127	0.00545%

(continued)

# Employer Allocations

## Schedules of Employer Allocations

As of and for the year ended June 30, 2024

Employer Number	Employer Name	Retirement		HBS		LTD	
		Employer Contributions	Allocation Percentage	Employer Contributions	Allocation Percentage	Employer Contributions	Allocation Percentage
307050	Patagonia Montessori Elementary School	\$ 26,304	0.00156%	\$ 241	0.00160%	\$ 328	0.00159%
491820	Patagonia Union High School District #20	160,879	0.00957%	1,334	0.00890%	1,896	0.00917%
420500	Patagonia, Town of	58,482	0.00348%	528	0.00352%	724	0.00350%
240020	Paulden Community School	54,736	0.00325%	500	0.00334%	682	0.00330%
471100	Payson Unified School District #10	1,817,590	0.10806%	16,025	0.10690%	22,181	0.10725%
220240	Payson, Town of	996,540	0.05925%	9,077	0.06055%	12,397	0.05994%
481080	Peach Springs Unified School District #8	271,569	0.01615%	2,483	0.01657%	3,480	0.01683%
302550	PEAK School, The	-	-	-	-	-	-
462220	Pearce Elementary School District #22	136,099	0.00809%	1,093	0.00729%	1,579	0.00763%
300920	Pendergast Elementary School District #92	5,812,043	0.34556%	50,538	0.33715%	70,413	0.34046%
300110	Peoria Unified School District #11	24,760,397	1.47213%	216,838	1.44657%	300,990	1.45533%
420520	Peoria, City of	8,769,108	0.52137%	79,774	0.53219%	109,007	0.52707%
300010	Phoenix Elementary School District #1	6,425,761	0.38204%	57,505	0.38362%	79,536	0.38457%
308110	Phoenix School of Academic Excellence	68,604	0.00408%	627	0.00418%	846	0.00409%
302100	Phoenix Union High School District	25,902,570	1.54004%	230,868	1.54016%	318,606	1.54051%
495800	Phoenix-Mesa Gateway Airport Authority	1,072,982	0.06379%	9,586	0.06395%	13,218	0.06391%
200330	Picacho Elementary School District No. 33	129,490	0.00770%	1,115	0.00744%	1,559	0.00754%
496400	Picture Rocks Fire & Medical District	31,414	0.00187%	287	0.00192%	392	0.00189%
306090	Pillar Academy of Business & Finance	4,393	0.00026%	40	0.00027%	55	0.00026%
307070	Pima Accommodation District	103,762	0.00617%	795	0.00531%	1,171	0.00566%
495120	Pima Association of Governments	573,622	0.03410%	5,245	0.03499%	7,153	0.03458%
450990	Pima Community College	10,638,851	0.63253%	94,961	0.63350%	130,766	0.63227%
210200	Pima County	36,575,810	2.17462%	329,694	2.19944%	452,383	2.18734%
307040	Pima County Joint Technical Education District	901,889	0.05362%	7,095	0.04733%	10,316	0.04988%
450320	Pima County Reserve Fund 32	-	-	-	-	-	-
307060	Pima County Special Projects	9,443	0.00056%	86	0.00058%	118	0.00057%
200260	Pima Prevention Partnership (Arizona Collegiate High School)	89,621	0.00533%	812	0.00542%	1,111	0.00537%
200230	Pima Prevention Partnership (Pima Partnership Academy)	51,487	0.00306%	432	0.00288%	610	0.00295%
302560	Pima Prevention Partnership (Pima Partnership High School)	92,538	0.00550%	825	0.00551%	1,138	0.00550%
472060	Pima Unified School District #6	762,892	0.04536%	6,647	0.04434%	9,245	0.04470%
420550	Pima, Town of	51,412	0.00306%	470	0.00314%	641	0.00310%
210210	Pinal County	11,174,415	0.66438%	100,588	0.67104%	138,100	0.66773%
200860	Pinal County Juvenile Justice Education Services	36,664	0.00218%	335	0.00224%	457	0.00221%
200880	Pinal County School Education Services	39,015	0.00232%	296	0.00197%	437	0.00211%
200000	Pinal County School Office	415,665	0.02471%	3,344	0.02231%	4,812	0.02327%
200890	Pinal County School Office Data Processing	20,690	0.00123%	98	0.00065%	184	0.00089%
306900	Pine Forest Charter School	176,171	0.01047%	1,604	0.01070%	2,192	0.01060%
471120	Pine Strawberry School District #12	245,514	0.01460%	2,073	0.01383%	2,930	0.01417%
496090	Pine-Strawberry Fire District	13,626	0.00081%	125	0.00083%	170	0.00082%
497540	Pinetop Fire District	129,554	0.00770%	1,185	0.00790%	1,615	0.00781%
497130	Pinetop Water Community Facilities District	38,359	0.00228%	351	0.00234%	478	0.00231%
497110	Pinetop-Lakeside Sanitary District	141,289	0.00840%	1,292	0.00862%	1,762	0.00852%
420240	Pinetop-Lakeside, Town of	393,837	0.02342%	3,543	0.02363%	4,864	0.02352%
495010	Pinewood Fire District	16,104	0.00096%	147	0.00098%	202	0.00098%

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# Employer Allocations

## Schedules of Employer Allocations

As of and for the year ended June 30, 2024

Employer Number	Employer Name	Retirement		HBS		LTD	
		Employer Contributions	Allocation Percentage	Employer Contributions	Allocation Percentage	Employer Contributions	Allocation Percentage
497390	Pinewood Sanitary District	\$ 71,480	0.00425%	\$ 654	0.00436%	\$ 889	0.00430%
482040	Pinon Unified School District #4	1,292,506	0.07685%	11,491	0.07666%	15,850	0.07664%
303310	Pointe Schools	-	-	-	-	-	-
462640	Pomerene School District #64	100,751	0.00599%	865	0.00577%	1,214	0.00587%
480050	Ponderosa Park Domestic Water Improvement District	46,678	0.00278%	427	0.00285%	582	0.00281%
492010	Prescott Unified School District #1	2,834,562	0.16853%	24,836	0.16568%	34,463	0.16663%
104940	Prescott Valley Historical Society	57,577	0.00342%	526	0.00351%	717	0.00347%
307030	Prescott Valley School	49,278	0.00293%	451	0.00301%	615	0.00297%
504410	Prescott Valley, Town of	1,679,859	0.09988%	14,822	0.09888%	20,506	0.09915%
420600	Prescott, City of	3,391,459	0.20164%	30,726	0.20498%	42,055	0.20334%
307370	Presidio Schools	235,745	0.01402%	1,934	0.01290%	2,761	0.01335%
101750	Public Safety Personnel Retirement System	1,178,901	0.07009%	10,525	0.07022%	14,485	0.07004%
497320	Puerco Valley Fire District	144,052	0.00856%	1,317	0.00879%	1,796	0.00869%
494040	Quartzsite Elementary School District #4	107,380	0.00638%	982	0.00655%	1,339	0.00648%
504220	Quartzsite, Town of	209,504	0.01246%	1,763	0.01176%	2,488	0.01203%
300950	Queen Creek Unified School District #95	9,849,133	0.58558%	88,500	0.59040%	121,619	0.58805%
420460	Queen Creek, Town of	3,761,199	0.22362%	33,457	0.22320%	46,137	0.22308%
496000	Queen Valley Domestic Water Improvement District	28,147	0.00167%	257	0.00172%	351	0.00170%
496700	Queen Valley Sanitary District	13,656	0.00081%	125	0.00083%	170	0.00082%
200030	Ray Unified School District #3	299,694	0.01782%	2,368	0.01580%	3,435	0.01661%
461270	Red Mesa Unified School District #27	651,516	0.03874%	5,726	0.03820%	7,935	0.03837%
200050	Red Rock Elementary District #5	345,800	0.02056%	3,077	0.02053%	4,244	0.02052%
492870	Rimrock Public High School	-	-	-	-	-	-
497120	Rio Rico Medical & Fire District	56,798	0.00338%	492	0.00328%	686	0.00332%
300020	Riverside Elementary School District #2	712,354	0.04235%	6,387	0.04261%	9,050	0.04376%
300660	Roosevelt Elementary School District #66	7,129,387	0.42388%	63,535	0.42385%	87,562	0.42338%
497360	Roosevelt Irrigation District	257,632	0.01532%	2,356	0.01572%	3,212	0.01553%
240070	Rose Academies Public High Schools	45,793	0.00272%	419	0.00279%	571	0.00276%
461100	Round Valley Schools #10	1,167,140	0.06939%	9,668	0.06450%	13,799	0.06672%
302850	RSD Charter School (High School)	-	-	-	-	-	-
200180	Sacaton Elementary School District #18	795,819	0.04732%	6,963	0.04645%	9,669	0.04675%
300900	Saddle Mountain Unified School District #90	2,411,015	0.14335%	21,590	0.14403%	29,693	0.14357%
472010	Safford Unified School District #1	1,975,662	0.11746%	16,566	0.11051%	23,421	0.11324%
420620	Safford, City of	934,799	0.05558%	8,530	0.05690%	11,749	0.05681%
450300	Sahuarita Unified Schools #30	4,467,217	0.26560%	39,990	0.26678%	55,012	0.26599%
420790	Sahuarita, Town of	1,033,399	0.06144%	9,417	0.06282%	12,859	0.06218%
494300	Salome Consolidated Elementary School District #30	108,930	0.00648%	996	0.00664%	1,358	0.00657%
493930	Salt River Schools	156,728	0.00932%	1,433	0.00956%	1,955	0.00945%
496600	San Carlos Irrigation And Drainage District	145,952	0.00868%	1,301	0.00868%	1,793	0.00867%
471200	San Carlos Unified School District #20	1,486,482	0.08838%	13,091	0.08733%	18,127	0.08765%
450350	San Fernando Elementary School District #35	21,136	0.00126%	172	0.00115%	246	0.00119%
420810	San Luis, City of	1,308,042	0.07777%	11,775	0.07855%	16,176	0.07821%
462180	San Simon Unified School District #18	137,483	0.00817%	851	0.00568%	1,386	0.00670%
461180	Sanders Unified School District #18	676,033	0.04019%	5,702	0.03804%	8,034	0.03885%

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# Employer Allocations

## Schedules of Employer Allocations

As of and for the year ended June 30, 2024

Employer Number	Employer Name	Retirement		HBS		LTD	
		Employer Contributions	Allocation Percentage	Employer Contributions	Allocation Percentage	Employer Contributions	Allocation Percentage
410220	Santa Cruz County	\$ 1,530,763	0.09101%	\$ 13,562	0.09047%	\$ 18,733	0.09058%
502210	Santa Cruz County Provisional Community College	14,386	0.00086%	132	0.00088%	179	0.00087%
491030	Santa Cruz Valley Unified School District #35	2,126,420	0.12643%	18,947	0.12640%	26,111	0.12625%
200400	Santa Cruz Valley Union High School District #840	272,475	0.01620%	2,240	0.01495%	3,194	0.01544%
302610	SC Jensen Corporation, Inc. dba Intelli-School	32,138	0.00191%	294	0.00196%	401	0.00194%
300480	Scottsdale Unified School District #48	18,645,045	1.10854%	163,791	1.09268%	227,168	1.09839%
420630	Scottsdale, City of	17,215,872	1.02357%	155,378	1.03655%	212,991	1.02984%
306750	Sedona Charter School	112,024	0.00666%	1,024	0.00683%	1,397	0.00675%
500610	Sedona Fire District	141,562	0.00842%	1,294	0.00864%	1,700	0.00822%
420060	Sedona, City of	1,186,625	0.07055%	10,755	0.07175%	14,720	0.07118%
497470	Sedona-Oak Creek Airport Authority	108,929	0.00648%	996	0.00664%	1,358	0.00657%
492090	Sedona-Oak Creek Unified School District #9	622,916	0.03704%	5,576	0.03720%	7,671	0.03709%
302460	Self Development Academy	98,461	0.00585%	864	0.00576%	1,198	0.00579%
492400	Seligman Unified School District #40	229,373	0.01364%	2,096	0.01398%	2,869	0.01387%
300710	Sentinel Elementary District #71	66,793	0.00397%	377	0.00251%	644	0.00311%
482100	Show Low Unified School District #10	1,676,975	0.09970%	14,943	0.09969%	20,563	0.09943%
420640	Show Low, City of	942,920	0.05606%	8,595	0.05734%	11,737	0.05675%
462680	Sierra Vista Unified School District #68	3,392,812	0.20172%	29,915	0.19957%	41,428	0.20031%
420650	Sierra Vista, City of	1,964,938	0.11683%	17,439	0.11634%	24,078	0.11642%
492150	Skull Valley School #15	68,126	0.00405%	590	0.00393%	822	0.00397%
302340	Skyline Prep High School	128,898	0.00766%	1,179	0.00786%	1,607	0.00777%
306950	Skyview School, Inc.	155,939	0.00927%	1,426	0.00951%	1,944	0.00940%
482050	Snowflake Unified School District #5	1,554,996	0.09245%	12,749	0.08505%	18,196	0.08798%
420660	Snowflake, Town of	218,273	0.01298%	1,828	0.01219%	2,584	0.01250%
472050	Solomon School #5	136,308	0.00810%	1,161	0.00775%	1,631	0.00789%
493110	Somerton School District #11	2,290,641	0.13619%	19,524	0.13025%	27,405	0.13251%
420610	Somerton, City of	509,235	0.03028%	4,559	0.03041%	6,274	0.03034%
491250	Sonoita Elementary School District #25	157,278	0.00935%	1,417	0.00945%	1,962	0.00949%
495810	Sonoita-Elgin Fire Dist	-	-	-	-	-	-
308190	Sonoran Desert School	-	-	-	-	-	-
308060	Sonoran Science Academy Broadway K-8	11,383	0.00068%	104	0.00069%	142	0.00069%
420670	South Tucson, City of	184,705	0.01098%	1,613	0.01076%	2,241	0.01084%
495110	SouthEastern Arizona Governments Organization	125,898	0.00749%	1,151	0.00768%	1,570	0.00759%
450560	Southern Arizona Community Academy	71,584	0.00426%	555	0.00370%	811	0.00392%
501010	Southwest Technical Education District of Yuma	123,316	0.00733%	836	0.00558%	1,301	0.00629%
420680	Springerville, Town of	147,336	0.00876%	1,338	0.00893%	1,845	0.00892%
462210	St. David Unified School District #21	334,522	0.01989%	2,670	0.01781%	3,858	0.01866%
461010	St. Johns Unified School District	734,847	0.04369%	6,493	0.04332%	8,992	0.04348%
420440	St. Johns, City of	216,997	0.01290%	1,984	0.01324%	2,705	0.01308%
200240	Stanfield Elementary School District #24	330,766	0.01967%	2,557	0.01706%	3,745	0.01811%
420260	Star Valley, Town of	41,471	0.00247%	379	0.00253%	517	0.00250%
308030	StarShine Academy	-	-	-	-	-	-
109060	State Board of Equalization	25,974	0.00154%	238	0.00158%	324	0.00157%
306720	STEP UP School	70,068	0.00417%	593	0.00396%	835	0.00404%

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# Employer Allocations

## Schedules of Employer Allocations

As of and for the year ended June 30, 2024

Employer Number	Employer Name	Retirement		HBS		LTD	
		Employer Contributions	Allocation Percentage	Employer Contributions	Allocation Percentage	Employer Contributions	Allocation Percentage
497490	Summit Fire & Medical District	\$ 29,929	0.00178%	\$ 274	0.00183%	\$ 373	0.00180%
497340	Sun City Fire District	263,154	0.01565%	2,406	0.01605%	3,281	0.01587%
497330	Sun City West Fire District	-	-	-	-	-	-
497270	Sun Lakes Fire District	-	-	-	-	-	-
450120	Sunnyside Unified School District	11,060,009	0.65757%	95,631	0.63797%	133,525	0.64562%
496790	Sunsites-Pearce Fire District	7,178	0.00043%	66	0.00044%	90	0.00043%
200150	Superior Unified School District #15	287,606	0.01710%	2,455	0.01638%	3,445	0.01666%
420710	Superior, Town of	99,057	0.00589%	862	0.00575%	1,199	0.00580%
495200	Superstition Fire & Medical District	368,395	0.02190%	3,369	0.02247%	4,593	0.02221%
420690	Surprise, City of	7,217,212	0.42910%	65,631	0.43784%	89,696	0.43369%
450130	Tanque Verde Unified School District #13	1,624,550	0.09659%	14,303	0.09542%	19,825	0.09586%
420720	Taylor, Town of	166,230	0.00988%	1,459	0.00973%	2,023	0.00978%
302270	Telesis Preparatory Academy	238,448	0.01418%	2,180	0.01455%	2,973	0.01438%
300030	Tempe Elementary School District #3	10,176,617	0.60505%	90,181	0.60161%	124,550	0.60222%
302130	Tempe Union School District No. 213	10,323,115	0.61376%	92,235	0.61532%	126,970	0.61392%
420730	Tempe, City of	13,175,871	0.78337%	119,432	0.79675%	163,434	0.79023%
472040	Thatcher Unified School District #4	1,104,694	0.06568%	9,555	0.06374%	13,319	0.06440%
420740	Thatcher, Town of	250,767	0.01491%	2,245	0.01497%	3,088	0.01493%
495060	Three Points Fire District	5,541	0.00033%	51	0.00034%	69	0.00033%
500210	Timber Mesa Fire And Medical District	127,068	0.00755%	1,162	0.00775%	1,584	0.00766%
300170	Tolleson Elementary School District #17	2,053,770	0.12211%	18,091	0.12069%	25,069	0.12121%
302140	Tolleson Union High School District #214	12,461,895	0.74092%	112,246	0.74881%	154,174	0.74546%
420750	Tolleson, City of	1,721,467	0.10235%	15,158	0.10112%	20,991	0.10149%
200220	Toltec School District #22	836,675	0.04974%	7,339	0.04896%	10,181	0.04923%
462010	Tombstone Unified School District/Tombstone USD #1	748,010	0.04447%	6,522	0.04351%	9,096	0.04398%
420770	Tombstone, City of	159,420	0.00948%	1,429	0.00953%	1,964	0.00950%
471330	Tonto Basin School District #33	93,579	0.00556%	856	0.00571%	1,167	0.00564%
481120	Topock Elementary School #12	87,373	0.00519%	799	0.00533%	1,089	0.00527%
496760	Tri-City Fire District	13,054	0.00078%	90	0.00060%	139	0.00067%
307210	Triumphant Learning Center	77,318	0.00460%	707	0.00471%	964	0.00466%
464150	Tuba City Unified School District #15	1,579,746	0.09392%	13,978	0.09325%	19,323	0.09343%
480060	Tucson Airport Authority	1,826,196	0.10858%	16,549	0.11040%	22,798	0.11023%
302180	Tucson Country Day School	413,619	0.02459%	3,775	0.02518%	5,151	0.02491%
302690	Tucson Preparatory School	79,943	0.00475%	731	0.00488%	996	0.00482%
240010	Tucson Unified School District #1	41,531,268	2.46924%	363,272	2.42345%	504,473	2.43920%
497440	Tusayan Fire District	76,861	0.00457%	703	0.00469%	958	0.00463%
480130	Tusayan, Town of	28,341	0.00169%	259	0.00173%	353	0.00171%
300620	Union Elementary School District #62	1,119,793	0.06658%	9,999	0.06670%	13,768	0.06657%
104120	University of Arizona, The	69,039,780	4.10476%	621,661	4.14721%	862,900	4.17225%
450200	Vail School District #20	12,182,565	0.72431%	106,597	0.71113%	148,013	0.71567%
481220	Valentine ESD #22	106,567	0.00634%	969	0.00646%	1,337	0.00646%
306760	Valley Academy	349,245	0.02076%	3,193	0.02130%	4,355	0.02106%
302470	Valley Academy for Career and Technology	62,318	0.00371%	366	0.00244%	627	0.00303%
496030	Valley Metro	4,292,362	0.25520%	39,003	0.26019%	53,362	0.25801%

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# Employer Allocations

## Schedules of Employer Allocations

As of and for the year ended June 30, 2024

Employer Number	Employer Name	Retirement		HBS		LTD	
		Employer Contributions	Allocation Percentage	Employer Contributions	Allocation Percentage	Employer Contributions	Allocation Percentage
496010	Valley Schools	\$ 470,939	0.02800%	\$ 3,125	0.02085%	\$ 4,930	0.02384%
463220	Valley Union High School #22	125,339	0.00745%	1,129	0.00753%	1,553	0.00751%
210250	Valleywise Health	38,174,955	2.26969%	346,919	2.31436%	476,687	2.30485%
497240	Verde Valley Fire District	49,382	0.00294%	452	0.00301%	616	0.00298%
461090	Vernon Elementary School District #9	155,298	0.00923%	1,413	0.00942%	1,915	0.00926%
300060	Washington Elementary School District #6	16,961,394	1.00844%	148,463	0.99042%	206,183	0.99692%
493240	Wellton Elementary School #24	148,435	0.00883%	1,301	0.00868%	1,806	0.00873%
420780	Wellton, Town of	125,295	0.00745%	1,146	0.00764%	1,631	0.00789%
494190	Wenden Elementary School District #19	104,096	0.00619%	832	0.00555%	1,203	0.00582%
410040	Western Arizona Council Of Governments	1,465,317	0.08712%	13,055	0.08709%	18,020	0.08713%
240040	Western Arizona Vocational Education #50	47,449	0.00282%	434	0.00289%	592	0.00286%
302700	Western Maricopa Education Center	1,909,296	0.11352%	16,500	0.11008%	23,034	0.11137%
497410	Whetstone Fire District	11,833	0.00070%	108	0.00072%	148	0.00071%
495180	White Mountain Summer Homes Water Improvement District	9,065	0.00054%	83	0.00055%	113	0.00055%
482200	Whiteriver Unified School District #20	1,619,663	0.09630%	14,573	0.09722%	20,002	0.09671%
300090	Wickenburg Unified School District #9	975,880	0.05802%	8,788	0.05862%	12,061	0.05832%
420800	Wickenburg, Town of	536,138	0.03188%	4,831	0.03223%	6,627	0.03204%
462130	Willcox Unified School District #13	884,811	0.05261%	7,496	0.05001%	10,553	0.05103%
420820	Willcox, City of	255,301	0.01518%	2,319	0.01547%	3,171	0.01533%
464020	Williams Unified School District #2	580,945	0.03454%	5,140	0.03429%	7,106	0.03436%
420850	Williams, City of	427,342	0.02541%	3,804	0.02538%	5,246	0.02536%
492020	Williamson Valley School District #2	5,256	0.00031%	48	0.00032%	66	0.00032%
302230	Willow Creek Charter	49,814	0.00296%	455	0.00304%	623	0.00301%
300070	Wilson School District No. 7	752,916	0.04476%	6,548	0.04368%	9,115	0.04407%
461080	Window Rock Unified School District #8	1,635,066	0.09721%	14,576	0.09724%	20,082	0.09710%
482010	Winslow Unified School District #1	1,386,170	0.08241%	12,195	0.08135%	16,926	0.08184%
420900	Winslow, City of	578,355	0.03439%	5,262	0.03510%	7,188	0.03475%
492520	Yarnell Elementary School District #52	65,646	0.00390%	599	0.00400%	818	0.00395%
492530	Yavapai Accommodation District #99	92,379	0.00549%	840	0.00560%	1,148	0.00555%
492990	Yavapai College	3,733,797	0.22199%	33,700	0.22482%	46,201	0.22339%
410230	Yavapai County	8,817,192	0.52423%	78,920	0.52649%	108,564	0.52492%
471050	Young Elementary School District #5	111,210	0.00661%	878	0.00585%	1,274	0.00616%
307340	Young Scholar's Academy	313,603	0.01865%	2,868	0.01913%	3,905	0.01888%
420920	Youngtown, Town of	128,534	0.00764%	1,152	0.00769%	1,584	0.00766%
481130	Yucca Elementary School District #13	48,678	0.00289%	367	0.00245%	544	0.00263%
410240	Yuma County	6,551,353	0.38951%	59,149	0.39459%	81,073	0.39200%
497210	Yuma County Airport Authority	205,220	0.01220%	1,876	0.01252%	2,556	0.01236%
480100	Yuma County Intergovernmental Public Transportation Authority	45,816	0.00272%	419	0.00279%	571	0.00276%
493000	Yuma County Superintendent's Office	-	-	-	-	-	-
493010	Yuma Elementary School District One	7,237,283	0.43029%	63,201	0.42162%	87,853	0.42478%
480070	Yuma Mesa Irrigation & Drainage District	188,312	0.01120%	1,722	0.01149%	2,348	0.01135%
500820	Yuma Metropolitan Planning Organization	44,359	0.00264%	396	0.00264%	545	0.00264%
493830	Yuma Union High School District #70	8,052,703	0.47877%	72,806	0.48570%	100,199	0.48448%
420980	Yuma, City of	5,444,192	0.32368%	49,543	0.33051%	67,692	0.32730%
Total		\$1,681,943,645	100.00000%	\$ 14,989,867	100.00000%	\$ 20,681,892	100.00000%

The accompanying notes are an integral part of these schedules.

# Schedules of Pension and OPEB Amounts by Employer

## Schedule of Pension Amounts by Employer

As of and for the year ended June 30, 2024

Employer Number	Employer Name	Net Pension Liability		Discount Rate Sensitivity		Difference Between Expected and Actual Experience	Changes in Assumptions	Difference Between Projected and Actual Investment Earnings
		Beginning Net Pension Liability	Ending Net Pension Liability	Net Pension Liability 1% Decrease (6.0% Discount Rate)	Net Pension Liability 1% Increase (8.0% Discount Rate)			
1	307850 Academy Of Excellence	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	450540 Academy Of Tucson	3,734,677	3,507,530	5,370,746	1,954,702	195,787	-	-
3	307940 Accelerated Elementary and Secondary Schools	-	-	-	-	-	-	-
4	303320 Accelerated Learning Center	1,072,830	942,489	1,443,143	525,237	52,609	-	-
5	307490 Acclaim Charter School	1,647,271	1,579,349	2,418,306	880,151	88,158	-	-
6	302160 Agua Fria Union High School District #216	73,483,178	76,791,224	117,583,066	42,794,785	4,286,414	-	-
7	300630 Aguila Elementary School District #63	1,380,277	1,126,506	1,724,911	627,788	62,881	-	-
8	302310 AIBT Non-Profit Charter High School	409,391	523,249	801,202	291,600	29,207	-	-
9	450150 Ajo Unified School District	2,425,599	2,067,394	3,165,604	1,152,133	115,400	-	-
10	302800 Akimel O'otham Pee Posh (3-5)	42,072	43,204	66,154	24,077	2,412	-	-
11	302810 Akimel O'otham Pee Posh (K-2)	3,804,258	4,230,798	6,478,217	2,357,771	236,159	-	-
12	300680 Alhambra Elementary District #68	97,577,349	97,253,949	148,915,682	54,198,404	5,428,624	-	-
13	461070 Alpine Elementary School District #7	799,363	787,274	1,205,478	438,738	43,945	-	-
14	450510 Altar Valley School District #51	3,459,593	2,923,475	4,476,438	1,629,216	163,186	-	-
15	308200 American Basic Schools	140,779	105,610	161,710	58,855	5,895	-	-
16	307860 American Leadership Academy	-	-	-	-	-	-	-
17	450100 Amphitheater Unified School District #10	99,837,897	106,826,049	163,572,525	59,532,816	5,962,930	-	-
18	493810 Antelope Union High School District #50	1,598,727	1,436,935	2,200,242	800,786	80,208	-	-
19	410100 Apache County	17,518,032	17,609,657	26,963,985	9,813,640	982,955	-	-
20	462420 Apache Elementary School District #42	174,760	177,617	271,968	98,984	9,914	-	-
21	497350 Apache Junction Sewer District	2,417,508	2,307,417	3,533,127	1,285,895	128,798	-	-
22	200430 Apache Junction Unified School District #43	23,236,555	21,626,034	33,113,881	12,051,917	1,207,145	-	-
23	496800 Apache Junction Water District	1,169,918	1,334,526	2,043,431	743,714	74,492	-	-
24	420020 Apache Junction, City of	16,000,213	16,950,395	25,954,520	9,446,242	946,155	-	-
25	302020 Aprender Tucson	2,127,860	1,937,782	2,967,141	1,079,902	108,165	-	-
26	109120 Arizona Acupuncture Board of Examiners	163,433	148,814	227,865	82,932	8,307	-	-
27	307810 Arizona Agribusiness & Equine Center	8,878,759	8,863,234	13,571,423	4,939,369	494,737	-	-
28	480090 Arizona Association of Counties	466,026	409,639	627,240	228,286	22,866	-	-
29	101050 Arizona Attorney General's Office	93,653,349	82,321,344	126,050,811	45,876,651	4,595,100	-	-
30	109010 Arizona Automobile Theft Authority	-	-	-	-	-	-	-
31	109280 Arizona Board of Athletic Training	55,017	54,405	83,305	30,319	3,037	-	-
32	103180 Arizona Board of Chiropractic Examiners	278,321	305,629	467,980	170,323	17,060	-	-
33	105700 Arizona Board of Executive Clemency	830,108	736,069	1,127,073	410,202	41,087	-	-
34	109140 Arizona Board of Fingerprinting	432,045	456,043	698,295	254,147	25,456	-	-
35	103460 Arizona Board of Funeral Directors & Embalmers	270,230	-	-	-	-	-	-
36	103200 Arizona Board of Homeopathic and Integrated Medicine Examiners	-	-	-	-	-	-	-
37	102500 Arizona Board of Nursing Care Examiners	294,502	140,813	215,614	78,473	7,860	-	-
38	103240 Arizona Board of Occupational Therapy Examiners	177,996	148,814	227,865	82,932	8,307	-	-
39	103770 Arizona Board of Osteopathic Examiners	674,766	659,262	1,009,465	367,398	36,799	-	-
40	103850 Arizona Board of Podiatry Examiners	129,452	121,611	186,212	67,773	6,788	-	-
41	103860 Arizona Board of Psychologist Examiners	388,355	372,835	570,887	207,776	20,811	-	-
42	104100 Arizona Board of Regents	4,469,315	4,942,865	7,568,537	2,754,597	275,906	-	-
43	101880 Arizona Board of Tax Appeals	205,504	192,018	294,019	107,009	10,718	-	-
44	302090 Arizona Charter Academy	6,553,485	5,757,342	8,815,667	3,208,494	321,369	-	-

# Schedules of Pension and OPEB Amounts by Employer

Deferred Outflows of Resources		Deferred Inflows of Resources					Pension Expense			
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference Between Expected and Actual Experience	Changes in Assumptions	Difference Between Projected and Actual Investment Earnings	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions			
							Proportionate Share of Pension Plan Expense	Contributions and Proportionate Share of Contributions	Total Pension Expense	
1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
2	-	195,787	-	-	223,994	247,279	471,273	312,638	(183,550)	129,088
3	-	-	-	-	-	297,546	297,546	-	(386,782)	(386,782)
4	1,787	54,396	-	-	60,188	79,566	139,754	84,007	(26,311)	57,696
5	-	88,158	-	-	100,859	116,959	217,818	140,773	(66,232)	74,541
6	2,760,278	7,046,692	-	-	4,903,960	390,623	5,294,583	6,844,671	2,218,597	9,063,268
7	17,600	80,481	-	-	71,940	160,105	232,045	100,409	(19,314)	81,095
8	79,421	108,628	-	-	33,415	-	33,415	46,639	60,417	107,056
9	4,926	120,326	-	-	132,026	222,429	354,455	184,274	(166,424)	17,850
10	1,108	3,520	-	-	2,759	-	2,759	3,851	(2,744)	1,107
11	314,178	550,337	-	-	270,183	261,938	532,121	377,106	(285,950)	91,156
12	501,343	5,929,967	-	-	6,210,729	303,814	6,514,543	8,668,585	181,466	8,850,051
13	-	43,945	-	-	50,276	33,422	83,698	70,172	(33,956)	36,216
14	-	163,186	-	-	186,696	503,991	690,687	260,580	(427,011)	(166,431)
15	-	5,895	-	-	6,744	84,830	91,574	9,413	(96,890)	(87,477)
16	-	-	-	-	-	3,159	3,159	-	(27,366)	(27,366)
17	5,423,323	11,386,253	-	-	6,822,012	1,344,547	8,166,559	9,521,780	807,335	10,329,115
18	-	80,208	-	-	91,764	242,164	333,928	128,079	(291,984)	(163,905)
19	190,447	1,173,402	-	-	1,124,569	258,958	1,383,527	1,569,610	282,679	1,852,289
20	3,250	13,164	-	-	11,343	4,977	16,320	15,832	2,168	18,000
21	14,849	143,647	-	-	147,354	56,072	203,426	205,668	8,089	213,757
22	46,203	1,253,348	-	-	1,381,059	909,418	2,290,477	1,927,604	(671,067)	1,256,537
23	119,018	193,510	-	-	85,224	24,867	110,091	118,951	57,285	176,236
24	1,165,978	2,112,133	-	-	1,082,468	-	1,082,468	1,510,848	767,524	2,278,372
25	-	108,165	-	-	123,749	162,023	285,772	172,721	(64,352)	108,369
26	-	8,307	-	-	9,503	8,579	18,082	13,264	3,571	16,835
27	54,900	549,637	-	-	566,014	22,712	588,726	790,011	(317,973)	472,038
28	-	22,866	-	-	26,160	58,347	84,507	36,513	(54,764)	(18,251)
29	-	4,595,100	-	-	5,257,119	7,375,985	12,633,104	7,337,590	(4,498,406)	2,839,184
30	-	-	-	-	-	-	-	-	-	-
31	57	3,094	-	-	3,474	-	3,474	4,849	516	5,365
32	39,735	56,795	-	-	19,518	-	19,518	27,242	9,175	36,417
33	7,200	48,287	-	-	47,006	56,975	103,981	65,608	(3,352)	62,256
34	19,226	44,682	-	-	29,123	4,994	34,117	40,649	(5,681)	34,968
35	22,587	22,587	-	-	-	179,310	179,310	-	(78,584)	(78,584)
36	-	-	-	-	-	-	-	-	-	-
37	-	7,860	-	-	8,992	106,818	115,810	12,551	(75,313)	(62,762)
38	9,031	17,338	-	-	9,503	18,250	27,753	13,264	(5,959)	7,305
39	12,161	48,960	-	-	42,101	5,462	47,563	58,762	1,797	60,559
40	5,857	12,645	-	-	7,766	4,357	12,123	10,840	8,356	19,196
41	-	20,811	-	-	23,810	8,498	32,308	33,232	3,935	37,167
42	405,206	681,112	-	-	315,656	-	315,656	440,575	311,819	752,394
43	-	10,718	-	-	12,262	8,009	20,271	17,115	(16,974)	141
44	109,632	431,001	-	-	367,669	485,862	853,531	513,172	(20,961)	492,211

(continued)

# Schedules of Pension and OPEB Amounts by Employer

## Schedule of Pension Amounts by Employer

As of and for the year ended June 30, 2024

Employer Number	Employer Name	Net Pension Liability		Discount Rate Sensitivity		Difference Between Expected and Actual	Changes in Assumptions	Difference Between Projected and Actual Investment Earnings
		Beginning Net Pension Liability	Ending Net Pension Liability	Net Pension Liability 1% Decrease (6.0% Discount Rate)	Net Pension Liability 1% Increase (8.0% Discount Rate)			
1	495900 Arizona City Sanitary District	\$ 770,237	\$ 820,877	\$ 1,256,931	\$ 457,465	\$ 45,821	\$ -	\$ -
2	109030 Arizona Commission for Postsecondary Education	-	-	-	-	-	-	-
3	102100 Arizona Commission for the Deaf and Hard of Hearing	1,687,725	1,574,548	2,410,955	877,476	87,890	-	-
4	109260 Arizona Commission of African American Affairs	90,616	86,408	132,309	48,154	4,823	-	-
5	104820 Arizona Commission on the Arts	902,925	947,289	1,450,493	527,912	52,877	-	-
6	304040 Arizona Community Development Corporation	12,139,320	12,439,570	19,047,526	6,932,416	694,365	-	-
7	103250 Arizona Corporation Commission	20,891,864	21,915,662	33,557,359	12,213,323	1,223,312	-	-
8	109270 Arizona Cotton Research and Protection Council	1,710,379	1,752,165	2,682,923	976,459	97,804	-	-
9	497380 Arizona Counties Insurance Pool	1,111,665	1,052,899	1,612,204	586,767	58,772	-	-
10	101140 Arizona Court of Appeals Division One	6,304,291	6,432,605	9,849,634	3,584,810	359,062	-	-
11	101150 Arizona Court of Appeals Division Two	2,902,951	3,259,507	4,990,971	1,816,482	181,943	-	-
12	101190 Arizona Criminal Justice Commission	1,930,446	1,667,357	2,553,064	929,197	93,070	-	-
13	100000 Arizona Department of Administration	52,448,918	52,030,494	79,669,326	28,995,941	2,904,294	-	-
14	103060 Arizona Department of Agriculture	18,432,284	17,779,272	27,223,702	9,908,165	992,422	-	-
15	109300 Arizona Department of Child Safety	167,301,577	164,668,290	252,140,824	91,767,570	9,191,630	-	-
16	105200 Arizona Department of Corrections	85,708,259	83,767,880	128,265,753	46,682,788	4,675,845	-	-
17	102200 Arizona Department of Economic Security	528,492,464	515,630,905	789,536,354	287,354,628	28,782,035	-	-
18	104550 Arizona Department of Education	50,871,227	45,745,103	70,045,107	25,493,172	2,553,449	-	-
19	105360 Arizona Department of Emergency & Military Affairs	21,673,427	19,219,408	29,428,844	10,710,735	1,072,809	-	-
20	107100 Arizona Department of Environmental Quality	41,801,527	44,604,196	68,298,145	24,857,358	2,489,765	-	-
21	103120 Arizona Department of Financial Institutions	-	-	-	-	-	-	-
22	109050 Arizona Department of Gaming	8,928,921	9,013,648	13,801,738	5,023,193	503,133	-	-
23	102350 Arizona Department of Health Services	130,074,545	126,919,139	194,339,155	70,730,442	7,084,508	-	-
24	109210 Arizona Department of Homeland Security	2,542,105	2,894,672	4,432,335	1,613,165	161,578	-	-
25	109160 Arizona Department of Housing	6,794,589	6,635,824	10,160,804	3,698,062	370,406	-	-
26	103530 Arizona Department of Insurance	11,571,351	10,938,629	16,749,278	6,095,961	610,584	-	-
27	105220 Arizona Department of Juvenile Corrections	7,509,809	6,931,852	10,614,083	3,863,034	386,930	-	-
28	103570 Arizona Department of Liquor Licenses and Control	2,271,875	2,707,455	4,145,667	1,508,830	151,128	-	-
29	105800 Arizona Department of Public Safety	75,145,012	75,338,287	115,358,323	41,985,081	4,205,313	-	-
30	103900 Arizona Department of Real Estate	1,692,579	1,664,157	2,548,164	927,414	92,892	-	-
31	101790 Arizona Department of Revenue	42,916,428	41,091,865	62,920,049	22,899,981	2,293,710	-	-
32	106100 Arizona Department of Transportation	266,765,683	258,144,283	395,271,684	143,860,567	14,409,373	-	-
33	102400 Arizona Department of Veterans' Services	20,336,840	22,026,072	33,726,420	12,274,853	1,229,475	-	-
34	107900 Arizona Department of Water Resources	18,521,282	17,883,282	27,382,962	9,966,129	998,228	-	-
35	109230 Arizona Early Childhood Development and Health Board	12,331,879	12,477,974	19,106,329	6,953,818	696,509	-	-
36	101100 Arizona Exposition & State Fair	3,085,802	2,896,272	4,434,785	1,614,056	161,667	-	-
37	109330 Arizona Finance Authority	1,843,067	3,059,488	4,684,701	1,705,014	170,778	-	-
38	501410 Arizona Fire & Medical Authority	5,674,833	9,589,702	14,683,795	5,344,221	535,288	-	-
39	107200 Arizona Game and Fish Department	34,239,938	32,983,903	50,505,100	18,381,515	1,841,131	-	-
40	107300 Arizona Geological Survey, The	-	-	-	-	-	-	-
41	101400 Arizona Governor's Office	10,754,188	14,244,540	21,811,303	7,938,303	795,117	-	-
42	102300 Arizona Health Care Cost Containment System	85,973,635	84,556,754	129,473,681	47,122,417	4,719,879	-	-
43	496050 Arizona Health Facilities Authority	-	-	-	-	-	-	-
44	104920 Arizona Historical Society	2,103,588	1,984,187	3,038,195	1,105,762	110,755	-	-

# Schedules of Pension and OPEB Amounts by Employer

Deferred Outflows of Resources			Deferred Inflows of Resources				Pension Expense			
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference Between Expected and Actual Experience	Changes in Assumptions	Difference Between Projected and Actual Investment Earnings	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions			
							Proportionate Share of Pension Plan Expense	Contributions and Proportionate Share of Contributions	Total Pension Expense	
1	\$ 39,690	\$ 85,511	\$ -	\$ -	\$ 52,422	\$ 14,895	\$ 67,317	\$ 73,168	\$ 17,027	\$ 90,195
2	-	-	-	-	-	20,318	20,318	-	(90,855)	(90,855)
3	32,055	119,945	-	-	100,552	63,536	164,088	140,345	(2,977)	137,368
4	-	4,823	-	-	5,518	2,649	8,167	7,702	(3,626)	4,076
5	62,660	115,537	-	-	60,495	-	60,495	84,435	30,895	115,330
6	1,484,382	2,178,747	-	-	794,403	-	794,403	1,108,782	1,485,714	2,594,496
7	983,523	2,206,835	-	-	1,399,555	-	1,399,555	1,953,420	150,232	2,103,652
8	40,613	138,417	-	-	111,895	47,436	159,331	156,177	(102,474)	53,703
9	-	58,772	-	-	67,239	37,089	104,328	93,849	(38,136)	55,713
10	196,552	555,614	-	-	410,792	-	410,792	573,361	183,016	756,377
11	349,479	531,422	-	-	208,155	-	208,155	290,531	212,814	503,345
12	424	93,494	-	-	106,479	162,320	268,799	148,617	(126,509)	22,108
13	1,851,161	4,755,455	-	-	3,322,717	-	3,322,717	4,637,660	1,047,064	5,684,724
14	611,088	1,603,510	-	-	1,135,401	302,430	1,437,831	1,584,729	437,397	2,022,126
15	1,359,118	10,550,748	-	-	10,515,873	535,247	11,051,120	14,677,462	69,949	14,747,411
16	1,575,119	6,250,964	-	-	5,349,496	670,891	6,020,387	7,466,525	1,381,709	8,848,234
17	7,736,075	36,518,110	-	-	32,928,677	4,738,695	37,667,372	45,959,990	10,854,726	56,814,716
18	440,478	2,993,927	-	-	2,921,326	3,064,684	5,986,010	4,077,421	(1,224,183)	2,853,238
19	-	1,072,809	-	-	1,227,370	1,666,381	2,893,751	1,713,093	(1,613,957)	99,136
20	2,634,542	5,124,307	-	-	2,848,466	-	2,848,466	3,975,728	1,063,371	5,039,099
21	-	-	-	-	-	-	-	-	-	-
22	349,950	853,083	-	-	575,620	-	575,620	803,418	96,273	899,691
23	2,726,796	9,811,304	-	-	8,105,176	1,159,497	9,264,673	11,312,748	2,867,439	14,180,187
24	319,745	481,323	-	-	184,857	-	184,857	258,012	613,285	871,297
25	129,483	499,889	-	-	423,770	56,523	480,293	591,474	98,446	689,920
26	57,636	668,220	-	-	698,551	339,272	1,037,823	974,998	(245,915)	729,083
27	102,848	489,778	-	-	442,675	332,459	775,134	617,860	(84,880)	532,980
28	528,766	679,894	-	-	172,901	-	172,901	241,325	367,112	608,437
29	1,548,724	5,754,037	-	-	4,811,174	-	4,811,174	6,715,166	3,515,689	10,230,855
30	11,247	104,139	-	-	106,275	6,559	112,834	148,332	(41,065)	107,267
31	61,294	2,355,004	-	-	2,624,165	908,266	3,532,431	3,662,662	(1,252,287)	2,410,375
32	474,226	14,883,599	-	-	16,485,338	3,820,491	20,305,829	23,009,305	(3,497,405)	19,511,900
33	1,283,027	2,512,502	-	-	1,406,606	241,356	1,647,962	1,963,261	(220,449)	1,742,812
34	480,150	1,478,378	-	-	1,142,043	291,699	1,433,742	1,594,000	1,009,230	2,603,230
35	188,768	885,277	-	-	796,855	70,162	867,017	1,112,206	(293,071)	819,135
36	245,149	406,816	-	-	184,959	104,414	289,373	258,155	316,824	574,979
37	944,769	1,115,547	-	-	195,382	-	195,382	272,703	565,245	837,948
38	2,788,834	3,324,122	-	-	612,407	-	612,407	854,764	1,465,492	2,320,256
39	-	1,841,131	-	-	2,106,383	768,036	2,874,419	2,939,971	(626,581)	2,313,390
40	-	-	-	-	-	-	-	-	-	-
41	2,420,902	3,216,019	-	-	909,670	107,612	1,017,282	1,269,666	884,140	2,153,806
42	1,328,590	6,048,469	-	-	5,399,874	317,726	5,717,600	7,536,840	968,003	8,504,843
43	-	-	-	-	-	-	-	-	-	-
44	18,954	129,709	-	-	126,712	64,573	191,285	176,858	(104,457)	72,401

(continued)

# Schedules of Pension and OPEB Amounts by Employer

## Schedule of Pension Amounts by Employer

As of and for the year ended June 30, 2024

Employer Number	Employer Name	Net Pension Liability		Discount Rate Sensitivity		Difference Between Expected and Actual Experience	Changes in Assumptions	Difference Between Projected and Actual Investment Earnings
		Beginning Net Pension Liability	Ending Net Pension Liability	Net Pension Liability 1% Decrease (6.0% Discount Rate)	Net Pension Liability 1% Increase (8.0% Discount Rate)			
1	101520 Arizona House of Representatives	\$ 11,560,024	\$ 11,898,719	\$ 18,219,372	\$ 6,631,007	\$ 664,175	\$ -	\$ -
2	109150 Arizona Independent Redistricting Commission	365,701	209,620	320,971	116,818	11,701	-	-
3	103500 Arizona Industrial Commission	13,495,325	12,970,820	19,860,978	7,228,475	724,019	-	-
4	501210 Arizona Industrial Development Authority	266,994	403,238	617,440	224,719	22,508	-	-
5	495300 Arizona Interscholastic Association	2,563,141	2,429,028	3,719,339	1,353,667	135,586	-	-
6	101540 Arizona Joint Legislative Budget Committee	2,343,073	2,245,011	3,437,571	1,251,117	125,314	-	-
7	101530 Arizona Legislative Council	5,053,465	5,440,512	8,330,536	3,031,929	303,684	-	-
8	103620 Arizona Medical Board	4,012,998	3,776,355	5,782,372	2,104,515	210,793	-	-
9	240050 Arizona Montessori Charter School at Anthem	2,168,314	1,891,378	2,896,086	1,054,041	105,575	-	-
10	495090 Arizona Municipal Water Users Association	807,454	897,684	1,374,538	500,268	50,108	-	-
11	103680 Arizona Naturopathic Physicians Board of Medical Examiners	100,325	88,008	134,759	49,046	4,913	-	-
12	109040 Arizona Navigable Streams Adjudication	103,561	92,809	142,109	51,721	5,180	-	-
13	109070 Arizona Office of Administrative Hearings	1,226,554	1,225,715	1,876,821	683,076	68,418	-	-
14	109320 Arizona Office of Economic Opportunity	2,678,029	3,041,886	4,657,750	1,695,205	169,795	-	-
15	101590 Arizona Office of the Auditor General	16,095,683	15,187,029	23,254,446	8,463,540	847,726	-	-
16	101430 Arizona Office of Tourism	2,263,784	2,577,842	3,947,204	1,436,599	143,893	-	-
17	504210 Arizona Ombudsman-Citizens' Aide	993,541	982,492	1,504,397	547,531	54,842	-	-
18	102700 Arizona Pioneers' Home	4,482,260	4,274,002	6,544,371	2,381,848	238,571	-	-
19	109990 Arizona Power Authority	703,893	569,654	872,256	317,461	31,798	-	-
20	496750 Arizona Prosecuting Attorneys' Advisory Council	509,716	617,658	945,761	344,213	34,477	-	-
21	103100 Arizona Radiation Regulatory Agency	-	-	-	-	-	-	-
22	103220 Arizona Registrar of Contractors	7,504,954	6,746,235	10,329,865	3,759,592	376,569	-	-
23	103260 Arizona Residential Utility Consumer Office	831,726	865,681	1,325,535	482,433	48,322	-	-
24	109080 Arizona School Facilities Board	-	-	-	-	-	-	-
25	306890 Arizona School for the Arts	5,783,248	5,493,317	8,411,391	3,061,356	306,632	-	-
26	101800 Arizona Secretary of State	8,589,111	9,405,685	14,402,027	5,241,670	525,017	-	-
27	497510 Arizona Sports and Tourism Authority	702,275	683,264	1,046,217	380,775	38,139	-	-
28	109190 Arizona State Board for Charter Schools	1,478,984	1,433,735	2,195,341	799,002	80,030	-	-
29	103870 Arizona State Board for Private Postsecondary Education	470,880	470,444	720,346	262,173	26,260	-	-
30	103020 Arizona State Board of Accountancy	993,541	947,289	1,450,493	527,912	52,877	-	-
31	103150 Arizona State Board of Barbers	-	-	-	-	-	-	-
32	103160 Arizona State Board of Behavioral Health Examiners	1,320,406	1,320,124	2,021,380	735,689	73,688	-	-
33	103270 Arizona State Board of Cosmetology	1,440,149	1,286,521	1,969,927	716,962	71,812	-	-
34	103350 Arizona State Board of Dental Examiners	898,070	892,884	1,367,188	497,593	49,840	-	-
35	103380 Arizona State Board of Dispensing Opticians	113,270	107,210	164,161	59,747	5,984	-	-
36	109310 Arizona State Board of Education	1,726,560	1,878,577	2,876,485	1,046,907	104,860	-	-
37	109290 Arizona State Board of Massage Therapy	317,156	283,227	433,678	157,839	15,809	-	-
38	103710 Arizona State Board of Nursing	4,326,918	4,650,037	7,120,158	2,591,407	259,561	-	-
39	103750 Arizona State Board of Optometry	158,578	179,217	274,418	99,875	10,004	-	-
40	103820 Arizona State Board of Pharmacy	2,927,223	2,744,258	4,202,020	1,529,341	153,182	-	-
41	103830 Arizona State Board of Physical Therapy	244,340	219,221	335,672	122,169	12,237	-	-
42	103890 Arizona State Board of Respiratory Care	224,922	339,232	519,433	189,050	18,936	-	-
43	103960 Arizona State Board of Technical Registration	1,430,440	1,382,530	2,116,936	770,467	77,172	-	-
44	109250 Arizona State Forestry Division	14,577,864	16,830,383	25,770,758	9,379,361	939,456	-	-

## Schedules of Pension and OPEB Amounts by Employer

Deferred Outflows of Resources			Deferred Inflows of Resources					Pension Expense		
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference Between Expected and Actual Experience	Changes in Assumptions	Difference Between Projected and Actual Investment Earnings	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions			
							Proportionate Share of Pension Plan Expense	Proportionate Share of Contributions	Total Pension Expense	
1	\$ 636,326	\$ 1,300,501	\$ -	\$ -	\$ 759,863	\$ -	\$ 759,863	\$ 1,060,575	\$ 423,822	\$ 1,484,397
2	-	11,701	-	-	13,387	158,449	171,836	18,684	36,709	55,393
3	12,452	736,471	-	-	828,329	252,562	1,080,891	1,156,135	(431,217)	724,918
4	101,102	123,610	-	-	25,751	-	25,751	35,942	66,906	102,848
5	-	135,586	-	-	155,120	83,823	238,943	216,508	(28,577)	187,931
6	-	125,314	-	-	143,369	89,196	232,565	200,106	(116,588)	83,518
7	296,831	600,515	-	-	347,436	18,117	365,553	484,932	192,645	677,577
8	-	210,793	-	-	241,162	130,178	371,340	336,600	(106,114)	230,486
9	-	105,575	-	-	120,785	460,613	581,398	168,585	(446,327)	(277,742)
10	66,468	116,576	-	-	57,327	23,940	81,267	80,014	(14,090)	65,924
11	1,360	6,273	-	-	5,620	7,472	13,092	7,844	(1,270)	6,574
12	2,250	7,430	-	-	5,927	6,416	12,343	8,272	(2,456)	5,816
13	8,436	76,854	-	-	78,275	16,252	94,527	109,252	(33,133)	76,119
14	338,753	508,548	-	-	194,258	-	194,258	271,134	170,310	441,444
15	-	847,726	-	-	969,858	1,101,318	2,071,176	1,353,673	(1,371,091)	(17,418)
16	227,420	371,313	-	-	164,623	3,631	168,254	229,772	31,487	261,259
17	277,222	332,064	-	-	62,743	63	62,806	87,573	346,495	434,068
18	-	238,571	-	-	272,942	277,490	550,432	380,957	(448,934)	(67,977)
19	48,737	80,535	-	-	36,379	84,847	121,226	50,775	(51,089)	(314)
20	101,858	136,335	-	-	39,444	-	39,444	55,054	44,477	99,531
21	-	-	-	-	-	-	-	-	-	-
22	-	376,569	-	-	430,821	465,647	896,468	601,316	(576,824)	24,492
23	28,919	77,241	-	-	55,283	16,720	72,003	77,161	29,630	106,791
24	-	-	-	-	-	283,099	283,099	-	(372,558)	(372,558)
25	-	306,632	-	-	350,808	356,072	706,880	489,639	(234,119)	255,520
26	611,038	1,136,055	-	-	600,656	216,365	817,021	838,362	(29,443)	808,919
27	4,953	43,092	-	-	43,634	7,555	51,189	60,902	(1,147)	59,755
28	25,717	105,747	-	-	91,560	19,506	111,066	127,794	57,671	185,465
29	14,915	41,175	-	-	30,043	-	30,043	41,932	14,915	56,847
30	-	52,877	-	-	60,495	25,101	85,596	84,435	(13,749)	70,686
31	-	-	-	-	-	24,380	24,380	-	(83,009)	(83,009)
32	39,358	113,046	-	-	84,304	-	84,304	117,667	1,134	118,801
33	144,028	215,840	-	-	82,158	92,457	174,615	114,672	104,599	219,271
34	12,125	61,965	-	-	57,020	-	57,020	79,586	50,126	129,712
35	-	5,984	-	-	6,847	3,252	10,099	9,556	(2,227)	7,329
36	237,887	342,747	-	-	119,968	-	119,968	167,444	382,483	549,927
37	7,665	23,474	-	-	18,087	20,406	38,493	25,245	(3,534)	21,711
38	308,111	567,672	-	-	296,956	-	296,956	414,474	153,024	567,498
39	14,987	24,991	-	-	11,445	-	11,445	15,974	10,769	26,743
40	136,317	289,499	-	-	175,251	101,154	276,405	244,605	139,057	383,662
41	3,166	15,403	-	-	14,000	15,080	29,080	19,540	(23,093)	(3,553)
42	78,807	97,743	-	-	21,664	-	21,664	30,237	35,119	65,356
43	41,969	119,141	-	-	88,290	21,625	109,915	123,230	38,663	161,893
44	2,483,034	3,422,490	-	-	1,074,804	-	1,074,804	1,500,151	2,146,031	3,646,182

(continued)

# Schedules of Pension and OPEB Amounts by Employer

## Schedule of Pension Amounts by Employer

As of and for the year ended June 30, 2024

Employer Number	Employer Name	Net Pension Liability		Discount Rate Sensitivity		Difference Between Expected and Actual Experience	Changes in Assumptions	Difference Between Projected and Actual Investment Earnings
		Beginning Net Pension Liability	Ending Net Pension Liability	Net Pension Liability 1% Decrease (6.0% Discount Rate)	Net Pension Liability 1% Increase (8.0% Discount Rate)			
1	107400 Arizona State Land Department	\$ 8,422,442	\$ 8,125,564	\$ 12,441,901	\$ 4,528,275	\$ 453,561	-	\$ -
2	103610 Arizona State Lottery	5,631,143	5,134,883	7,862,556	2,861,606	286,624	-	-
3	103650 Arizona State Mine Inspector	1,121,374	1,208,114	1,849,869	673,267	67,436	-	-
4	107700 Arizona State Parks	14,207,309	14,223,738	21,779,451	7,926,711	793,956	-	-
5	101030 Arizona State Personnel Board	63,108	126,412	193,562	70,448	7,056	-	-
6	104750 Arizona State Schools for the Deaf and the Blind	37,777,201	36,870,668	56,456,533	20,547,560	2,058,086	-	-
7	101510 Arizona State Senate	9,013,065	9,256,871	14,174,162	5,158,738	516,710	-	-
8	101920 Arizona State Treasurer's Office	3,089,038	2,952,278	4,520,541	1,645,267	164,793	-	-
9	104140 Arizona State University	630,378,933	658,652,359	1,008,531,446	367,058,688	36,765,359	-	-
10	103980 Arizona State Veterinary Medical Examining Board	334,956	384,036	588,038	214,019	21,437	-	-
11	101170 Arizona Supreme Court	43,542,650	43,384,881	66,431,125	24,177,849	2,421,703	-	-
12	109110 Arizona Water Infrastructure Finance Authority	-	-	-	-	-	-	-
13	493880 Arizona Western College	35,377,493	36,917,073	56,527,587	20,573,421	2,060,676	-	-
14	300470 Arlington Elementary School District #47	2,545,341	2,467,432	3,778,143	1,375,069	137,730	-	-
15	308130 Arts Academy at Estrella Mountain	5,553,472	5,650,132	8,651,507	3,148,747	315,385	-	-
16	240060 Arts Academy at Scottsdale	-	-	-	-	-	-	-
17	462530 Ash Creek Elementary School District #53	377,028	531,250	813,452	296,059	29,654	-	-
18	492310 Ash Fork Joint Unified School District #31	2,396,472	2,365,022	3,621,333	1,317,997	132,013	-	-
19	308090 ASU Preparatory Academy	53,330,806	59,802,426	91,569,742	33,327,141	3,338,115	-	-
20	300440 Avondale Elementary School District #44	43,133,260	43,957,735	67,308,281	24,497,094	2,453,680	-	-
21	420010 Avondale, City of	42,943,937	45,220,254	69,241,455	25,200,680	2,524,152	-	-
22	497500 Avra Valley Fire District	616,513	598,456	916,359	333,512	33,405	-	-
23	450400 Baboquivari Unified School District #40	14,047,112	11,722,703	17,949,855	6,532,915	654,350	-	-
24	492200 Bagdad Unified School District	5,077,737	4,888,460	7,485,232	2,724,277	272,869	-	-
25	302240 Ball Charter Schools (Dobson Academy)	4,135,977	3,801,958	5,821,575	2,118,783	212,222	-	-
26	307430 Ball Charter Schools (Hearn Academy)	4,247,629	4,315,606	6,608,075	2,405,033	240,893	-	-
27	200280 Ball Charter Schools (Val Vista Academy)	2,684,502	2,613,046	4,001,107	1,456,218	145,858	-	-
28	300310 Balsz Elementary School District #31	21,336,853	20,086,690	30,756,829	11,194,060	1,121,220	-	-
29	492260 Beaver Creek Elementary School District #26	2,386,763	2,307,417	3,533,127	1,285,895	128,798	-	-
30	302080 Benchmark School	2,648,903	2,637,048	4,037,860	1,469,594	147,198	-	-
31	306910 Benjamin Franklin Charter School	17,268,838	17,801,675	27,258,004	9,920,650	993,673	-	-
32	462090 Benson Unified School District #9	10,831,859	10,373,776	15,884,372	5,781,175	579,054	-	-
33	420030 Benson, City of	3,388,395	3,165,098	4,846,412	1,763,869	176,673	-	-
34	494760 Bicentennial Union High School District #76	1,328,497	1,286,521	1,969,927	716,962	71,812	-	-
35	462020 Bisbee Unified School District #2	4,980,649	4,694,842	7,188,763	2,616,376	262,062	-	-
36	420050 Bisbee, City of	2,498,415	2,782,662	4,260,824	1,550,742	155,326	-	-
37	496080 Black Canyon Fire District	-	-	-	-	-	-	-
38	473220 Blue Elementary School District #22	108,416	99,209	151,910	55,288	5,538	-	-
39	482320 Blue Ridge Unified School District #32	14,545,501	13,194,841	20,204,000	7,353,319	736,524	-	-
40	472100 Bonita Elementary School District #16	1,380,277	1,284,921	1,967,477	716,070	71,723	-	-
41	494260 Bouse Elementary School District #26	684,475	587,255	899,208	327,270	32,780	-	-
42	462140 Bowie Unified School District #14	684,475	712,067	1,090,320	396,826	39,747	-	-
43	300330 Buckeye Elementary School District #33	39,178,515	40,459,806	61,952,236	22,547,742	2,258,429	-	-
44	302010 Buckeye Union High School District #201	35,532,835	36,124,998	55,314,759	20,132,008	2,016,464	-	-

# Schedules of Pension and OPEB Amounts by Employer

Deferred Outflows of Resources			Deferred Inflows of Resources				Pension Expense			
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference Between Expected and Actual Experience	Changes in Assumptions	Difference Between Projected and Actual Investment Earnings	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions			
							Proportionate Share of Pension Plan Expense	Proportionate Share of Contributions	Total Pension Expense	
1	\$ 77,530	\$ 531,091	\$ -	\$ -	\$ 518,906	\$ 137,137	\$ 656,043	\$ 724,260	\$ (273,636)	\$ 450,624
2	-	286,624	-	-	327,918	391,362	719,280	457,690	(413,170)	44,520
3	99,865	167,301	-	-	77,151	-	77,151	107,683	49,494	157,177
4	476,565	1,270,521	-	-	908,341	-	908,341	1,267,812	373,109	1,640,921
5	42,914	49,970	-	-	8,073	4,059	12,132	11,268	16,072	27,340
6	-	2,058,086	-	-	2,354,596	622,292	2,976,888	3,286,412	(1,598,909)	1,687,503
7	435,238	951,948	-	-	591,153	-	591,153	825,097	422,268	1,247,365
8	32,035	196,828	-	-	188,535	69,019	257,554	263,147	32,294	295,441
9	27,752,908	64,518,267	-	-	42,062,162	-	42,062,162	58,707,994	13,083,064	71,791,058
10	35,401	56,838	-	-	24,525	9,038	33,563	34,230	18,286	52,516
11	775,377	3,197,080	-	-	2,770,600	-	2,770,600	3,867,047	124,004	3,991,051
12	-	-	-	-	-	-	-	-	-	-
13	1,293,358	3,354,034	-	-	2,357,559	350,829	2,708,388	3,290,548	(324,230)	2,966,318
14	-	137,730	-	-	157,573	70,579	228,152	219,931	(20,609)	199,322
15	105,725	421,110	-	-	360,823	298,518	659,341	503,616	(315,336)	188,280
16	-	-	-	-	-	-	-	-	-	-
17	106,295	135,949	-	-	33,926	15,822	49,748	47,352	39,956	87,308
18	-	132,013	-	-	151,033	89,303	240,336	210,803	(102,531)	108,272
19	5,016,766	8,354,881	-	-	3,819,039	-	3,819,039	5,330,400	5,752,920	11,083,320
20	870,614	3,324,294	-	-	2,807,182	225,871	3,033,053	3,918,107	91,183	4,009,290
21	1,843,318	4,367,470	-	-	2,887,808	111,169	2,998,977	4,030,640	1,622,581	5,653,221
22	-	33,405	-	-	38,218	18,415	56,633	53,343	36,898	90,241
23	-	654,350	-	-	748,623	1,530,325	2,278,948	1,044,886	(932,771)	112,115
24	-	272,869	-	-	312,182	138,843	451,025	435,726	(96,982)	338,744
25	-	212,222	-	-	242,797	254,711	497,508	338,882	(57,060)	281,822
26	76,872	317,765	-	-	275,599	26,250	301,849	384,665	(9,229)	375,436
27	-	145,858	-	-	166,872	45,876	212,748	232,910	37,019	269,929
28	487,816	1,609,036	-	-	1,282,755	681,635	1,964,390	1,790,397	446,646	2,237,043
29	-	128,798	-	-	147,354	54,682	202,036	205,668	(55,980)	149,688
30	32,282	179,480	-	-	168,404	-	168,404	235,049	17,101	252,150
31	539,068	1,532,741	-	-	1,136,832	-	1,136,832	1,586,726	448,131	2,034,857
32	-	579,054	-	-	662,479	332,510	994,989	924,651	(187,311)	737,340
33	50,539	227,212	-	-	202,126	124,873	326,999	282,116	(244,832)	37,284
34	-	71,812	-	-	82,158	71,254	153,412	114,672	(80,569)	34,103
35	-	262,062	-	-	299,817	313,698	613,515	418,468	(255,217)	163,251
36	209,043	364,369	-	-	177,703	8,630	186,333	248,028	98,188	346,216
37	-	-	-	-	-	-	-	-	-	-
38	-	5,538	-	-	6,336	5,363	11,699	8,843	531	9,374
39	-	736,524	-	-	842,635	957,727	1,800,362	1,176,102	(507,159)	668,943
40	-	71,723	-	-	82,056	86,316	168,372	114,530	(68,571)	45,959
41	16,680	49,460	-	-	37,503	60,137	97,640	52,344	25,010	77,354
42	23,588	63,335	-	-	45,473	41,569	87,042	63,469	(83,979)	(20,510)
43	1,148,035	3,406,464	-	-	2,583,801	743,714	3,327,515	3,606,324	258,715	3,865,039
44	658,846	2,675,310	-	-	2,306,977	157,595	2,464,572	3,219,948	302,767	3,522,715

(continued)

# Schedules of Pension and OPEB Amounts by Employer

## Schedule of Pension Amounts by Employer

As of and for the year ended June 30, 2024

Employer Number	Employer Name	Net Pension Liability		Discount Rate Sensitivity		Difference Between Expected and Actual Assumptions	Changes in Assumptions	Difference Between Projected and Actual Investment Earnings
		Beginning Net Pension Liability	Ending Net Pension Liability	Net Pension Liability 1% Decrease (6.0% Discount Rate)	Net Pension Liability 1% Increase (8.0% Discount Rate)			
1	495020 Buckeye Valley Fire District	\$ 3,095,510	\$ 120,011	\$ 183,762	\$ 66,881	\$ 6,699	\$ -	\$ -
2	497430 Buckeye Water Conservation & Drainage District	1,009,722	1,128,106	1,727,361	628,679	62,970	-	-
3	420070 Buckeye, City of	43,914,823	50,161,519	76,807,542	27,954,384	2,799,969	-	-
4	481150 Bullhead City Elementary School District #15	14,019,604	12,705,195	19,454,252	7,080,446	709,192	-	-
5	495000 Bullhead City Fire District	1,621,381	1,571,348	2,406,055	875,692	87,711	-	-
6	492280 Camp Verde Unified School District #28	12,183,010	12,380,365	18,956,870	6,899,422	691,060	-	-
7	421020 Camp Verde, Town Of	5,979,044	6,491,811	9,940,290	3,617,805	362,367	-	-
8	492500 Canon Elementary School District #50	1,582,545	1,435,335	2,197,791	799,894	80,119	-	-
9	305020 Canyon Rose Academy	626,222	787,274	1,205,478	438,738	43,945	-	-
10	421030 Carefree, Town of	1,818,794	1,547,346	2,369,302	862,316	86,371	-	-
11	303090 Carpe Diem Collegiate High School (Academy)	781,564	889,684	1,362,288	495,810	49,661	-	-
12	300830 Cartwright Elementary School District #83	123,106,815	106,193,990	162,604,713	59,180,577	5,927,649	-	-
13	200040 Casa Grande Elementary School District #4	47,327,490	47,396,459	72,573,670	26,413,451	2,645,626	-	-
14	200820 Casa Grande Union High School District #82	26,992,268	25,419,991	38,923,205	14,166,242	1,418,920	-	-
15	420090 Casa Grande, City of	20,751,085	21,117,186	32,334,731	11,768,343	1,178,742	-	-
16	450160 Catalina Foothills School District #16	36,202,747	35,435,333	54,258,741	19,747,666	1,977,967	-	-
17	300930 Cave Creek Unified School District No. 93	31,851,556	28,829,912	44,144,491	16,066,548	1,609,259	-	-
18	420580 Cave Creek, Town of	4,470,933	4,574,830	7,005,001	2,549,496	255,363	-	-
19	464160 CAVIAT School District	289,648	280,026	428,778	156,055	15,631	-	-
20	482250 Cedar Unified School District #25	2,368,964	2,857,869	4,375,982	1,592,654	159,524	-	-
21	495130 Central Arizona Association Of Governments	666,676	587,255	899,208	327,270	32,780	-	-
22	493890 Central Arizona College	28,391,963	30,497,269	46,697,555	16,995,745	1,702,329	-	-
23	500650 Central Arizona Fire And Medical Authority	2,778,354	2,862,669	4,383,332	1,595,330	159,792	-	-
24	497150 Central Arizona Irrigation And Drainage District	4,684,528	4,451,619	6,816,339	2,480,831	248,485	-	-
25	497310 Central Arizona Project	74,036,583	78,076,145	119,550,543	43,510,855	4,358,137	-	-
26	302600 Central Arizona Valley Institute of Technology	2,357,637	2,072,195	3,172,954	1,154,808	115,668	-	-
27	303050 Central Yavapai Fire District	-	-	-	-	-	-	-
28	307680 Challenge Charter School	2,692,592	2,382,624	3,648,285	1,327,807	132,996	-	-
29	300800 Chandler Unified School District #80	368,344,704	359,166,587	549,957,488	200,159,028	20,048,343	-	-
30	420120 Chandler, City of	110,384,963	117,777,479	180,341,404	65,635,910	6,574,229	-	-
31	303070 Charter Foundation, The (AmeriSchools Academy)	2,017,826	1,622,553	2,484,460	904,228	90,569	-	-
32	464050 Chevelon Butte Elementary School District #5	182,850	220,821	338,122	123,061	12,326	-	-
33	461240 Chinle Unified School District #24	40,714,134	39,806,945	60,952,572	22,183,910	2,221,986	-	-
34	497260 Chino Valley Fire District	-	-	-	-	-	-	-
35	492510 Chino Valley Unified School District #51	16,707,342	17,108,809	26,197,086	9,534,525	954,998	-	-
36	420990 Chino Valley, Town of	5,828,556	5,877,353	8,999,429	3,275,375	328,068	-	-
37	497370 Christopher-Kohl's Fire District	59,871	62,406	95,556	34,778	3,483	-	-
38	109130 Citizens Clean Elections Commission	797,745	734,469	1,124,622	409,310	40,997	-	-
39	302890 CITY Center For Collaborative Learning (City HS)	3,004,894	3,096,291	4,741,055	1,725,524	172,832	-	-
40	421000 Clarkdale, Town of	2,158,605	2,501,035	3,829,596	1,393,796	139,605	-	-
41	492030 Clarkdale-Jerome Elementary School District #3	3,343,087	3,389,119	5,189,434	1,888,713	189,177	-	-
42	420130 Clifton, Town of	1,059,885	1,068,901	1,636,705	595,685	59,665	-	-
43	471420 Cobre Valley Institute Of Technology	402,918	169,616	259,717	94,525	9,468	-	-
44	463500 Cochise Community College	27,950,210	27,821,817	42,600,891	15,504,749	1,552,988	-	-

## Schedules of Pension and OPEB Amounts by Employer

Deferred Outflows of Resources			Deferred Inflows of Resources				Pension Expense			
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference Between Expected and Actual Experience	Changes in Assumptions	Difference Between Projected and Actual Investment Earnings	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions			
							Proportionate Share of Pension Plan Expense	Contributions and Proportionate Share of Contributions	Total Pension Expense	
1	\$ 69,044	\$ 75,743	\$ -	\$ -	\$ 7,664	\$ 1,973,531	\$ 1,981,195	\$ 10,697	\$ (894,200)	\$ (883,503)
2	110,319	173,289	-	-	72,042	-	72,042	100,552	76,914	177,466
3	5,628,441	8,428,410	-	-	3,203,362	-	3,203,362	4,471,072	5,145,369	9,616,441
4	-	709,192	-	-	811,366	1,360,407	2,171,773	1,132,459	(1,278,485)	(146,026)
5	-	87,711	-	-	100,348	35,208	135,556	140,060	18,398	158,458
6	222,091	913,151	-	-	790,622	90,029	880,651	1,103,505	(4,688)	1,098,817
7	546,886	909,253	-	-	414,573	-	414,573	578,638	505,305	1,083,943
8	-	80,119	-	-	91,662	102,470	194,132	127,936	(20,198)	107,738
9	112,711	156,656	-	-	50,276	35,214	85,490	70,172	480	70,652
10	-	86,371	-	-	98,815	187,240	286,055	137,920	(75,702)	62,218
11	78,338	127,999	-	-	56,816	10,864	67,680	79,301	36,201	115,502
12	-	5,927,649	-	-	6,781,649	16,426,274	23,207,923	9,465,443	(10,690,818)	(1,225,375)
13	394,624	3,040,250	-	-	3,026,783	720,324	3,747,107	4,224,613	(142,798)	4,081,815
14	603,779	2,022,699	-	-	1,623,345	856,124	2,479,469	2,265,773	343,840	2,609,613
15	428,775	1,607,517	-	-	1,348,563	-	1,348,563	1,882,249	285,659	2,167,908
16	-	1,977,967	-	-	2,262,934	389,268	2,652,202	3,158,475	(667,387)	2,491,088
17	-	1,609,259	-	-	1,841,105	2,175,224	4,016,329	2,569,711	(2,820,045)	(250,334)
18	120,598	375,961	-	-	292,153	-	292,153	407,771	164,721	572,492
19	-	15,631	-	-	17,883	10,190	28,073	24,960	(13,926)	11,034
20	388,329	547,853	-	-	182,506	-	182,506	254,732	263,029	517,761
21	33,836	66,616	-	-	37,503	48,391	85,894	52,344	(26,681)	25,663
22	1,621,471	3,323,800	-	-	1,947,584	787,823	2,735,407	2,718,328	(599,210)	2,119,118
23	76,997	236,789	-	-	182,813	47,895	230,708	255,160	(14,213)	240,947
24	-	248,485	-	-	284,285	226,178	510,463	396,788	(267,362)	129,426
25	3,255,181	7,613,318	-	-	4,986,016	627,201	5,613,217	6,959,200	793,197	7,752,397
26	-	115,668	-	-	132,332	225,619	357,951	184,702	(85,864)	98,838
27	-	-	-	-	-	-	-	-	-	-
28	-	132,996	-	-	152,157	260,423	412,580	212,372	(198,554)	13,818
29	-	20,048,343	-	-	22,936,718	7,272,729	30,209,447	32,013,777	(479,150)	31,534,627
30	6,107,666	12,681,895	-	-	7,521,381	-	7,521,381	10,497,920	1,728,897	12,226,817
31	-	90,569	-	-	103,618	334,362	437,980	144,624	(228,261)	(83,637)
32	48,535	60,861	-	-	14,102	-	14,102	19,683	38,850	58,533
33	180,984	2,402,970	-	-	2,542,109	308,909	2,851,018	3,548,133	269,508	3,817,641
34	-	-	-	-	-	-	-	-	-	-
35	724,393	1,679,391	-	-	1,092,585	-	1,092,585	1,524,968	455,731	1,980,699
36	158,211	486,279	-	-	375,333	-	375,333	523,869	259,356	783,225
37	2,171	5,654	-	-	3,985	888	4,873	5,562	29	5,591
38	-	40,997	-	-	46,904	48,741	95,645	65,466	(27,327)	38,139
39	83,492	256,324	-	-	197,732	27,126	224,858	275,983	55,762	331,745
40	335,486	475,091	-	-	159,718	-	159,718	222,926	170,817	393,743
41	59,048	248,225	-	-	216,432	-	216,432	302,084	15,368	317,452
42	13,862	73,527	-	-	68,261	17,187	85,448	95,275	(8,033)	87,242
43	14,432	23,900	-	-	10,832	153,572	164,404	15,118	(61,383)	(46,265)
44	185,121	1,738,109	-	-	1,776,728	-	1,776,728	2,479,856	(136,533)	2,343,323

(continued)

# Schedules of Pension and OPEB Amounts by Employer

## Schedule of Pension Amounts by Employer

As of and for the year ended June 30, 2024

Employer Number	Employer Name	Net Pension Liability		Discount Rate Sensitivity		Difference Between Expected and Actual Experience	Changes in Assumptions	Difference Between Projected and Actual Earnings
		Beginning Net Pension Liability	Ending Net Pension Liability	Net Pension Liability 1% Decrease (6.0% Discount Rate)	Net Pension Liability 1% Increase (8.0% Discount Rate)			
1	410110 Cochise County	\$ 38,091,121	\$ 39,330,100	\$ 60,222,425	\$ 21,918,171	\$ 2,195,369	\$ -	\$ -
2	504610 Cochise County Accommodation School District	61,489	121,611	186,212	67,773	6,788	-	-
3	462260 Cochise Elementary School District #26	873,798	972,892	1,489,696	542,180	54,306	-	-
4	463230 Cochise Technology District #1	323,629	320,030	490,032	178,349	17,864	-	-
5	410130 Coconino County	64,546,166	62,133,845	95,139,622	34,626,411	3,468,253	-	-
6	464990 Coconino County Community College	13,367,492	13,846,102	21,201,214	7,716,259	772,876	-	-
7	303060 Coconino County Regional Accommodation School District	1,755,687	1,499,341	2,295,798	835,564	83,692	-	-
8	481140 Colorado City Unified School District #14	5,313,987	4,893,260	7,492,582	2,726,953	273,137	-	-
9	480020 Colorado River Sewage System Joint Venture	665,057	712,067	1,090,320	396,826	39,747	-	-
10	481920 Colorado River Union High School District #2	10,784,933	10,191,359	15,605,054	5,679,516	568,872	-	-
11	461060 Concho Elementary School District #6	2,292,911	1,942,583	2,974,491	1,082,577	108,433	-	-
12	492170 Congress Elementary School District #17	1,757,305	1,731,363	2,651,071	964,867	96,643	-	-
13	450390 Continental School District	4,881,942	4,858,057	7,438,679	2,707,334	271,172	-	-
14	200210 Coolidge Unified School District 21	19,429,061	19,715,455	30,188,393	10,987,175	1,100,498	-	-
15	420100 Coolidge, City of	6,506,559	6,717,432	10,285,762	3,743,540	374,961	-	-
16	502410 Copper Canyon Fire & Medical District	483,825	198,419	303,820	110,576	11,076	-	-
17	500810 Copper Canyon Fire and Medical Authority	-	-	-	-	-	-	-
18	420110 Cottonwood, City of	12,213,755	13,044,427	19,973,685	7,269,495	728,128	-	-
19	492060 Cottonwood-Oak Creek Elementary School	14,268,798	13,684,487	20,953,748	7,626,193	763,855	-	-
20	302360 Country Gardens Charter School	-	-	-	-	-	-	-
21	491280 County Of Santa Cruz Elementary School	1,867,339	1,668,957	2,555,514	930,089	93,160	-	-
22	497420 County Supervisor Association Of Arizona	807,454	766,472	1,173,626	427,145	42,784	-	-
23	493130 Crane Elementary School District #13	41,267,539	38,610,032	59,119,854	21,516,886	2,155,176	-	-
24	300140 Creighton Elementary School District #14	49,871,213	49,510,257	75,810,328	27,591,445	2,763,616	-	-
25	492410 Crown King Elementary School District #41	144,015	134,413	205,813	74,906	7,503	-	-
26	497610 Crown King Fire District	279,939	225,621	345,472	125,736	12,594	-	-
27	308080 Daisy Education Corporation (Sonoran Science Academy - Phoenix)	-	-	-	-	-	-	-
28	308070 Daisy Education Corporation (Sonoran Science Academy - Tucson)	457,935	286,427	438,578	159,622	15,988	-	-
29	472110 Dan Hinton Accommodation School: Graham County Special Services	1,211,990	1,126,506	1,724,911	627,788	62,881	-	-
30	300970 Deer Valley Unified School District #97	255,060,026	252,615,763	386,806,390	140,779,592	14,100,776	-	-
31	302170 Desert Rose Academy	516,188	500,847	766,899	279,116	27,957	-	-
32	504010 Desert Sage School	357,610	366,434	561,086	204,209	20,454	-	-
33	450550 Desert Springs Academy	-	-	-	-	-	-	-
34	307870 Destiny School	2,627,867	2,792,263	4,275,525	1,556,093	155,861	-	-
35	497530 Diamond Star Fire District	-	-	-	-	-	-	-
36	307900 Discovery Plus Academy	775,091	723,268	1,107,471	403,068	40,372	-	-
37	462450 Double Adobe Elementary School District #45	336,574	280,026	428,778	156,055	15,631	-	-
38	462270 Douglas Unified School District #27	30,474,515	29,916,414	45,808,148	16,672,042	1,669,906	-	-
39	420140 Douglas, City of	6,702,354	7,619,917	11,667,651	4,246,484	425,337	-	-
40	495600 Drexel Heights Fire District	1,412,640	1,283,321	1,965,026	715,179	71,634	-	-
41	473020 Duncan Unified School District #2	2,890,006	2,693,053	4,123,615	1,500,805	150,324	-	-
42	421010 Duncan, Town of	334,956	329,631	504,732	183,699	18,400	-	-
43	300890 Dysart Unified School District #89	175,408,481	163,997,827	251,114,208	91,393,929	9,154,205	-	-
44	421040 Eagar, Town of	1,665,071	1,740,964	2,665,772	970,217	97,179	-	-

## Schedules of Pension and OPEB Amounts by Employer

Deferred Outflows of Resources			Deferred Inflows of Resources				Pension Expense			
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference Between Expected and Actual Experience	Changes in Assumptions	Difference Between Projected and Actual Investment Earnings	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions			
							Proportionate Share of Pension Plan Expense	Proportionate Share of Contributions	Total Pension Expense	
1	\$ 1,111,648	\$ 3,307,017	\$ -	\$ -	\$ 2,511,657	\$ 390,588	\$ 2,902,245	\$ 3,505,630	\$ (160,614)	\$ 3,345,016
2	57,994	64,782	-	-	7,766	-	7,766	10,840	42,947	53,787
3	72,907	127,213	-	-	62,130	105,205	167,335	86,717	(114,664)	(27,947)
4	2,244	20,108	-	-	20,437	50	20,487	28,525	(5,840)	22,685
5	1,118,011	4,586,264	-	-	3,967,926	1,143,290	5,111,216	5,538,207	164,003	5,702,210
6	466,296	1,239,172	-	-	884,225	-	884,225	1,234,152	9,854	1,244,006
7	-	83,692	-	-	95,749	187,528	283,277	133,642	(117,919)	15,723
8	-	273,137	-	-	312,488	245,053	557,541	436,153	(7,290)	428,863
9	36,473	76,220	-	-	45,473	11,736	57,209	63,469	10,243	73,712
10	258,568	827,440	-	-	650,830	318,873	969,703	908,392	(240,485)	667,907
11	4,484	112,917	-	-	124,055	218,144	342,199	173,149	(83,993)	89,156
12	-	96,643	-	-	110,566	22,600	133,166	154,322	9,814	164,136
13	19,963	291,135	-	-	310,240	164,848	475,088	433,016	111,412	544,428
14	497,023	1,597,521	-	-	1,259,048	-	1,259,048	1,757,308	675,176	2,432,484
15	297,616	672,577	-	-	428,982	-	428,982	598,748	201,808	800,556
16	-	11,076	-	-	12,671	206,928	219,599	17,686	(123,613)	(105,927)
17	-	-	-	-	-	-	-	-	-	-
18	772,596	1,500,724	-	-	833,029	-	833,029	1,162,696	414,758	1,577,454
19	-	763,855	-	-	873,904	387,472	1,261,376	1,219,746	(293,373)	926,373
20	-	-	-	-	-	-	-	-	(1,432)	(1,432)
21	-	93,160	-	-	106,581	230,408	336,989	148,760	(121,972)	26,788
22	-	42,784	-	-	48,948	22,053	71,001	68,318	7,621	75,939
23	190,001	2,345,177	-	-	2,465,673	1,479,215	3,944,888	3,441,448	252,356	3,693,804
24	844,863	3,608,479	-	-	3,161,772	-	3,161,772	4,413,023	1,613,163	6,026,186
25	10,813	18,316	-	-	8,584	5,333	13,917	11,981	15,969	27,950
26	4,055	16,649	-	-	14,408	34,338	48,746	20,110	6,573	26,683
27	-	-	-	-	-	-	-	-	(2,866)	(2,866)
28	-	15,988	-	-	18,291	139,655	157,946	25,530	(122,459)	(96,929)
29	-	62,881	-	-	71,940	68,785	140,725	100,409	(53,351)	47,058
30	820,322	14,921,098	-	-	16,132,281	-	16,132,281	22,516,529	(860,070)	21,656,459
31	449	28,406	-	-	31,985	6,447	38,432	44,642	(23,373)	21,269
32	108,384	128,838	-	-	23,401	-	23,401	32,662	129,266	161,928
33	-	-	-	-	-	-	-	-	-	-
34	129,686	285,547	-	-	178,317	60,516	238,833	248,884	114,294	363,178
35	-	-	-	-	-	-	-	-	-	-
36	-	40,372	-	-	46,189	40,829	87,018	64,467	(14,276)	50,191
37	-	15,631	-	-	17,883	35,444	53,327	24,960	(9,126)	15,834
38	777,997	2,447,903	-	-	1,910,490	150,149	2,060,639	2,666,555	1,650,093	4,316,648
39	664,891	1,090,228	-	-	486,615	129,199	615,814	679,190	59,689	738,879
40	-	71,634	-	-	81,954	143,665	225,619	114,387	(88,081)	26,306
41	-	150,324	-	-	171,981	233,704	405,685	240,041	(97,843)	142,198
42	16,680	35,080	-	-	21,051	1,129	22,180	29,381	(16,552)	12,829
43	-	9,154,205	-	-	10,473,056	8,627,432	19,100,488	14,617,701	(5,181,043)	9,436,658
44	74,379	171,558	-	-	111,180	-	111,180	155,178	72,086	227,264

(continued)

# Schedules of Pension and OPEB Amounts by Employer

## Schedule of Pension Amounts by Employer

As of and for the year ended June 30, 2024

Employer Number	Employer Name	Net Pension Liability		Discount Rate Sensitivity		Difference Between Expected and Actual Experience	Changes in Assumptions	Difference Between Projected and Actual Investment Earnings
		Beginning Net Pension Liability	Ending Net Pension Liability	Net Pension Liability 1% Decrease (6.0% Discount Rate)	Net Pension Liability 1% Increase (8.0% Discount Rate)			
1	308220 East Valley Educational Services (East Valley Academy)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	304010 East Valley Institute Of Technology	20,874,064	24,855,138	38,058,299	13,851,456	1,387,391	-	-
3	472990 Eastern Arizona College	25,911,348	25,413,591	38,913,404	14,162,675	1,418,563	-	-
4	450070 Edge High School	1,488,693	1,467,338	2,246,795	817,729	81,905	-	-
5	502810 Edison School of Innovation (K-8)	1,767,014	1,782,568	2,729,476	993,403	99,501	-	-
6	307880 Edkey (American Heritage Academy)	2,326,892	2,280,214	3,491,475	1,270,735	127,279	-	-
7	304090 Edkey (Arizona Conservatory for Arts and Academics Elementary School)	970,887	657,662	1,007,015	366,507	36,710	-	-
8	302710 Edkey (Arizona Conservatory for Arts and Academics)	1,872,193	1,667,357	2,553,064	929,197	93,070	-	-
9	304060 Edkey (Pathfinder Academy)	4,467,697	4,603,633	7,049,104	2,565,547	256,970	-	-
10	302420 Edkey (Sequoia Charter School)	12,695,962	12,538,780	19,199,435	6,987,704	699,903	-	-
11	302390 Edkey (Sequoia Choice Schools)	12,069,740	12,060,335	18,466,838	6,721,073	673,197	-	-
12	200290 Edkey (Sequoia Pathway Academy)	4,139,214	3,721,950	5,699,067	2,074,196	207,756	-	-
13	304070 Edkey (Sequoia Ranch School: Children First Academy)	1,178,009	998,494	1,528,898	556,448	55,735	-	-
14	304080 Edkey (Sequoia School Deaf and Hard of Hearing)	1,768,632	1,456,137	2,229,643	811,487	81,280	-	-
15	302410 Edkey (Sequoia Village School)	2,470,907	2,313,818	3,542,928	1,289,462	129,155	-	-
16	306710 EduPreneurship Student Center (Phoenix)	-	-	-	-	-	-	-
17	307080 EduPrize Schools	19,016,434	19,203,406	29,404,342	10,701,817	1,071,916	-	-
18	502010 Ehrenberg Improvement District	-	-	-	-	-	-	-
19	420160 El Mirage, City of	10,443,505	11,229,856	17,195,206	6,258,258	626,840	-	-
20	462120 Elfrida Elementary School District #12	585,768	660,862	1,011,915	368,290	36,889	-	-
21	495100 Elfrida Fire District	97,089	88,008	134,759	49,046	4,913	-	-
22	200110 Eloy Elementary School District #11	6,535,686	6,030,967	9,234,644	3,360,982	336,643	-	-
23	495080 Eloy Fire District	147,251	172,816	264,617	96,308	9,646	-	-
24	420170 Eloy, City of	6,372,253	5,888,554	9,016,580	3,281,617	328,694	-	-
25	306730 Espiritu Community Development Corporation (NFL YET)	1,156,973	1,108,904	1,697,959	617,978	61,898	-	-
26	503410 Espiritu Community Development Corporation (Reyes Maria Ruiz Leadership Academy)	1,589,018	1,462,538	2,239,444	815,054	81,637	-	-
27	302290 Excalibur Charter School (Avalon Elementary)	2,605,213	2,328,219	3,564,979	1,297,487	129,959	-	-
28	302540 Flagstaff Arts And Leadership Academy	2,055,044	1,315,324	2,014,030	733,013	73,420	-	-
29	493910 Flagstaff Junior Academy	2,271,875	2,060,994	3,155,803	1,148,566	115,043	-	-
30	464010 Flagstaff Unified School District #1	77,489,704	74,837,440	114,591,424	41,705,965	4,177,356	-	-
31	420180 Flagstaff, City of	45,317,755	45,804,309	70,135,763	25,526,166	2,556,754	-	-
32	200010 Florence Unified School District No. 1	68,782,468	66,854,289	102,367,587	37,257,056	3,731,744	-	-
33	420190 Florence, Town of	7,650,587	8,120,764	12,434,550	4,525,600	453,293	-	-
34	496770 Flowing Wells Irrigation District	611,659	390,437	597,838	217,585	21,794	-	-
35	450080 Flowing Wells Unified School District #8	43,113,842	43,007,246	65,852,887	23,967,398	2,400,624	-	-
36	500630 Forest Lakes Domestic Water Improvement District	271,848	268,825	411,626	149,813	15,006	-	-
37	503610 Forest Lakes Fire District	166,669	171,216	262,167	95,417	9,557	-	-
38	463000 Fort Huachuca Accommodation Schools	8,710,472	7,773,531	11,902,866	4,332,091	433,911	-	-
39	497480 Fort Mojave Mesa Fire District	326,865	396,837	607,639	221,152	22,151	-	-
40	472070 Fort Thomas Unified School District #7	8,367,425	8,536,803	13,071,591	4,757,453	476,516	-	-
41	503810 Fountain Hills Sanitary District	4,402,971	4,390,813	6,723,233	2,446,945	245,091	-	-
42	300980 Fountain Hills Unified School District #98	10,016,314	9,772,119	14,963,113	5,445,879	545,471	-	-
43	300450 Fowler Elementary School District #45	27,126,574	25,514,400	39,067,764	14,218,855	1,424,190	-	-
44	307330 Franklin Phonetic Primary School	3,237,907	2,753,859	4,216,721	1,534,691	153,718	-	-

# Schedules of Pension and OPEB Amounts by Employer

Deferred Outflows of Resources			Deferred Inflows of Resources					Pension Expense		
1	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference Between Expected and Actual Experience	Changes in Assumptions	Difference Between Projected and Actual Investment Earnings	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions		Total Pension Expense
								Proportionate Share of Pension Plan Expense	Proportionate Share of Contributions	
\$	-	\$	\$	\$	\$	\$	\$	\$	\$	\$
2	3,092,066	4,479,457	-	-	1,587,273	-	1,587,273	2,215,426	2,173,269	4,388,695
3	65,570	1,484,133	-	-	1,622,936	143,216	1,766,152	2,265,202	(23,496)	2,241,706
4	-	81,905	-	-	93,706	43,603	137,309	130,789	(81,706)	49,083
5	39,169	138,670	-	-	113,836	-	113,836	158,887	54,895	213,782
6	-	127,279	-	-	145,617	36,778	182,395	203,244	(43,450)	159,794
7	-	36,710	-	-	41,999	301,459	343,458	58,620	(215,591)	(156,971)
8	-	93,070	-	-	106,479	204,052	310,531	148,617	(206,749)	(58,132)
9	124,041	381,011	-	-	293,992	63,248	357,240	410,338	226,804	637,142
10	-	699,903	-	-	800,738	140,815	941,553	1,117,625	87,746	1,205,371
11	112,643	785,840	-	-	770,184	-	770,184	1,074,980	1,277,220	2,352,200
12	51,430	259,186	-	-	237,687	249,477	487,164	331,750	(177,496)	154,254
13	-	55,735	-	-	63,765	217,397	281,162	88,999	(259,716)	(170,717)
14	-	81,280	-	-	92,990	234,568	327,558	129,791	(246,518)	(116,727)
15	-	129,155	-	-	147,763	226,258	374,021	206,239	(211,264)	(5,025)
16	-	-	-	-	-	124,616	124,616	-	(150,047)	(150,047)
17	265,395	1,337,311	-	-	1,226,348	135,266	1,361,614	1,711,667	(244,570)	1,467,097
18	-	-	-	-	-	4,965	4,965	-	(32,011)	(32,011)
19	607,900	1,234,740	-	-	717,149	-	717,149	1,000,956	595,818	1,596,774
20	54,659	91,548	-	-	42,203	57,328	99,531	58,905	(75,883)	(16,978)
21	-	4,913	-	-	5,620	27,924	33,544	7,844	(49,195)	(41,351)
22	80,303	416,946	-	-	385,143	290,486	675,629	537,561	(71,832)	465,729
23	18,201	27,847	-	-	11,036	6,789	17,825	15,404	(6,546)	8,858
24	-	328,694	-	-	376,049	370,681	746,730	524,867	(259,369)	265,498
25	-	61,898	-	-	70,816	85,630	156,446	98,841	(1,972,907)	(1,874,066)
26	-	81,637	-	-	93,399	110,596	203,995	130,361	(173,789)	(43,428)
27	49,167	179,126	-	-	148,682	166,662	315,344	207,522	47,686	255,208
28	-	73,420	-	-	83,998	525,435	609,433	117,239	(364,535)	(247,296)
29	16,215	131,258	-	-	131,617	124,812	256,429	183,704	(54,579)	129,125
30	-	4,177,356	-	-	4,779,190	2,926,268	7,705,458	6,670,523	(1,964,267)	4,706,256
31	660,059	3,216,813	-	-	2,925,106	564,549	3,489,655	4,082,699	(361,933)	3,720,766
32	-	3,731,744	-	-	4,269,378	825,260	5,094,638	5,958,957	(1,011,248)	4,947,709
33	371,770	825,063	-	-	518,600	93,104	611,704	723,832	(785)	723,047
34	-	21,794	-	-	24,934	197,674	222,608	34,801	(169,227)	(134,426)
35	390,602	2,791,226	-	-	2,746,483	-	2,746,483	3,833,387	754,041	4,587,428
36	4,047	19,053	-	-	17,167	6	17,173	23,961	5,061	29,022
37	4,328	13,885	-	-	10,934	3,178	14,112	15,261	50,844	66,105
38	-	433,911	-	-	496,425	758,796	1,255,221	692,882	(569,458)	123,424
39	49,393	71,544	-	-	25,342	6,775	32,117	35,372	48,104	83,476
40	175,242	651,758	-	-	545,168	164,005	709,173	760,915	86,101	847,016
41	24,253	269,344	-	-	280,401	17,674	298,075	391,369	1,278,317	1,669,686
42	-	545,471	-	-	624,057	166,028	790,085	871,023	(89,229)	781,794
43	-	1,424,190	-	-	1,629,374	1,341,490	2,970,864	2,274,188	(1,209,233)	1,064,955
44	47,387	201,105	-	-	175,864	300,939	476,803	245,461	(133,644)	111,817

(continued)

# Schedules of Pension and OPEB Amounts by Employer

## Schedule of Pension Amounts by Employer

As of and for the year ended June 30, 2024

Employer Number	Employer Name	Net Pension Liability		Discount Rate Sensitivity		Difference Between Expected and Actual Experience	Changes in Assumptions	Difference Between Projected and Actual Investment Earnings
		Beginning Net Pension Liability	Ending Net Pension Liability	Net Pension Liability 1% Decrease (6.0% Discount Rate)	Net Pension Liability 1% Increase (8.0% Discount Rate)			
1	420380 Fredonia, Town of	\$ 542,078	\$ 513,648	\$ 786,501	\$ 286,250	\$ 28,671	\$ -	\$ -
2	464060 Fredonia-Moccasin Unified School District #6	2,004,881	1,508,942	2,310,499	840,914	84,228	-	-
3	503010 Fry Fire District	352,755	417,639	639,491	232,745	23,312	-	-
4	493320 Gadsden Elementary School District #32	34,291,718	36,734,656	56,248,269	20,471,762	2,050,494	-	-
5	461190 Ganado Unified School District #20	11,030,891	11,615,493	17,785,694	6,473,168	648,366	-	-
6	502610 GAR, LLC (Student Choice High School)	4,521,096	4,131,589	6,326,307	2,302,482	230,621	-	-
7	307420 Genesis Program (Genesis Academy)	660,203	572,854	877,156	319,244	31,976	-	-
8	200270 George Gervin Youth Center (GGPA)	1,029,140	876,882	1,342,686	488,676	48,947	-	-
9	300240 Gila Bend Unified School District #24	2,385,145	2,648,249	4,055,011	1,475,836	147,823	-	-
10	420200 Gila Bend, Town of	1,856,012	1,718,562	2,631,469	957,733	95,929	-	-
11	410140 Gila County	26,244,686	25,847,231	39,577,397	14,404,337	1,442,768	-	-
12	471000 Gila County Education Service Agency	254,049	281,626	431,228	156,947	15,720	-	-
13	306060 Gila County Regional School District #49	247,576	249,623	382,225	139,112	13,934	-	-
14	473010 Gila Institute For Technology	336,574	420,840	644,391	234,529	23,491	-	-
15	300410 Gilbert Public Schools	278,680,081	257,560,229	394,377,377	143,535,081	14,376,771	-	-
16	420210 Gilbert, Town of	94,587,018	96,189,849	147,286,327	53,605,395	5,369,227	-	-
17	300400 Glendale Elementary School District	58,651,265	64,996,514	99,522,954	36,221,741	3,628,045	-	-
18	302050 Glendale Union High School District #205	138,720,291	130,151,443	199,288,474	72,531,765	7,264,932	-	-
19	220230 Glendale, City of	112,069,451	113,221,851	173,365,806	63,097,115	6,319,938	-	-
20	471010 Globe Unified School District #1	10,626,355	9,634,506	14,752,399	5,369,189	537,789	-	-
21	420220 Globe, City of	4,676,438	4,619,635	7,073,605	2,574,464	257,864	-	-
22	496500 Golder Ranch Fire District	3,289,688	3,497,929	5,356,045	1,949,352	195,251	-	-
23	420250 Goodyear, City of	51,571,883	56,146,082	85,971,132	31,289,506	3,134,022	-	-
24	109170 Governor Office Of Highway Safety	938,524	732,869	1,122,172	408,419	40,908	-	-
25	410150 Graham County	10,173,274	10,455,384	16,009,330	5,826,654	583,610	-	-
26	464040 Grand Canyon Unified School District	3,741,150	3,425,922	5,245,788	1,909,223	191,232	-	-
27	302210 Great Expectations Academy	1,658,598	1,464,138	2,241,894	815,946	81,727	-	-
28	495030 Green Valley Domestic Water Improvement District	610,040	619,258	948,211	345,105	34,566	-	-
29	410160 Greenlee County	7,954,798	8,093,561	12,392,897	4,510,440	451,775	-	-
30	473840 Greenlee County Accommodation School	-	-	-	-	-	-	-
31	473000 Greenlee County School Office	-	-	-	-	-	-	-
32	302040 Griffin Foundation (Children Reaching for the Sky Preparatory, FIMS)	768,619	390,437	597,838	217,585	21,794	-	-
33	420270 Guadalupe, Town of	1,050,176	1,139,307	1,744,512	634,922	63,595	-	-
34	481030 Hackberry Elementary School District #3	576,059	512,048	784,050	285,358	28,582	-	-
35	302300 Happy Valley School	2,673,175	2,667,451	4,084,413	1,486,537	148,895	-	-
36	496100 Harquahala Valley Irrigation District	134,306	51,205	78,405	28,536	2,858	-	-
37	420280 Hayden, Town of	658,585	670,463	1,026,616	373,641	37,425	-	-
38	471410 Hayden-Winkelman Unified School District #41	2,847,934	2,806,664	4,297,577	1,564,119	156,665	-	-
39	497230 Heber-Overgaard Fire District	344,665	339,232	519,433	189,050	18,936	-	-
40	482060 Heber-Overgaard Unified School District #6	3,930,473	3,817,959	5,846,076	2,127,701	213,115	-	-
41	501610 Hellsgate Fire District	106,798	107,210	164,161	59,747	5,984	-	-
42	306740 Heritage Academy	21,189,602	25,661,614	39,293,178	14,300,895	1,432,407	-	-
43	496060 Highlands Fire District	491,916	492,846	754,649	274,657	27,510	-	-
44	300600 Higley Unified School District #60	99,146,949	93,368,783	142,966,699	52,033,250	5,211,758	-	-

# Schedules of Pension and OPEB Amounts by Employer

Deferred Outflows of Resources		Deferred Inflows of Resources				Pension Expense				
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference Between Expected and Actual Experience	Changes in Assumptions	Difference Between Projected and Actual Investment Earnings	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions			
							Proportionate Share of Pension Plan Expense	Proportionate Share of Contributions	Total Pension Expense	
1	\$ -	\$ 28,671	\$ -	\$ -	\$ 32,802	\$ 17,281	\$ 50,083	\$ 45,783	\$ 15,033	\$ 60,816
2	18,943	103,171	-	-	96,362	318,003	414,365	134,497	(161,410)	(26,913)
3	64,164	87,476	-	-	26,671	-	26,671	37,226	46,822	84,048
4	1,891,389	3,941,883	-	-	2,345,910	472,283	2,818,193	3,274,289	1,218,284	4,492,573
5	473,411	1,121,777	-	-	741,776	532,949	1,274,725	1,035,330	(1,038,021)	(2,691)
6	-	230,621	-	-	263,847	233,041	496,888	368,263	(9,447)	358,816
7	-	31,976	-	-	36,583	107,889	144,472	51,060	(110,827)	(59,767)
8	9,447	58,394	-	-	55,999	94,565	150,564	78,160	(7,917)	70,243
9	194,031	341,854	-	-	169,120	52,849	221,969	236,048	(10,366)	225,682
10	-	95,929	-	-	109,749	100,311	210,060	153,181	(54,245)	98,936
11	-	1,442,768	-	-	1,650,629	149,248	1,799,877	2,303,854	(195,980)	2,107,874
12	20,378	36,098	-	-	17,985	16,259	34,244	25,102	(22,043)	3,059
13	6,313	20,247	-	-	15,941	-	15,941	22,250	(2,518)	19,732
14	58,979	82,470	-	-	26,875	16,695	43,570	37,511	9,687	47,198
15	1,305,286	15,682,057	-	-	16,448,040	12,118,118	28,566,158	22,957,246	(5,800,476)	17,156,770
16	3,045,483	8,414,710	-	-	6,142,775	-	6,142,775	8,573,738	2,510,998	11,084,736
17	4,688,846	8,316,891	-	-	4,150,739	4,232,369	8,383,108	5,793,367	(5,663,276)	130,091
18	760,784	8,025,716	-	-	8,311,594	4,727,863	13,039,457	11,600,854	(482,800)	11,118,054
19	2,073,862	8,393,800	-	-	7,230,454	-	7,230,454	10,091,860	1,379,310	11,471,170
20	-	537,789	-	-	615,269	650,601	1,265,870	858,757	(470,792)	387,965
21	118,696	376,560	-	-	295,014	3,640	298,654	411,764	157,743	569,507
22	197,318	392,569	-	-	223,381	-	223,381	311,783	(3,000)	308,783
23	3,955,815	7,089,837	-	-	3,585,542	-	3,585,542	5,004,497	3,674,025	8,678,522
24	-	40,908	-	-	46,802	148,230	195,032	65,323	(109,118)	(43,795)
25	264,167	847,777	-	-	667,691	19,558	687,249	931,925	324,383	1,256,308
26	-	191,232	-	-	218,783	196,204	414,987	305,364	(179,136)	126,228
27	-	81,727	-	-	93,501	136,300	229,801	130,504	(113,086)	17,418
28	13,378	47,944	-	-	39,546	-	39,546	55,197	(6,778)	48,419
29	151,601	603,376	-	-	516,862	216,844	733,706	721,407	(88,859)	632,548
30	-	-	-	-	-	-	-	-	-	-
31	-	-	-	-	-	-	-	-	(1,909)	(1,909)
32	-	21,794	-	-	24,934	257,128	282,062	34,801	(182,981)	(148,180)
33	67,512	131,107	-	-	72,757	14,930	87,687	101,550	48,817	150,367
34	-	28,582	-	-	32,700	67,617	100,317	45,641	(121,511)	(75,870)
35	15,846	164,741	-	-	170,346	83,091	253,437	237,759	(141,480)	96,279
36	-	2,858	-	-	3,270	85,473	88,743	4,564	(92,534)	(87,970)
37	12,864	50,289	-	-	42,816	39,752	82,568	59,761	(31,010)	28,751
38	-	156,665	-	-	179,236	206,274	385,510	250,168	(178,134)	72,034
39	-	18,936	-	-	21,664	7,414	29,078	30,237	1,515	31,752
40	-	213,115	-	-	243,818	95,417	339,235	340,308	(96,201)	244,107
41	2,862	8,846	-	-	6,847	-	6,847	9,556	2,792	12,348
42	4,083,438	5,515,845	-	-	1,638,775	-	1,638,775	2,287,310	2,896,858	5,184,168
43	4,247	31,757	-	-	31,474	18,960	50,434	43,929	6,697	50,626
44	561,306	5,773,064	-	-	5,962,619	3,146,768	9,109,387	8,322,287	(1,376,069)	6,946,218

(continued)

# Schedules of Pension and OPEB Amounts by Employer

## Schedule of Pension Amounts by Employer

As of and for the year ended June 30, 2024

Employer Number	Employer Name	Net Pension Liability		Discount Rate Sensitivity		Difference Between Expected and Actual Experience	Changes in Assumptions	Difference Between Projected and Actual Investment Earnings
		Beginning Net Pension Liability	Ending Net Pension Liability	Net Pension Liability 1% Decrease (6.0% Discount Rate)	Net Pension Liability 1% Increase (8.0% Discount Rate)			
1	492350 Hillside Elementary School District #35	\$ 124,597	\$ 123,212	\$ 188,662	\$ 68,664	\$ 6,878	\$ -	\$ -
2	482030 Holbrook Unified School District #3	17,333,564	16,484,751	25,241,524	9,186,745	920,163	-	-
3	420290 Holbrook, City of	1,813,940	1,729,763	2,648,620	963,975	96,554	-	-
4	500410 Horizon Community Learning Center (Horizon Honors Elementary School)	5,046,993	4,467,620	6,840,840	2,489,749	249,378	-	-
5	306940 Horizon Community Learning Center (Horizon Honors Secondary School)	5,540,527	5,344,503	8,183,527	2,978,424	298,325	-	-
6	495820 Housing Authority Of Maricopa County	2,909,424	3,240,305	4,961,569	1,805,781	180,871	-	-
7	497100 Housing Authority of the City of Yuma	2,792,917	2,985,881	4,571,994	1,663,994	166,669	-	-
8	307830 Humanities and Sciences Academy (Tempe)	1,538,855	1,576,148	2,413,405	878,368	87,979	-	-
9	492220 Humboldt Unified School District #22	37,503,735	34,990,492	53,577,598	19,499,761	1,953,137	-	-
10	493160 Hyder Elementary School District #16	1,454,712	1,371,329	2,099,785	764,224	76,546	-	-
11	500830 Incito Schools	2,145,660	1,398,532	2,141,438	779,384	78,065	-	-
12	302620 Intelli-School	652,112	707,267	1,082,970	394,151	39,479	-	-
13	302510 Intelli-School (Paradise Valley)	344,665	340,832	521,884	189,941	19,025	-	-
14	307820 International Commerce Secondary Schools	1,815,558	1,630,553	2,496,711	908,687	91,016	-	-
15	300050 Isaac School District #5	48,299,995	47,566,075	72,833,387	26,507,976	2,655,094	-	-
16	200440 J.O. Combs Unified School District	30,383,899	27,767,412	42,517,586	15,474,430	1,549,951	-	-
17	302530 James Sandoval Preparatory High School	179,614	208,020	318,520	115,927	11,611	-	-
18	482020 Joseph City Unified School District #2	4,061,543	4,032,379	6,174,397	2,247,194	225,084	-	-
19	302570 Juniper Tree Academy (Desert View Academy)	4,553,459	4,630,836	7,090,756	2,580,707	258,489	-	-
20	504810 Kachina Village Domestic Water Improvement District	618,131	622,459	953,111	346,888	34,745	-	-
21	482270 Kayenta Unified School District #27	24,163,752	21,794,050	33,371,147	12,145,550	1,216,523	-	-
22	420330 Kearny, Town of	771,855	859,281	1,315,735	478,866	47,964	-	-
23	302590 Khalsa Montessori School	1,600,345	1,449,736	2,219,843	807,920	80,923	-	-
24	481050 Kingman Academy of Learning	7,561,589	7,456,701	11,417,735	4,155,526	416,226	-	-
25	481040 Kingman Unified School District #20	43,966,604	39,141,282	59,933,307	21,812,945	2,184,830	-	-
26	420350 Kingman, City of	17,691,174	19,173,004	29,357,789	10,684,874	1,070,219	-	-
27	492230 Kirkland Elementary School District #23	969,269	923,287	1,413,741	514,536	51,537	-	-
28	300280 Kyrene School District #28	116,331,644	108,578,214	166,255,448	60,509,275	6,060,734	-	-
29	410170 La Paz County	10,312,435	10,117,752	15,492,347	5,638,496	564,763	-	-
30	481510 Lake Havasu Unified School District #1	32,788,462	33,543,955	51,362,655	18,693,625	1,872,392	-	-
31	420370 Lake Havasu, City of	25,168,619	26,402,484	40,427,601	14,713,773	1,473,762	-	-
32	300590 Laveen Elementary School District #59	58,594,630	58,397,493	89,418,504	32,544,190	3,259,693	-	-
33	495160 League of Arizona Cities and Towns	1,902,938	1,942,583	2,974,491	1,082,577	108,433	-	-
34	300250 Liberty Elementary School District #25	29,453,466	29,261,953	44,806,033	16,307,319	1,633,375	-	-
35	307450 Liberty High School	542,078	592,056	906,558	329,945	33,048	-	-
36	302650 Life Skills Center of Arizona	-	-	-	-	-	-	-
37	300790 Litchfield Elementary School District #79	81,785,877	77,495,290	118,661,135	43,187,152	4,325,715	-	-
38	420390 Litchfield Park, City of	3,788,076	3,957,172	6,059,240	2,205,282	220,886	-	-
39	481090 Littlefield Unified School District #9	2,993,567	2,899,473	4,439,686	1,615,840	161,846	-	-
40	300650 Littleton Elementary School District #65	39,510,234	38,677,238	59,222,761	21,554,339	2,158,927	-	-
41	302720 Luz Academy of Tucson	-	-	-	-	-	-	-
42	300380 Madison Elementary School District #38	43,002,190	47,359,655	72,517,316	26,392,941	2,643,572	-	-
43	464100 Maine Consolidated School District #10	2,043,716	1,921,781	2,942,639	1,070,984	107,272	-	-
44	200080 Mammoth-San Manuel Unified School District	4,224,975	4,182,793	6,404,712	2,331,018	233,480	-	-

# Schedules of Pension and OPEB Amounts by Employer

Deferred Outflows of Resources			Deferred Inflows of Resources				Pension Expense			
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference Between Expected and Actual Experience	Changes in Assumptions	Difference Between Projected and Actual Investment Earnings	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions		Total Pension Expense	
							Proportionate Share of Pension Plan Expense	Proportionate Share of Contributions		
1	\$ -	\$ 6,878	\$ -	\$ -	\$ 7,868	\$ 7,223	\$ 15,091	\$ 10,982	\$ (4,759)	\$ 6,223
2	-	920,163	-	-	1,052,732	725,637	1,778,369	1,469,344	(570,273)	899,071
3	-	96,554	-	-	110,464	118,942	229,406	154,180	(207,390)	(53,210)
4	-	249,378	-	-	285,306	390,441	675,747	398,215	(108,196)	290,019
5	-	298,325	-	-	341,305	148,583	489,888	476,374	(1,810)	474,564
6	243,460	424,331	-	-	206,929	136,390	343,319	288,820	(55,368)	233,452
7	228,161	394,830	-	-	190,681	-	190,681	266,142	219,501	485,643
8	36,390	124,369	-	-	100,654	38,407	139,061	140,488	13,603	154,091
9	-	1,953,137	-	-	2,234,526	2,387,166	4,621,692	3,118,825	(1,667,888)	1,450,937
10	-	76,546	-	-	87,574	70,146	157,720	122,231	(14,355)	107,876
11	31,127	109,192	-	-	89,312	485,485	574,797	124,656	(285,466)	(160,810)
12	41,855	81,334	-	-	45,167	24,839	70,006	63,041	(27,680)	35,361
13	-	19,025	-	-	21,766	16,744	38,510	30,380	(21,392)	8,988
14	-	91,016	-	-	104,129	195,266	299,395	145,337	(219,863)	(74,526)
15	-	2,655,094	-	-	3,037,614	707,353	3,744,967	4,239,731	(711,489)	3,528,242
16	-	1,549,951	-	-	1,773,253	2,121,923	3,895,176	2,475,007	(1,395,520)	1,079,487
17	20,429	32,040	-	-	13,284	4,076	17,360	18,542	(18,220)	322
18	10,383	235,467	-	-	257,512	31,202	288,714	359,420	88,581	448,001
19	85,388	343,877	-	-	295,730	103,438	399,168	412,763	(59,213)	353,550
20	171,438	206,183	-	-	39,751	-	39,751	55,482	208,896	264,378
21	243,953	1,460,476	-	-	1,391,789	1,412,017	2,803,806	1,942,580	(1,051,448)	891,132
22	64,342	112,306	-	-	54,874	39,760	94,634	76,591	(33,048)	43,543
23	40,164	121,087	-	-	92,582	89,266	181,848	129,220	(80,409)	48,811
24	-	416,226	-	-	476,192	41,470	517,662	664,642	(177,110)	487,532
25	-	2,184,830	-	-	2,499,599	4,011,533	6,511,132	3,488,800	(3,735,323)	(246,523)
26	1,183,710	2,253,929	-	-	1,224,406	-	1,224,406	1,708,957	650,538	2,359,495
27	7,656	59,193	-	-	58,962	23,669	82,631	82,296	418	82,714
28	-	6,060,734	-	-	6,933,907	6,279,553	13,213,460	9,677,957	(7,029,669)	2,648,288
29	7,552	572,315	-	-	646,129	54,733	700,862	901,831	(456,826)	445,005
30	748,176	2,620,568	-	-	2,142,149	781,090	2,923,239	2,989,890	(371,779)	2,618,111
31	1,219,525	2,693,287	-	-	1,686,088	-	1,686,088	2,353,346	768,923	3,122,269
32	410,303	3,669,996	-	-	3,729,319	-	3,729,319	5,205,173	504,967	5,710,140
33	40,622	149,055	-	-	124,055	36,594	160,649	173,149	(19,659)	153,490
34	885,298	2,518,673	-	-	1,868,696	-	1,868,696	2,608,220	1,476,956	4,085,176
35	37,538	70,586	-	-	37,809	5,429	43,238	52,772	(12,345)	40,427
36	-	-	-	-	-	-	-	-	-	-
37	384,515	4,710,230	-	-	4,948,922	2,276,543	7,225,465	6,907,427	(1,858,297)	5,049,130
38	258,680	479,566	-	-	252,709	-	252,709	352,717	156,933	509,650
39	-	161,846	-	-	185,163	107,534	292,697	258,440	(84,237)	174,203
40	-	2,158,927	-	-	2,469,965	1,147,177	3,617,142	3,447,438	(1,378,683)	2,068,755
41	-	-	-	-	-	-	-	-	-	-
42	3,240,022	5,883,594	-	-	3,024,432	1,076,048	4,100,480	4,221,332	389,579	4,610,911
43	36,566	143,838	-	-	122,727	66,737	189,464	171,295	(16,718)	154,577
44	2,818	236,298	-	-	267,117	39,340	306,457	372,827	(289,548)	83,279

(continued)

# Schedules of Pension and OPEB Amounts by Employer

## Schedule of Pension Amounts by Employer

As of and for the year ended June 30, 2024

Employer Number	Employer Name	Net Pension Liability		Discount Rate Sensitivity		Difference Between Expected and Actual Experience	Changes in Assumptions	Difference Between Projected and Actual Investment Earnings
		Beginning Net Pension Liability	Ending Net Pension Liability	Net Pension Liability 1% Decrease (6.0% Discount Rate)	Net Pension Liability 1% Increase (8.0% Discount Rate)			
1	303000 Marana Domestic Water Improvement District	\$ 355,992	\$ 344,032	\$ 526,784	\$ 191,725	\$ 19,204	\$ -	\$ -
2	450060 Marana Unified School District #6	104,964,179	108,029,362	165,415,044	60,203,407	6,030,098	-	-
3	420300 Marana, Town of	24,050,482	23,426,204	35,870,308	13,055,129	1,307,629	-	-
4	495140 Maricopa Association of Governments	14,660,389	13,930,910	21,331,073	7,763,521	777,610	-	-
5	210170 Maricopa County	811,847,361	812,300,404	1,243,798,034	452,684,818	45,341,847	-	-
6	307100 Maricopa County Community College District	506,668,550	504,327,442	772,228,440	281,055,350	28,151,086	-	-
7	480030 Maricopa County Municipal Water Conservation District #1	6,757,371	6,728,633	10,302,913	3,749,783	375,586	-	-
8	305090 Maricopa County Regional School District #509	2,152,132	2,038,592	3,121,501	1,136,082	113,792	-	-
9	200200 Maricopa Unified School District #20	59,131,854	61,268,163	93,814,087	34,143,978	3,419,932	-	-
10	420080 Maricopa, City of	16,770,450	18,380,929	28,144,961	10,243,461	1,026,006	-	-
11	200900 Mary C O'Brien Accommodation District #90	-	-	-	-	-	-	-
12	302250 Mary Ellen Halvorson Educational Foundation: Tri-City College Prep High School	1,886,756	1,793,769	2,746,627	999,645	100,126	-	-
13	302030 Masada Charter School	3,914,292	3,728,351	5,708,867	2,077,763	208,113	-	-
14	492430 Mayer Unified School District #43	5,022,721	4,606,833	7,054,004	2,567,330	257,149	-	-
15	461230 McNary Elementary School District #23	1,843,067	2,110,599	3,231,758	1,176,210	117,812	-	-
16	462550 McNeal Elementary School District #55	508,097	484,846	742,398	270,198	27,064	-	-
17	300040 Mesa Unified School District #4	558,491,245	505,572,359	774,134,663	281,749,126	28,220,576	-	-
18	420400 Mesa, City of	261,310,918	275,385,905	421,672,133	153,469,107	15,371,784	-	-
19	308160 Metropolitan Arts Institute	1,724,942	1,748,965	2,678,022	974,676	97,626	-	-
20	495400 Metropolitan Domestic Water Improvement District	5,356,058	5,450,113	8,345,237	3,037,279	304,220	-	-
21	308170 Mexicayotl Academy	1,224,935	1,017,696	1,558,300	567,149	56,807	-	-
22	471400 Miami Unified School District #40	6,142,477	6,246,988	9,565,416	3,481,368	348,701	-	-
23	420410 Miami, Town of	1,231,408	1,280,120	1,960,126	713,395	71,455	-	-
24	306820 Mingus Springs Charter School	1,252,444	1,188,912	1,820,467	662,566	66,364	-	-
25	492860 Mingus Union High School District #4	9,961,298	9,093,655	13,924,246	5,067,780	507,599	-	-
26	300860 Mobile Elementary School District #86	472,498	489,646	749,748	272,874	27,332	-	-
27	302790 Mohave Accelerated Elementary School	3,318,814	3,230,704	4,946,868	1,800,431	180,335	-	-
28	302670 Mohave Accelerated Learning Center	4,362,518	4,206,796	6,441,464	2,344,394	234,819	-	-
29	492890 Mohave Community College	22,607,097	23,789,438	36,426,494	13,257,555	1,327,904	-	-
30	410180 Mohave County	62,962,002	57,075,769	87,394,674	31,807,609	3,185,916	-	-
31	497160 Mohave County Airport Authority	1,108,429	1,073,701	1,644,056	598,360	59,933	-	-
32	503210 Mohave Educational Services Cooperative, Inc.	2,131,096	2,084,996	3,192,555	1,161,942	116,383	-	-
33	302830 Mohave Educational Services Cooperative, Inc.	-	-	-	-	-	-	-
34	481160 Mohave Valley Elementary School District #16	8,081,014	8,517,601	13,042,189	4,746,752	475,445	-	-
35	500640 Mohave Valley Fire Department	205,504	209,620	320,971	116,818	11,701	-	-
36	493170 Mohawk Valley Elementary District #17	1,642,417	1,600,151	2,450,158	891,744	89,319	-	-
37	473180 Morenci Unified School District #18	12,555,183	12,197,947	18,677,552	6,797,763	680,878	-	-
38	300750 Morristown Elementary School District #75	1,445,003	1,240,117	1,898,872	691,101	69,222	-	-
39	480110 Mount Lemmon Domestic Water Improvement District	132,688	124,812	191,112	69,556	6,967	-	-
40	301010 Mountain Institute JTED #2	775,091	758,471	1,161,375	422,687	42,337	-	-
41	302110 Mountain Oak Charter School	692,566	899,285	1,376,989	501,160	50,197	-	-
42	308260 Mountain Rose Academy	517,806	451,242	690,944	251,472	25,188	-	-
43	302780 Mountain School	1,402,931	1,278,520	1,957,676	712,503	71,366	-	-
44	300210 Murphy Elementary School District #21	8,750,925	8,503,200	13,020,138	4,738,727	474,641	-	-

# Schedules of Pension and OPEB Amounts by Employer

Deferred Outflows of Resources			Deferred Inflows of Resources				Pension Expense			
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference Between Expected and Actual Experience	Changes in Assumptions	Difference Between Projected and Actual Investment Earnings	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions			
							Proportionate Share of Pension Plan Expense	Proportionate Share of Contributions	Total Pension Expense	
1	\$ 12,186	\$ 31,390	\$ -	\$ -	\$ 21,970	\$ 5,396	\$ 27,366	\$ 30,665	\$ 35,331	\$ 65,996
2	2,829,071	8,859,169	-	-	6,898,857	667,376	7,566,233	9,629,036	2,050,483	11,679,519
3	416,449	1,724,078	-	-	1,496,020	241,816	1,737,836	2,088,060	447,409	2,535,469
4	-	777,610	-	-	889,641	382,642	1,272,283	1,241,711	(209,908)	1,031,803
5	14,734,926	60,076,773	-	-	51,874,275	-	51,874,275	72,403,189	5,310,410	77,713,599
6	2,158,892	30,309,978	-	-	32,206,827	6,332,351	38,539,178	44,952,473	(14,923,326)	30,029,147
7	94,416	470,002	-	-	429,697	-	429,697	599,747	269,158	868,905
8	-	113,792	-	-	130,186	606,635	736,821	181,707	(855,235)	(673,528)
9	2,133,266	5,553,198	-	-	3,912,643	-	3,912,643	5,461,046	2,383,682	7,844,728
10	1,363,979	2,389,985	-	-	1,173,823	-	1,173,823	1,638,357	996,977	2,635,334
11	-	-	-	-	-	-	-	-	-	-
12	-	100,126	-	-	114,552	55,720	170,272	159,885	(16,988)	142,897
13	58,212	266,325	-	-	238,096	95,932	334,028	332,321	(100,164)	232,157
14	-	257,149	-	-	294,197	405,623	699,820	410,623	(126,143)	284,480
15	193,094	310,906	-	-	134,785	10,871	145,656	188,125	62,643	250,768
16	-	27,064	-	-	30,963	31,259	62,222	43,216	(10,473)	32,743
17	2,545,547	30,766,123	-	-	32,286,329	31,392,731	63,679,060	45,063,437	(10,433,189)	34,630,248
18	11,366,551	26,738,335	-	-	17,586,404	33,687	17,620,091	24,546,111	7,357,192	31,903,303
19	28,862	126,488	-	-	111,691	7,713	119,404	155,891	(14,116)	141,775
20	102,544	406,764	-	-	348,049	23,116	371,165	485,788	40,636	526,424
21	-	56,807	-	-	64,991	184,635	249,626	90,711	(150,147)	(59,436)
22	115,276	463,977	-	-	398,939	244,784	643,723	556,816	(171,045)	385,771
23	41,691	113,146	-	-	81,750	50,114	131,864	114,102	(79,421)	34,681
24	55,064	121,428	-	-	75,925	33,368	109,293	105,972	29,732	135,704
25	56,327	563,926	-	-	580,729	508,766	1,089,495	810,549	(15,728)	794,821
26	14,935	42,267	-	-	31,269	16,254	47,523	43,644	(22,972)	20,672
27	6,729	187,064	-	-	206,316	34,705	241,021	287,964	33,041	321,005
28	17,563	252,382	-	-	268,650	72,321	340,971	374,966	13,844	388,810
29	959,615	2,287,519	-	-	1,519,216	117,233	1,636,449	2,120,436	854,973	2,975,409
30	776,239	3,962,155	-	-	3,644,913	3,485,625	7,130,538	5,087,363	(927,553)	4,159,810
31	-	59,933	-	-	68,568	33,693	102,261	95,703	(31,169)	64,534
32	-	116,383	-	-	133,150	33,801	166,951	185,843	(80,486)	105,357
33	-	-	-	-	-	-	-	-	-	-
34	352,358	827,803	-	-	543,942	38,930	582,872	759,204	166,103	925,307
35	4,235	15,936	-	-	13,387	3,142	16,529	18,684	(735)	17,949
36	4,484	93,803	-	-	102,187	16,273	118,460	142,627	50,470	193,097
37	34,142	715,020	-	-	778,972	147,250	926,222	1,087,246	(117,413)	969,833
38	-	69,222	-	-	79,195	126,807	206,002	110,536	(41,007)	69,529
39	-	6,967	-	-	7,971	19,243	27,214	11,125	(24,729)	(13,604)
40	13,090	55,427	-	-	48,437	5,401	53,838	67,605	17,782	85,387
41	172,687	222,884	-	-	57,429	-	57,429	80,156	121,323	201,479
42	-	25,188	-	-	28,817	67,949	96,766	40,221	(59,671)	(19,450)
43	38,379	109,745	-	-	81,648	73,102	154,750	113,959	(9,672)	104,287
44	-	474,641	-	-	543,022	470,281	1,013,303	757,920	(559,971)	197,949

(continued)

# Schedules of Pension and OPEB Amounts by Employer

## Schedule of Pension Amounts by Employer

As of and for the year ended June 30, 2024

Employer Number	Employer Name	Net Pension Liability		Discount Rate Sensitivity		Difference Between Expected and Actual Experience	Changes in Assumptions	Difference Between Projected and Actual Investment Earnings
		Beginning Net Pension Liability	Ending Net Pension Liability	Net Pension Liability 1% Decrease (6.0% Discount Rate)	Net Pension Liability 1% Increase (8.0% Discount Rate)			
1	462230 Naco Elementary School District #23	\$ 1,822,031	\$ 1,443,336	\$ 2,210,042	\$ 804,353	\$ 80,566	\$ -	\$ -
2	300810 Nadaburg Unified School District #81	11,247,722	12,012,330	18,393,334	6,694,321	670,517	-	-
3	410190 Navajo County	28,010,081	29,100,337	44,558,567	16,217,253	1,624,354	-	-
4	482990 Navajo County Accommodation District #99	326,865	315,230	482,681	175,674	17,596	-	-
5	482000 Navajo County Arizona - Superintendent of Schools	1,333,351	1,318,524	2,018,930	734,797	73,599	-	-
6	496200 New Magma Irrigation & Drainage District	498,389	587,255	899,208	327,270	32,780	-	-
7	306770 New School for the Arts & Academics	920,724	995,294	1,523,998	554,665	55,556	-	-
8	302740 New School for the Arts Middle School	305,829	432,041	661,543	240,771	24,116	-	-
9	491010 Nogales Unified School District #1	33,689,768	32,945,499	50,446,296	18,360,113	1,838,987	-	-
10	420450 Nogales, City of	9,373,911	9,394,484	14,384,876	5,235,428	524,391	-	-
11	302480 North Star Charter School Inc.	2,055,044	2,100,998	3,217,057	1,170,860	117,276	-	-
12	302760 Northeast Arizona Technological Institute of Vocational Education	820,399	856,081	1,310,834	477,083	47,786	-	-
13	495040 Northern Apache Special Health Care District	676,384	507,248	776,700	282,683	28,314	-	-
14	306830 Northern Arizona Academy for Career Development	678,003	699,266	1,070,719	389,692	39,032	-	-
15	495150 Northern Arizona Council of Governments	4,946,668	5,112,481	7,828,254	2,849,121	285,374	-	-
16	302840 Northern Arizona Council of Governments - Head Start	11,396,592	11,316,265	17,327,515	6,306,412	631,663	-	-
17	497140 Northern Arizona Fire District	66,344	81,608	124,958	45,479	4,555	-	-
18	496040 Northern Arizona Intergovernmental Public Transportation Authority	7,733,113	7,514,307	11,505,940	4,187,629	419,442	-	-
19	104160 Northern Arizona University	172,350,188	184,886,192	283,098,566	103,034,753	10,320,174	-	-
20	483000 Northern Arizona Vocational Institute of Technology	351,137	336,032	514,533	187,266	18,757	-	-
21	493770 Northland Pioneer College	19,721,945	20,941,170	32,065,213	11,670,251	1,168,917	-	-
22	307580 Northland Preparatory Academy	4,878,706	4,766,848	7,299,020	2,656,505	266,081	-	-
23	497300 Northwest Fire District	4,412,680	4,445,218	6,806,538	2,477,264	248,128	-	-
24	302820 Nosotros Academy	1,828,503	1,852,974	2,837,283	1,032,639	103,431	-	-
25	200020 Oracle School District #2	3,522,701	3,366,717	5,155,132	1,876,229	187,927	-	-
26	420040 Oro Valley, Town of	19,655,601	19,960,278	30,563,267	11,123,612	1,114,164	-	-
27	300080 Osborn School District #8	24,933,989	24,027,860	36,791,567	13,390,425	1,341,213	-	-
28	481060 Owens-Whitney Elementary School District #6	318,774	284,827	436,128	158,730	15,899	-	-
29	307090 PACE Academy	595,477	491,246	752,198	273,765	27,421	-	-
30	464080 Page Unified School District #8	17,030,971	16,713,572	25,591,897	9,314,264	932,936	-	-
31	420230 Page, City of	9,765,502	9,527,296	14,588,239	5,309,443	531,805	-	-
32	200250 Painted Rock Academy	2,754,082	2,494,635	3,819,796	1,390,229	139,248	-	-
33	300490 Palo Verde Elementary District #49	3,796,167	3,805,158	5,826,475	2,120,567	212,400	-	-
34	300940 Paloma Elementary School District #94	1,368,950	1,363,328	2,087,534	759,766	76,100	-	-
35	462490 Palominas Elementary School District #49	7,121,454	6,690,229	10,244,109	3,728,381	373,442	-	-
36	302580 Paradise Education Center, Paradise Honors High School	16,085,974	16,164,721	24,751,493	9,008,396	902,300	-	-
37	300690 Paradise Valley Unified School District #69	239,309,007	211,544,700	323,918,193	117,891,205	11,808,227	-	-
38	420470 Paradise Valley, Town of	7,716,931	8,005,553	12,258,139	4,461,394	446,862	-	-
39	500620 Paragon Preparatory Academy	-	-	-	-	-	-	-
40	303040 Paramount Academy	-	-	-	-	-	-	-
41	308270 Park View School, Inc.	-	-	-	-	-	-	-
42	494270 Parker Unified School District #27	14,178,182	13,071,630	20,015,338	7,284,655	729,646	-	-
43	420480 Parker, Town of	2,301,001	2,373,023	3,633,584	1,322,456	132,460	-	-
44	491060 Patagonia Elementary School District #6	715,220	864,081	1,323,085	481,542	48,232	-	-

# Schedules of Pension and OPEB Amounts by Employer

Deferred Outflows of Resources			Deferred Inflows of Resources				Pension Expense			
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference Between Expected and Actual Experience	Changes in Assumptions	Difference Between Projected and Actual Investment Earnings	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions			
							Proportionate Share of Pension Plan Expense	Proportionate Share of Contributions	Total Pension Expense	
1	\$ -	\$ 80,566	\$ -	\$ -	\$ 92,173	\$ 365,804	\$ 457,977	\$ 128,650	\$ (142,707)	\$ (14,057)
2	1,100,407	1,770,924	-	-	767,119	-	767,119	1,070,701	1,284,592	2,355,293
3	1,084,463	2,708,817	-	-	1,858,375	-	1,858,375	2,593,815	572,365	3,166,180
4	-	17,596	-	-	20,131	14,386	34,517	28,098	(7,912)	20,186
5	-	73,599	-	-	84,202	110,329	194,531	117,525	(158,404)	(40,879)
6	63,330	96,110	-	-	37,503	10,375	47,878	52,344	3,129	55,473
7	56,780	112,336	-	-	63,560	56,452	120,012	88,714	18,521	107,235
8	86,874	110,990	-	-	27,591	19,863	47,454	38,509	11,823	50,332
9	-	1,838,987	-	-	2,103,931	1,737,216	3,841,147	2,936,548	(1,923,712)	1,012,836
10	82,828	607,219	-	-	599,941	24,965	624,906	837,363	175,395	1,012,758
11	45,929	163,205	-	-	134,172	1,824	135,996	187,269	114,471	301,740
12	66,930	114,716	-	-	54,670	-	54,670	76,305	82,539	158,844
13	-	28,314	-	-	32,393	147,752	180,145	45,213	(155,906)	(110,693)
14	19,205	58,237	-	-	44,656	906	45,562	62,328	23,267	85,595
15	147,687	433,061	-	-	326,488	18,574	345,062	455,693	12,764	468,457
16	30,002	661,665	-	-	722,667	149,595	872,262	1,008,658	(151,573)	857,085
17	10,765	15,320	-	-	5,212	4,056	9,268	7,274	98	7,372
18	-	419,442	-	-	479,871	132,447	612,318	669,777	(12,904)	656,873
19	9,693,684	20,013,858	-	-	11,807,007	-	11,807,007	16,479,554	5,233,706	21,713,260
20	-	18,757	-	-	21,459	44,185	65,644	29,952	(58,354)	(28,402)
21	1,201,322	2,370,239	-	-	1,337,323	-	1,337,323	1,866,560	697,903	2,564,463
22	14,393	280,474	-	-	304,415	39,131	343,546	424,886	(62,506)	362,380
23	54,314	302,442	-	-	283,876	1,410	285,286	396,218	131,283	527,501
24	78,630	182,061	-	-	118,333	-	118,333	165,162	101,895	267,057
25	-	187,927	-	-	215,002	235,476	450,478	300,087	(144,815)	155,272
26	349,090	1,463,254	-	-	1,274,682	25,096	1,299,778	1,779,130	208,488	1,987,618
27	-	1,341,213	-	-	1,534,442	964,277	2,498,719	2,141,687	(560,492)	1,581,195
28	12,635	28,534	-	-	18,189	20,404	38,593	25,388	(6,413)	18,975
29	-	27,421	-	-	31,371	89,515	120,886	43,786	(10,996)	32,790
30	-	932,936	-	-	1,067,345	750,209	1,817,554	1,489,739	(1,311,185)	178,554
31	108,690	640,495	-	-	608,422	87,985	696,407	849,201	294,637	1,143,838
32	-	139,248	-	-	159,310	213,858	373,168	222,356	(270,807)	(48,451)
33	34,022	246,422	-	-	243,001	52,868	295,869	339,167	(2,006)	337,161
34	6,357	82,457	-	-	87,063	83,534	170,597	121,518	(78,220)	43,298
35	-	373,442	-	-	427,244	325,010	752,254	596,324	(445,326)	150,998
36	171,257	1,073,557	-	-	1,032,294	193,460	1,225,754	1,440,818	(304,216)	1,136,602
37	-	11,808,227	-	-	13,509,444	20,383,547	33,892,991	18,855,721	(12,399,778)	6,455,943
38	269,785	716,647	-	-	511,242	-	511,242	713,563	77,822	791,385
39	-	-	-	-	-	-	-	-	-	-
40	-	-	-	-	-	324,638	324,638	-	(413,021)	(413,021)
41	-	-	-	-	-	178,799	178,799	-	(268,427)	(268,427)
42	-	729,646	-	-	834,767	1,012,944	1,847,711	1,165,120	(1,032,381)	132,739
43	93,624	226,084	-	-	151,544	-	151,544	211,516	28,200	239,716
44	105,164	153,396	-	-	55,181	18,060	73,241	77,019	29,404	106,423

(continued)

# Schedules of Pension and OPEB Amounts by Employer

## Schedule of Pension Amounts by Employer

As of and for the year ended June 30, 2024

Employer Number	Employer Name	Net Pension Liability		Discount Rate Sensitivity		Difference Between Expected and Actual Experience	Changes in Assumptions	Difference Between Projected and Actual Investment Earnings
		Beginning Net Pension Liability	Ending Net Pension Liability	Net Pension Liability 1% Decrease (6.0% Discount Rate)	Net Pension Liability 1% Increase (8.0% Discount Rate)			
1	307050 Patagonia Montessori Elementary School	\$ 252,431	\$ 249,623	\$ 382,225	\$ 139,112	\$ 13,934	\$ -	\$ -
2	491820 Patagonia Union High School District #20	1,700,670	1,531,344	2,344,801	853,399	85,478	-	-
3	420500 Patagonia, Town of	506,479	556,852	852,655	310,327	31,083	-	-
4	240020 Paulden Community School	584,150	520,049	796,301	289,817	29,029	-	-
5	471100 Payson Unified School District #10	17,820,625	17,291,227	26,476,404	9,636,183	965,180	-	-
6	220240 Payson, Town of	9,082,645	9,480,892	14,517,184	5,283,582	529,215	-	-
7	481080 Peach Springs Unified School District #8	3,524,319	2,584,243	3,957,005	1,440,166	144,250	-	-
8	302550 PEAK School, The	61,489	-	-	-	-	-	-
9	462220 Pearce Elementary School District #22	1,310,697	1,294,522	1,982,178	721,421	72,259	-	-
10	300920 Pendergast Elementary School District #92	54,955,423	55,294,802	84,667,648	30,815,098	3,086,504	-	-
11	300110 Peoria Unified School District #11	252,432,159	235,562,959	360,695,060	131,276,279	13,148,904	-	-
12	420520 Peoria, City of	81,580,373	83,427,048	127,743,870	46,492,846	4,656,820	-	-
13	300010 Phoenix Elementary School District #1	58,599,485	61,132,151	93,605,823	34,068,180	3,412,339	-	-
14	308110 Phoenix School of Academic Excellence	739,492	652,861	999,664	363,831	36,442	-	-
15	302100 Phoenix Union High School District	267,916,184	246,429,581	377,334,080	137,332,111	13,755,469	-	-
16	495800 Phoenix-Mesa Gateway Airport Authority	9,556,761	10,207,360	15,629,556	5,688,434	569,765	-	-
17	200330 Picacho Elementary School District No. 33	1,218,463	1,232,116	1,886,621	686,643	68,776	-	-
18	496400 Picture Rocks Fire & Medical District	101,943	299,228	458,179	166,756	16,703	-	-
19	306090 Pillar Academy of Business & Finance	150,487	41,604	63,704	23,185	2,322	-	-
20	307070 Pima Accommodation District	847,908	987,293	1,511,747	550,206	55,110	-	-
21	495120 Pima Association of Governments	5,226,607	5,456,513	8,355,038	3,040,846	304,577	-	-
22	450990 Pima Community College	106,198,823	101,214,321	154,979,822	56,405,470	5,649,689	-	-
23	210200 Pima County	338,329,742	347,971,934	532,816,185	193,920,388	19,423,468	-	-
24	307040 Pima County Joint Technical Education District	8,034,087	8,580,007	13,137,745	4,781,530	478,928	-	-
25	450320 Pima County Reserve Fund 32	-	-	-	-	-	-	-
26	307060 Pima County Special Projects	88,998	89,608	137,209	49,938	5,002	-	-
27	200260 Pima Prevention Partnership (Arizona Collegiate High School)	867,325	852,880	1,305,934	475,299	47,607	-	-
28	200230 Pima Prevention Partnership (Pima Partnership Academy)	597,095	489,646	749,748	272,874	27,332	-	-
29	302560 Pima Prevention Partnership (Pima Partnership High School)	898,070	880,083	1,347,587	490,459	49,125	-	-
30	472060 Pima Unified School District #6	6,933,749	7,258,283	11,113,915	4,044,950	405,151	-	-
31	420550 Pima, Town of	466,026	489,646	749,748	272,874	27,332	-	-
32	210210 Pinal County	106,957,733	106,310,801	162,783,575	59,245,674	5,934,169	-	-
33	200860 Pinal County Juvenile Justice Education Services	299,357	348,833	534,134	194,400	19,472	-	-
34	200880 Pinal County School Education Services	402,918	371,235	568,437	206,885	20,722	-	-
35	200000 Pinal County School Office	4,105,233	3,953,972	6,054,340	2,203,499	220,707	-	-
36	200890 Pinal County School Office Data Processing	211,977	196,819	301,369	109,684	10,986	-	-
37	306900 Pine Forest Charter School	1,576,073	1,675,358	2,565,315	933,656	93,517	-	-
38	471120 Pine Strawberry School District #12	2,445,016	2,336,220	3,577,230	1,301,946	130,406	-	-
39	496090 Pine-Strawberry Fire District	153,724	129,612	198,463	72,231	7,235	-	-
40	497540 Pinetop Fire District	1,179,627	1,232,116	1,886,621	686,643	68,776	-	-
41	497130 Pinetop Water Community Facilities District	381,882	364,834	558,636	203,318	20,365	-	-
42	497110 Pinetop-Lakeside Sanitary District	1,354,387	1,344,126	2,058,132	749,065	75,028	-	-
43	420240 Pinetop-Lakeside, Town of	3,762,186	3,747,553	5,738,269	2,088,464	209,185	-	-
44	495010 Pinewood Fire District	160,196	153,614	235,215	85,607	8,575	-	-

## Schedules of Pension and OPEB Amounts by Employer

Deferred Outflows of Resources			Deferred Inflows of Resources				Pension Expense			
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources		Difference Between Expected and Actual Experience	Changes in Assumptions	Difference Between Projected and Actual Investment Earnings	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions		
								Proportionate Share of Pension Plan Expense	Proportionate Share of Contributions	Total Pension Expense
1	\$ 17	\$ 13,951	\$ -	\$ -	\$ 15,941	\$ 5,415	\$ 21,356	\$ 22,250	\$ 6,135	\$ 28,385
2	-	85,478	-	-	97,793	128,687	226,480	136,494	(67,675)	68,819
3	37,490	68,573	-	-	35,561	472	36,033	49,634	972	50,606
4	-	29,029	-	-	33,211	43,170	76,381	46,354	(38,911)	7,443
5	-	965,180	-	-	1,104,234	229,128	1,333,362	1,541,228	(164,179)	1,377,049
6	433,230	962,445	-	-	605,459	-	605,459	845,065	357,296	1,202,361
7	212,633	356,883	-	-	165,032	604,806	769,838	230,343	286,064	516,407
8	-	-	-	-	-	320,301	320,301	-	(369,917)	(369,917)
9	-	72,259	-	-	82,669	1,659	84,328	115,385	19,772	135,157
10	632,161	3,718,665	-	-	3,531,178	987,288	4,518,466	4,928,620	(633,628)	4,294,992
11	-	13,148,904	-	-	15,043,273	9,973,084	25,016,357	20,996,552	(6,298,121)	14,698,431
12	1,839,432	6,496,252	-	-	5,327,730	455,273	5,783,003	7,436,145	462,893	7,899,038
13	2,130,578	5,542,917	-	-	3,903,957	1,459,167	5,363,124	5,448,923	(1,044,049)	4,404,874
14	23,025	59,467	-	-	41,692	52,690	94,382	58,192	18,705	76,897
15	1,540,224	15,295,693	-	-	15,737,226	12,443,478	28,180,704	21,965,132	(4,949,163)	17,015,969
16	506,885	1,076,650	-	-	651,852	31,739	683,591	909,818	247,300	1,157,118
17	18,115	86,891	-	-	78,684	21,237	99,921	109,823	(39,974)	69,849
18	133,085	149,788	-	-	19,109	19	19,128	26,671	52,342	79,013
19	-	2,322	-	-	2,657	85,480	88,137	3,708	(59,096)	(55,388)
20	99,746	154,856	-	-	63,049	6,777	69,826	88,001	22,998	110,999
21	192,770	497,347	-	-	348,458	132,362	480,820	486,358	(210,389)	275,969
22	2,700,470	8,350,159	-	-	6,463,642	2,562,393	9,026,035	9,021,587	1,033,680	10,055,267
23	8,959,413	28,382,881	-	-	22,221,816	874,040	23,095,856	31,015,958	1,610,981	32,626,939
24	425,421	904,349	-	-	547,927	81,820	629,747	764,766	89,816	854,582
25	-	-	-	-	-	-	-	-	-	-
26	2,417	7,419	-	-	5,722	-	5,722	7,987	13,717	21,704
27	-	47,607	-	-	54,466	23,201	77,667	76,020	12,079	88,099
28	18,958	46,290	-	-	31,269	67,681	98,950	43,644	(2,401)	41,243
29	-	49,125	-	-	56,203	58,710	114,913	78,445	(80,469)	(2,024)
30	268,747	673,898	-	-	463,521	24,492	488,013	646,956	243,848	890,804
31	19,240	46,572	-	-	31,269	27,097	58,366	43,644	(4,660)	38,984
32	353,222	6,287,391	-	-	6,789,108	494,466	7,283,574	9,475,854	(36,298)	9,439,556
33	35,395	54,867	-	-	22,277	10,395	32,672	31,093	(12,037)	19,056
34	-	20,722	-	-	23,707	23,276	46,983	33,089	(15,855)	17,234
35	-	220,707	-	-	252,504	194,539	447,043	352,431	(261,053)	91,378
36	-	10,986	-	-	12,569	16,748	29,317	17,543	1,036	18,579
37	100,355	193,872	-	-	106,990	-	106,990	149,330	93,133	242,463
38	-	130,406	-	-	149,193	217,583	366,776	208,235	(111,399)	96,836
39	-	7,235	-	-	8,277	57,040	65,317	11,553	(55,636)	(44,083)
40	43,927	112,703	-	-	78,684	88,954	167,638	109,823	(137,828)	(28,005)
41	-	20,365	-	-	23,299	16,757	40,056	32,519	1,022	33,541
42	3,089	78,117	-	-	85,837	14,938	100,775	119,807	(17,587)	102,220
43	171,294	380,479	-	-	239,322	-	239,322	334,032	331,033	665,065
44	2,267	10,842	-	-	9,810	3,264	13,074	13,692	(6,512)	7,180

(continued)

# Schedules of Pension and OPEB Amounts by Employer

## Schedule of Pension Amounts by Employer

As of and for the year ended June 30, 2024

Employer Number	Employer Name	Net Pension Liability		Discount Rate Sensitivity		Difference Between Expected and Actual Experience	Changes in Assumptions	Difference Between Projected and Actual Earnings
		Beginning Net Pension Liability	Ending Net Pension Liability	Net Pension Liability 1% Decrease (6.0% Discount Rate)	Net Pension Liability 1% Increase (8.0% Discount Rate)			
1	497390 Pinewood Sanitary District	\$ 927,197	\$ 680,064	\$ 1,041,317	\$ 378,991	\$ 37,961	\$ -	\$ -
2	482040 Pinon Unified School District #4	12,974,283	12,297,157	18,829,462	6,853,051	686,416	-	-
3	303310 Pointe Schools	3,893,256	-	-	-	-	-	-
4	462640 Pomerene School District #64	957,942	958,490	1,467,644	534,155	53,502	-	-
5	480050 Ponderosa Park Domestic Water Improvement District	508,097	444,842	681,144	247,905	24,831	-	-
6	492010 Prescott Unified School District #1	27,252,790	26,967,337	41,292,507	15,028,558	1,505,292	-	-
7	104940 Prescott Valley Historical Society	601,950	547,251	837,954	304,976	30,547	-	-
8	307030 Prescott Valley School	436,899	468,844	717,896	261,281	26,170	-	-
9	504410 Prescott Valley, Town of	12,500,166	15,982,303	24,472,175	8,906,737	892,117	-	-
10	420600 Prescott, City of	31,225,334	32,265,435	49,404,979	17,981,122	1,801,026	-	-
11	307370 Presidio Schools	2,286,438	2,243,411	3,435,121	1,250,225	125,225	-	-
12	101750 Public Safety Personnel Retirement System	10,890,112	11,215,455	17,173,155	6,250,232	626,036	-	-
13	497320 Puerco Valley Fire District	1,121,374	1,369,729	2,097,335	763,333	76,457	-	-
14	494040 Quartzsite Elementary School District #4	1,270,243	1,020,896	1,563,201	568,933	56,985	-	-
15	504220 Quartzsite, Town of	2,145,660	1,993,788	3,052,896	1,111,113	111,291	-	-
16	300950 Queen Creek Unified School District #95	94,653,362	93,701,614	143,476,332	52,218,733	5,230,336	-	-
17	420460 Queen Creek, Town of	32,068,388	35,782,566	54,790,426	19,941,175	1,997,349	-	-
18	496000 Queen Valley Domestic Water Improvement District	279,939	267,225	409,176	148,921	14,916	-	-
19	496700 Queen Valley Sanitary District	131,070	129,612	198,463	72,231	7,235	-	-
20	200030 Ray Unified School District #3	2,962,823	2,851,468	4,366,181	1,589,087	159,166	-	-
21	461270 Red Mesa Unified School District #27	6,823,715	6,198,983	9,491,911	3,454,615	346,021	-	-
22	200050 Red Rock Elementary District #5	3,611,699	3,289,909	5,037,524	1,833,425	183,640	-	-
23	492870 Rimrock Public High School	-	-	-	-	-	-	-
24	497120 Rio Rico Medical & Fire District	559,878	540,851	828,153	301,409	30,190	-	-
25	300020 Riverside Elementary School District #2	6,904,623	6,776,637	10,376,418	3,776,535	378,266	-	-
26	300660 Roosevelt Elementary School District #66	71,287,356	67,827,180	103,857,283	37,799,236	3,786,050	-	-
27	497360 Roosevelt Irrigation District	2,360,873	2,451,431	3,753,642	1,366,151	136,837	-	-
28	240070 Rose Academies Public High Schools	548,551	435,241	666,443	242,554	24,295	-	-
29	461100 Round Valley Schools #10	9,582,652	11,103,444	17,001,644	6,187,810	619,784	-	-
30	302850 RSD Charter School (High School)	-	-	-	-	-	-	-
31	200180 Sacaton Elementary School District #18	8,260,628	7,571,912	11,594,146	4,219,732	422,657	-	-
32	300900 Saddle Mountain Unified School District #90	22,171,816	22,938,158	35,123,010	12,783,147	1,280,387	-	-
33	472010 Safford Unified School District #1	19,799,616	18,795,368	28,779,552	10,474,423	1,049,140	-	-
34	420620 Safford, City of	9,048,664	8,893,637	13,617,976	4,956,312	496,434	-	-
35	450300 Sahuarita Unified Schools #30	42,995,717	42,499,998	65,076,187	23,684,715	2,372,310	-	-
36	420790 Sahuarita, Town of	9,616,633	9,831,325	15,053,769	5,478,874	548,775	-	-
37	494300 Salome Consolidated Elementary School	1,197,427	1,036,898	1,587,702	577,850	57,879	-	-
38	493930 Salt River Schools	1,197,427	1,491,340	2,283,547	831,105	83,245	-	-
39	496600 San Carlos Irrigation And Drainage District	1,572,836	1,388,931	2,126,737	774,034	77,529	-	-
40	471200 San Carlos Unified School District #20	15,472,698	14,142,130	21,654,493	7,881,232	789,400	-	-
41	450350 San Fernando Elementary School District #35	192,559	201,619	308,720	112,360	11,254	-	-
42	420810 San Luis, City of	11,971,033	12,444,371	19,054,876	6,935,091	694,633	-	-
43	462180 San Simon Unified School District #18	1,341,442	1,307,323	2,001,779	728,555	72,974	-	-
44	461180 Sanders Unified School District #18	7,081,000	6,431,005	9,847,184	3,583,918	358,973	-	-

# Schedules of Pension and OPEB Amounts by Employer

Deferred Outflows of Resources			Deferred Inflows of Resources				Pension Expense			
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference Between Expected and Actual Experience	Changes in Assumptions	Difference Between Projected and Actual Investment Earnings	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions			
							Proportionate Share of Pension Plan Expense	Proportionate Share of Contributions	Total Pension Expense	
1	\$ -	\$ 37,961	\$ -	\$ -	\$ 43,430	\$ 177,049	\$ 220,479	\$ 60,616	\$ (189,433)	\$ (128,817)
2	-	686,416	-	-	785,308	672,347	1,457,655	1,096,089	(491,462)	604,627
3	-	-	-	-	-	2,878,236	2,878,236	-	(1,708,855)	(1,708,855)
4	7,420	60,922	-	-	61,210	38,824	100,034	85,434	(10,256)	75,178
5	7,220	32,051	-	-	28,408	38,750	67,158	39,650	(23,820)	15,830
6	9,081	1,514,373	-	-	1,722,160	279,847	2,002,007	2,403,693	(110,072)	2,293,621
7	-	30,547	-	-	34,948	43,095	78,043	48,778	(43,477)	5,301
8	24,646	50,816	-	-	29,941	13,545	43,486	41,790	(20,712)	21,078
9	5,747,457	6,639,574	-	-	1,020,645	-	1,020,645	1,424,559	5,427,097	6,851,656
10	1,134,938	2,935,964	-	-	2,060,501	-	2,060,501	2,875,931	708,982	3,584,913
11	-	125,225	-	-	143,266	73,534	216,800	199,963	(46,969)	152,994
12	639,202	1,265,238	-	-	716,230	-	716,230	999,673	651,920	1,651,593
13	182,127	258,584	-	-	87,472	-	87,472	122,089	68,560	190,649
14	7,211	64,196	-	-	65,195	157,891	223,086	90,996	(120,942)	(29,946)
15	589,481	700,772	-	-	127,325	86,141	213,466	177,713	691,514	869,227
16	2,317,247	7,547,583	-	-	5,983,874	-	5,983,874	8,351,953	6,292,546	14,644,499
17	3,514,091	5,511,440	-	-	2,285,108	-	2,285,108	3,189,426	2,977,238	6,166,664
18	3,621	18,537	-	-	17,065	6,430	23,495	23,819	3,980	27,799
19	7	7,242	-	-	8,277	1,341	9,618	11,553	(248)	11,305
20	-	159,166	-	-	182,097	142,340	324,437	254,161	(97,248)	156,913
21	-	346,021	-	-	395,873	388,474	784,347	552,537	(68,362)	484,175
22	87,984	271,624	-	-	210,097	189,311	399,408	293,241	157,361	450,602
23	-	-	-	-	-	-	-	-	-	-
24	-	30,190	-	-	34,539	9,572	44,111	48,208	(12,871)	35,337
25	-	378,266	-	-	432,762	58,594	491,356	604,025	(518,702)	85,323
26	-	3,786,050	-	-	4,331,508	3,466,025	7,797,533	6,045,674	(3,997,106)	2,048,568
27	90,702	227,539	-	-	156,551	-	156,551	218,505	47,695	266,200
28	19,839	44,134	-	-	27,795	71,954	99,749	38,795	(52,240)	(13,445)
29	1,090,876	1,710,660	-	-	709,076	347,331	1,056,407	989,689	413,301	1,402,990
30	-	-	-	-	-	-	-	-	(42,513)	(42,513)
31	380,059	802,716	-	-	483,549	401,310	884,859	674,911	206,746	881,657
32	1,761,577	3,041,964	-	-	1,464,852	-	1,464,852	2,044,558	2,105,729	4,150,287
33	-	1,049,140	-	-	1,200,290	719,243	1,919,533	1,675,297	(805,259)	870,038
34	162,413	658,847	-	-	567,956	37,418	605,374	792,721	30,178	822,899
35	-	2,372,310	-	-	2,714,090	828,508	3,542,598	3,788,174	(2,034,504)	1,753,670
36	261,196	809,971	-	-	627,838	-	627,838	876,300	179,275	1,055,575
37	33,387	91,266	-	-	66,217	98,925	165,142	92,422	12,554	104,976
38	205,984	289,229	-	-	95,238	47,413	142,651	132,928	(26,399)	106,529
39	-	77,529	-	-	88,698	151,576	240,274	123,800	(156,362)	(32,562)
40	-	789,400	-	-	903,130	1,124,884	2,028,014	1,260,538	(898,055)	362,483
41	7,459	18,713	-	-	12,876	12,647	25,523	17,971	(1,852)	16,119
42	569,885	1,264,518	-	-	794,709	-	794,709	1,109,210	502,895	1,612,105
43	-	72,974	-	-	83,487	86,126	169,613	116,526	(93,073)	23,453
44	-	358,973	-	-	410,690	730,325	1,141,015	573,218	(401,318)	171,900

(continued)

# Schedules of Pension and OPEB Amounts by Employer

## Schedule of Pension Amounts by Employer

As of and for the year ended June 30, 2024

Employer Number	Employer Name	Net Pension Liability		Discount Rate Sensitivity		Difference Between Expected and Actual Experience	Changes in Assumptions	Difference Between Projected and Actual Investment Earnings
		Beginning Net Pension Liability	Ending Net Pension Liability	Net Pension Liability 1% Decrease (6.0% Discount Rate)	Net Pension Liability 1% Increase (8.0% Discount Rate)			
1	410220 Santa Cruz County	\$ 14,477,539	\$ 14,562,970	\$ 22,298,885	\$ 8,115,760	\$ 812,891	\$ -	\$ -
2	502210 Santa Cruz County Provisional Community College District	144,015	137,613	210,714	76,690	7,681	-	-
3	491030 Santa Cruz Valley Unified School District #35	21,687,991	20,230,703	30,977,343	11,274,317	1,129,259	-	-
4	200400 Santa Cruz Valley Union High School District	2,564,759	2,592,244	3,969,255	1,444,625	144,697	-	-
5	302610 SC Jensen Corporation, Inc. dba Intelli-School	317,156	305,629	467,980	170,323	17,060	-	-
6	300480 Scottsdale Unified School District #48	182,183,652	177,383,086	271,609,777	98,853,366	9,901,358	-	-
7	420630 Scottsdale, City of	161,180,137	163,786,607	250,790,788	91,276,219	9,142,415	-	-
8	306750 Sedona Charter School	956,323	1,065,700	1,631,805	593,901	59,486	-	-
9	500610 Sedona Fire District	1,197,427	1,347,327	2,063,033	750,848	75,207	-	-
10	420060 Sedona, City of	10,788,169	11,289,062	17,285,862	6,291,252	630,145	-	-
11	497470 Sedona-Oak Creek Airport Authority	907,779	1,036,898	1,587,702	577,850	57,879	-	-
12	492090 Sedona-Oak Creek Unified School District #9	5,830,175	5,926,958	9,075,384	3,303,019	330,837	-	-
13	302460 Self Development Academy	1,127,847	936,088	1,433,342	521,670	52,252	-	-
14	492400 Seligman Unified School District #40	2,572,850	2,182,605	3,342,015	1,216,339	121,831	-	-
15	300710 Sentinel Elementary District #71	711,984	635,260	972,713	354,022	35,460	-	-
16	482100 Show Low Unified School District #10	15,422,535	15,953,501	24,428,072	8,890,686	890,509	-	-
17	420640 Show Low, City of	8,723,417	8,970,444	13,735,584	4,999,116	500,722	-	-
18	462680 Sierra Vista Unified School District #68	33,599,152	32,278,236	49,424,580	17,988,256	1,801,741	-	-
19	420650 Sierra Vista, City of	18,200,889	18,694,559	28,625,192	10,418,243	1,043,513	-	-
20	492150 Skull Valley School #15	576,059	648,061	992,314	361,156	36,174	-	-
21	302340 Skyline Prep High School	1,223,317	1,225,715	1,876,821	683,076	68,418	-	-
22	306950 Skyview School, Inc.	1,430,440	1,483,340	2,271,296	826,646	82,799	-	-
23	482050 Snowflake Unified School District #5	14,938,710	14,793,392	22,651,708	8,244,171	825,753	-	-
24	420660 Snowflake, Town of	1,954,719	2,076,995	3,180,305	1,157,483	115,936	-	-
25	472050 Solomon School #5	1,398,077	1,296,122	1,984,628	722,312	72,348	-	-
26	493110 Somerton School District #11	24,597,414	21,792,450	33,368,697	12,144,659	1,216,434	-	-
27	420610 Somerton, City of	4,542,132	4,845,256	7,419,077	2,700,200	270,458	-	-
28	491250 Sonoita Elementary School District #25	1,580,927	1,496,141	2,290,897	833,780	83,513	-	-
29	495810 Sonoita-Elgin Fire Dist	-	-	-	-	-	-	-
30	308190 Sonoran Desert School	-	-	-	-	-	-	-
31	308060 Sonoran Science Academy Broadway K-8	108,416	108,810	166,611	60,639	6,074	-	-
32	420670 South Tucson, City of	1,546,946	1,756,965	2,690,273	979,135	98,072	-	-
33	495110 SouthEastern Arizona Governments Organization	1,147,264	1,198,513	1,835,168	667,916	66,900	-	-
34	450560 Southern Arizona Community Academy	741,110	681,664	1,043,767	379,883	38,050	-	-
35	501010 Southwest Technical Education District of Yuma	1,037,231	1,172,910	1,795,966	653,648	65,471	-	-
36	420680 Springerville, Town of	1,457,948	1,401,732	2,146,338	781,168	78,243	-	-
37	462210 St. David Unified School District #21	3,325,287	3,182,699	4,873,364	1,773,678	177,655	-	-
38	461010 St. Johns Unified School District	7,210,452	6,991,058	10,704,739	3,896,029	390,234	-	-
39	420440 St. Johns, City of	1,904,556	2,064,194	3,160,703	1,150,349	115,221	-	-
40	200240 Stanfield Elementary School District #24	3,030,785	3,147,496	4,819,460	1,754,060	175,690	-	-
41	420260 Star Valley, Town of	373,791	395,237	605,189	220,261	22,062	-	-
42	308030 StarShine Academy	-	-	-	-	-	-	-
43	109060 State Board of Equalization	273,466	246,423	377,324	137,329	13,755	-	-
44	306720 STEP UP School	648,876	667,263	1,021,716	371,857	37,246	-	-

## Schedules of Pension and OPEB Amounts by Employer

Deferred Outflows of Resources			Deferred Inflows of Resources				Pension Expense			
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources		Difference Between Expected and Actual Experience	Changes in Assumptions	Difference Between Projected and Actual Investment Earnings	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions		
								Proportionate Share of Pension Plan Expense	Proportionate Share of Contributions	Total Pension Expense
1	\$ 163,901	\$ 976,792	\$ -	\$ -	\$ 930,005	\$ 7,873	\$ 937,878	\$ 1,298,049	\$ 173,352	\$ 1,471,401
2	-	7,681	-	-	8,788	4,178	12,966	12,266	(66,377)	(54,111)
3	-	1,129,259	-	-	1,291,952	1,410,786	2,702,738	1,803,233	(922,462)	880,771
4	37,318	182,015	-	-	165,543	133,239	298,782	231,056	(174,247)	56,809
5	-	17,060	-	-	19,518	16,215	35,733	27,242	(13,046)	14,196
6	407,135	10,308,493	-	-	11,327,851	1,879,687	13,207,538	15,810,776	(2,916,434)	12,894,342
7	2,935,142	12,077,557	-	-	10,459,567	1,985,171	12,444,738	14,598,874	519,457	15,118,331
8	80,425	139,911	-	-	68,057	19,892	87,949	94,990	43,704	138,694
9	109,345	184,552	-	-	86,042	29,367	115,409	120,092	(38,447)	81,645
10	500,204	1,130,349	-	-	720,930	-	720,930	1,006,234	558,729	1,564,963
11	112,674	170,553	-	-	66,217	-	66,217	92,422	108,658	201,080
12	107,798	438,635	-	-	378,501	141,859	520,360	528,291	10,552	538,843
13	4,036	56,288	-	-	59,779	120,307	180,086	83,437	(95,586)	(12,149)
14	157,983	279,814	-	-	139,383	242,909	382,292	194,543	107,764	302,307
15	-	35,460	-	-	40,568	70,622	111,190	56,623	(9,004)	47,619
16	469,805	1,360,314	-	-	1,018,806	297,749	1,316,555	1,421,991	69,869	1,491,860
17	268,663	769,385	-	-	572,861	-	572,861	799,567	139,000	938,567
18	-	1,801,741	-	-	2,061,319	688,566	2,749,885	2,877,072	(1,262,296)	1,614,776
19	568,736	1,612,249	-	-	1,193,852	-	1,193,852	1,666,312	251,384	1,917,696
20	53,468	89,642	-	-	41,386	-	41,386	57,764	66,037	123,801
21	55,331	123,749	-	-	78,275	-	78,275	109,252	94,876	204,128
22	46,035	128,834	-	-	94,727	41,560	136,287	132,215	(57,418)	74,797
23	12,492	838,245	-	-	944,720	121,661	1,066,381	1,318,587	(316,111)	1,002,476
24	96,396	212,332	-	-	132,639	56,001	188,640	185,130	20,296	205,426
25	-	72,348	-	-	82,772	97,801	180,573	115,528	(55,469)	60,059
26	-	1,216,434	-	-	1,391,686	1,806,787	3,198,473	1,942,437	107,407	2,049,844
27	236,764	507,222	-	-	309,423	97,572	406,995	431,875	84,132	516,007
28	2,675	86,188	-	-	95,545	45,235	140,780	133,356	(42,503)	90,853
29	-	-	-	-	-	-	-	-	(34,870)	(34,870)
30	-	-	-	-	-	-	-	-	-	-
31	1,026	7,100	-	-	6,949	22,111	29,060	9,699	(50,513)	(40,814)
32	153,205	251,277	-	-	112,201	-	112,201	156,604	83,128	239,732
33	42,776	109,676	-	-	76,538	9,503	86,041	106,828	24,916	131,744
34	-	38,050	-	-	43,532	70,129	113,661	60,759	(64,638)	(3,879)
35	155,570	221,041	-	-	74,903	-	74,903	104,546	125,419	229,965
36	-	78,243	-	-	89,516	36,468	125,984	124,941	(24,698)	100,243
37	7,620	185,275	-	-	203,250	71,197	274,447	283,685	37,394	321,079
38	-	390,234	-	-	446,456	126,269	572,725	623,137	(266,261)	356,876
39	144,605	259,826	-	-	131,821	-	131,821	183,989	62,462	246,451
40	141,615	317,305	-	-	201,002	-	201,002	280,547	6,689	287,236
41	17,091	39,153	-	-	25,240	6,767	32,007	35,229	16,286	51,515
42	-	-	-	-	-	-	-	-	-	-
43	4,523	18,278	-	-	15,737	16,083	31,820	21,965	(7,099)	14,866
44	20,663	57,909	-	-	42,612	-	42,612	59,475	44,977	104,452

(continued)

# Schedules of Pension and OPEB Amounts by Employer

## Schedule of Pension Amounts by Employer

As of and for the year ended June 30, 2024

Employer Number	Employer Name	Net Pension Liability		Discount Rate Sensitivity		Difference Between Expected and Actual Experience	Changes in Assumptions	Difference Between Projected and Actual Investment Earnings
		Beginning Net Pension Liability	Ending Net Pension Liability	Net Pension Liability 1% Decrease (6.0% Discount Rate)	Net Pension Liability 1% Increase (8.0% Discount Rate)			
1	497490 Summit Fire & Medical District	\$ 276,703	\$ 284,827	\$ 436,128	\$ 158,730	\$ 15,899	\$ -	\$ -
2	497340 Sun City Fire District	2,653,757	2,504,236	3,834,497	1,395,579	139,784	-	-
3	497330 Sun City West Fire District	-	-	-	-	-	-	-
4	497270 Sun Lakes Fire District	-	-	-	-	-	-	-
5	450120 Sunnyside Unified School District	112,912,505	105,221,098	161,115,017	58,638,397	5,873,343	-	-
6	496790 Sunsites-Pearce Fire District	43,690	68,806	105,357	38,345	3,841	-	-
7	200150 Superior Unified School District #15	2,734,664	2,736,257	4,189,770	1,524,882	152,735	-	-
8	420710 Superior, Town of	867,325	942,489	1,443,143	525,237	52,609	-	-
9	495200 Superstition Fire & Medical District	3,501,665	3,504,330	5,365,845	1,952,919	195,608	-	-
10	420690 Surprise, City of	64,212,828	68,662,459	105,136,265	38,264,726	3,832,674	-	-
11	450130 Tanque Verde Unified School District #13	16,351,350	15,455,854	23,666,073	8,613,353	862,731	-	-
12	420720 Taylor, Town of	1,330,115	1,580,949	2,420,756	881,043	88,247	-	-
13	302270 Telesis Preparatory Academy	2,373,818	2,269,013	3,474,324	1,264,493	126,654	-	-
14	300030 Tempe Elementary School District #3	101,456,042	96,817,108	148,246,789	53,954,958	5,404,240	-	-
15	302130 Tempe Union School District No. 213	107,902,729	98,210,839	150,380,876	54,731,667	5,482,037	-	-
16	420730 Tempe, City of	119,231,359	125,350,992	191,938,001	69,856,533	6,996,975	-	-
17	472040 Thatcher Unified School District #4	11,005,001	10,509,789	16,092,636	5,856,973	586,647	-	-
18	420740 Thatcher, Town of	2,440,162	2,385,824	3,653,185	1,329,590	133,174	-	-
19	495060 Three Points Fire District	53,399	52,805	80,855	29,428	2,948	-	-
20	500210 Timber Mesa Fire And Medical District	1,189,336	1,208,114	1,849,869	673,267	67,436	-	-
21	300170 Tolleson Elementary School District #17	21,275,364	19,539,438	29,918,875	10,889,083	1,090,673	-	-
22	302140 Tolleson Union High School District #214	113,326,750	118,558,353	181,537,081	66,071,081	6,617,816	-	-
23	420750 Tolleson, City of	15,822,217	16,377,541	25,077,364	9,126,998	914,179	-	-
24	200220 Toltec School District #22	7,019,511	7,959,149	12,187,084	4,435,534	444,272	-	-
25	462010 Tombstone Unified School District/Tombstone USD #1	7,142,490	7,115,869	10,895,851	3,965,585	397,201	-	-
26	420770 Tombstone, City of	1,211,990	1,516,943	2,322,749	845,373	84,674	-	-
27	471330 Tonto Basin School District #33	1,048,558	889,684	1,362,288	495,810	49,661	-	-
28	481120 Topock Elementary School #12	1,092,248	830,478	1,271,632	462,815	46,357	-	-
29	496760 Tri-City Fire District	84,144	124,812	191,112	69,556	6,967	-	-
30	307210 Triumphant Learning Center	690,948	736,069	1,127,073	410,202	41,087	-	-
31	464150 Tuba City Unified School District #15	15,200,849	15,028,614	23,011,881	8,375,258	838,883	-	-
32	480060 Tucson Airport Authority	17,040,680	17,374,434	26,603,812	9,682,554	969,825	-	-
33	302180 Tucson Country Day School	4,035,652	3,934,770	6,024,938	2,192,798	219,635	-	-
34	302690 Tucson Preparatory School	872,180	760,071	1,163,825	423,578	42,426	-	-
35	240010 Tucson Unified School District #1	429,741,960	395,115,568	605,002,730	220,192,944	22,054,982	-	-
36	497440 Tusayan Fire District	710,365	731,269	1,119,722	407,527	40,819	-	-
37	480130 Tusayan, Town of	310,684	270,425	414,077	150,705	15,095	-	-
38	300620 Union Elementary School District #62	11,841,581	10,653,802	16,313,150	5,937,230	594,685	-	-
39	104120 University of Arizona, The	613,805,897	656,823,387	1,005,730,915	366,039,425	36,663,267	-	-
40	450200 Vail School District #20	121,855,989	115,900,503	177,467,369	64,589,895	6,469,458	-	-
41	481220 Valentine ESD #22	940,142	1,014,495	1,553,400	565,366	56,628	-	-
42	306760 Valley Academy	3,681,279	3,321,912	5,086,527	1,851,260	185,426	-	-
43	302470 Valley Academy for Career and Technology	351,137	593,656	909,008	330,837	33,137	-	-
44	496030 Valley Metro	37,676,876	40,835,841	62,528,023	22,757,302	2,279,418	-	-

# Schedules of Pension and OPEB Amounts by Employer

Deferred Outflows of Resources			Deferred Inflows of Resources					Pension Expense			
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources		Difference Between Expected and Actual Experience		Difference Between Projected and Actual Investment Earnings	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions		Total Deferred Inflows of Resources	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Pension		Total Pension Expense
				Changes in Assumptions					Proportionate Share of Pension Plan Expense	Proportionate Share of Contributions	
1	\$ 12,431	\$ 28,330	\$ -	\$ -	\$ 18,189	\$ -	\$ 18,189	\$ 25,388	\$ (4,209)	\$ 21,179	
2	13,061	152,845	-	-	159,923	80,826	240,749	223,211	(32,498)	190,713	
3	-	-	-	-	-	-	-	-	-	-	
4	-	-	-	-	-	-	-	-	-	-	
5	-	5,873,343	-	-	6,719,519	5,966,363	12,685,882	9,378,725	(1,122,181)	8,256,544	
6	17,136	20,977	-	-	4,394	3,139	7,533	6,133	7,481	13,614	
7	21,194	173,929	-	-	174,740	50,135	224,875	243,892	(26,284)	217,608	
8	56,806	109,415	-	-	60,188	18,507	78,695	84,007	(3,287)	80,720	
9	42,441	238,049	-	-	223,790	-	223,790	312,353	67,337	379,690	
10	3,457,961	7,290,635	-	-	4,384,850	131,769	4,516,619	6,120,126	2,689,488	8,809,614	
11	158,259	1,020,990	-	-	987,025	480,461	1,467,486	1,377,634	132,598	1,510,232	
12	178,112	266,359	-	-	100,961	46,061	147,022	140,916	70,042	210,958	
13	88,002	214,656	-	-	144,901	52,875	197,776	202,245	124,152	326,397	
14	-	5,404,240	-	-	6,182,832	5,573,473	11,756,305	8,629,648	(4,132,200)	4,497,448	
15	1,023,958	6,505,995	-	-	6,271,837	5,708,105	11,979,942	8,753,876	(3,287,724)	5,466,152	
16	4,983,394	11,980,369	-	-	8,005,033	516,749	8,521,782	11,172,973	1,725,093	12,898,066	
17	-	586,647	-	-	671,165	343,954	1,015,119	936,774	(171,151)	765,623	
18	-	133,174	-	-	152,361	55,548	207,909	212,657	205	212,862	
19	1,810	4,758	-	-	3,372	11	3,383	4,707	1,763	6,470	
20	61,557	128,993	-	-	77,151	-	77,151	107,683	75,256	182,939	
21	-	1,090,673	-	-	1,247,807	1,095,061	2,342,868	1,741,619	(1,022,221)	719,398	
22	6,001,964	12,619,780	-	-	7,571,248	-	7,571,248	10,567,522	6,073,478	16,641,000	
23	980,545	1,894,724	-	-	1,045,885	-	1,045,885	1,459,788	898,027	2,357,815	
24	682,132	1,126,404	-	-	508,279	129,692	637,971	709,427	352,374	1,061,801	
25	34,748	431,949	-	-	454,426	16,340	470,766	634,262	127,074	761,336	
26	250,523	335,197	-	-	96,873	-	96,873	135,210	188,245	323,455	
27	-	49,661	-	-	56,816	140,391	197,207	79,301	(114,979)	(35,678)	
28	-	46,357	-	-	53,035	209,988	263,023	74,023	(45,742)	28,281	
29	27,861	34,828	-	-	7,971	455	8,426	11,125	13,603	24,728	
30	54,739	95,826	-	-	47,006	-	47,006	65,608	33,273	98,881	
31	-	838,883	-	-	959,741	377,235	1,336,976	1,339,553	(394,064)	945,489	
32	429,926	1,399,751	-	-	1,109,548	-	1,109,548	1,548,644	426,850	1,975,494	
33	18,470	238,105	-	-	251,278	37,957	289,235	350,720	36,419	387,139	
34	-	42,426	-	-	48,539	85,477	134,016	67,748	(72,868)	(5,120)	
35	8,479,651	30,534,633	-	-	25,232,454	20,067,851	45,300,305	35,218,036	4,626,549	39,844,585	
36	19,250	60,069	-	-	46,700	2,704	49,404	65,181	36,835	102,016	
37	-	15,095	-	-	17,270	27,491	44,761	24,104	(23,591)	513	
38	-	594,685	-	-	680,362	824,135	1,504,497	949,611	(392,311)	557,300	
39	35,423,142	72,086,409	-	-	41,945,362	-	41,945,362	58,544,971	19,091,248	77,636,219	
40	790,821	7,260,279	-	-	7,401,516	3,098,567	10,500,083	10,330,618	1,347,233	11,677,851	
41	64,407	121,035	-	-	64,787	-	64,787	90,426	40,357	130,783	
42	-	185,426	-	-	212,140	232,953	445,093	296,094	(200,978)	95,116	
43	165,238	198,375	-	-	37,911	54,182	92,093	52,915	(17,561)	35,354	
44	2,407,072	4,686,490	-	-	2,607,815	-	2,607,815	3,639,842	1,610,245	5,250,087	

(continued)

# Schedules of Pension and OPEB Amounts by Employer

## Schedule of Pension Amounts by Employer

As of and for the year ended June 30, 2024

Employer Number	Employer Name	Net Pension Liability		Discount Rate Sensitivity		Difference Between Expected and Actual Experience	Changes in Assumptions	Difference Between Projected and Actual Investment Earnings
		Beginning Net Pension Liability	Ending Net Pension Liability	Net Pension Liability 1% Decrease (6.0% Discount Rate)	Net Pension Liability 1% Increase (8.0% Discount Rate)			
1	496010 Valley Schools	\$ 4,742,782	\$ 4,480,421	\$ 6,860,441	\$ 2,496,883	\$ 250,093	\$ -	\$ -
2	463220 Valley Union High School #22	1,367,332	1,192,112	1,825,367	664,349	66,543	-	-
3	210250 Valleywise Health	358,171,429	363,184,565	556,109,834	202,398,197	20,272,623	-	-
4	497240 Verde Valley Fire District	491,916	470,444	720,346	262,173	26,260	-	-
5	461090 Vernon Elementary School District #9	1,453,094	1,476,939	2,261,496	823,080	82,441	-	-
6	300060 Washington Elementary School District #6	167,151,090	161,365,580	247,083,699	89,927,011	9,007,276	-	-
7	493240 Wellton Elementary School #24	1,330,115	1,412,933	2,163,489	787,410	78,869	-	-
8	420780 Wellton, Town of	1,453,094	1,192,112	1,825,367	664,349	66,543	-	-
9	494190 Wenden Elementary School District #19	1,058,266	990,493	1,516,648	551,989	55,288	-	-
10	410040 Western Arizona Council Of Governments	15,841,635	13,940,511	21,345,774	7,768,872	778,146	-	-
11	240040 Western Arizona Vocational Education #50	610,040	451,242	690,944	251,472	25,188	-	-
12	302700 Western Maricopa Education Center	16,699,251	18,164,909	27,814,190	10,123,076	1,013,948	-	-
13	497410 Whetstone Fire District	153,724	112,011	171,511	62,422	6,252	-	-
14	495180 White Mountain Summer Homes Water Improvement District	69,580	86,408	132,309	48,154	4,823	-	-
15	482200 Whiteriver Unified School District #20	17,016,408	15,409,450	23,595,018	8,587,493	860,141	-	-
16	300090 Wickenburg Unified School District #9	9,414,365	9,284,073	14,215,815	5,173,897	518,228	-	-
17	420800 Wickenburg, Town of	5,043,756	5,101,280	7,811,103	2,842,879	284,749	-	-
18	462130 Willcox Unified School District #13	9,170,025	8,418,392	12,890,279	4,691,464	469,907	-	-
19	420820 Willcox, City of	2,519,451	2,429,028	3,719,339	1,353,667	135,586	-	-
20	464020 Williams Unified School District #2	6,331,799	5,526,920	8,462,845	3,080,083	308,508	-	-
21	420850 Williams, City of	4,166,722	4,065,982	6,225,851	2,265,921	226,959	-	-
22	492020 Williamson Valley School District #2	42,072	49,605	75,955	27,644	2,769	-	-
23	302230 Willow Creek Charter	522,661	473,645	725,247	263,956	26,438	-	-
24	300070 Wilson School District No. 7	8,699,145	7,162,274	10,966,906	3,991,445	399,791	-	-
25	461080 Window Rock Unified School District #8	16,375,622	15,555,063	23,817,983	8,668,641	868,269	-	-
26	482010 Winslow Unified School District #1	15,480,788	13,186,840	20,191,749	7,348,861	736,077	-	-
27	420900 Winslow, City of	4,564,786	5,502,918	8,426,092	3,066,707	307,168	-	-
28	492520 Yarnell Elementary School District #52	673,148	624,059	955,561	347,780	34,834	-	-
29	492530 Yavapai Accommodation District #99	943,378	878,483	1,345,137	489,567	49,036	-	-
30	492990 Yavapai College	33,432,483	35,521,742	54,391,050	19,795,820	1,982,790	-	-
31	410230 Yavapai County	82,475,207	83,884,691	128,444,615	46,747,885	4,682,365	-	-
32	471050 Young Elementary School District #5	987,068	1,057,699	1,619,554	589,443	59,040	-	-
33	307340 Young Scholar's Academy	2,576,086	2,984,281	4,569,544	1,663,102	166,580	-	-
34	420920 Youngtown, Town of	1,082,539	1,222,515	1,871,920	681,292	68,240	-	-
35	481130 Yucca Elementary School District #13	495,152	462,444	708,096	257,714	25,813	-	-
36	410240 Yuma County	59,450,629	62,327,463	95,436,091	34,734,312	3,479,061	-	-
37	497210 Yuma County Airport Authority	1,993,554	1,952,184	2,989,192	1,087,927	108,969	-	-
38	480100 Yuma County Intergovernmental Public Transportation Authority	394,827	435,241	666,443	242,554	24,295	-	-
39	493000 Yuma County Superintendent's Office	-	-	-	-	-	-	-
40	493010 Yuma Elementary School District One	67,313,193	68,852,877	105,427,834	38,370,844	3,843,303	-	-
41	480070 Yuma Mesa Irrigation & Drainage District	1,812,322	1,792,169	2,744,177	998,753	100,037	-	-
42	500820 Yuma Metropolitan Planning Organization	430,426	422,440	646,842	235,420	23,580	-	-
43	493830 Yuma Union High School District #70	81,400,759	76,610,407	117,306,198	42,694,018	4,276,321	-	-
44	420980 Yuma, City of	47,880,896	51,793,672	79,306,703	28,863,963	2,891,074	-	-
<b>Total</b>		<b>\$16,181,444,945</b>	<b>\$16,001,505,252</b>	<b>\$24,501,576,593</b>	<b>\$ 8,917,437,919</b>	<b>\$893,189,060</b>	<b>\$ -</b>	<b>\$ -</b>

The accompanying notes are an integral part of these schedules.

# Schedules of Pension and OPEB Amounts by Employer

Deferred Outflows of Resources		Deferred Inflows of Resources					Pension Expense			
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference Between Expected and Actual Experience	Changes in Assumptions	Difference Between Projected and Actual Investment Earnings	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions			
							Proportionate Share of Pension Plan Expense	Proportionate Share of Contributions	Total Pension Expense	
1	\$ -	\$ 250,093	\$ -	\$ -	\$ 286,124	\$ 152,025	\$ 438,149	\$ 399,356	\$ (70,895)	\$ 328,461
2	-	66,543	-	-	76,129	127,795	203,924	106,257	(61,018)	45,239
3	5,999,867	26,272,490	-	-	23,193,309	2,160,242	25,353,551	32,371,913	173,454	32,545,367
4	7,217	33,477	-	-	30,043	10,828	40,871	41,932	11,413	53,345
5	26,729	109,170	-	-	94,319	18,966	113,285	131,645	(14,967)	116,678
6	-	9,007,276	-	-	10,304,958	5,325,412	15,630,370	14,383,080	(7,269,599)	7,113,481
7	65,300	144,169	-	-	90,231	102,943	193,174	125,940	20,290	146,230
8	-	66,543	-	-	76,129	196,939	273,068	106,257	(172,141)	(65,884)
9	-	55,288	-	-	63,254	86,010	149,264	88,286	(83,159)	5,127
10	591,266	1,369,412	-	-	890,254	1,158,868	2,049,122	1,242,567	8,292	1,250,859
11	13,530	38,718	-	-	28,817	102,037	130,854	40,221	(30,120)	10,101
12	1,413,032	2,426,980	-	-	1,160,028	-	1,160,028	1,619,102	922,679	2,541,781
13	-	6,252	-	-	7,153	53,009	60,162	9,984	(44,000)	(34,016)
14	11,790	16,613	-	-	5,518	922	6,440	7,702	4,111	11,813
15	-	860,141	-	-	984,062	1,509,832	2,493,894	1,373,498	(1,348,358)	25,140
16	-	518,228	-	-	592,890	34,007	626,897	827,522	(243,269)	584,253
17	188,937	473,686	-	-	325,773	-	325,773	454,695	197,489	652,184
18	20,658	490,565	-	-	537,606	436,817	974,423	750,361	181,080	931,441
19	-	135,586	-	-	155,120	46,239	201,359	216,508	34,212	250,720
20	64,947	373,455	-	-	352,954	493,393	846,347	492,634	(63,574)	429,060
21	34,697	261,656	-	-	259,657	36,942	296,599	362,415	76,804	439,219
22	5,391	8,160	-	-	3,168	1,339	4,507	4,421	7,364	11,785
23	23,930	50,368	-	-	30,247	29,019	59,266	42,218	(14,990)	27,228
24	-	399,791	-	-	457,390	1,479,153	1,936,543	638,399	(1,164,298)	(525,899)
25	-	868,269	-	-	993,361	1,283,519	2,276,880	1,386,477	(2,059,701)	(673,224)
26	90,535	826,612	-	-	842,124	1,425,026	2,267,150	1,175,389	(708,572)	466,817
27	662,960	970,128	-	-	351,422	115,176	466,598	490,494	435,515	926,009
28	-	34,834	-	-	39,853	32,450	72,303	55,625	10,207	65,832
29	-	49,036	-	-	56,101	62,777	118,878	78,302	(65,404)	12,898
30	1,936,832	3,919,622	-	-	2,268,452	-	2,268,452	3,166,177	1,349,632	4,515,809
31	1,603,094	6,285,459	-	-	5,356,956	-	5,356,956	7,476,937	226,127	7,703,064
32	54,675	113,715	-	-	67,546	19,880	87,426	94,276	24,403	118,679
33	292,772	459,352	-	-	190,579	133,218	323,797	265,999	(27,808)	238,191
34	101,901	170,141	-	-	78,071	8,572	86,643	108,967	46,214	155,181
35	9,473	35,286	-	-	29,532	18,253	47,785	41,219	17,021	58,240
36	2,367,717	5,846,778	-	-	3,980,291	641,461	4,621,752	5,555,465	(331,288)	5,224,177
37	-	108,969	-	-	124,668	18,530	143,198	174,005	(61,552)	112,453
38	30,064	54,359	-	-	27,795	16,249	44,044	38,795	(15,951)	22,844
39	-	-	-	-	-	-	-	-	-	-
40	1,528,508	5,371,811	-	-	4,397,010	483,560	4,880,570	6,137,098	2,196,650	8,333,748
41	-	100,037	-	-	114,450	53,516	167,966	159,742	(101,186)	58,556
42	428	24,008	-	-	26,977	2,219	29,196	37,654	(5,411)	32,243
43	-	4,276,321	-	-	4,892,413	3,189,616	8,082,029	6,828,554	288,185	7,116,739
44	3,387,412	6,278,486	-	-	3,307,593	-	3,307,593	4,616,552	2,657,184	7,273,736
	\$ 354,305,433	\$ 1,247,494,493	\$ -	\$ -	\$ 1,021,871,244	\$ 356,316,385	\$ 1,378,187,629	\$ 1,426,270,259	\$ (1,963,112)	\$ 1,424,307,147

# Schedules of Pension and OPEB Amounts by Employer

## Schedule of HBS OPEB Amounts by Employer

As of and for the year ended June 30, 2024

Employer Number	Employer Name	Net OPEB Liability		Discount Rate Sensitivity		Difference Between Expected and Actual Experience	Changes in Assumptions	Difference Between Projected and Actual Investment Earnings
		Beginning Net OPEB Liability/(Asset)	Ending Net OPEB Liability/(Asset)	Net OPEB Liability 1% Decrease (6.0% Discount Rate)	Net OPEB Liability 1% Increase (8.0% Discount Rate)			
1	307850 Academy Of Excellence	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	450540 Academy Of Tucson	(123,103)	(129,849)	(94,399)	(159,988)	3,758	-	-
3	307940 Accelerated Elementary and Secondary Schools	-	-	-	-	-	-	-
4	303320 Accelerated Learning Center	(34,879)	(36,495)	(26,532)	(44,966)	1,056	-	-
5	307490 Acclaim Charter School	(50,807)	(56,435)	(41,028)	(69,534)	1,633	-	-
6	302160 Agua Fria Union High School District #216	(2,456,129)	(2,916,852)	(2,120,531)	(3,593,881)	84,409	-	-
7	300630 Aguila Elementary School District #63	(46,056)	(42,477)	(30,881)	(52,337)	1,229	-	-
8	302310 AIBT Non-Profit Charter High School	(13,984)	(20,302)	(14,759)	(25,014)	588	-	-
9	450150 Ajo Unified School District	(81,313)	(78,006)	(56,710)	(96,112)	2,257	-	-
10	302800 Akimel O'otham Pee Posh (3-5)	(1,458)	(1,692)	(1,230)	(2,085)	49	-	-
11	302810 Akimel O'otham Pee Posh (K-2)	(122,509)	(157,462)	(114,474)	(194,010)	4,557	-	-
12	300680 Alhambra Elementary District #68	(3,280,976)	(3,492,923)	(2,539,330)	(4,303,664)	101,080	-	-
13	461070 Alpine Elementary School District #7	(27,320)	(30,453)	(22,139)	(37,522)	881	-	-
14	450510 Altar Valley School District #51	(115,652)	(112,447)	(81,748)	(138,547)	3,254	-	-
15	308200 American Basic Schools	(4,805)	(3,323)	(2,416)	(4,095)	96	-	-
16	307860 American Leadership Academy	-	-	-	-	-	-	-
17	450100 Amphitheater Unified School District #10	(3,328,868)	(3,956,366)	(2,876,250)	(4,874,677)	114,491	-	-
18	493810 Antelope Union High School District #50	(41,412)	(38,006)	(27,630)	(46,828)	1,100	-	-
19	410100 Apache County	(593,326)	(675,346)	(490,972)	(832,100)	19,543	-	-
20	462420 Apache Elementary School District #42	(5,939)	(6,888)	(5,008)	(8,487)	199	-	-
21	497350 Apache Junction Sewer District	(82,609)	(89,365)	(64,968)	(110,108)	2,586	-	-
22	200430 Apache Junction Unified School District #43	(746,503)	(767,068)	(557,653)	(945,112)	22,198	-	-
23	496800 Apache Junction Water District	(39,955)	(51,662)	(37,558)	(63,653)	1,495	-	-
24	420020 Apache Junction, City of	(539,873)	(645,920)	(469,579)	(795,844)	18,692	-	-
25	302020 Aprender Tucson	(69,813)	(74,078)	(53,854)	(91,273)	2,144	-	-
26	109120 Arizona Acupuncture Board of Examiners	(5,561)	(5,801)	(4,217)	(7,147)	168	-	-
27	307810 Arizona Agribusiness & Equine Center	(285,891)	(324,954)	(236,239)	(400,379)	9,404	-	-
28	480090 Arizona Association of Counties	(15,928)	(15,891)	(11,553)	(19,580)	460	-	-
29	101050 Arizona Attorney General's Office	(3,137,571)	(3,129,661)	(2,275,242)	(3,856,085)	90,567	-	-
30	109010 Arizona Automobile Theft Authority	-	-	-	-	-	-	-
31	109280 Arizona Board of Athletic Training	(1,890)	(2,115)	(1,537)	(2,606)	61	-	-
32	103180 Arizona Board of Chiropractic Examiners	(9,503)	(11,843)	(8,610)	(14,592)	343	-	-
33	105700 Arizona Board of Executive Clemency	(28,346)	(28,520)	(20,734)	(35,139)	825	-	-
34	109140 Arizona Board of Fingerprinting	(12,958)	(15,589)	(11,333)	(19,207)	451	-	-
35	103460 Arizona Board of Funeral Directors & Embalmers	(9,233)	-	-	-	-	-	-
36	103200 Arizona Board of Homeopathic and Integrated Medicine Examiners	-	-	-	-	-	-	-
37	102500 Arizona Board of Nursing Care Examiners	(9,665)	(5,438)	(3,953)	(6,700)	157	-	-
38	103240 Arizona Board of Occupational Therapy Examiners	(6,101)	(5,801)	(4,217)	(7,147)	168	-	-
39	103770 Arizona Board of Osteopathic Examiners	(23,055)	(25,498)	(18,537)	(31,417)	738	-	-
40	103850 Arizona Board of Podiatry Examiners	(4,427)	(4,713)	(3,426)	(5,807)	136	-	-
41	103860 Arizona Board of Psychologist Examiners	(13,282)	(14,441)	(10,499)	(17,793)	418	-	-
42	104100 Arizona Board of Regents	(152,745)	(191,540)	(139,249)	(235,999)	5,543	-	-
43	101880 Arizona Board of Tax Appeals	(5,777)	(6,103)	(4,437)	(7,519)	177	-	-
44	302090 Arizona Charter Academy	(224,016)	(223,081)	(162,178)	(274,860)	6,456	-	-

# Schedules of Pension and OPEB Amounts by Employer

Deferred Outflows of Resources		Deferred Inflows of Resources					OPEB Expense			
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference Between Expected and Actual Experience	Changes in Assumptions	Difference Between Projected and Actual Investment Earnings	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions			
							Proportionate Share of OPEB Plan Expense	Contributions and Proportionate Share of Contributions	Total OPEB Expense	
1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
2	7,862	11,620	31,353	1,347	8,926	394	42,020	(18,504)	2,040	(16,464)
3	10,638	10,638	-	-	-	10	10	-	3,219	3,219
4	1,237	2,293	8,812	379	2,509	531	12,231	(5,201)	131	(5,070)
5	3,321	4,954	13,627	585	3,879	1,028	19,119	(8,042)	522	(7,520)
6	10,328	94,737	704,306	30,256	200,506	93,878	1,028,946	(415,667)	(23,294)	(438,961)
7	4,001	5,230	10,257	441	2,920	1,708	15,326	(6,053)	287	(5,766)
8	22	610	4,902	211	1,396	2,296	8,805	(2,893)	(534)	(3,427)
9	6,576	8,833	18,835	809	5,362	2,035	27,041	(11,116)	1,056	(10,060)
10	86	135	409	18	116	26	569	(241)	54	(187)
11	8,958	13,515	38,021	1,633	10,824	8,980	59,458	(22,439)	858	(21,581)
12	93,289	194,369	843,404	36,232	240,105	2,182	1,121,923	(497,760)	21,954	(475,806)
13	1,165	2,046	7,353	316	2,093	87	9,849	(4,340)	304	(4,036)
14	13,671	16,925	27,152	1,166	7,730	-	36,048	(16,024)	3,915	(12,109)
15	3,264	3,360	802	34	228	1	1,065	(474)	966	492
16	424	424	-	-	-	-	-	-	170	170
17	31,264	145,755	955,308	41,039	271,962	101,953	1,370,262	(563,803)	(12,149)	(575,952)
18	8,047	9,147	9,177	394	2,613	-	12,184	(5,416)	2,325	(3,091)
19	9,767	29,310	163,070	7,005	46,424	11,869	228,368	(96,240)	(739)	(96,979)
20	185	384	1,663	71	473	195	2,402	(982)	(10)	(992)
21	1,415	4,001	21,578	927	6,143	755	29,403	(12,735)	105	(12,630)
22	32,792	54,990	185,217	7,957	52,729	1,537	247,440	(109,311)	7,542	(101,769)
23	604	2,099	12,474	536	3,551	3,684	20,245	(7,362)	(790)	(8,152)
24	2,369	21,061	155,964	6,700	44,401	32,356	239,421	(92,047)	(7,325)	(99,372)
25	3,389	5,533	17,887	768	5,092	848	24,595	(10,557)	523	(10,034)
26	206	374	1,401	60	399	107	1,967	(827)	6	(821)
27	4,769	14,173	78,464	3,371	22,337	2,765	106,937	(46,308)	953	(45,355)
28	1,781	2,241	3,837	165	1,092	6	5,100	(2,265)	481	(1,784)
29	187,946	278,513	755,691	32,463	215,134	-	1,003,288	(445,993)	45,784	(400,209)
30	163	163	-	-	-	-	-	-	334	334
31	-	61	511	22	145	4	682	(301)	(8)	(309)
32	339	682	2,860	123	814	1,223	5,020	(1,688)	(204)	(1,892)
33	1,434	2,259	6,886	296	1,960	597	9,739	(4,064)	112	(3,952)
34	291	742	3,764	162	1,072	479	5,477	(2,222)	(5)	(2,227)
35	4,586	4,586	-	-	-	1,020	1,020	-	755	755
36	-	-	-	-	-	-	-	-	-	-
37	2,743	2,900	1,313	56	374	114	1,857	(775)	656	(119)
38	550	718	1,401	60	399	323	2,183	(827)	47	(780)
39	224	962	6,157	264	1,753	461	8,635	(3,634)	(106)	(3,740)
40	106	242	1,138	49	324	258	1,769	(672)	(60)	(732)
41	216	634	3,487	150	993	144	4,774	(2,058)	(14)	(2,072)
42	108	5,651	46,250	1,987	13,167	11,785	73,189	(27,296)	(2,882)	(30,178)
43	516	693	1,474	63	420	-	1,957	(870)	181	(689)
44	12,166	18,622	53,865	2,314	15,335	5,309	76,823	(31,790)	879	(30,911)

(continued)

# Schedules of Pension and OPEB Amounts by Employer

## Schedule of HBS OPEB Amounts by Employer

As of and for the year ended June 30, 2024

Employer Number	Employer Name	Net OPEB Liability		Discount Rate Sensitivity		Difference Between Expected and Actual Experience	Changes in Assumptions	Difference Between Projected and Actual Investment Earnings
		Beginning Net OPEB Liability/(Asset)	Ending Net OPEB Liability/(Asset)	Net OPEB Liability 1% Decrease (6.0% Discount Rate)	Net OPEB Liability 1% Increase (8.0% Discount Rate)			
1	495900 Arizona City Sanitary District	\$ (24,999)	\$ (30,393)	\$ (22,095)	\$ (37,447)	\$ 880	\$ -	\$ -
2	109030 Arizona Commission for Postsecondary Education	-	-	-	-	-	-	-
3	102100 Arizona Commission for the Deaf and Hard of Hearing	(57,718)	(60,967)	(44,322)	(75,118)	1,764	-	-
4	109260 Arizona Commission of African American Affairs	(3,078)	(3,323)	(2,416)	(4,095)	96	-	-
5	104820 Arizona Commission on the Arts	(30,884)	(36,737)	(26,708)	(45,264)	1,063	-	-
6	304040 Arizona Community Development Corporation	(414,934)	(460,785)	(334,987)	(567,737)	13,334	-	-
7	103250 Arizona Corporation Commission	(709,032)	(839,938)	(610,629)	(1,034,895)	24,306	-	-
8	109270 Arizona Cotton Research and Protection Council	(57,880)	(65,740)	(47,793)	(80,999)	1,902	-	-
9	497380 Arizona Counties Insurance Pool	(30,182)	(36,979)	(26,883)	(45,562)	1,070	-	-
10	101140 Arizona Court of Appeals Division One	(215,485)	(249,244)	(181,199)	(307,096)	7,213	-	-
11	101150 Arizona Court of Appeals Division Two	(86,820)	(113,112)	(82,231)	(139,366)	3,273	-	-
12	101190 Arizona Criminal Justice Commission	(65,061)	(64,109)	(46,607)	(78,989)	1,855	-	-
13	100000 Arizona Department of Administration	(1,769,126)	(1,989,603)	(1,446,427)	(2,451,409)	57,576	-	-
14	103060 Arizona Department of Agriculture	(625,938)	(685,376)	(498,264)	(844,459)	19,834	-	-
15	109300 Arizona Department of Child Safety	(5,689,754)	(6,352,615)	(4,618,306)	(7,827,118)	183,834	-	-
16	105200 Arizona Department of Corrections	(2,883,590)	(3,210,628)	(2,334,104)	(3,955,845)	92,910	-	-
17	102200 Arizona Department of Economic Security	(17,877,262)	(19,779,897)	(14,379,846)	(24,371,001)	572,398	-	-
18	104550 Arizona Department of Education	(1,705,522)	(1,739,090)	(1,264,306)	(2,142,749)	50,326	-	-
19	105360 Arizona Department of Emergency & Military Affairs	(726,796)	(729,787)	(530,550)	(899,178)	21,119	-	-
20	107100 Arizona Department of Environmental Quality	(1,419,091)	(1,711,779)	(1,244,451)	(2,109,099)	49,536	-	-
21	103120 Arizona Department of Financial Institutions	-	-	-	-	-	-	-
22	109050 Arizona Department of Gaming	(305,167)	(349,184)	(253,854)	(430,232)	10,105	-	-
23	102350 Arizona Department of Health Services	(4,412,448)	(4,885,609)	(3,551,803)	(6,019,606)	141,382	-	-
24	109210 Arizona Department of Homeland Security	(86,388)	(109,607)	(79,684)	(135,048)	3,172	-	-
25	109160 Arizona Department of Housing	(230,117)	(254,803)	(185,240)	(313,945)	7,374	-	-
26	103530 Arizona Department of Insurance	(392,851)	(420,845)	(305,951)	(518,527)	12,179	-	-
27	105220 Arizona Department of Juvenile Corrections	(252,308)	(263,927)	(191,873)	(325,187)	7,638	-	-
28	103570 Arizona Department of Liquor Licenses and Control	(77,642)	(104,894)	(76,257)	(129,241)	3,035	-	-
29	105800 Arizona Department of Public Safety	(2,518,005)	(2,860,840)	(2,079,810)	(3,524,868)	82,788	-	-
30	103900 Arizona Department of Real Estate	(57,826)	(64,471)	(46,870)	(79,436)	1,866	-	-
31	101790 Arizona Department of Revenue	(1,448,301)	(1,567,066)	(1,139,246)	(1,930,797)	45,348	-	-
32	106100 Arizona Department of Transportation	(8,980,286)	(9,855,810)	(7,165,104)	(12,143,438)	285,211	-	-
33	102400 Arizona Department of Veterans' Services	(691,323)	(850,210)	(618,096)	(1,047,551)	24,604	-	-
34	107900 Arizona Department of Water Resources	(630,743)	(692,385)	(503,359)	(853,094)	20,037	-	-
35	109230 Arizona Early Childhood Development and Health Board	(411,641)	(473,171)	(343,992)	(582,999)	13,693	-	-
36	101100 Arizona Exposition & State Fair	(103,396)	(110,815)	(80,562)	(136,537)	3,207	-	-
37	109330 Arizona Finance Authority	(63,010)	(118,489)	(86,141)	(145,992)	3,429	-	-
38	501410 Arizona Fire & Medical Authority	(186,707)	(363,262)	(264,089)	(447,579)	10,512	-	-
39	107200 Arizona Game and Fish Department	(1,162,895)	(1,269,302)	(922,774)	(1,563,920)	36,732	-	-
40	107300 Arizona Geological Survey, The	-	-	-	-	-	-	-
41	101400 Arizona Governor's Office	(354,192)	(539,697)	(392,356)	(664,966)	15,618	-	-
42	102300 Arizona Health Care Cost Containment System	(2,927,378)	(3,266,035)	(2,374,385)	(4,024,113)	94,514	-	-
43	496050 Arizona Health Facilities Authority	-	-	-	-	-	-	-
44	104920 Arizona Historical Society	(69,759)	(71,843)	(52,229)	(88,518)	2,079	-	-

## Schedules of Pension and OPEB Amounts by Employer

Deferred Outflows of Resources			Deferred Inflows of Resources					OPEB Expense				
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources		Difference Between Expected and Actual Experience		Changes in Assumptions	Difference Between Projected and Actual Investment Earnings		Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions		
										Proportionate Share of Plan Expense	Contributions and Proportionate Share of Contributions	Total OPEB Expense
1	\$ 493	\$ 1,373	\$ 7,339	\$ 315	\$ 2,089	\$ 1,315	\$ 11,058	\$ (4,331)	\$ (215)	\$ (4,546)		
2	1,808	1,808	-	-	-	-	-	-	740	740		
3	1,726	3,490	14,721	632	4,191	1,147	20,691	(8,688)	48	(8,640)		
4	100	196	802	34	228	-	1,064	(474)	33	(441)		
5	283	1,346	8,871	381	2,525	1,951	13,728	(5,235)	(430)	(5,665)		
6	3,981	17,315	111,261	4,780	31,675	41,844	189,560	(65,664)	(11,247)	(76,911)		
7	6,318	30,624	202,812	8,713	57,738	25,120	294,383	(119,696)	(3,410)	(123,106)		
8	2,670	4,572	15,874	682	4,519	428	21,503	(9,368)	850	(8,518)		
9	199	1,269	8,929	384	2,542	1,535	13,390	(5,270)	(251)	(5,521)		
10	-	7,213	60,183	2,585	17,133	6,659	86,560	(35,519)	(1,899)	(37,418)		
11	350	3,623	27,312	1,173	7,775	11,897	48,157	(16,119)	(3,016)	(19,135)		
12	4,654	6,509	15,480	665	4,407	109	20,661	(9,136)	1,097	(8,039)		
13	16,072	73,648	480,411	20,638	136,766	64,993	702,808	(283,529)	(12,792)	(296,321)		
14	9,016	28,850	165,492	7,109	47,113	21,851	241,565	(97,670)	(3,920)	(101,590)		
15	27,527	211,361	1,533,908	65,895	436,681	46,921	2,083,405	(905,281)	(3,316)	(908,597)		
16	10,241	103,151	775,241	33,303	220,700	55,095	1,084,339	(457,531)	(14,701)	(472,232)		
17	99,651	672,049	4,776,072	205,174	1,359,679	344,788	6,685,713	(2,818,740)	(94,819)	(2,913,559)		
18	75,220	125,546	419,922	18,039	119,546	20,606	578,113	(247,829)	9,636	(238,193)		
19	50,765	71,884	176,215	7,570	50,166	119	234,070	(103,998)	13,488	(90,510)		
20	9,409	58,945	413,328	17,756	117,668	68,772	617,524	(243,938)	(13,006)	(256,944)		
21	1,699	1,699	-	-	-	-	-	-	3,399	3,399		
22	3,453	13,558	84,314	3,622	24,003	11,326	123,265	(49,760)	(1,670)	(51,430)		
23	22,946	164,328	1,179,684	50,678	335,839	101,941	1,668,142	(696,225)	(28,384)	(724,609)		
24	139	3,311	26,466	1,137	7,534	13,209	48,346	(15,620)	(4,078)	(19,698)		
25	1,633	9,007	61,525	2,643	17,515	4,546	86,229	(36,311)	(947)	(37,258)		
26	9,985	22,164	101,618	4,365	28,929	5,293	140,205	(59,973)	(482)	(60,455)		
27	8,119	15,757	63,728	2,738	18,142	5,162	89,770	(37,611)	32	(37,579)		
28	977	4,012	25,328	1,088	7,210	15,653	49,279	(14,948)	(3,729)	(18,677)		
29	1,602	84,390	690,781	29,675	196,655	76,797	993,908	(407,685)	(23,997)	(431,682)		
30	770	2,636	15,567	669	4,432	421	21,089	(9,187)	170	(9,017)		
31	35,146	80,494	378,385	16,255	107,721	3,426	505,787	(223,315)	8,230	(215,085)		
32	113,336	398,547	2,379,793	102,233	677,493	17,727	3,177,246	(1,404,505)	24,644	(1,379,861)		
33	17,977	42,581	205,292	8,819	58,444	33,768	306,323	(121,159)	(748)	(121,907)		
34	5,922	25,959	167,184	7,182	47,595	25,454	247,415	(98,669)	(7,647)	(106,316)		
35	7,023	20,716	114,252	4,908	32,526	5,527	157,213	(67,429)	1,410	(66,019)		
36	2,881	6,088	26,758	1,149	7,618	9,280	44,805	(15,792)	(1,864)	(17,656)		
37	209	3,638	28,611	1,229	8,145	25,371	63,356	(16,885)	(6,067)	(22,952)		
38	1,403	11,915	87,714	3,768	24,971	70,781	187,234	(51,767)	(15,721)	(67,488)		
39	22,934	59,666	306,487	13,166	87,252	-	406,905	(180,882)	6,394	(174,488)		
40	-	-	-	-	-	-	-	-	-	-		
41	7,499	23,117	130,316	5,598	37,099	63,998	237,011	(76,910)	(12,197)	(89,107)		
42	11,576	106,090	788,620	33,878	224,509	46,671	1,093,678	(465,427)	(10,321)	(475,748)		
43	-	-	-	-	-	-	-	-	-	-		
44	3,876	5,955	17,347	745	4,939	729	23,760	(10,238)	861	(9,377)		

(continued)

# Schedules of Pension and OPEB Amounts by Employer

## Schedule of HBS OPEB Amounts by Employer

As of and for the year ended June 30, 2024

Employer Number	Employer Name	Net OPEB Liability		Discount Rate Sensitivity		Difference Between Expected and Actual Experience	Changes in Assumptions	Difference Between Projected and Actual Investment Earnings
		Beginning Net OPEB Liability/(Asset)	Ending Net OPEB Liability/(Asset)	Net OPEB Liability 1% Decrease (6.0% Discount Rate)	Net OPEB Liability 1% Increase (8.0% Discount Rate)			
1	101520 Arizona House of Representatives	\$ (371,578)	\$ (433,715)	\$ (315,308)	\$ (534,385)	\$ 12,551	\$ -	\$ -
2	109150 Arizona Independent Redistricting Commission	(12,526)	(8,157)	(5,930)	(10,050)	236	-	-
3	103500 Arizona Industrial Commission	(442,524)	(486,887)	(353,964)	(599,898)	14,090	-	-
4	501210 Arizona Industrial Development Authority	(9,125)	(15,650)	(11,377)	(19,282)	453	-	-
5	495300 Arizona Interscholastic Association	(72,512)	(76,012)	(55,260)	(93,655)	2,200	-	-
6	101540 Arizona Joint Legislative Budget Committee	(80,071)	(86,948)	(63,211)	(107,130)	2,516	-	-
7	101530 Arizona Legislative Council	(157,659)	(189,426)	(137,711)	(233,393)	5,482	-	-
8	103620 Arizona Medical Board	(136,278)	(145,377)	(105,688)	(179,121)	4,207	-	-
9	240050 Arizona Montessori Charter School at Anthem	(72,512)	(71,601)	(52,053)	(88,220)	2,072	-	-
10	495090 Arizona Municipal Water Users Association	(27,590)	(34,743)	(25,258)	(42,807)	1,005	-	-
11	103680 Arizona Naturopathic Physicians Board of Medical Examiners	(3,456)	(3,444)	(2,504)	(4,244)	100	-	-
12	109040 Arizona Navigable Streams Adjudication	(3,510)	(3,625)	(2,636)	(4,467)	105	-	-
13	109070 Arizona Office of Administrative Hearings	(40,225)	(46,405)	(33,736)	(57,176)	1,343	-	-
14	109320 Arizona Office of Economic Opportunity	(91,518)	(117,885)	(85,702)	(145,247)	3,411	-	-
15	101590 Arizona Office of the Auditor General	(538,685)	(575,648)	(418,492)	(709,262)	16,658	-	-
16	101430 Arizona Office of Tourism	(77,372)	(99,879)	(72,611)	(123,062)	2,890	-	-
17	504210 Arizona Ombudsman-Citizens' Aide	(33,961)	(38,066)	(27,674)	(46,902)	1,102	-	-
18	102700 Arizona Pioneers' Home	(151,180)	(163,142)	(118,603)	(201,008)	4,721	-	-
19	109990 Arizona Power Authority	(24,027)	(22,115)	(16,077)	(27,248)	640	-	-
20	496750 Arizona Prosecuting Attorneys' Advisory Council	(11,176)	(16,616)	(12,080)	(20,473)	481	-	-
21	103100 Arizona Radiation Regulatory Agency	-	-	-	-	-	-	-
22	103220 Arizona Registrar of Contractors	(256,519)	(261,329)	(189,984)	(321,986)	7,562	-	-
23	103260 Arizona Residential Utility Consumer Office	(17,980)	(25,196)	(18,318)	(31,045)	729	-	-
24	109080 Arizona School Facilities Board	-	-	-	-	-	-	-
25	306890 Arizona School for the Arts	(195,994)	(210,876)	(153,305)	(259,822)	6,102	-	-
26	101800 Arizona Secretary of State	(292,371)	(351,963)	(255,875)	(433,657)	10,185	-	-
27	497510 Arizona Sports and Tourism Authority	(24,027)	(26,465)	(19,240)	(32,608)	766	-	-
28	109190 Arizona State Board for Charter Schools	(50,537)	(55,529)	(40,369)	(68,417)	1,607	-	-
29	103870 Arizona State Board for Private Postsecondary Education	(15,766)	(18,248)	(13,266)	(22,483)	528	-	-
30	103020 Arizona State Board of Accountancy	(33,961)	(36,677)	(26,664)	(45,190)	1,061	-	-
31	103150 Arizona State Board of Barbers	-	-	-	-	-	-	-
32	103160 Arizona State Board of Behavioral Health Examiners	(45,138)	(51,178)	(37,206)	(63,057)	1,481	-	-
33	103270 Arizona State Board of Cosmetology	(49,241)	(49,849)	(36,240)	(61,419)	1,443	-	-
34	103350 Arizona State Board of Dental Examiners	(30,668)	(34,562)	(25,126)	(42,584)	1,000	-	-
35	103380 Arizona State Board of Dispensing Opticians	(3,833)	(4,169)	(3,031)	(5,137)	121	-	-
36	109310 Arizona State Board of Education	(59,014)	(72,749)	(52,888)	(89,635)	2,105	-	-
37	109290 Arizona State Board of Massage Therapy	(7,397)	(7,190)	(5,227)	(8,859)	208	-	-
38	103710 Arizona State Board of Nursing	(143,243)	(178,187)	(129,541)	(219,546)	5,156	-	-
39	103750 Arizona State Board of Optometry	(5,453)	(6,949)	(5,052)	(8,561)	201	-	-
40	103820 Arizona State Board of Pharmacy	(100,049)	(106,344)	(77,311)	(131,028)	3,077	-	-
41	103830 Arizona State Board of Physical Therapy	(8,369)	(8,459)	(6,150)	(10,423)	245	-	-
42	103890 Arizona State Board of Respiratory Care	(7,721)	(13,172)	(9,576)	(16,230)	381	-	-
43	103960 Arizona State Board of Technical Registration	(45,138)	(51,178)	(37,206)	(63,057)	1,481	-	-
44	109250 Arizona State Forestry Division	(489,822)	(641,147)	(466,109)	(789,963)	18,554	-	-

# Schedules of Pension and OPEB Amounts by Employer

Deferred Outflows of Resources			Deferred Inflows of Resources					OPEB Expense		
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources		Difference Between Expected and Actual Experience	Changes in Assumptions	Difference Between Projected and Actual Investment Earnings	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions		
								Proportionate Share of OPEB Plan Expense	Proportionate Share of Contributions	Total OPEB Expense
1	\$ 3,275	\$ 15,826	\$ 104,725	\$ 4,499	\$ 29,814	\$ 18,353	\$ 157,391	\$ (61,807)	\$ (3,562)	\$ (65,369)
2	4,547	4,783	1,970	85	561	2,189	4,805	(1,162)	264	(898)
3	8,268	22,358	117,564	5,050	33,469	345	156,428	(69,384)	2,721	(66,663)
4	-	453	3,779	162	1,076	2,812	7,829	(2,230)	(704)	(2,934)
5	2,286	4,486	18,354	788	5,225	714	25,081	(10,832)	272	(10,560)
6	3,155	5,671	20,995	902	5,977	289	28,163	(12,391)	750	(11,641)
7	295	5,777	45,739	1,965	13,021	7,491	68,216	(26,994)	(1,733)	(28,727)
8	3,759	7,966	35,103	1,508	9,993	9	46,613	(20,717)	995	(19,722)
9	14,386	16,458	17,289	743	4,922	37	22,991	(10,204)	4,073	(6,131)
10	1,099	2,104	8,389	360	2,388	1,761	12,898	(4,951)	(52)	(5,003)
11	186	286	832	36	237	58	1,163	(491)	23	(468)
12	158	263	875	38	249	61	1,223	(517)	23	(494)
13	756	2,099	11,205	481	3,190	622	15,498	(6,613)	104	(6,509)
14	849	4,260	28,465	1,223	8,103	9,617	47,408	(16,799)	(2,106)	(18,905)
15	40,360	57,018	138,997	5,971	39,570	-	184,538	(82,033)	12,177	(69,856)
16	1,285	4,175	24,117	1,036	6,866	5,915	37,934	(14,233)	(827)	(15,060)
17	-	1,102	9,192	395	2,617	9,750	21,954	(5,425)	(2,954)	(8,379)
18	10,711	15,432	39,392	1,692	11,214	329	52,627	(23,249)	3,022	(20,227)
19	3,148	3,788	5,340	229	1,520	1,686	8,775	(3,151)	457	(2,694)
20	742	1,223	4,012	172	1,142	1,827	7,153	(2,368)	(106)	(2,474)
21	-	-	-	-	-	-	-	-	-	-
22	16,158	23,720	63,101	2,711	17,964	404	84,180	(37,241)	4,163	(33,078)
23	109	838	6,084	261	1,732	2,748	10,825	(3,591)	(630)	(4,221)
24	10,389	10,389	-	-	-	-	-	-	3,267	3,267
25	10,817	16,919	50,918	2,187	14,496	1,544	69,145	(30,051)	2,363	(27,688)
26	8,766	18,951	84,985	3,651	24,194	11,574	124,404	(50,157)	(154)	(50,311)
27	344	1,110	6,390	275	1,819	170	8,654	(3,771)	86	(3,685)
28	450	2,057	13,408	576	3,817	1,571	19,372	(7,913)	(525)	(8,438)
29	74	602	4,406	189	1,254	793	6,642	(2,600)	(160)	(2,760)
30	645	1,706	8,856	380	2,521	12	11,769	(5,227)	148	(5,079)
31	1,571	1,571	-	-	-	11	11	-	555	555
32	560	2,041	12,358	531	3,518	1,485	17,892	(7,293)	(268)	(7,561)
33	2,710	4,153	12,037	517	3,427	5,054	21,035	(7,104)	(828)	(7,932)
34	8	1,008	8,345	359	2,376	922	12,002	(4,925)	(345)	(5,270)
35	64	185	1,007	43	287	-	1,337	(594)	19	(575)
36	-	2,105	17,566	755	5,001	9,598	32,920	(10,367)	(2,981)	(13,348)
37	513	721	1,736	75	494	621	2,926	(1,025)	(59)	(1,084)
38	654	5,810	43,025	1,848	12,249	10,637	67,759	(25,393)	(2,319)	(27,712)
39	22	223	1,678	72	478	416	2,644	(990)	(86)	(1,076)
40	2,475	5,552	25,678	1,103	7,310	5,130	39,221	(15,155)	(1,054)	(16,209)
41	654	899	2,043	88	581	132	2,844	(1,205)	149	(1,056)
42	87	468	3,181	137	905	2,043	6,266	(1,877)	(436)	(2,313)
43	326	1,807	12,358	531	3,518	1,391	17,798	(7,293)	(220)	(7,513)
44	61	18,615	154,812	6,651	44,073	74,828	280,364	(91,367)	(20,064)	(111,431)

(continued)

# Schedules of Pension and OPEB Amounts by Employer

## Schedule of HBS OPEB Amounts by Employer

As of and for the year ended June 30, 2024

Employer Number	Employer Name	Net OPEB Liability		Discount Rate Sensitivity		Difference Between Expected and Actual Experience	Changes in Assumptions	Difference Between Projected and Actual Investment Earnings
		Beginning Net OPEB Liability/(Asset)	Ending Net OPEB Liability/(Asset)	Net OPEB Liability 1% Decrease (6.0% Discount Rate)	Net OPEB Liability 1% Increase (8.0% Discount Rate)			
1	107400 Arizona State Land Department	\$ (285,891)	\$ (312,628)	\$ (227,278)	\$ (385,192)	\$ 9,047	\$ -	\$ -
2	103610 Arizona State Lottery	(190,162)	(195,830)	(142,367)	(241,285)	5,667	-	-
3	103650 Arizona State Mine Inspector	(38,335)	(46,828)	(34,043)	(57,697)	1,355	-	-
4	107700 Arizona State Parks	(482,911)	(547,189)	(397,803)	(674,197)	15,835	-	-
5	101030 Arizona State Personnel Board	(2,160)	(4,894)	(3,558)	(6,030)	142	-	-
6	104750 Arizona State Schools for the Deaf and the Blind	(1,252,739)	(1,385,314)	(1,007,114)	(1,706,859)	40,089	-	-
7	101510 Arizona State Senate	(306,895)	(356,978)	(259,521)	(439,836)	10,330	-	-
8	101920 Arizona State Treasurer's Office	(105,610)	(114,380)	(83,154)	(140,929)	3,310	-	-
9	104140 Arizona State University	(21,273,351)	(25,214,870)	(18,331,033)	(31,067,484)	729,678	-	-
10	103980 Arizona State Veterinary Medical Examining Board	(11,015)	(14,864)	(10,806)	(18,314)	430	-	-
11	101170 Arizona Supreme Court	(1,386,317)	(1,562,897)	(1,136,215)	(1,925,660)	45,228	-	-
12	109110 Arizona Water Infrastructure Finance Authority	-	-	-	-	-	-	-
13	493880 Arizona Western College	(1,176,232)	(1,399,937)	(1,017,744)	(1,724,875)	40,512	-	-
14	300470 Arlington Elementary School District #47	(84,445)	(90,272)	(65,627)	(111,225)	2,612	-	-
15	308130 Arts Academy at Estrella Mountain	(187,787)	(214,743)	(156,116)	(264,587)	6,214	-	-
16	240060 Arts Academy at Scottsdale	-	-	-	-	-	-	-
17	462530 Ash Creek Elementary School District #53	(10,421)	(12,568)	(9,137)	(15,485)	364	-	-
18	492310 Ash Fork Joint Unified School District #31	(78,775)	(88,278)	(64,177)	(108,768)	2,555	-	-
19	308090 ASU Preparatory Academy	(1,811,888)	(2,305,312)	(1,675,946)	(2,840,397)	66,712	-	-
20	300440 Avondale Elementary School District #44	(1,434,479)	(1,634,377)	(1,188,181)	(2,013,732)	47,296	-	-
21	420010 Avondale, City of	(1,457,696)	(1,740,842)	(1,265,580)	(2,144,908)	50,377	-	-
22	497500 Avra Valley Fire District	(21,057)	(23,202)	(16,868)	(28,588)	671	-	-
23	450400 Baboquivari Unified School District #40	(480,103)	(454,138)	(330,155)	(559,548)	13,142	-	-
24	492200 Bagdad Unified School District	(157,389)	(166,042)	(120,711)	(204,582)	4,805	-	-
25	302240 Ball Charter Schools (Dobson Academy)	(141,353)	(147,250)	(107,050)	(181,429)	4,261	-	-
26	307430 Ball Charter Schools (Hearn Academy)	(143,135)	(165,015)	(119,965)	(203,316)	4,775	-	-
27	200280 Ball Charter Schools (Val Vista Academy)	(91,032)	(100,423)	(73,007)	(123,732)	2,906	-	-
28	300310 Balsz Elementary School District #31	(712,380)	(749,968)	(545,222)	(924,043)	21,703	-	-
29	492260 Beaver Creek Elementary School District #26	(77,696)	(84,773)	(61,630)	(104,450)	2,453	-	-
30	302080 Benchmark School	(90,492)	(102,175)	(74,281)	(125,891)	2,957	-	-
31	306910 Benjamin Franklin Charter School	(579,126)	(676,917)	(492,114)	(834,036)	19,589	-	-
32	462090 Benson Unified School District #9	(349,765)	(376,434)	(273,665)	(463,808)	10,893	-	-
33	420030 Benson, City of	(113,601)	(119,818)	(87,107)	(147,629)	3,467	-	-
34	494760 Bicentennial Union High School District #76	(43,302)	(47,674)	(34,658)	(58,739)	1,380	-	-
35	462020 Bisbee Unified School District #2	(158,253)	(168,096)	(122,205)	(207,113)	4,864	-	-
36	420050 Bisbee, City of	(79,315)	(99,396)	(72,260)	(122,466)	2,876	-	-
37	496080 Black Canyon Fire District	-	-	-	-	-	-	-
38	473220 Blue Elementary School District #22	(3,725)	(3,867)	(2,811)	(4,765)	112	-	-
39	482320 Blue Ridge Unified School District #32	(470,817)	(483,806)	(351,723)	(596,102)	14,001	-	-
40	472100 Bonita Elementary School District #16	(28,994)	(34,199)	(24,863)	(42,137)	990	-	-
41	494260 Bouse Elementary School District #26	(23,271)	(22,779)	(16,560)	(28,067)	659	-	-
42	462140 Bowie Unified School District #14	(22,623)	(26,586)	(19,328)	(32,757)	769	-	-
43	300330 Buckeye Elementary School District #33	(1,316,883)	(1,544,468)	(1,122,817)	(1,902,954)	44,694	-	-
44	302010 Buckeye Union High School District #201	(1,159,008)	(1,337,580)	(972,411)	(1,648,045)	38,707	-	-

# Schedules of Pension and OPEB Amounts by Employer

Deferred Outflows of Resources			Deferred Inflows of Resources					OPEB Expense		
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources		Difference Between Expected and Actual Experience	Changes in Assumptions	Difference Between Projected and Actual Investment Earnings	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions		
								Proportionate Share of OPEB Plan Expense	Proportionate Share of Contributions	Total OPEB Expense
1	\$ 7,208	\$ 16,255	\$ 75,487	\$ 3,243	\$ 21,490	\$ 3,265	\$ 103,485	\$ (44,551)	\$ 1,293	\$ (43,258)
2	12,781	18,448	47,285	2,031	13,461	208	62,985	(27,907)	3,379	(24,528)
3	363	1,718	11,307	486	3,219	2,897	17,909	(6,673)	(607)	(7,280)
4	1,964	17,799	132,125	5,676	37,614	16,190	191,605	(77,977)	(4,025)	(82,002)
5	157	299	1,182	51	336	1,092	2,661	(697)	(198)	(895)
6	30,016	70,105	334,499	14,370	95,227	-	444,096	(197,415)	10,273	(187,142)
7	31	10,361	86,196	3,703	24,539	14,489	128,927	(50,871)	(4,113)	(54,984)
8	1,678	4,988	27,618	1,186	7,863	1,565	38,232	(16,300)	(159)	(16,459)
9	63,013	792,691	6,088,406	261,550	1,733,281	780,639	8,863,876	(3,593,252)	(167,901)	(3,761,153)
10	324	754	3,589	154	1,022	1,305	6,070	(2,118)	(238)	(2,356)
11	8,701	53,929	377,379	16,212	107,434	27,407	528,432	(222,721)	(4,428)	(227,149)
12	-	-	-	-	-	-	-	-	-	-
13	22,047	62,559	338,030	14,521	96,232	37,613	486,396	(199,498)	(1,150)	(200,648)
14	2,864	5,476	21,797	936	6,205	922	29,860	(12,864)	285	(12,579)
15	10,504	16,718	51,852	2,227	14,762	2,029	70,870	(30,602)	2,915	(27,687)
16	64	64	-	-	-	-	-	-	132	132
17	499	863	3,035	130	864	422	4,451	(1,791)	78	(1,713)
18	2,488	5,043	21,316	916	6,068	425	28,725	(12,580)	540	(12,040)
19	307	67,019	556,643	23,913	158,468	180,169	919,193	(328,519)	(53,124)	(381,643)
20	9,523	56,819	394,638	16,953	112,348	13,416	537,355	(232,907)	(352)	(233,259)
21	3,678	54,055	420,345	18,057	119,666	61,162	619,230	(248,079)	(15,891)	(263,970)
22	561	1,232	5,602	241	1,595	747	8,185	(3,306)	(155)	(3,461)
23	40,389	53,531	109,657	4,711	31,218	54	145,640	(64,717)	9,700	(55,017)
24	6,136	10,941	40,093	1,722	11,414	43	53,272	(23,662)	1,486	(22,176)
25	6,979	11,240	35,555	1,527	10,122	1,958	49,162	(20,984)	860	(20,124)
26	1,149	5,924	39,845	1,712	11,343	2,159	55,059	(23,515)	(153)	(23,668)
27	1,236	4,142	24,248	1,042	6,903	1,255	33,448	(14,311)	(301)	(14,612)
28	20,810	42,513	181,088	7,779	51,553	23,016	263,436	(106,874)	(2,720)	(109,594)
29	1,377	3,830	20,469	879	5,827	10	27,185	(12,081)	384	(11,697)
30	222	3,179	24,671	1,060	7,024	2,017	34,772	(14,560)	(466)	(15,026)
31	-	19,589	163,449	7,022	46,532	16,221	233,224	(96,464)	(4,476)	(100,940)
32	12,606	23,499	90,894	3,905	25,876	1,622	122,297	(53,644)	2,424	(51,220)
33	6,557	10,024	28,931	1,243	8,236	1,762	40,172	(17,075)	1,622	(15,453)
34	2,114	3,494	11,511	495	3,277	29	15,312	(6,794)	587	(6,207)
35	9,925	14,789	40,589	1,744	11,555	1,037	54,925	(23,955)	2,298	(21,657)
36	460	3,336	24,000	1,031	6,832	5,169	37,032	(14,164)	(985)	(15,149)
37	-	-	-	-	-	-	-	-	-	-
38	135	247	934	40	266	43	1,283	(551)	17	(534)
39	21,882	35,883	116,820	5,018	33,257	919	156,014	(68,945)	4,964	(63,981)
40	1,054	2,044	8,258	355	2,351	1,806	12,770	(4,874)	(309)	(5,183)
41	1,469	2,128	5,500	236	1,566	1,526	8,828	(3,246)	(197)	(3,443)
42	2,127	2,896	6,419	276	1,828	714	9,237	(3,789)	515	(3,274)
43	25,526	70,220	372,929	16,021	106,167	39,342	534,459	(220,095)	(2,783)	(222,878)
44	8,690	47,397	322,973	13,874	91,946	23,256	452,049	(190,612)	(4,212)	(194,824)

(continued)

# Schedules of Pension and OPEB Amounts by Employer

## Schedule of HBS OPEB Amounts by Employer

As of and for the year ended June 30, 2024

Employer Number	Employer Name	Net OPEB Liability		Discount Rate Sensitivity		Difference Between Expected and Actual Experience	Changes in Assumptions	Difference Between Projected and Actual Investment Earnings
		Beginning Net OPEB Liability/(Asset)	Ending Net OPEB Liability/(Asset)	Net OPEB Liability 1% Decrease (6.0% Discount Rate)	Net OPEB Liability 1% Increase (8.0% Discount Rate)			
1	495020 Buckeye Valley Fire District	\$ (105,826)	\$ (4,653)	\$ (3,382)	\$ (5,732)	\$ 135	\$ -	\$ -
2	497430 Buckeye Water Conservation & Drainage District	(34,501)	(43,686)	(31,759)	(53,826)	1,264	-	-
3	420070 Buckeye, City of	(1,475,189)	(1,914,256)	(1,391,650)	(2,358,573)	55,395	-	-
4	481150 Bullhead City Elementary School District #15	(469,629)	(483,081)	(351,196)	(595,208)	13,980	-	-
5	495000 Bullhead City Fire District	(55,451)	(60,846)	(44,234)	(74,969)	1,761	-	-
6	492280 Camp Verde Unified School District #28	(386,696)	(445,739)	(324,049)	(549,200)	12,899	-	-
7	421020 Camp Verde, Town Of	(201,123)	(244,169)	(177,509)	(300,843)	7,066	-	-
8	492500 Canon Elementary School District #50	(53,237)	(54,683)	(39,754)	(67,375)	1,582	-	-
9	305020 Canyon Rose Academy	(21,435)	(30,514)	(22,183)	(37,596)	883	-	-
10	421030 Carefree, Town of	(62,200)	(59,939)	(43,576)	(73,852)	1,735	-	-
11	303090 Carpe Diem Collegiate High School (Academy)	(26,672)	(34,501)	(25,082)	(42,510)	998	-	-
12	300830 Cartwright Elementary School District #83	(4,042,112)	(3,955,762)	(2,875,811)	(4,873,932)	114,473	-	-
13	200040 Casa Grande Elementary School District #4	(1,572,754)	(1,797,942)	(1,307,091)	(2,215,261)	52,030	-	-
14	200820 Casa Grande Union High School District #82	(858,754)	(901,388)	(655,303)	(1,110,609)	26,085	-	-
15	420090 Casa Grande, City of	(685,600)	(788,699)	(573,379)	(971,764)	22,824	-	-
16	450160 Catalina Foothills School District #16	(1,160,736)	(1,281,991)	(931,999)	(1,579,554)	37,099	-	-
17	300930 Cave Creek Unified School District No. 93	(1,060,525)	(1,084,771)	(788,621)	(1,336,557)	31,392	-	-
18	420580 Cave Creek, Town of	(152,799)	(176,918)	(128,618)	(217,982)	5,120	-	-
19	464160 CAVIAT School District	(9,935)	(10,816)	(7,863)	(13,326)	313	-	-
20	482250 Cedar Unified School District #25	(67,383)	(90,695)	(65,934)	(111,746)	2,625	-	-
21	495130 Central Arizona Association Of Governments	(22,785)	(22,719)	(16,517)	(27,992)	657	-	-
22	493890 Central Arizona College	(940,499)	(1,144,952)	(832,372)	(1,410,707)	33,133	-	-
23	500650 Central Arizona Fire And Medical Authority	(94,973)	(110,876)	(80,606)	(136,611)	3,209	-	-
24	497150 Central Arizona Irrigation And Drainage District	(146,104)	(158,489)	(115,220)	(195,276)	4,586	-	-
25	497310 Central Arizona Project	(2,503,049)	(2,998,543)	(2,179,920)	(3,694,534)	86,773	-	-
26	302600 Central Arizona Valley Institute of Technology	(73,808)	(70,574)	(51,307)	(86,955)	2,042	-	-
27	303050 Central Yavapai Fire District	-	-	-	-	-	-	-
28	307680 Challenge Charter School	(92,004)	(92,326)	(67,120)	(113,756)	2,672	-	-
29	300800 Chandler Unified School District #80	(12,245,335)	(13,437,252)	(9,768,788)	(16,556,167)	388,852	-	-
30	420120 Chandler, City of	(3,751,685)	(4,534,794)	(3,296,763)	(5,587,363)	131,230	-	-
31	303070 Charter Foundation, The (AmeriSchools Academy)	(60,850)	(55,166)	(40,105)	(67,971)	1,596	-	-
32	464050 Chevelon Butte Elementary School District #5	(5,399)	(7,251)	(5,271)	(8,934)	210	-	-
33	461240 Chinle Unified School District #24	(1,330,219)	(1,481,205)	(1,076,826)	(1,825,007)	42,864	-	-
34	497260 Chino Valley Fire District	-	-	-	-	-	-	-
35	492510 Chino Valley Unified School District #51	(553,371)	(636,252)	(462,551)	(783,933)	18,412	-	-
36	420990 Chino Valley, Town of	(191,998)	(216,616)	(157,478)	(266,894)	6,269	-	-
37	497370 Christopher-Kohl's Fire District	(2,052)	(2,417)	(1,757)	(2,978)	70	-	-
38	109130 Citizens Clean Elections Commission	(27,266)	(28,459)	(20,690)	(35,065)	824	-	-
39	302890 CITY Center For Collaborative Learning (City HS)	(102,262)	(119,879)	(87,151)	(147,704)	3,469	-	-
40	421000 Clarkdale, Town of	(73,268)	(92,084)	(66,945)	(113,458)	2,665	-	-
41	492030 Clarkdale-Jerome Elementary School District #3	(105,934)	(122,779)	(89,260)	(151,277)	3,553	-	-
42	420130 Clifton, Town of	(32,666)	(36,616)	(26,620)	(45,115)	1,060	-	-
43	471420 Cobre Valley Institute Of Technology	(13,768)	(6,586)	(4,788)	(8,115)	191	-	-
44	463500 Cochise Community College	(936,936)	(1,054,258)	(766,438)	(1,298,961)	30,509	-	-

# Schedules of Pension and OPEB Amounts by Employer

Deferred Outflows of Resources			Deferred Inflows of Resources					OPEB Expense		
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources		Difference Between Expected and Actual Experience	Changes in Assumptions	Difference Between Projected and Actual Investment Earnings	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of OPEB Plan Expense		
								Proportionate Share of OPEB Plan Expense	Contributions and Proportionate Share of Contributions	Total OPEB Expense
1	\$ 50,156	\$ 50,291	\$ 1,123	\$ 48	\$ 320	\$ 3,510	\$ 5,001	\$ (663)	\$ 10,116	\$ 9,453
2	-	1,264	10,548	453	3,003	3,154	17,158	(6,225)	(822)	(7,047)
3	-	55,395	462,218	19,856	131,587	176,107	789,768	(272,792)	(46,760)	(319,552)
4	40,986	54,966	116,645	5,011	33,207	631	155,494	(68,842)	10,788	(58,054)
5	1,018	2,779	14,692	631	4,183	672	20,178	(8,671)	13	(8,658)
6	6,461	19,360	107,629	4,624	30,640	6,163	149,056	(63,520)	429	(63,091)
7	2	7,068	58,957	2,533	16,784	14,582	92,856	(34,795)	(3,952)	(38,747)
8	2,620	4,202	13,204	567	3,759	681	18,211	(7,793)	318	(7,475)
9	1,558	2,441	7,368	317	2,098	2,877	12,660	(4,348)	(86)	(4,434)
10	4,907	6,642	14,473	622	4,120	535	19,750	(8,542)	912	(7,630)
11	302	1,300	8,331	358	2,372	2,201	13,262	(4,917)	(344)	(5,261)
12	446,264	560,737	955,162	41,032	271,921	33,954	1,302,069	(563,717)	100,070	(463,647)
13	22,691	74,721	434,133	18,650	123,591	24,721	601,095	(256,216)	(313)	(256,529)
14	27,214	53,299	217,650	9,350	61,962	22,958	311,920	(128,453)	(496)	(128,949)
15	557	23,381	190,440	8,181	54,216	10,523	263,360	(112,394)	(2,072)	(114,466)
16	15,890	52,989	309,551	13,298	88,125	-	410,974	(182,691)	5,041	(177,650)
17	74,626	106,018	261,930	11,252	74,568	15	347,765	(154,586)	21,141	(133,445)
18	2	5,122	42,719	1,835	12,161	4,882	61,597	(25,212)	(1,498)	(26,710)
19	377	690	2,612	112	743	7	3,474	(1,541)	109	(1,432)
20	107	2,732	21,899	941	6,234	7,396	36,470	(12,924)	(1,670)	(14,594)
21	1,844	2,501	5,486	236	1,562	1,190	8,474	(3,238)	197	(3,041)
22	35,669	68,802	276,461	11,876	78,705	40,782	407,824	(163,162)	2,901	(160,261)
23	1,559	4,768	26,772	1,150	7,622	2,236	37,780	(15,800)	(136)	(15,936)
24	6,127	10,713	38,269	1,644	10,895	4	50,812	(22,586)	1,851	(20,735)
25	22,708	109,481	724,031	31,103	206,121	87,094	1,048,349	(427,308)	(12,360)	(439,668)
26	6,949	8,991	17,041	732	4,851	1,031	23,655	(10,057)	1,279	(8,778)
27	-	-	-	-	-	-	-	-	-	-
28	7,356	10,028	22,293	958	6,347	4	29,602	(13,157)	1,910	(11,247)
29	273,173	662,025	3,244,571	139,382	923,682	86,198	4,393,833	(1,914,879)	38,509	(1,876,370)
30	24,253	155,483	1,094,976	47,039	311,724	161,107	1,614,846	(646,232)	(27,598)	(673,830)
31	8,133	9,729	13,320	572	3,792	-	17,684	(7,861)	2,116	(5,745)
32	81	291	1,751	75	498	1,384	3,708	(1,033)	(345)	(1,378)
33	4,231	47,095	357,653	15,364	101,819	7,826	482,662	(211,080)	(1,046)	(212,126)
34	-	-	-	-	-	-	-	-	-	-
35	2,441	20,853	153,630	6,600	43,736	19,129	223,095	(90,669)	(4,524)	(95,193)
36	146	6,415	52,304	2,247	14,890	4,547	73,988	(30,869)	(1,369)	(32,238)
37	29	99	584	25	166	52	827	(344)	(3)	(347)
38	1,336	2,160	6,872	295	1,956	123	9,246	(4,056)	267	(3,789)
39	827	4,296	28,946	1,243	8,241	3,045	41,475	(17,083)	(486)	(17,569)
40	1,156	3,821	22,235	955	6,330	8,501	38,021	(13,123)	(1,693)	(14,816)
41	831	4,384	29,646	1,274	8,440	1,868	41,228	(17,497)	(140)	(17,637)
42	1,150	2,210	8,841	380	2,517	54	11,792	(5,218)	353	(4,865)
43	3,888	4,079	1,590	68	453	566	2,677	(939)	691	(248)
44	5,068	35,577	254,562	10,936	72,470	4,623	342,591	(150,237)	1,234	(149,003)

(continued)

# Schedules of Pension and OPEB Amounts by Employer

## Schedule of HBS OPEB Amounts by Employer

As of and for the year ended June 30, 2024

Employer Number	Employer Name	Net OPEB Liability		Discount Rate Sensitivity		Difference Between Expected and Actual Experience	Changes in Assumptions	Difference Between Projected and Actual Investment Earnings
		Beginning Net OPEB Liability/(Asset)	Ending Net OPEB Liability/(Asset)	Net OPEB Liability 1% Decrease (6.0% Discount Rate)	Net OPEB Liability 1% Increase (8.0% Discount Rate)			
1	410110 Cochise County	\$ (1,274,066)	\$ (1,497,640)	\$ (1,088,774)	\$ (1,845,257)	\$ 43,339	\$ -	\$ -
2	504610 Cochise County Accommodation School District	(2,106)	(3,686)	(2,680)	(4,541)	107	-	-
3	462260 Cochise Elementary School District #26	(28,238)	(28,580)	(20,777)	(35,214)	827	-	-
4	463230 Cochise Technology District #1	(3,456)	(4,471)	(3,251)	(5,509)	129	-	-
5	410130 Coconino County	(2,169,428)	(2,363,258)	(1,718,072)	(2,911,793)	68,389	-	-
6	464990 Coconino County Community College	(449,058)	(530,392)	(385,591)	(653,501)	15,349	-	-
7	303060 Coconino County Regional Accommodation School District	(53,075)	(54,320)	(39,490)	(66,928)	1,572	-	-
8	481140 Colorado City Unified School District #14	(180,714)	(189,546)	(137,799)	(233,542)	5,485	-	-
9	480020 Colorado River Sewage System Joint Venture	(22,731)	(27,613)	(20,075)	(34,023)	799	-	-
10	481920 Colorado River Union High School District #2	(363,911)	(390,452)	(283,856)	(481,080)	11,299	-	-
11	461060 Concho Elementary School District #6	(73,268)	(68,278)	(49,637)	(84,126)	1,976	-	-
12	492170 Congress Elementary School District #17	(58,528)	(60,906)	(44,278)	(75,043)	1,763	-	-
13	450390 Continental School District	(156,741)	(177,824)	(129,277)	(219,099)	5,146	-	-
14	200210 Coolidge Unified School District 21	(626,856)	(720,965)	(524,137)	(888,308)	20,864	-	-
15	420100 Coolidge, City of	(210,410)	(246,102)	(178,915)	(303,225)	7,122	-	-
16	502410 Copper Canyon Fire & Medical District	(16,522)	(7,674)	(5,579)	(9,455)	222	-	-
17	500810 Copper Canyon Fire and Medical Authority	-	-	-	-	-	-	-
18	420110 Cottonwood, City of	(415,258)	(502,235)	(365,121)	(618,808)	14,534	-	-
19	492060 Cottonwood-Oak Creek Elementary School	(463,096)	(498,247)	(362,222)	(613,895)	14,418	-	-
20	302360 Country Gardens Charter School	-	-	-	-	-	-	-
21	491280 County Of Santa Cruz Elementary School	(60,688)	(61,873)	(44,981)	(76,234)	1,791	-	-
22	497420 County Supervisor Association Of Arizona	(27,590)	(29,668)	(21,568)	(36,554)	859	-	-
23	493130 Crane Elementary School District #13	(1,302,305)	(1,368,456)	(994,858)	(1,686,088)	39,601	-	-
24	300140 Creighton Elementary School District #14	(1,645,752)	(1,853,954)	(1,347,811)	(2,284,274)	53,650	-	-
25	492410 Crown King Elementary School District #41	(3,941)	(4,471)	(3,251)	(5,509)	129	-	-
26	497610 Crown King Fire District	(9,557)	(8,761)	(6,369)	(10,795)	254	-	-
27	308080 Daisy Education Corporation (Sonoran Science Academy - Phoenix)	-	-	-	-	-	-	-
28	308070 Daisy Education Corporation (Sonoran Science Academy - Tucson)	(15,658)	(11,118)	(8,083)	(13,698)	322	-	-
29	472110 Dan Hinton Accommodation School: Graham County Special Services	(33,961)	(35,529)	(25,829)	(43,775)	1,028	-	-
30	300970 Deer Valley Unified School District #97	(8,371,518)	(9,394,542)	(6,829,766)	(11,575,105)	271,863	-	-
31	302170 Desert Rose Academy	(17,656)	(19,456)	(14,144)	(23,972)	563	-	-
32	504010 Desert Sage School	(12,256)	(14,199)	(10,323)	(17,495)	411	-	-
33	450550 Desert Springs Academy	-	-	-	-	-	-	-
34	307870 Destiny School	(67,113)	(83,081)	(60,400)	(102,365)	2,404	-	-
35	497530 Diamond Star Fire District	-	-	-	-	-	-	-
36	307900 Discovery Plus Academy	(25,539)	(27,009)	(19,635)	(33,278)	782	-	-
37	462450 Double Adobe Elementary School District #45	(11,284)	(10,876)	(7,907)	(13,401)	315	-	-
38	462270 Douglas Unified School District #27	(1,010,690)	(1,135,345)	(825,388)	(1,398,869)	32,855	-	-
39	420140 Douglas, City of	(218,401)	(282,718)	(205,534)	(348,340)	8,181	-	-
40	495600 Drexel Heights Fire District	(48,269)	(49,728)	(36,152)	(61,270)	1,439	-	-
41	473020 Duncan Unified School District #2	(86,388)	(87,069)	(63,299)	(107,279)	2,520	-	-
42	421010 Duncan, Town of	(7,937)	(8,520)	(6,194)	(10,497)	247	-	-
43	300890 Dysart Unified School District #89	(5,846,818)	(6,186,935)	(4,497,859)	(7,622,982)	179,040	-	-
44	421040 Eagar, Town of	(56,098)	(67,432)	(49,023)	(83,083)	1,951	-	-

# Schedules of Pension and OPEB Amounts by Employer

Deferred Outflows of Resources			Deferred Inflows of Resources				OPEB Expense			
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources		Difference Between Expected and Actual Experience	Changes in Assumptions	Difference Between Projected and Actual Investment Earnings	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions		
								Proportionate Share of OPEB Plan Expense	Proportionate Share of Contributions	Total OPEB Expense
1	\$ 17,178	\$ 60,517	\$ 361,622	\$ 15,535	\$ 102,948	\$ 31,739	\$ 511,844	\$ (213,422)	\$ (1,328)	\$ (214,750)
2	-	107	890	38	253	1,188	2,369	(525)	(317)	(842)
3	5,246	6,073	6,901	296	1,965	-	9,162	(4,073)	1,518	(2,555)
4	697	826	1,080	46	307	405	1,838	(637)	206	(431)
5	40,022	108,411	570,634	24,514	162,451	36,884	794,483	(336,777)	751	(336,026)
6	3,292	18,641	128,069	5,502	36,459	13,059	183,089	(75,584)	(1,617)	(77,201)
7	2,546	4,118	13,116	563	3,734	6	17,419	(7,741)	599	(7,142)
8	5,602	11,087	45,768	1,966	13,030	1,872	62,636	(27,011)	418	(26,593)
9	492	1,291	6,668	286	1,898	1,043	9,895	(3,935)	(81)	(4,016)
10	13,122	24,421	94,279	4,050	26,840	11,074	136,243	(55,642)	751	(54,891)
11	6,044	8,020	16,486	708	4,693	278	22,165	(9,730)	1,232	(8,498)
12	2,986	4,749	14,706	632	4,187	727	20,252	(8,679)	426	(8,253)
13	5,703	10,849	42,938	1,845	12,224	4,598	61,605	(25,341)	56	(25,285)
14	-	20,864	174,085	7,478	49,559	18,252	249,374	(102,741)	(5,554)	(108,295)
15	659	7,781	59,424	2,553	16,917	8,221	87,115	(35,071)	(1,755)	(36,826)
16	5,478	5,700	1,853	80	527	-	2,460	(1,094)	1,219	125
17	-	-	-	-	-	-	-	-	70	70
18	1,201	15,735	121,270	5,210	34,524	21,520	182,524	(71,571)	(4,659)	(76,230)
19	12,853	27,271	120,307	5,168	34,250	231	159,956	(71,003)	3,226	(67,777)
20	82	82	-	-	-	-	-	-	56	56
21	6,519	8,310	14,940	642	4,253	1,060	20,895	(8,817)	1,372	(7,445)
22	586	1,445	7,164	308	2,039	270	9,781	(4,228)	36	(4,192)
23	40,177	79,778	330,429	14,195	94,068	13,504	452,196	(195,012)	4,463	(190,549)
24	2,304	55,954	447,657	19,231	127,442	36,501	630,831	(264,198)	(10,026)	(274,224)
25	1	130	1,080	46	307	342	1,775	(637)	(101)	(738)
26	880	1,134	2,116	91	602	401	3,210	(1,249)	58	(1,191)
27	105	105	-	-	-	-	-	-	66	66
28	4,307	4,629	2,685	115	764	-	3,564	(1,584)	1,195	(389)
29	2,981	4,009	8,579	369	2,442	78	11,468	(5,063)	770	(4,293)
30	18,457	290,320	2,268,415	97,448	645,785	44,997	3,056,645	(1,338,772)	(6,957)	(1,345,729)
31	410	973	4,698	202	1,337	132	6,369	(2,773)	48	(2,725)
32	-	411	3,429	147	976	3,722	8,274	(2,023)	(1,113)	(3,136)
33	-	-	-	-	-	-	-	-	42	42
34	150	2,554	20,061	862	5,711	4,213	30,847	(11,840)	(902)	(12,742)
35	-	-	-	-	-	-	-	-	-	-
36	875	1,657	6,522	280	1,857	248	8,907	(3,849)	109	(3,740)
37	971	1,286	2,626	113	748	524	4,011	(1,550)	133	(1,417)
38	571	33,426	274,141	11,777	78,044	38,727	402,689	(161,793)	(12,451)	(174,244)
39	6,974	15,155	68,265	2,933	19,434	17,363	107,995	(40,289)	(1,871)	(42,160)
40	4,256	5,695	12,007	516	3,418	511	16,452	(7,087)	933	(6,154)
41	8,734	11,254	21,024	903	5,985	1,530	29,442	(12,408)	1,685	(10,723)
42	1,101	1,348	2,057	88	586	3	2,734	(1,214)	389	(825)
43	238,818	417,858	1,493,903	64,176	425,293	9,981	1,993,353	(881,671)	54,573	(827,098)
44	20	1,971	16,282	699	4,635	2,696	24,312	(9,609)	(664)	(10,273)

(continued)

# Schedules of Pension and OPEB Amounts by Employer

## Schedule of HBS OPEB Amounts by Employer

As of and for the year ended June 30, 2024

Employer Number	Employer Name	Net OPEB Liability		Discount Rate Sensitivity		Difference Between Expected and Actual Experience	Changes in Assumptions	Difference Between Projected and Actual Investment Earnings
		Beginning Net OPEB Liability/(Asset)	Ending Net OPEB Liability/(Asset)	Net OPEB Liability 1% Decrease (6.0% Discount Rate)	Net OPEB Liability 1% Increase (8.0% Discount Rate)			
1	308220 East Valley Educational Services (East Valley Academy)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	304010 East Valley Institute Of Technology	(705,415)	(956,433)	(695,320)	(1,178,430)	27,678	-	-
3	472990 Eastern Arizona College	(798,282)	(886,947)	(644,804)	(1,092,816)	25,667	-	-
4	450070 Edge High School	(50,267)	(54,139)	(39,359)	(66,705)	1,567	-	-
5	502810 Edison School of Innovation (K-8)	(60,364)	(66,888)	(48,627)	(82,413)	1,936	-	-
6	307880 Edkey (American Heritage Academy)	(71,000)	(78,791)	(57,281)	(97,080)	2,280	-	-
7	304090 Edkey (Arizona Conservatory for Arts and Academics Elementary School)	(33,206)	(25,438)	(18,493)	(31,342)	736	-	-
8	302710 Edkey (Arizona Conservatory for Arts and Academics)	(62,416)	(62,477)	(45,420)	(76,979)	1,808	-	-
9	304060 Edkey (Pathfinder Academy)	(151,072)	(176,193)	(128,091)	(217,089)	5,099	-	-
10	302420 Edkey (Sequoia Charter School)	(427,730)	(478,911)	(348,165)	(590,071)	13,859	-	-
11	302390 Edkey (Sequoia Choice Schools)	(404,028)	(456,917)	(332,176)	(562,972)	13,222	-	-
12	200290 Edkey (Sequoia Pathway Academy)	(141,515)	(142,960)	(103,931)	(176,143)	4,137	-	-
13	304070 Edkey (Sequoia Ranch School: Children First Academy)	(39,199)	(37,523)	(27,279)	(46,232)	1,086	-	-
14	304080 Edkey (Sequoia School Deaf and Hard of Hearing)	(60,418)	(55,891)	(40,632)	(68,864)	1,617	-	-
15	302410 Edkey (Sequoia Village School)	(82,717)	(87,734)	(63,782)	(108,098)	2,539	-	-
16	306710 EduPreneurship Student Center (Phoenix)	-	-	-	-	-	-	-
17	307080 EduPrize Schools	(642,405)	(733,473)	(533,230)	(903,719)	21,226	-	-
18	502010 Ehrenberg Improvement District	-	-	-	-	-	-	-
19	420160 El Mirage, City of	(341,126)	(413,715)	(300,768)	(509,742)	11,972	-	-
20	462120 Elfrida Elementary School District #12	(19,167)	(24,592)	(17,878)	(30,300)	712	-	-
21	495100 Elfrida Fire District	(3,294)	(3,444)	(2,504)	(4,244)	100	-	-
22	200110 Eloy Elementary School District #11	(190,270)	(199,154)	(144,783)	(245,379)	5,763	-	-
23	495080 Eloy Fire District	(5,021)	(6,647)	(4,832)	(8,189)	192	-	-
24	420170 Eloy, City of	(210,572)	(218,670)	(158,972)	(269,426)	6,328	-	-
25	306730 Espiritu Community Development Corporation (NFL YET)	(39,577)	(41,752)	(30,354)	(51,443)	1,208	-	-
26	503410 Espiritu Community Development Corporation (Reyes Maria Ruiz Leadership Academy)	(54,317)	(56,677)	(41,204)	(69,832)	1,640	-	-
27	302290 Excalibur Charter School (Avalon Elementary)	(89,034)	(90,211)	(65,583)	(111,150)	2,611	-	-
28	302540 Flagstaff Arts And Leadership Academy	(70,245)	(50,936)	(37,030)	(62,759)	1,474	-	-
29	493910 Flagstaff Junior Academy	(77,642)	(79,819)	(58,028)	(98,345)	2,310	-	-
30	464010 Flagstaff Unified School District #1	(2,553,262)	(2,808,755)	(2,041,945)	(3,460,694)	81,281	-	-
31	420180 Flagstaff, City of	(1,540,251)	(1,764,649)	(1,282,887)	(2,174,241)	51,066	-	-
32	200010 Florence Unified School District No. 1	(2,288,266)	(2,508,756)	(1,823,848)	(3,091,062)	72,599	-	-
33	420190 Florence, Town of	(248,637)	(301,329)	(219,064)	(371,270)	8,720	-	-
34	496770 Flowing Wells Irrigation District	(20,949)	(15,106)	(10,982)	(18,612)	437	-	-
35	450080 Flowing Wells Unified School District #8	(1,434,803)	(1,622,897)	(1,179,835)	(1,999,587)	46,964	-	-
36	500630 Forest Lakes Domestic Water Improvement District	(9,287)	(10,453)	(7,599)	(12,879)	302	-	-
37	503610 Forest Lakes Fire District	(5,669)	(6,647)	(4,832)	(8,189)	192	-	-
38	463000 Fort Huachuca Accommodation Schools	(282,976)	(287,975)	(209,356)	(354,817)	8,334	-	-
39	497480 Fort Mojave Mesa Fire District	(11,176)	(15,408)	(11,201)	(18,984)	446	-	-
40	472070 Fort Thomas Unified School District #7	(274,769)	(318,005)	(231,188)	(391,817)	9,203	-	-
41	503810 Fountain Hills Sanitary District	(150,478)	(170,090)	(123,654)	(209,570)	4,922	-	-
42	300980 Fountain Hills Unified School District #98	(333,297)	(368,338)	(267,779)	(453,832)	10,659	-	-
43	300450 Fowler Elementary School District #45	(894,120)	(942,475)	(685,173)	(1,161,233)	27,274	-	-
44	307330 Franklin Phonetic Primary School	(110,685)	(106,707)	(77,575)	(131,474)	3,088	-	-

# Schedules of Pension and OPEB Amounts by Employer

Deferred Outflows of Resources			Deferred Inflows of Resources					OPEB Expense				
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources		Difference Between Expected and Actual Experience		Changes in Assumptions	Difference Between Projected and Actual Investment Earnings		Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of OPEB Plan Expense		Total OPEB Expense
										Proportionate Share of Contributions	Proportionate Share of Contributions	
1	\$	1	\$	\$	\$	\$	\$	\$	\$	\$	\$	
1	\$	1	\$	-	\$	-	\$	-	\$	-	\$	11
2	19	27,697	230,941	9,921	65,746	89,020	395,628	(136,297)	(22,632)	(158,929)		
3	4,021	29,688	214,163	9,200	60,969	7,066	291,398	(126,395)	(584)	(126,979)		
4	2,439	4,006	13,072	562	3,722	140	17,496	(7,715)	608	(7,107)		
5	422	2,358	16,151	694	4,598	1,326	22,769	(9,532)	(977)	(10,509)		
6	1,749	4,029	19,025	817	5,416	23	25,281	(11,228)	507	(10,721)		
7	8,654	9,390	6,142	264	1,749	198	8,353	(3,625)	2,147	(1,478)		
8	7,001	8,809	15,086	648	4,295	103	20,132	(8,903)	1,861	(7,042)		
9	2,084	7,183	42,544	1,828	12,112	6,763	63,247	(25,108)	(1,670)	(26,778)		
10	4,525	18,384	115,638	4,968	32,921	4,736	158,263	(68,247)	(970)	(69,217)		
11	-	13,222	110,328	4,740	31,409	22,004	168,481	(65,113)	(9,522)	(74,635)		
12	8,679	12,816	34,519	1,483	9,827	1,857	47,686	(20,373)	1,961	(18,412)		
13	7,749	8,835	9,060	389	2,579	196	12,224	(5,347)	2,116	(3,231)		
14	7,780	9,397	13,496	580	3,842	146	18,064	(7,965)	1,966	(5,999)		
15	7,013	9,552	21,184	910	6,031	106	28,231	(12,503)	1,885	(10,618)		
16	4,378	4,378	-	-	-	80	80	-	1,302	1,302		
17	7,403	28,629	177,105	7,608	50,419	6,440	241,572	(104,524)	1,324	(103,200)		
18	511	511	-	-	-	-	-	-	201	201		
19	1,710	13,682	99,896	4,291	28,439	17,783	150,409	(58,957)	(4,200)	(63,157)		
20	2,787	3,499	5,938	255	1,690	1,388	9,271	(3,505)	616	(2,889)		
21	1,166	1,266	832	36	237	1	1,106	(491)	378	(113)		
22	6,101	11,864	48,088	2,066	13,690	5,238	69,082	(28,380)	(326)	(28,706)		
23	366	558	1,605	69	457	455	2,586	(947)	28	(919)		
24	8,578	14,906	52,800	2,268	15,031	918	71,017	(31,162)	1,684	(29,478)		
25	28,784	29,992	10,082	433	2,870	4,665	18,050	(5,950)	6,550	600		
26	4,318	5,958	13,685	588	3,896	1,428	19,597	(8,077)	289	(7,788)		
27	4,153	6,764	21,783	936	6,201	2,861	31,781	(12,856)	(90)	(12,946)		
28	14,512	15,986	12,299	528	3,501	53	16,381	(7,259)	3,509	(3,750)		
29	3,245	5,555	19,273	828	5,487	629	26,217	(11,375)	560	(10,815)		
30	80,319	161,600	678,205	29,135	193,075	11,372	911,787	(400,262)	18,279	(381,983)		
31	19,974	71,040	426,094	18,304	121,303	18,181	583,882	(251,472)	2,264	(249,208)		
32	31,109	103,708	605,767	26,023	172,453	1,799	806,042	(357,511)	7,436	(350,075)		
33	4,670	13,390	72,759	3,126	20,713	10,450	107,048	(42,941)	(923)	(43,864)		
34	5,903	6,340	3,647	157	1,038	99	4,941	(2,153)	1,472	(681)		
35	192	47,156	391,866	16,834	111,559	18,577	538,836	(231,271)	(5,681)	(236,952)		
36	-	302	2,524	108	719	165	3,516	(1,490)	(54)	(1,544)		
37	124	316	1,605	69	457	845	2,976	(947)	(291)	(1,238)		
38	22,362	30,696	69,535	2,987	19,796	42	92,360	(41,038)	5,970	(35,068)		
39	247	693	3,720	160	1,059	1,699	6,638	(2,196)	(396)	(2,592)		
40	3,489	12,692	76,786	3,299	21,860	7,679	109,624	(45,317)	(1,313)	(46,630)		
41	645	5,567	41,070	1,764	11,692	19,368	73,894	(24,239)	(7,733)	(31,972)		
42	6,132	16,791	88,939	3,821	25,320	1,220	119,300	(52,490)	1,255	(51,235)		
43	45,475	72,749	227,571	9,776	64,786	-	302,133	(134,308)	12,905	(121,403)		
44	8,030	11,118	25,766	1,107	7,335	1,688	35,896	(15,206)	1,369	(13,837)		

(continued)

# Schedules of Pension and OPEB Amounts by Employer

## Schedule of HBS OPEB Amounts by Employer

As of and for the year ended June 30, 2024

Employer Number	Employer Name	Net OPEB Liability		Discount Rate Sensitivity		Difference Between Expected and Actual Experience	Changes in Assumptions	Difference Between Projected and Actual Investment Earnings
		Beginning Net OPEB Liability/(Asset)	Ending Net OPEB Liability/(Asset)	Net OPEB Liability 1% Decrease (6.0% Discount Rate)	Net OPEB Liability 1% Increase (8.0% Discount Rate)			
1	420380 Fredonia, Town of	\$ (18,573)	\$ (19,940)	\$ (14,496)	\$ (24,568)	\$ 577	\$ -	\$ -
2	464060 Fredonia-Moccasin Unified School District #6	(68,193)	(57,825)	(42,038)	(71,246)	1,673	-	-
3	503010 Fry Fire District	(12,040)	(16,193)	(11,772)	(19,952)	469	-	-
4	493320 Gadsden Elementary School District #32	(1,083,688)	(1,312,988)	(954,533)	(1,617,745)	37,996	-	-
5	461190 Ganado Unified School District #20	(368,446)	(440,966)	(320,579)	(543,318)	12,761	-	-
6	502610 GAR, LLC (Student Choice High School)	(154,527)	(160,060)	(116,363)	(197,212)	4,632	-	-
7	307420 Genesis Program (Genesis Academy)	(20,949)	(22,115)	(16,077)	(27,248)	640	-	-
8	200270 George Gervin Youth Center (GGPA)	(35,149)	(33,958)	(24,687)	(41,840)	983	-	-
9	300240 Gila Bend Unified School District #24	(75,320)	(95,287)	(69,273)	(117,404)	2,757	-	-
10	420200 Gila Bend, Town of	(63,441)	(66,223)	(48,144)	(81,595)	1,916	-	-
11	410140 Gila County	(859,672)	(954,802)	(694,134)	(1,176,420)	27,630	-	-
12	471000 Gila County Education Service Agency	(4,373)	(6,465)	(4,700)	(7,966)	187	-	-
13	306060 Gila County Regional School District #49	(7,019)	(7,674)	(5,579)	(9,455)	222	-	-
14	473010 Gila Institute For Technology	(8,963)	(13,535)	(9,840)	(16,676)	392	-	-
15	300410 Gilbert Public Schools	(9,141,725)	(9,477,623)	(6,890,165)	(11,677,471)	274,267	-	-
16	420210 Gilbert, Town of	(3,216,887)	(3,703,074)	(2,692,108)	(4,562,593)	107,161	-	-
17	300400 Glendale Elementary School District	(1,929,106)	(2,415,765)	(1,756,244)	(2,976,488)	69,908	-	-
18	302050 Glendale Union High School District #205	(4,611,843)	(4,875,518)	(3,544,467)	(6,007,173)	141,090	-	-
19	220230 Glendale, City of	(3,773,984)	(4,328,631)	(3,146,884)	(5,333,348)	125,264	-	-
20	471010 Globe Unified School District #1	(344,204)	(343,625)	(249,813)	(423,383)	9,944	-	-
21	420220 Globe, City of	(155,445)	(172,265)	(125,236)	(212,250)	4,985	-	-
22	496500 Golder Ranch Fire District	(109,227)	(131,903)	(95,893)	(162,519)	3,817	-	-
23	420250 Goodyear, City of	(1,750,444)	(2,161,687)	(1,571,531)	(2,663,436)	62,556	-	-
24	109170 Governor Office Of Highway Safety	(29,210)	(28,399)	(20,646)	(34,990)	822	-	-
25	410150 Graham County	(345,337)	(401,087)	(291,587)	(494,183)	11,607	-	-
26	464040 Grand Canyon Unified School District	(123,859)	(128,278)	(93,257)	(158,052)	3,712	-	-
27	302210 Great Expectations Academy	(56,692)	(56,737)	(41,247)	(69,906)	1,642	-	-
28	495030 Green Valley Domestic Water Improvement District	(20,841)	(23,988)	(17,439)	(29,556)	694	-	-
29	410160 Greenlee County	(271,745)	(313,534)	(227,937)	(386,308)	9,073	-	-
30	473840 Greenlee County Accommodation School	-	-	-	-	-	-	-
31	473000 Greenlee County School Office	-	-	-	-	-	-	-
32	302040 Griffin Foundation (Children Reaching for the Sky Preparatory, FIMS)	(26,240)	(15,106)	(10,982)	(18,612)	437	-	-
33	420270 Guadalupe, Town of	(29,372)	(36,979)	(26,883)	(45,562)	1,070	-	-
34	481030 Hackberry Elementary School District #3	(19,653)	(19,819)	(14,408)	(24,419)	574	-	-
35	302300 Happy Valley School	(91,410)	(103,323)	(75,115)	(127,305)	2,990	-	-
36	496100 Harquahala Valley Irrigation District	(4,589)	(1,994)	(1,450)	(2,457)	58	-	-
37	420280 Hayden, Town of	(20,247)	(23,384)	(17,000)	(28,811)	677	-	-
38	471410 Hayden-Winkelman Unified School District #41	(89,952)	(100,967)	(73,402)	(124,402)	2,922	-	-
39	497230 Heber-Overgaard Fire District	(11,770)	(13,172)	(9,576)	(16,230)	381	-	-
40	482060 Heber-Overgaard Unified School District #6	(117,272)	(131,722)	(95,761)	(162,296)	3,812	-	-
41	501610 Hellsgate Fire District	(3,618)	(4,169)	(3,031)	(5,137)	121	-	-
42	306740 Heritage Academy	(716,861)	(985,859)	(716,712)	(1,214,686)	28,529	-	-
43	496060 Highlands Fire District	(16,846)	(19,094)	(13,881)	(23,525)	553	-	-
44	300600 Higley Unified School District #60	(3,350,141)	(3,571,050)	(2,596,128)	(4,399,925)	103,340	-	-

# Schedules of Pension and OPEB Amounts by Employer

Deferred Outflows of Resources			Deferred Inflows of Resources				OPEB Expense			
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources		Difference Between Expected and Actual Experience	Changes in Assumptions	Difference Between Projected and Actual Investment Earnings	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions		
								Proportionate Share of OPEB Plan Expense	Contributions and Proportionate Share of Contributions	Total OPEB Expense
1	\$ 470	\$ 1,047	\$ 4,815	\$ 207	\$ 1,371	\$ 346	\$ 6,739	\$ (2,841)	\$ (15)	\$ (2,856)
2	8,399	10,072	13,962	600	3,975	632	19,169	(8,240)	1,767	(6,473)
3	-	469	3,910	168	1,113	1,913	7,104	(2,308)	(624)	(2,932)
4	14,658	52,654	317,035	13,619	90,255	57,308	478,217	(187,108)	(11,112)	(198,220)
5	26,526	39,287	106,476	4,574	30,312	12,637	153,999	(62,840)	6,471	(56,369)
6	5,879	10,511	38,648	1,660	11,003	2,095	53,406	(22,809)	(171)	(22,980)
7	2,540	3,180	5,340	229	1,520	7	7,096	(3,151)	746	(2,405)
8	2,568	3,551	8,199	352	2,334	860	11,745	(4,839)	355	(4,484)
9	2,675	5,432	23,008	988	6,550	5,085	35,631	(13,579)	(351)	(13,930)
10	2,973	4,889	15,990	687	4,552	342	21,571	(9,437)	645	(8,792)
11	7,473	35,103	230,547	9,904	65,633	-	306,084	(136,064)	2,487	(133,577)
12	424	611	1,561	67	444	713	2,785	(921)	(28)	(949)
13	202	424	1,853	80	527	70	2,530	(1,094)	5	(1,089)
14	528	920	3,268	140	930	1,545	5,883	(1,929)	(183)	(2,112)
15	346,827	621,094	2,288,476	98,310	651,496	36,442	3,074,724	(1,350,611)	68,394	(1,282,217)
16	41	107,202	894,148	38,411	254,551	93,973	1,281,083	(527,708)	(26,802)	(554,510)
17	180,617	250,525	583,313	25,058	166,061	113,317	887,749	(344,259)	33,648	(310,611)
18	130,723	271,813	1,177,247	50,573	335,145	31,086	1,594,051	(694,787)	20,248	(674,539)
19	203	125,467	1,045,195	44,900	297,552	70,496	1,458,143	(616,853)	(18,442)	(635,295)
20	23,354	33,298	82,972	3,564	23,621	77	110,234	(48,968)	5,687	(43,281)
21	743	5,728	41,595	1,787	11,842	3,803	59,027	(24,549)	(1,028)	(25,577)
22	1,799	5,616	31,849	1,368	9,067	5,285	47,569	(18,797)	(521)	(19,318)
23	-	62,556	521,963	22,423	148,595	125,019	818,000	(308,052)	(34,044)	(342,096)
24	2,428	3,250	6,857	295	1,952	3	9,107	(4,047)	618	(3,429)
25	589	12,196	96,847	4,160	27,571	9,907	138,485	(57,157)	(2,789)	(59,946)
26	5,834	9,546	30,974	1,331	8,818	1,069	42,192	(18,280)	1,381	(16,899)
27	3,979	5,621	13,700	589	3,900	251	18,440	(8,085)	856	(7,229)
28	221	915	5,792	249	1,649	397	8,087	(3,418)	(5)	(3,423)
29	8,054	17,127	75,706	3,252	21,552	5,565	106,075	(44,680)	1,039	(43,641)
30	-	-	-	-	-	-	-	-	-	-
31	24	24	-	-	-	3	3	-	7	7
32	7,178	7,615	3,647	157	1,038	2	4,844	(2,153)	1,766	(387)
33	475	1,545	8,929	384	2,542	2,107	13,962	(5,270)	(344)	(5,614)
34	2,857	3,431	4,785	206	1,362	157	6,510	(2,824)	780	(2,044)
35	3,558	6,548	24,948	1,072	7,102	455	33,577	(14,724)	1,054	(13,670)
36	2,860	2,918	481	21	137	-	639	(284)	833	549
37	1,409	2,086	5,646	243	1,607	468	7,964	(3,332)	391	(2,941)
38	6,228	9,150	24,379	1,047	6,940	1,215	33,581	(14,388)	1,340	(13,048)
39	221	602	3,181	137	905	219	4,442	(1,877)	(43)	(1,920)
40	2,221	6,033	31,806	1,366	9,055	312	42,539	(18,771)	638	(18,133)
41	6	127	1,007	43	287	112	1,449	(594)	(26)	(620)
42	-	28,529	238,046	10,226	67,768	115,733	431,773	(140,490)	(30,190)	(170,680)
43	663	1,216	4,610	198	1,313	529	6,650	(2,721)	(18)	(2,739)
44	84,949	188,289	862,269	37,042	245,475	21,217	1,166,003	(508,893)	11,682	(497,211)

(continued)

# Schedules of Pension and OPEB Amounts by Employer

## Schedule of HBS OPEB Amounts by Employer

As of and for the year ended June 30, 2024

Employer Number	Employer Name	Net OPEB Liability		Discount Rate Sensitivity		Difference Between Expected and Actual Experience	Changes in Assumptions	Difference Between Projected and Actual Investment Earnings
		Beginning Net OPEB Liability/(Asset)	Ending Net OPEB Liability/(Asset)	Net OPEB Liability 1% Decrease (6.0% Discount Rate)	Net OPEB Liability 1% Increase (8.0% Discount Rate)			
1	492350 Hillside Elementary School District #35	\$ (4,211)	\$ (4,773)	\$ (3,470)	\$ (5,881)	\$ 138	\$ -	\$ -
2	482030 Holbrook Unified School District #3	(562,766)	(612,869)	(445,551)	(755,122)	17,735	-	-
3	420290 Holbrook, City of	(59,770)	(64,411)	(46,826)	(79,361)	1,864	-	-
4	500410 Horizon Community Learning Center (Horizon Honors Elementary School)	(172,507)	(173,051)	(125,807)	(213,218)	5,008	-	-
5	306940 Horizon Community Learning Center (Horizon Honors Secondary School)	(187,625)	(200,966)	(146,101)	(247,613)	5,816	-	-
6	495820 Housing Authority Of Maricopa County	(99,455)	(125,559)	(91,280)	(154,702)	3,633	-	-
7	497100 Housing Authority of the City of Yuma	(92,490)	(113,534)	(82,539)	(139,887)	3,286	-	-
8	307830 Humanities and Sciences Academy (Tempe)	(48,755)	(57,039)	(41,467)	(70,278)	1,651	-	-
9	492220 Humboldt Unified School District #22	(1,244,532)	(1,312,746)	(954,357)	(1,617,447)	37,989	-	-
10	493160 Hyder Elementary School District #16	(34,231)	(37,220)	(27,059)	(45,860)	1,077	-	-
11	500830 Incito Schools	(73,322)	(54,139)	(39,359)	(66,705)	1,567	-	-
12	302620 Intelli-School	(22,299)	(27,432)	(19,943)	(33,799)	794	-	-
13	302510 Intelli-School (Paradise Valley)	(11,770)	(13,172)	(9,576)	(16,230)	381	-	-
14	307820 International Commerce Secondary Schools	(61,390)	(60,362)	(43,883)	(74,373)	1,747	-	-
15	300050 Isaac School District #5	(1,588,898)	(1,770,026)	(1,286,797)	(2,180,867)	51,222	-	-
16	200440 J.O. Combs Unified School District	(992,116)	(1,017,520)	(739,730)	(1,253,697)	29,445	-	-
17	302530 James Sandoval Preparatory High School	(6,101)	(8,097)	(5,886)	(9,976)	234	-	-
18	482020 Joseph City Unified School District #2	(129,367)	(147,794)	(107,445)	(182,099)	4,277	-	-
19	302570 Juniper Tree Academy (Desert View Academy)	(152,259)	(166,948)	(121,370)	(205,699)	4,831	-	-
20	504810 Kachina Village Domestic Water Improvement District	(21,111)	(24,109)	(17,527)	(29,705)	698	-	-
21	482270 Kayenta Unified School District #27	(799,362)	(822,173)	(597,714)	(1,013,008)	23,792	-	-
22	420330 Kearny, Town of	(26,348)	(33,293)	(24,204)	(41,021)	963	-	-
23	302590 Khalsa Montessori School	(50,483)	(54,501)	(39,622)	(67,152)	1,577	-	-
24	481050 Kingman Academy of Learning	(250,310)	(273,111)	(198,550)	(336,503)	7,903	-	-
25	481040 Kingman Unified School District #20	(1,455,104)	(1,457,882)	(1,059,870)	(1,796,271)	42,189	-	-
26	420350 Kingman, City of	(602,019)	(739,515)	(537,622)	(911,164)	21,400	-	-
27	492230 Kirkland Elementary School District #23	(32,072)	(34,743)	(25,258)	(42,807)	1,005	-	-
28	300280 Kyrene School District #28	(3,900,219)	(4,089,538)	(2,973,065)	(5,038,759)	118,345	-	-
29	410170 La Paz County	(351,979)	(388,458)	(282,407)	(478,623)	11,241	-	-
30	481510 Lake Havasu Unified School District #1	(1,090,977)	(1,267,006)	(921,105)	(1,561,091)	36,665	-	-
31	420370 Lake Havasu, City of	(854,273)	(1,016,252)	(738,808)	(1,252,133)	29,409	-	-
32	300590 Laveen Elementary School District #59	(1,982,127)	(2,219,451)	(1,613,526)	(2,734,607)	64,227	-	-
33	495160 League of Arizona Cities and Towns	(65,061)	(75,287)	(54,733)	(92,762)	2,179	-	-
34	300250 Liberty Elementary School District #25	(983,586)	(1,108,819)	(806,104)	(1,366,187)	32,087	-	-
35	307450 Liberty High School	(13,984)	(16,435)	(11,948)	(20,250)	476	-	-
36	302650 Life Skills Center of Arizona	-	-	-	-	-	-	-
37	300790 Litchfield Elementary School District #79	(2,775,874)	(2,968,332)	(2,157,956)	(3,657,310)	85,899	-	-
38	420390 Litchfield Park, City of	(127,963)	(148,338)	(107,841)	(182,769)	4,293	-	-
39	481090 Littlefield Unified School District #9	(102,316)	(112,326)	(81,660)	(138,398)	3,251	-	-
40	300650 Littleton Elementary School District #65	(1,305,490)	(1,446,704)	(1,051,744)	(1,782,498)	41,865	-	-
41	302720 Luz Academy of Tucson	-	-	-	-	-	-	-
42	300380 Madison Elementary School District #38	(1,410,938)	(1,743,803)	(1,267,732)	(2,148,556)	50,463	-	-
43	464100 Maine Consolidated School District #10	(68,193)	(72,205)	(52,493)	(88,965)	2,090	-	-
44	200080 Mammoth-San Manuel Unified School District	(135,630)	(151,299)	(109,993)	(186,417)	4,378	-	-

## Schedules of Pension and OPEB Amounts by Employer

Deferred Outflows of Resources			Deferred Inflows of Resources					OPEB Expense		
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources		Difference Between Expected and Actual Experience	Changes in Assumptions	Difference Between Projected and Actual Investment Earnings	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions		
								Proportionate Share of OPEB Plan Expense	Contributions and Proportionate Share of Contributions	Total OPEB Expense
1	\$ 262	\$ 400	\$ 1,153	\$ 50	\$ 328	\$ 81	\$ 1,612	\$ (680)	\$ 50	\$ (630)
2	14,685	32,420	147,984	6,357	42,129	100	196,570	(87,337)	4,064	(83,273)
3	4,593	6,457	15,553	668	4,428	-	20,649	(9,179)	1,475	(7,704)
4	10,294	15,302	41,785	1,795	11,896	1,702	57,178	(24,661)	1,763	(22,898)
5	6,117	11,933	48,526	2,085	13,815	1,464	65,890	(28,639)	946	(27,693)
6	4,965	8,598	30,318	1,302	8,631	6,425	46,676	(17,893)	(15)	(17,908)
7	38	3,324	27,414	1,178	7,804	8,243	44,639	(16,179)	(2,184)	(18,363)
8	1,241	2,892	13,773	592	3,921	1,698	19,984	(8,128)	(97)	(8,225)
9	68,253	106,242	316,977	13,617	90,239	3,720	424,553	(187,073)	16,801	(170,272)
10	1,122	2,199	8,987	386	2,559	472	12,404	(5,304)	165	(5,139)
11	13,283	14,850	13,072	562	3,722	1,082	18,438	(7,715)	2,945	(4,770)
12	1,083	1,877	6,624	285	1,886	1,098	9,893	(3,909)	101	(3,808)
13	592	973	3,181	137	905	7	4,230	(1,877)	168	(1,709)
14	7,232	8,979	14,575	626	4,149	15	19,365	(8,602)	1,960	(6,642)
15	22,485	73,707	427,392	18,360	121,672	1,954	569,378	(252,238)	6,504	(245,734)
16	59,289	88,734	245,691	10,555	69,945	3,788	329,979	(145,002)	13,149	(131,853)
17	475	709	1,955	84	557	635	3,231	(1,154)	(1)	(1,155)
18	1,444	5,721	35,687	1,533	10,159	2,705	50,084	(21,061)	(357)	(21,418)
19	5,838	10,669	40,311	1,732	11,476	260	53,779	(23,791)	1,553	(22,238)
20	-	698	5,821	250	1,657	6,430	14,158	(3,436)	(1,933)	(5,369)
21	40,100	63,892	198,523	8,528	56,517	9,391	272,959	(117,164)	7,629	(109,535)
22	1,765	2,728	8,039	345	2,289	1,678	12,351	(4,744)	247	(4,497)
23	2,005	3,582	13,160	565	3,746	258	17,729	(7,767)	549	(7,218)
24	7,138	15,041	65,946	2,833	18,774	55	87,608	(38,920)	2,147	(36,773)
25	120,961	163,150	352,022	15,122	100,215	1,382	468,741	(207,756)	30,845	(176,911)
26	701	22,101	178,564	7,671	50,835	31,121	268,191	(105,385)	(6,825)	(112,210)
27	545	1,550	8,389	360	2,388	127	11,264	(4,951)	64	(4,887)
28	218,081	336,426	987,464	42,420	281,117	119	1,311,120	(582,781)	61,699	(521,082)
29	8,298	19,539	93,798	4,029	26,703	738	125,268	(55,357)	2,571	(52,786)
30	24,263	60,928	305,933	13,142	87,095	23,942	430,112	(180,555)	1,306	(179,249)
31	795	30,204	245,385	10,541	69,858	33,394	359,178	(144,821)	(7,627)	(152,448)
32	-	64,227	535,911	23,022	152,566	9,280	720,779	(316,284)	(4,306)	(320,590)
33	1,282	3,461	18,179	781	5,175	1,152	25,287	(10,729)	115	(10,614)
34	-	32,087	267,737	11,502	76,221	39,101	394,561	(158,013)	(12,699)	(170,712)
35	1,097	1,573	3,968	170	1,130	347	5,615	(2,342)	292	(2,050)
36	-	-	-	-	-	-	-	-	-	-
37	78,093	163,992	716,736	30,790	204,044	15,209	966,779	(423,003)	16,249	(406,754)
38	778	5,071	35,818	1,539	10,197	6,453	54,007	(21,139)	(1,489)	(22,628)
39	3,311	6,562	27,122	1,165	7,721	424	36,432	(16,007)	749	(15,258)
40	37,496	79,361	349,322	15,006	99,447	143	463,918	(206,163)	10,811	(195,352)
41	-	-	-	-	-	-	-	-	-	-
42	44,710	95,173	421,060	18,088	119,870	72,859	631,877	(248,501)	(2,794)	(251,295)
43	2,112	4,202	17,435	749	4,963	1,470	24,617	(10,290)	80	(10,210)
44	4,231	8,609	36,533	1,569	10,400	-	48,502	(21,561)	1,739	(19,822)

(continued)

# Schedules of Pension and OPEB Amounts by Employer

## Schedule of HBS OPEB Amounts by Employer

As of and for the year ended June 30, 2024

Employer Number	Employer Name	Net OPEB Liability		Discount Rate Sensitivity		Difference Between Expected and Actual Experience	Changes in Assumptions	Difference Between Projected and Actual Investment Earnings
		Beginning Net OPEB Liability/(Asset)	Ending Net OPEB Liability/(Asset)	Net OPEB Liability 1% Decrease (6.0% Discount Rate)	Net OPEB Liability 1% Increase (8.0% Discount Rate)			
1	303000 Marana Domestic Water Improvement District	\$ (12,148)	\$ (13,353)	\$ (9,708)	\$ (16,453)	\$ 386	\$ -	\$ -
2	450060 Marana Unified School District #6	(3,474,594)	(4,066,456)	(2,956,285)	(5,010,320)	117,677	-	-
3	420300 Marana, Town of	(818,800)	(902,294)	(655,961)	(1,111,725)	26,111	-	-
4	495140 Maricopa Association of Governments	(501,053)	(539,697)	(392,356)	(664,966)	15,618	-	-
5	210170 Maricopa County	(27,460,592)	(31,163,856)	(22,655,904)	(38,397,278)	901,830	-	-
6	307100 Maricopa County Community College District	(16,906,419)	(19,045,518)	(13,845,958)	(23,466,166)	551,147	-	-
7	480030 Maricopa County Municipal Water Conservation District #1	(225,096)	(253,293)	(184,142)	(312,084)	7,330	-	-
8	305090 Maricopa County Regional School District #509	(71,432)	(78,429)	(57,017)	(96,633)	2,270	-	-
9	200200 Maricopa Unified School District #20	(1,983,261)	(2,320,358)	(1,686,884)	(2,858,935)	67,147	-	-
10	420080 Maricopa, City of	(570,217)	(707,008)	(513,990)	(871,111)	20,460	-	-
11	200900 Mary C O'Brien Accommodation District #90	-	-	-	-	-	-	-
12	302250 Mary Ellen Halvorson Educational Foundation: Tri-City College Prep High School	(60,580)	(65,196)	(47,397)	(80,329)	1,887	-	-
13	302030 Masada Charter School	(133,146)	(142,296)	(103,448)	(175,324)	4,118	-	-
14	492430 Mayer Unified School District #43	(160,412)	(166,948)	(121,370)	(205,699)	4,831	-	-
15	461230 McNary Elementary School District #23	(51,833)	(71,239)	(51,790)	(87,774)	2,062	-	-
16	462550 McNeal Elementary School District #55	(14,902)	(16,254)	(11,816)	(20,026)	470	-	-
17	300040 Mesa Unified School District #4	(18,425,558)	(18,718,147)	(13,607,961)	(23,062,809)	541,673	-	-
18	420400 Mesa, City of	(8,871,383)	(10,589,766)	(7,698,685)	(13,047,752)	306,451	-	-
19	308160 Metropolitan Arts Institute	(58,960)	(67,794)	(49,286)	(83,530)	1,962	-	-
20	495400 Metropolitan Domestic Water Improvement District	(183,035)	(207,069)	(150,538)	(255,132)	5,992	-	-
21	308170 Mexicayotl Academy	(39,739)	(38,127)	(27,718)	(46,976)	1,103	-	-
22	471400 Miami Unified School District #40	(194,428)	(222,900)	(162,047)	(274,637)	6,450	-	-
23	420410 Miami, Town of	(42,114)	(49,547)	(36,020)	(61,047)	1,434	-	-
24	306820 Mingus Springs Charter School	(42,816)	(46,103)	(33,516)	(56,803)	1,334	-	-
25	492860 Mingus Union High School District #4	(321,905)	(331,057)	(240,676)	(407,898)	9,580	-	-
26	300860 Mobile Elementary School District #86	(16,144)	(18,973)	(13,793)	(23,377)	549	-	-
27	302790 Mohave Accelerated Elementary School	(113,439)	(123,927)	(90,094)	(152,692)	3,586	-	-
28	302670 Mohave Accelerated Learning Center	(148,210)	(157,462)	(114,474)	(194,010)	4,557	-	-
29	492890 Mohave Community College	(769,126)	(915,587)	(665,625)	(1,128,104)	26,496	-	-
30	410180 Mohave County	(2,130,823)	(2,186,521)	(1,589,585)	(2,694,034)	63,274	-	-
31	497160 Mohave County Airport Authority	(37,903)	(41,571)	(30,222)	(51,220)	1,203	-	-
32	503210 Mohave Educational Services Cooperative, Inc.	(71,972)	(78,852)	(57,325)	(97,154)	2,282	-	-
33	302830 Mohave Educational Services Cooperative, Inc.	-	-	-	-	-	-	-
34	481160 Mohave Valley Elementary School District #16	(272,933)	(326,223)	(237,162)	(401,942)	9,440	-	-
35	500640 Mohave Valley Fire Department	(7,073)	(8,097)	(5,886)	(9,976)	234	-	-
36	493170 Mohawk Valley Elementary District #17	(45,030)	(47,432)	(34,483)	(58,441)	1,373	-	-
37	473180 Morenci Unified School District #18	(415,798)	(456,978)	(332,220)	(563,047)	13,224	-	-
38	300750 Morristown Elementary School District #75	(48,216)	(47,311)	(34,395)	(58,292)	1,369	-	-
39	480110 Mount Lemmon Domestic Water Improvement District	(4,535)	(4,834)	(3,514)	(5,956)	140	-	-
40	301010 Mountain Institute JTED #2	(26,348)	(27,674)	(20,119)	(34,097)	801	-	-
41	302110 Mountain Oak Charter School	(21,435)	(31,662)	(23,018)	(39,011)	916	-	-
42	308260 Mountain Rose Academy	(17,710)	(17,462)	(12,695)	(21,515)	505	-	-
43	302780 Mountain School	(45,948)	(47,553)	(34,571)	(58,590)	1,376	-	-
44	300210 Murphy Elementary School District #21	(281,788)	(305,075)	(221,787)	(375,886)	8,828	-	-

# Schedules of Pension and OPEB Amounts by Employer

Deferred Outflows of Resources			Deferred Inflows of Resources					OPEB Expense		
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources		Difference Between Expected and Actual Experience	Changes in Assumptions	Difference Between Projected and Actual Investment Earnings	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions		
								Proportionate Share of OPEB Plan Expense	Proportionate Share of Contributions	Total OPEB Expense
1	\$ 111	\$ 497	\$ 3,224	\$ 139	\$ 918	\$ 722	\$ 5,003	\$ (1,903)	\$ (225)	\$ (2,128)
2	28,066	145,743	981,890	42,181	279,530	97,381	1,400,982	(579,491)	(17,813)	(597,304)
3	6,639	32,750	217,869	9,359	62,024	15,473	304,725	(128,582)	(3,070)	(131,652)
4	9,466	25,084	130,316	5,598	37,099	92	173,105	(76,910)	2,069	(74,841)
5	109,709	1,011,539	7,524,854	323,262	2,142,221	495,624	10,485,961	(4,441,005)	(92,493)	(4,533,498)
6	319,124	870,271	4,598,749	197,556	1,309,197	57,195	6,162,697	(2,714,087)	93,209	(2,620,878)
7	-	7,330	61,160	2,627	17,411	5,476	86,674	(36,096)	(1,861)	(37,957)
8	21,304	23,574	18,937	814	5,391	61	25,203	(11,177)	6,580	(4,597)
9	-	67,147	560,276	24,069	159,502	73,678	817,525	(330,663)	(21,646)	(352,309)
10	-	20,460	170,715	7,334	48,600	38,922	265,571	(100,752)	(10,156)	(110,908)
11	-	-	-	-	-	-	-	-	1	1
12	1,250	3,137	15,742	676	4,482	292	21,192	(9,291)	146	(9,145)
13	4,614	8,732	34,359	1,476	9,781	2,106	47,722	(20,278)	613	(19,665)
14	8,699	13,530	40,311	1,732	11,476	3,012	56,531	(23,791)	1,025	(22,766)
15	1,558	3,620	17,201	739	4,897	5,862	28,699	(10,152)	(767)	(10,919)
16	988	1,458	3,925	169	1,117	290	5,501	(2,316)	192	(2,124)
17	837,888	1,379,561	4,519,701	194,160	1,286,693	85,067	6,085,621	(2,667,435)	155,209	(2,512,226)
18	6,980	313,431	2,557,015	109,846	727,945	311,423	3,706,229	(1,509,097)	(71,107)	(1,580,204)
19	539	2,501	16,370	703	4,660	911	22,644	(9,661)	(69)	(9,730)
20	830	6,822	49,999	2,148	14,234	1,322	67,703	(29,508)	(158)	(29,666)
21	5,159	6,262	9,206	395	2,621	2	12,224	(5,433)	1,425	(4,008)
22	7,899	14,349	53,822	2,312	15,322	3,986	75,442	(31,764)	1,206	(30,558)
23	2,390	3,824	11,964	514	3,406	1,067	16,951	(7,061)	575	(6,486)
24	1,026	2,360	11,132	478	3,169	2,044	16,823	(6,570)	(391)	(6,961)
25	12,875	22,455	79,937	3,434	22,757	5,392	111,520	(47,177)	1,019	(46,158)
26	706	1,255	4,581	197	1,304	424	6,506	(2,704)	109	(2,595)
27	1,404	4,990	29,924	1,285	8,519	1,093	40,821	(17,660)	(75)	(17,735)
28	3,697	8,254	38,021	1,633	10,824	1,162	51,640	(22,439)	361	(22,078)
29	4,026	30,522	221,079	9,497	62,938	31,435	324,949	(130,476)	(7,463)	(137,939)
30	87,874	151,148	527,959	22,680	150,302	30,761	731,702	(311,591)	9,818	(301,773)
31	1,027	2,230	10,038	431	2,858	15	13,342	(5,924)	282	(5,642)
32	2,217	4,499	19,040	818	5,420	1,671	26,949	(11,237)	(491)	(11,728)
33	921	921	-	-	-	-	-	-	1,845	1,845
34	2,472	11,912	78,770	3,384	22,425	9,553	114,132	(46,488)	(1,314)	(47,802)
35	107	341	1,955	84	557	100	2,696	(1,154)	3	(1,151)
36	2,415	3,788	11,453	492	3,260	803	16,008	(6,759)	278	(6,481)
37	5,327	18,551	110,342	4,740	31,413	4,324	150,819	(65,122)	78	(65,044)
38	3,066	4,435	11,424	491	3,252	465	15,632	(6,742)	480	(6,262)
39	588	728	1,167	50	332	-	1,549	(689)	206	(483)
40	822	1,623	6,682	287	1,902	840	9,711	(3,944)	(81)	(4,025)
41	27	943	7,645	328	2,176	4,718	14,867	(4,512)	(1,245)	(5,757)
42	2,081	2,586	4,216	181	1,200	3	5,600	(2,488)	567	(1,921)
43	2,110	3,486	11,482	493	3,269	1,370	16,614	(6,777)	105	(6,672)
44	15,993	24,821	73,664	3,164	20,971	440	98,239	(43,475)	4,562	(38,913)

(continued)

# Schedules of Pension and OPEB Amounts by Employer

## Schedule of HBS OPEB Amounts by Employer

As of and for the year ended June 30, 2024

Employer Number	Employer Name	Net OPEB Liability		Discount Rate Sensitivity		Difference Between Expected and Actual Experience	Changes in Assumptions	Difference Between Projected and Actual Investment Earnings
		Beginning Net OPEB Liability/(Asset)	Ending Net OPEB Liability/(Asset)	Net OPEB Liability 1% Decrease (6.0% Discount Rate)	Net OPEB Liability 1% Increase (8.0% Discount Rate)			
1	462230 Naco Elementary School District #23	\$ (58,312)	\$ (46,646)	\$ (33,912)	\$ (57,474)	\$ 1,350	\$ -	\$ -
2	300810 Nadaburg Unified School District #81	(379,083)	(449,365)	(326,685)	(553,666)	13,004	-	-
3	410190 Navajo County	(936,288)	(1,100,541)	(800,086)	(1,355,988)	31,848	-	-
4	482990 Navajo County Accommodation District #99	(8,477)	(8,943)	(6,501)	(11,018)	259	-	-
5	482000 Navajo County Arizona - Superintendent of Schools	(42,816)	(40,604)	(29,519)	(50,029)	1,175	-	-
6	496200 New Magma Irrigation & Drainage District	(15,172)	(20,604)	(14,979)	(25,387)	596	-	-
7	306770 New School for the Arts & Academics	(31,478)	(38,550)	(28,025)	(47,498)	1,116	-	-
8	302740 New School for the Arts Middle School	(10,475)	(16,737)	(12,168)	(20,622)	484	-	-
9	491010 Nogales Unified School District #1	(1,127,044)	(1,250,753)	(909,288)	(1,541,064)	36,195	-	-
10	420450 Nogales, City of	(304,087)	(335,951)	(244,234)	(413,928)	9,722	-	-
11	302480 North Star Charter School Inc.	(70,245)	(81,390)	(59,170)	(100,281)	2,355	-	-
12	302760 Northeast Arizona Technological Institute of Vocational Education	(28,022)	(33,112)	(24,072)	(40,797)	958	-	-
13	495040 Northern Apache Special Health Care District	(23,109)	(19,698)	(14,320)	(24,270)	570	-	-
14	306830 Northern Arizona Academy for Career Development	(19,653)	(24,230)	(17,615)	(29,853)	701	-	-
15	495150 Northern Arizona Council of Governments	(163,598)	(190,815)	(138,721)	(235,105)	5,522	-	-
16	302840 Northern Arizona Council of Governments - Head Start	(385,022)	(431,238)	(313,507)	(531,332)	12,479	-	-
17	497140 Northern Arizona Fire District	(2,268)	(3,202)	(2,328)	(3,946)	93	-	-
18	496040 Northern Arizona Intergovernmental Public Transportation Authority	(259,327)	(290,150)	(210,937)	(357,497)	8,396	-	-
19	104160 Northern Arizona University	(5,773,064)	(7,022,341)	(5,105,193)	(8,652,294)	203,215	-	-
20	483000 Northern Arizona Vocational Institute of Technology	(7,127)	(7,009)	(5,096)	(8,636)	203	-	-
21	493770 Northland Pioneer College	(664,488)	(790,149)	(574,433)	(973,551)	22,866	-	-
22	307580 Northland Preparatory Academy	(153,123)	(167,190)	(121,546)	(205,996)	4,838	-	-
23	497300 Northwest Fire District	(147,994)	(169,184)	(122,996)	(208,453)	4,896	-	-
24	302820 Nosotros Academy	(53,129)	(61,087)	(44,410)	(75,266)	1,768	-	-
25	200020 Oracle School District #2	(114,249)	(125,740)	(91,412)	(154,925)	3,639	-	-
26	420040 Oro Valley, Town of	(654,716)	(764,047)	(555,457)	(941,389)	22,110	-	-
27	300080 Osborn School District #8	(841,315)	(918,185)	(667,514)	(1,131,305)	26,571	-	-
28	481060 Owens-Whitney Elementary School District #6	(10,907)	(11,057)	(8,039)	(13,624)	320	-	-
29	307090 PACE Academy	(20,355)	(19,033)	(13,837)	(23,451)	551	-	-
30	464080 Page Unified School District #8	(564,872)	(629,545)	(457,675)	(775,669)	18,218	-	-
31	420230 Page, City of	(333,783)	(369,063)	(268,306)	(454,726)	10,680	-	-
32	200250 Painted Rock Academy	(94,109)	(96,677)	(70,283)	(119,116)	2,798	-	-
33	300490 Palo Verde Elementary District #49	(110,307)	(124,834)	(90,753)	(153,809)	3,612	-	-
34	300940 Paloma Elementary School District #94	(44,598)	(50,272)	(36,547)	(61,940)	1,455	-	-
35	462490 Palominas Elementary School District #49	(236,056)	(250,755)	(182,297)	(308,957)	7,256	-	-
36	302580 Paradise Education Center, Paradise Honors High School	(547,486)	(620,603)	(451,174)	(764,651)	17,959	-	-
37	300690 Paradise Valley Unified School District #69	(7,828,460)	(7,795,572)	(5,667,326)	(9,605,000)	225,591	-	-
38	420470 Paradise Valley, Town of	(259,975)	(304,289)	(221,216)	(374,918)	8,806	-	-
39	500620 Paragon Preparatory Academy	-	-	-	-	-	-	-
40	303040 Paramount Academy	-	-	-	-	-	-	-
41	308270 Park View School, Inc.	-	-	-	-	-	-	-
42	494270 Parker Unified School District #27	(466,281)	(479,576)	(348,648)	(590,890)	13,878	-	-
43	420480 Parker, Town of	(78,613)	(91,903)	(66,813)	(113,235)	2,660	-	-
44	491060 Patagonia Elementary School District #6	(22,785)	(33,172)	(24,116)	(40,872)	960	-	-

# Schedules of Pension and OPEB Amounts by Employer

Deferred Outflows of Resources			Deferred Inflows of Resources					OPEB Expense		
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources		Difference Between Expected and Actual Experience	Changes in Assumptions	Difference Between Projected and Actual Investment Earnings	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions		
								Proportionate Share of OPEB Plan Expense	Contributions and Proportionate Share of Contributions	Total OPEB Expense
1	\$ 11,370	\$ 12,720	\$ 11,263	\$ 484	\$ 3,206	\$ 1,655	\$ 16,608	\$ (6,647)	\$ 2,134	\$ (4,513)
2	-	13,004	108,504	4,661	30,890	33,833	177,888	(64,037)	(10,080)	(74,117)
3	974	32,822	265,738	11,416	75,652	29,500	382,306	(156,833)	(7,289)	(164,122)
4	519	778	2,159	93	615	36	2,903	(1,274)	130	(1,144)
5	7,250	8,425	9,804	421	2,791	226	13,242	(5,786)	1,841	(3,945)
6	668	1,264	4,975	214	1,416	1,598	8,203	(2,936)	(102)	(3,038)
7	2,016	3,132	9,308	400	2,650	2,272	14,630	(5,494)	(48)	(5,542)
8	815	1,299	4,041	174	1,151	2,260	7,626	(2,385)	(275)	(2,660)
9	54,725	90,920	302,008	12,974	85,977	2,536	403,495	(178,239)	14,972	(163,267)
10	4,238	13,960	81,119	3,485	23,093	2,183	109,880	(47,875)	551	(47,324)
11	-	2,355	19,652	844	5,595	3,454	29,545	(11,598)	(1,161)	(12,759)
12	56	1,014	7,995	343	2,276	2,333	12,947	(4,719)	(647)	(5,366)
13	5,048	5,618	4,756	204	1,354	-	6,314	(2,807)	1,525	(1,282)
14	251	952	5,850	251	1,666	1,246	9,013	(3,453)	(256)	(3,709)
15	1,170	6,692	46,074	1,979	13,117	3,420	64,590	(27,192)	(361)	(27,553)
16	6,088	18,567	104,127	4,473	29,643	224	138,467	(61,454)	2,004	(59,450)
17	144	237	773	33	220	307	1,333	(456)	(38)	(494)
18	1,034	9,430	70,060	3,010	19,945	1,401	94,416	(41,348)	(298)	(41,646)
19	6,944	210,159	1,695,621	72,842	482,719	248,981	2,500,163	(1,000,721)	(51,279)	(1,052,000)
20	1,711	1,914	1,692	73	482	-	2,247	(999)	513	(486)
21	1,114	23,980	190,790	8,196	54,315	29,459	282,760	(112,600)	(7,048)	(119,648)
22	2,792	7,630	40,370	1,734	11,493	563	54,160	(23,825)	670	(23,155)
23	-	4,896	40,851	1,755	11,630	3,153	57,389	(24,110)	(1,095)	(25,205)
24	19	1,787	14,750	634	4,199	2,083	21,666	(8,705)	(609)	(9,314)
25	6,800	10,439	30,361	1,304	8,643	1,252	41,560	(17,919)	1,520	(16,399)
26	2,316	24,426	184,487	7,925	52,521	14,515	259,448	(108,881)	(2,492)	(111,373)
27	29,605	56,176	221,706	9,524	63,116	5,390	299,736	(130,846)	5,539	(125,307)
28	662	982	2,670	115	760	463	4,008	(1,576)	31	(1,545)
29	2,207	2,758	4,596	197	1,308	806	6,907	(2,712)	223	(2,489)
30	29,814	48,032	152,011	6,530	43,275	-	201,816	(89,714)	10,032	(79,682)
31	2,199	12,879	89,114	3,828	25,370	6,860	125,172	(52,593)	(1,964)	(54,557)
32	7,347	10,145	23,344	1,003	6,646	18	31,011	(13,777)	2,083	(11,694)
33	991	4,603	30,142	1,295	8,581	616	40,634	(17,789)	265	(17,524)
34	2,800	4,255	12,139	521	3,456	236	16,352	(7,164)	751	(6,413)
35	11,998	19,254	60,547	2,601	17,237	10	80,395	(35,734)	3,504	(32,230)
36	7,071	25,030	149,851	6,437	42,661	4,427	203,376	(88,439)	845	(87,594)
37	543,260	768,851	1,882,326	80,862	535,871	13,908	2,512,967	(1,110,910)	125,302	(985,608)
38	1,344	10,150	73,474	3,156	20,917	8,340	105,887	(43,363)	(1,506)	(44,869)
39	-	-	-	-	-	-	-	-	-	-
40	11,569	11,569	-	-	-	-	-	-	3,575	3,575
41	6,901	6,901	-	-	-	-	-	-	2,190	2,190
42	34,766	48,644	115,799	4,975	32,966	8	153,748	(68,342)	9,485	(58,857)
43	557	3,217	22,191	953	6,317	2,719	32,180	(13,097)	(474)	(13,571)
44	627	1,587	8,010	344	2,280	3,389	14,023	(4,727)	(541)	(5,268)

(continued)

# Schedules of Pension and OPEB Amounts by Employer

## Schedule of HBS OPEB Amounts by Employer

As of and for the year ended June 30, 2024

Employer Number	Employer Name	Net OPEB Liability		Discount Rate Sensitivity		Difference Between Expected and Actual Experience	Changes in Assumptions	Difference Between Projected and Actual Investment Earnings
		Beginning Net OPEB Liability/(Asset)	Ending Net OPEB Liability/(Asset)	Net OPEB Liability 1% Decrease (6.0% Discount Rate)	Net OPEB Liability 1% Increase (8.0% Discount Rate)			
1	307050 Patagonia Montessori Elementary School	\$ (8,639)	\$ (9,668)	\$ (7,028)	\$ (11,912)	\$ 280	\$ -	\$ -
2	491820 Patagonia Union High School District #20	(51,563)	(53,776)	(39,095)	(66,258)	1,556	-	-
3	420500 Patagonia, Town of	(17,008)	(21,269)	(15,462)	(26,206)	615	-	-
4	240020 Paulden Community School	(19,977)	(20,181)	(14,672)	(24,865)	584	-	-
5	471100 Payson Unified School District #10	(588,251)	(645,920)	(469,579)	(795,844)	18,692	-	-
6	220240 Payson, Town of	(307,651)	(365,860)	(265,978)	(450,780)	10,587	-	-
7	481080 Peach Springs Unified School District #8	(120,458)	(100,121)	(72,787)	(123,360)	2,897	-	-
8	302550 PEAK School, The	(1,080)	-	-	-	-	-	-
9	462220 Pearce Elementary School District #22	(42,168)	(44,048)	(32,023)	(54,272)	1,275	-	-
10	300920 Pendergast Elementary School District #92	(1,789,589)	(2,037,156)	(1,480,998)	(2,509,999)	58,952	-	-
11	300110 Peoria Unified School District #11	(8,283,510)	(8,740,585)	(6,354,344)	(10,769,359)	252,938	-	-
12	420520 Peoria, City of	(2,773,336)	(3,215,643)	(2,337,750)	(3,962,024)	93,056	-	-
13	300010 Phoenix Elementary School District #1	(1,948,382)	(2,317,941)	(1,685,127)	(2,855,957)	67,077	-	-
14	308110 Phoenix School of Academic Excellence	(25,269)	(25,257)	(18,361)	(31,119)	731	-	-
15	302100 Phoenix Union High School District	(8,946,271)	(9,306,083)	(6,765,457)	(11,466,114)	269,303	-	-
16	495800 Phoenix-Mesa Gateway Airport Authority	(318,989)	(386,404)	(280,913)	(476,092)	11,182	-	-
17	200330 Picacho Elementary School District No. 33	(37,309)	(44,955)	(32,682)	(55,389)	1,301	-	-
18	496400 Picture Rocks Fire & Medical District	(3,456)	(11,601)	(8,434)	(14,294)	336	-	-
19	306090 Pillar Academy of Business & Finance	(5,129)	(1,631)	(1,186)	(2,010)	47	-	-
20	307070 Pima Accommodation District	(23,919)	(32,085)	(23,325)	(39,532)	928	-	-
21	495120 Pima Association of Governments	(177,204)	(211,419)	(153,700)	(260,492)	6,118	-	-
22	450990 Pima Community College	(3,507,530)	(3,827,786)	(2,782,774)	(4,716,252)	110,770	-	-
23	210200 Pima County	(11,389,712)	(13,289,639)	(9,661,474)	(16,374,292)	384,581	-	-
24	307040 Pima County Joint Technical Education District	(241,024)	(285,981)	(207,906)	(352,360)	8,276	-	-
25	450320 Pima County Reserve Fund 32	-	-	-	-	-	-	-
26	307060 Pima County Special Projects	(3,024)	(3,505)	(2,548)	(4,318)	101	-	-
27	200260 Pima Prevention Partnership (Arizona Collegiate High School)	(29,048)	(32,749)	(23,808)	(40,351)	948	-	-
28	200230 Pima Prevention Partnership (Pima Partnership Academy)	(18,897)	(17,402)	(12,651)	(21,441)	504	-	-
29	302560 Pima Prevention Partnership (Pima Partnership High School)	(28,022)	(33,293)	(24,204)	(41,021)	963	-	-
30	472060 Pima Unified School District #6	(227,687)	(267,915)	(194,772)	(330,100)	7,753	-	-
31	420550 Pima, Town of	(15,928)	(18,973)	(13,793)	(23,377)	549	-	-
32	210210 Pinal County	(3,614,003)	(4,054,614)	(2,947,676)	(4,995,728)	117,334	-	-
33	200860 Pinal County Juvenile Justice Education Services	(10,205)	(13,535)	(9,840)	(16,676)	392	-	-
34	200880 Pinal County School Education Services	(11,446)	(11,903)	(8,654)	(14,666)	344	-	-
35	200000 Pinal County School Office	(124,399)	(134,803)	(98,001)	(166,092)	3,901	-	-
36	200890 Pinal County School Office Data Processing	(3,887)	(3,927)	(2,855)	(4,839)	114	-	-
37	306900 Pine Forest Charter School	(51,833)	(64,652)	(47,002)	(79,659)	1,871	-	-
38	471120 Pine Strawberry School District #12	(76,886)	(83,565)	(60,751)	(102,961)	2,418	-	-
39	496090 Pine-Strawberry Fire District	(5,237)	(5,015)	(3,646)	(6,179)	145	-	-
40	497540 Pinetop Fire District	(40,333)	(47,734)	(34,702)	(58,814)	1,381	-	-
41	497130 Pinetop Water Community Facilities District	(13,066)	(14,139)	(10,279)	(17,421)	409	-	-
42	497110 Pinetop-Lakeside Sanitary District	(46,272)	(52,084)	(37,865)	(64,174)	1,507	-	-
43	420240 Pinetop-Lakeside, Town of	(126,559)	(142,779)	(103,799)	(175,920)	4,132	-	-
44	495010 Pinewood Fire District	(5,507)	(5,921)	(4,305)	(7,296)	171	-	-

# Schedules of Pension and OPEB Amounts by Employer

Deferred Outflows of Resources			Deferred Inflows of Resources					OPEB Expense		
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources		Difference Between Expected and Actual Experience	Changes in Assumptions	Difference Between Projected and Actual Investment Earnings	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions		
								Proportionate Share of OPEB Plan Expense	Proportionate Share of Contributions	Total OPEB Expense
1	\$ 191	\$ 471	\$ 2,334	\$ 100	\$ 665	\$ 175	\$ 3,274	\$ (1,378)	\$ (4)	\$ (1,382)
2	2,200	3,756	12,985	558	3,697	477	17,717	(7,663)	309	(7,354)
3	253	868	5,136	221	1,462	1,023	7,842	(3,031)	(151)	(3,182)
4	1,289	1,873	4,873	209	1,387	21	6,490	(2,876)	330	(2,546)
5	5,745	24,437	155,964	6,700	44,401	1,160	208,225	(92,047)	581	(91,466)
6	-	10,587	88,341	3,795	25,149	14,101	131,386	(52,137)	(3,631)	(55,768)
7	15,285	18,182	24,175	1,039	6,882	12,277	44,373	(14,268)	(968)	(15,236)
8	8,686	8,686	-	-	-	-	-	-	2,727	2,727
9	2,171	3,446	10,636	457	3,028	406	14,527	(6,277)	348	(5,929)
10	38,093	97,045	491,894	21,131	140,035	18,574	671,634	(290,305)	7,940	(282,365)
11	264,870	517,808	2,110,510	90,665	600,832	189	2,802,196	(1,245,580)	63,098	(1,182,482)
12	16,814	109,870	776,452	33,355	221,045	50,595	1,081,447	(458,246)	(6,088)	(464,334)
13	51,115	118,192	559,692	24,044	159,336	60,751	803,823	(330,319)	2,769	(327,550)
14	1,360	2,091	6,099	262	1,736	1,099	9,196	(3,599)	(17)	(3,616)
15	324,343	593,646	2,247,055	96,530	639,704	59,352	3,042,641	(1,326,166)	60,127	(1,266,039)
16	1,884	13,066	93,301	4,008	26,562	13,258	137,129	(55,065)	(2,379)	(57,444)
17	862	2,163	10,855	466	3,090	1,413	15,824	(6,406)	25	(6,381)
18	252	588	2,801	120	797	3,437	7,155	(1,653)	(697)	(2,350)
19	2,343	2,390	394	17	112	7	530	(232)	574	342
20	346	1,274	7,747	333	2,206	2,346	12,632	(4,572)	(382)	(4,954)
21	6,798	12,916	51,050	2,193	14,533	5,787	73,563	(30,128)	1,060	(29,068)
22	57,916	168,686	924,261	39,705	263,124	77,037	1,304,127	(545,480)	(6,672)	(552,152)
23	62,727	447,308	3,208,929	137,851	913,535	239,920	4,500,235	(1,893,844)	(28,058)	(1,921,902)
24	1,232	9,508	69,053	2,966	19,658	7,893	99,570	(40,754)	(1,693)	(42,447)
25	-	-	-	-	-	-	-	-	-	-
26	43	144	846	36	241	242	1,365	(499)	(34)	(533)
27	523	1,471	7,908	340	2,251	632	11,131	(4,667)	(97)	(4,764)
28	1,897	2,401	4,202	181	1,196	602	6,181	(2,480)	367	(2,113)
29	1,500	2,463	8,039	345	2,289	875	11,548	(4,744)	356	(4,388)
30	167	7,920	64,691	2,779	18,417	7,728	93,615	(38,179)	(2,206)	(40,385)
31	957	1,506	4,581	197	1,304	812	6,894	(2,704)	34	(2,670)
32	20,442	137,776	979,031	42,058	278,716	11,592	1,311,397	(577,804)	1,714	(576,090)
33	400	792	3,268	140	930	1,196	5,534	(1,929)	(104)	(2,033)
34	585	929	2,874	123	818	-	3,815	(1,696)	166	(1,530)
35	8,523	12,424	32,550	1,398	9,266	8	43,222	(19,210)	2,614	(16,596)
36	371	485	948	41	270	543	1,802	(560)	(2)	(562)
37	250	2,121	15,611	671	4,444	3,961	24,687	(9,213)	(810)	(10,023)
38	5,419	7,837	20,178	867	5,744	312	27,101	(11,908)	1,424	(10,484)
39	1,763	1,908	1,211	52	345	280	1,888	(715)	364	(351)
40	3,793	5,174	11,526	495	3,281	1,611	16,913	(6,802)	618	(6,184)
41	572	981	3,414	147	972	214	4,747	(2,015)	100	(1,915)
42	652	2,159	12,576	540	3,580	134	16,830	(7,422)	223	(7,199)
43	2	4,134	34,476	1,481	9,815	7,570	53,342	(20,347)	(2,445)	(22,792)
44	205	376	1,430	61	407	80	1,978	(844)	32	(812)

(continued)

# Schedules of Pension and OPEB Amounts by Employer

## Schedule of HBS OPEB Amounts by Employer

As of and for the year ended June 30, 2024

Employer Number	Employer Name	Net OPEB Liability		Discount Rate Sensitivity		Difference Between Expected and Actual Experience	Changes in Assumptions	Difference Between Projected and Actual Investment Earnings
		Beginning Net OPEB Liability/(Asset)	Ending Net OPEB Liability/(Asset)	Net OPEB Liability 1% Decrease (6.0% Discount Rate)	Net OPEB Liability 1% Increase (8.0% Discount Rate)			
1	497390 Pinewood Sanitary District	\$ (31,694)	\$ (26,344)	\$ (19,152)	\$ (32,459)	\$ 762	\$ -	\$ -
2	482040 Pinon Unified School District #4	(434,156)	(463,201)	(336,744)	(570,715)	13,404	-	-
3	303310 Pointe Schools	(132,930)	-	-	-	-	-	-
4	462640 Pomerene School District #64	(31,046)	(34,864)	(25,346)	(42,956)	1,009	-	-
5	480050 Ponderosa Park Domestic Water Improvement District	(17,386)	(17,221)	(12,519)	(21,218)	498	-	-
6	492010 Prescott Unified School District #1	(900,545)	(1,001,085)	(727,782)	(1,233,447)	28,970	-	-
7	104940 Prescott Valley Historical Society	(20,571)	(21,208)	(15,418)	(26,131)	614	-	-
8	307030 Prescott Valley School	(14,956)	(18,187)	(13,222)	(22,409)	526	-	-
9	504410 Prescott Valley, Town of	(419,254)	(597,461)	(434,350)	(736,137)	17,290	-	-
10	420600 Prescott, City of	(1,057,610)	(1,238,547)	(900,415)	(1,526,026)	35,842	-	-
11	307370 Presidio Schools	(70,946)	(77,945)	(56,666)	(96,037)	2,256	-	-
12	101750 Public Safety Personnel Retirement System	(363,047)	(424,289)	(308,455)	(522,771)	12,278	-	-
13	497320 Puerco Valley Fire District	(38,335)	(53,112)	(38,612)	(65,439)	1,537	-	-
14	494040 Quartzsite Elementary School District #4	(43,410)	(39,577)	(28,772)	(48,763)	1,145	-	-
15	504220 Quartzsite, Town of	(68,625)	(71,057)	(51,658)	(87,550)	2,056	-	-
16	300950 Queen Creek Unified School District #95	(3,188,918)	(3,567,364)	(2,593,449)	(4,395,383)	103,234	-	-
17	420460 Queen Creek, Town of	(1,072,404)	(1,348,638)	(980,450)	(1,661,669)	39,027	-	-
18	496000 Queen Valley Domestic Water Improvement District	(9,611)	(10,393)	(7,555)	(12,805)	301	-	-
19	496700 Queen Valley Sanitary District	(4,481)	(5,015)	(3,646)	(6,179)	145	-	-
20	200030 Ray Unified School District #3	(83,635)	(95,468)	(69,405)	(117,627)	2,763	-	-
21	461270 Red Mesa Unified School District #27	(228,875)	(230,815)	(167,801)	(284,390)	6,679	-	-
22	200050 Red Rock Elementary District #5	(119,540)	(124,048)	(90,182)	(152,841)	3,590	-	-
23	492870 Rimrock Public High School	-	-	-	-	-	-	-
24	497120 Rio Rico Medical & Fire District	(18,196)	(19,819)	(14,408)	(24,419)	574	-	-
25	300020 Riverside Elementary School District #2	(234,166)	(257,462)	(187,173)	(317,221)	7,451	-	-
26	300660 Roosevelt Elementary School District #66	(2,378,974)	(2,561,022)	(1,861,845)	(3,155,459)	74,112	-	-
27	497360 Roosevelt Irrigation District	(80,665)	(94,985)	(69,053)	(117,032)	2,749	-	-
28	240070 Rose Academies Public High Schools	(18,735)	(16,858)	(12,256)	(20,771)	488	-	-
29	461100 Round Valley Schools #10	(323,254)	(389,727)	(283,329)	(480,187)	11,278	-	-
30	302850 RSD Charter School (High School)	-	-	-	-	-	-	-
31	200180 Sacaton Elementary School District #18	(272,015)	(280,664)	(204,041)	(345,809)	8,122	-	-
32	300900 Saddle Mountain Unified School District #90	(744,506)	(870,270)	(632,680)	(1,072,268)	25,184	-	-
33	472010 Safford Unified School District #1	(620,808)	(667,733)	(485,437)	(822,720)	19,323	-	-
34	420620 Safford, City of	(308,622)	(343,806)	(249,944)	(423,607)	9,949	-	-
35	450300 Sahuarita Unified Schools #30	(1,434,803)	(1,611,960)	(1,171,884)	(1,986,112)	46,648	-	-
36	420790 Sahuarita, Town of	(325,252)	(379,576)	(275,949)	(467,680)	10,984	-	-
37	494300 Salome Consolidated Elementary School	(40,926)	(40,121)	(29,168)	(49,433)	1,161	-	-
38	493930 Salt River Schools	(40,926)	(57,764)	(41,994)	(71,172)	1,672	-	-
39	496600 San Carlos Irrigation And Drainage District	(51,347)	(52,447)	(38,129)	(64,620)	1,518	-	-
40	471200 San Carlos Unified School District #20	(516,926)	(527,673)	(383,614)	(650,150)	15,270	-	-
41	450350 San Fernando Elementary School District #35	(6,587)	(6,949)	(5,052)	(8,561)	201	-	-
42	420810 San Luis, City of	(400,734)	(474,621)	(345,046)	(584,786)	13,735	-	-
43	462180 San Simon Unified School District #18	(32,882)	(34,320)	(24,951)	(42,286)	993	-	-
44	461180 Sanders Unified School District #18	(222,936)	(229,848)	(167,098)	(283,198)	6,651	-	-

# Schedules of Pension and OPEB Amounts by Employer

Deferred Outflows of Resources			Deferred Inflows of Resources					OPEB Expense		
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources		Difference Between Expected and Actual Experience	Changes in Assumptions	Difference Between Projected and Actual Investment Earnings	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions		
								Proportionate Share of OPEB Plan Expense	Proportionate Share of Contributions	Total OPEB Expense
1	\$ 5,161	\$ 5,923	\$ 6,361	\$ 273	\$ 1,811	\$ 21	\$ 8,466	\$ (3,754)	\$ 1,305	\$ (2,449)
2	21,270	34,674	111,845	4,805	31,841	1,477	149,968	(66,009)	5,128	(60,881)
3	75,347	75,347	-	-	-	345	345	-	17,707	17,707
4	1,004	2,013	8,418	362	2,397	557	11,734	(4,968)	59	(4,909)
5	1,154	1,652	4,158	179	1,184	296	5,817	(2,454)	187	(2,267)
6	9,507	38,477	241,723	10,384	68,815	4,631	325,553	(142,660)	537	(142,123)
7	1,426	2,040	5,121	220	1,458	-	6,799	(3,022)	427	(2,595)
8	687	1,213	4,392	189	1,250	644	6,475	(2,592)	79	(2,513)
9	-	17,290	144,263	6,197	41,070	180,011	371,541	(85,141)	(50,265)	(135,406)
10	1,044	36,886	299,061	12,847	85,138	32,538	429,584	(176,500)	(7,440)	(183,940)
11	3,557	5,813	18,821	809	5,358	460	25,448	(11,108)	822	(10,286)
12	34	12,312	102,449	4,401	29,166	21,488	157,504	(60,463)	(6,352)	(66,815)
13	439	1,976	12,824	551	3,651	4,910	21,936	(7,569)	(1,044)	(8,613)
14	4,690	5,835	9,556	411	2,721	247	12,935	(5,640)	1,163	(4,477)
15	2,530	4,586	17,158	737	4,885	19,836	42,616	(10,126)	(5,437)	(15,563)
16	497	103,731	861,379	37,004	245,222	129,648	1,273,253	(508,368)	(47,789)	(556,157)
17	-	39,027	325,643	13,989	92,706	101,267	533,605	(192,188)	(27,107)	(219,295)
18	158	459	2,509	108	714	179	3,510	(1,481)	(27)	(1,508)
19	46	191	1,211	52	345	18	1,626	(715)	8	(707)
20	4,006	6,769	23,052	990	6,563	1,432	32,037	(13,605)	955	(12,650)
21	11,185	17,864	55,733	2,394	15,866	2,874	76,867	(32,892)	1,445	(31,447)
22	4,348	7,938	29,953	1,287	8,527	4,925	44,692	(17,678)	(725)	(18,403)
23	-	-	-	-	-	-	-	-	-	-
24	354	928	4,785	206	1,362	31	6,384	(2,824)	90	(2,734)
25	9,181	16,632	62,167	2,671	17,698	693	83,229	(36,690)	2,767	(33,923)
26	110,455	184,567	618,387	26,565	176,046	333	821,331	(364,959)	30,937	(334,022)
27	181	2,930	22,935	985	6,529	2,498	32,947	(13,536)	(506)	(14,042)
28	2,442	2,930	4,071	175	1,159	680	6,085	(2,402)	512	(1,890)
29	4,463	15,741	94,104	4,043	26,790	17,528	142,465	(55,538)	(3,839)	(59,377)
30	574	574	-	-	-	-	-	-	243	243
31	12,641	20,763	67,769	2,911	19,293	12,556	102,529	(39,996)	(203)	(40,199)
32	-	25,184	210,136	9,027	59,823	61,912	340,898	(124,018)	(18,725)	(142,743)
33	22,181	41,504	161,231	6,926	45,900	-	214,057	(95,155)	6,183	(88,972)
34	3,035	12,984	83,016	3,566	23,633	5,680	115,895	(48,994)	(477)	(49,471)
35	46,454	93,102	389,225	16,721	110,807	2,943	519,696	(229,713)	14,997	(214,716)
36	952	11,936	91,653	3,937	26,092	9,928	131,610	(54,092)	(2,094)	(56,186)
37	2,503	3,664	9,688	416	2,758	1,479	14,341	(5,717)	74	(5,643)
38	4,029	5,701	13,948	599	3,971	5,275	23,793	(8,232)	841	(7,391)
39	3,971	5,489	12,664	544	3,605	14	16,827	(7,474)	1,085	(6,389)
40	33,785	49,055	127,412	5,473	36,272	22	169,179	(75,196)	8,695	(66,501)
41	655	856	1,678	72	478	139	2,367	(990)	132	(858)
42	-	13,735	114,603	4,923	32,626	19,165	171,317	(67,636)	(5,226)	(72,862)
43	3,908	4,901	8,287	356	2,359	-	11,002	(4,891)	1,171	(3,720)
44	20,133	26,784	55,499	2,384	15,800	3,760	77,443	(32,755)	4,043	(28,712)

(continued)

# Schedules of Pension and OPEB Amounts by Employer

## Schedule of HBS OPEB Amounts by Employer

As of and for the year ended June 30, 2024

Employer Number	Employer Name	Net OPEB Liability		Discount Rate Sensitivity		Difference Between Expected and Actual Experience	Changes in Assumptions	Difference Between Projected and Actual Investment Earnings
		Beginning Net OPEB Liability/(Asset)	Ending Net OPEB Liability/(Asset)	Net OPEB Liability 1% Decrease (6.0% Discount Rate)	Net OPEB Liability 1% Increase (8.0% Discount Rate)			
1	410220 Santa Cruz County	\$ (482,101)	\$ (546,645)	\$ (397,407)	\$ (673,527)	\$ 15,819	\$ -	\$ -
2	502210 Santa Cruz County Provisional Community College District	(4,913)	(5,317)	(3,866)	(6,551)	154	-	-
3	491030 Santa Cruz Valley Unified School District #35	(732,249)	(763,745)	(555,237)	(941,017)	22,102	-	-
4	200400 Santa Cruz Valley Union High School District	(74,996)	(90,332)	(65,671)	(111,299)	2,614	-	-
5	302610 SC Jensen Corporation, Inc. dba Intelli-School	(10,853)	(11,843)	(8,610)	(14,592)	343	-	-
6	300480 Scottsdale Unified School District #48	(6,001,994)	(6,602,282)	(4,799,813)	(8,134,735)	191,059	-	-
7	420630 Scottsdale, City of	(5,439,497)	(6,263,129)	(4,553,250)	(7,716,861)	181,245	-	-
8	306750 Sedona Charter School	(32,666)	(41,269)	(30,002)	(50,848)	1,194	-	-
9	500610 Sedona Fire District	(40,926)	(52,205)	(37,953)	(64,323)	1,511	-	-
10	420060 Sedona, City of	(365,207)	(433,534)	(315,176)	(534,161)	12,546	-	-
11	497470 Sedona-Oak Creek Airport Authority	(31,046)	(40,121)	(29,168)	(49,433)	1,161	-	-
12	492090 Sedona-Oak Creek Unified School District #9	(192,106)	(224,773)	(163,408)	(276,945)	6,505	-	-
13	302460 Self Development Academy	(37,309)	(34,804)	(25,302)	(42,882)	1,007	-	-
14	492400 Seligman Unified School District #40	(82,663)	(84,471)	(61,410)	(104,078)	2,444	-	-
15	300710 Sentinel Elementary District #71	(17,548)	(15,166)	(11,026)	(18,686)	439	-	-
16	482100 Show Low Unified School District #10	(514,119)	(602,355)	(437,908)	(742,168)	17,431	-	-
17	420640 Show Low, City of	(297,284)	(346,465)	(251,877)	(426,882)	10,026	-	-
18	462680 Sierra Vista Unified School District #68	(1,119,215)	(1,205,858)	(876,651)	(1,485,750)	34,896	-	-
19	420650 Sierra Vista, City of	(605,043)	(702,959)	(511,046)	(866,123)	20,343	-	-
20	492150 Skull Valley School #15	(19,707)	(23,746)	(17,263)	(29,258)	687	-	-
21	302340 Skyline Prep High School	(41,790)	(47,492)	(34,527)	(58,516)	1,374	-	-
22	306950 Skyview School, Inc.	(48,863)	(57,462)	(41,775)	(70,800)	1,663	-	-
23	482050 Snowflake Unified School District #5	(461,260)	(513,896)	(373,599)	(633,176)	14,871	-	-
24	420660 Snowflake, Town of	(61,336)	(73,655)	(53,547)	(90,752)	2,131	-	-
25	472050 Solomon School #5	(44,004)	(46,828)	(34,043)	(57,697)	1,355	-	-
26	493110 Somerton School District #11	(781,761)	(787,007)	(572,149)	(969,679)	22,775	-	-
27	420610 Somerton, City of	(154,527)	(183,746)	(133,582)	(226,395)	5,317	-	-
28	491250 Sonoita Elementary School District #25	(52,913)	(57,100)	(41,511)	(70,353)	1,652	-	-
29	495810 Sonoita-Elgin Fire Dist	-	-	-	-	-	-	-
30	308190 Sonoran Desert School	-	-	-	-	-	-	-
31	308060 Sonoran Science Academy Broadway K-8	(3,725)	(4,169)	(3,031)	(5,137)	121	-	-
32	420670 South Tucson, City of	(47,838)	(65,015)	(47,265)	(80,106)	1,881	-	-
33	495110 SouthEastern Arizona Governments Organization	(39,199)	(46,405)	(33,736)	(57,176)	1,343	-	-
34	450560 Southern Arizona Community Academy	(21,867)	(22,356)	(16,253)	(27,546)	647	-	-
35	501010 Southwest Technical Education District of Yuma	(26,348)	(33,716)	(24,511)	(41,542)	976	-	-
36	420680 Springerville, Town of	(49,673)	(53,958)	(39,227)	(66,482)	1,561	-	-
37	462210 St. David Unified School District #21	(104,692)	(107,613)	(78,234)	(132,591)	3,114	-	-
38	461010 St. Johns Unified School District	(235,138)	(261,752)	(190,292)	(322,507)	7,575	-	-
39	420440 St. Johns, City of	(65,115)	(80,000)	(58,159)	(98,569)	2,315	-	-
40	200240 Stanfield Elementary School District #24	(86,442)	(103,081)	(74,939)	(127,008)	2,983	-	-
41	420260 Star Valley, Town of	(12,796)	(15,287)	(11,114)	(18,835)	442	-	-
42	308030 StarShine Academy	-	-	-	-	-	-	-
43	109060 State Board of Equalization	(9,341)	(9,547)	(6,940)	(11,763)	276	-	-
44	306720 STEP UP School	(19,383)	(23,927)	(17,395)	(29,481)	692	-	-

# Schedules of Pension and OPEB Amounts by Employer

Deferred Outflows of Resources			Deferred Inflows of Resources					OPEB Expense		
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources		Difference Between Expected and Actual Experience	Changes in Assumptions	Difference Between Projected and Actual Investment Earnings	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions		
								Proportionate Share of OPEB Plan Expense	Contributions and Proportionate Share of Contributions	Total OPEB Expense
1	\$ 420	\$ 16,239	\$ 131,993	\$ 5,670	\$ 37,577	\$ 4,659	\$ 179,899	\$ (77,900)	\$ (984)	\$ (78,884)
2	1,020	1,174	1,284	55	366	4	1,709	(758)	367	(391)
3	45,324	67,426	184,414	7,922	52,500	4,015	248,851	(108,838)	10,129	(98,709)
4	2,484	5,098	21,812	937	6,209	2,825	31,783	(12,873)	325	(12,548)
5	508	851	2,860	123	814	42	3,839	(1,688)	130	(1,558)
6	80,931	271,990	1,594,193	68,484	453,844	8,549	2,125,070	(940,860)	20,861	(919,999)
7	78,971	260,216	1,512,301	64,966	430,530	97,401	2,105,198	(892,529)	(351)	(892,880)
8	721	1,915	9,965	428	2,837	2,430	15,660	(5,881)	(397)	(6,278)
9	1,817	3,328	12,606	542	3,589	2,864	19,601	(7,440)	(29)	(7,469)
10	185	12,731	104,681	4,497	29,801	16,585	155,564	(61,781)	(4,453)	(66,234)
11	2	1,163	9,688	416	2,758	3,599	16,461	(5,717)	(994)	(6,711)
12	4,483	10,988	54,274	2,332	15,451	6,214	78,271	(32,031)	(281)	(32,312)
13	3,756	4,763	8,404	361	2,392	77	11,234	(4,960)	1,050	(3,910)
14	3,560	6,004	20,396	876	5,807	5,140	32,219	(12,038)	(804)	(12,842)
15	2,518	2,957	3,662	157	1,043	675	5,537	(2,161)	345	(1,816)
16	10,881	28,312	145,445	6,248	41,406	13,427	206,526	(85,839)	351	(85,488)
17	24	10,050	83,658	3,594	23,816	8,070	119,138	(49,373)	(2,037)	(51,410)
18	34,672	69,568	291,168	12,508	82,891	-	386,567	(171,841)	10,863	(160,978)
19	2,253	22,596	169,737	7,292	48,322	14,997	240,348	(100,175)	(2,674)	(102,849)
20	-	687	5,734	246	1,632	1,465	9,077	(3,384)	(482)	(3,866)
21	43	1,417	11,468	493	3,265	2,333	17,559	(6,768)	(732)	(7,500)
22	1,867	3,530	13,875	596	3,950	1,245	19,666	(8,189)	317	(7,872)
23	7,215	22,086	124,086	5,331	35,325	645	165,387	(73,233)	1,945	(71,288)
24	3,038	5,169	17,785	764	5,063	2,775	26,387	(10,496)	243	(10,253)
25	1,065	2,420	11,307	486	3,219	2,044	17,056	(6,673)	(484)	(7,157)
26	40,584	63,359	190,032	8,163	54,099	14,904	267,198	(112,153)	3,096	(109,057)
27	3,151	8,468	44,367	1,906	12,631	5,710	64,614	(26,185)	(540)	(26,725)
28	1,218	2,870	13,787	592	3,925	252	18,556	(8,137)	216	(7,921)
29	521	521	-	-	-	-	-	-	236	236
30	-	-	-	-	-	-	-	-	9	9
31	1,127	1,248	1,007	43	287	-	1,337	(594)	398	(196)
32	267	2,148	15,699	674	4,469	5,324	26,166	(9,265)	(1,108)	(10,373)
33	338	1,681	11,205	481	3,190	1,420	16,296	(6,613)	(312)	(6,925)
34	1,970	2,617	5,398	232	1,537	7	7,174	(3,186)	581	(2,605)
35	19	995	8,141	350	2,318	3,667	14,476	(4,805)	(993)	(5,798)
36	1,023	2,584	13,029	560	3,709	24	17,322	(7,689)	261	(7,428)
37	4,462	7,576	25,984	1,116	7,397	833	35,330	(15,335)	798	(14,537)
38	3,697	11,272	63,203	2,715	17,993	566	84,477	(37,301)	773	(36,528)
39	413	2,728	19,317	830	5,499	4,088	29,734	(11,400)	(878)	(12,278)
40	1,859	4,842	24,890	1,069	7,086	2,798	35,843	(14,690)	111	(14,579)
41	234	676	3,691	159	1,051	632	5,533	(2,178)	(108)	(2,286)
42	-	-	-	-	-	-	-	-	-	-
43	464	740	2,305	99	656	154	3,214	(1,360)	64	(1,296)
44	51	743	5,778	248	1,645	1,351	9,022	(3,410)	(310)	(3,720)

(continued)

# Schedules of Pension and OPEB Amounts by Employer

## Schedule of HBS OPEB Amounts by Employer

As of and for the year ended June 30, 2024

Employer Number	Employer Name	Net OPEB Liability		Discount Rate Sensitivity		Difference Between Expected and Actual Experience	Changes in Assumptions	Difference Between Projected and Actual Investment Earnings
		Beginning Net OPEB Liability/(Asset)	Ending Net OPEB Liability/(Asset)	Net OPEB Liability 1% Decrease (6.0% Discount Rate)	Net OPEB Liability 1% Increase (8.0% Discount Rate)			
1	497490 Summit Fire & Medical District	\$ (9,449)	\$ (11,057)	\$ (8,039)	\$ (13,624)	\$ 320	\$ -	\$ -
2	497340 Sun City Fire District	(90,708)	(96,979)	(70,503)	(119,488)	2,806	-	-
3	497330 Sun City West Fire District	-	-	-	-	-	-	-
4	497270 Sun Lakes Fire District	-	-	-	-	-	-	-
5	450120 Sunnyside Unified School District	(3,668,428)	(3,854,795)	(2,802,409)	(4,749,530)	111,552	-	-
6	496790 Sunsites-Pearce Fire District	(1,512)	(2,659)	(1,933)	(3,276)	77	-	-
7	200150 Superior Unified School District #15	(88,656)	(98,973)	(71,952)	(121,945)	2,864	-	-
8	420710 Superior, Town of	(27,374)	(34,743)	(25,258)	(42,807)	1,005	-	-
9	495200 Superstition Fire & Medical District	(119,702)	(135,770)	(98,704)	(167,284)	3,929	-	-
10	420690 Surprise, City of	(2,187,407)	(2,645,553)	(1,923,299)	(3,259,612)	76,558	-	-
11	450130 Tanque Verde Unified School District #13	(545,597)	(576,555)	(419,151)	(710,379)	16,685	-	-
12	420720 Taylor, Town of	(43,248)	(58,791)	(42,741)	(72,437)	1,701	-	-
13	302270 Telesis Preparatory Academy	(81,097)	(87,915)	(63,914)	(108,321)	2,544	-	-
14	300030 Tempe Elementary School District #3	(3,391,067)	(3,635,098)	(2,642,691)	(4,478,839)	105,194	-	-
15	302130 Tempe Union School District No. 213	(3,622,480)	(3,717,938)	(2,702,915)	(4,580,907)	107,591	-	-
16	420730 Tempe, City of	(4,043,785)	(4,814,189)	(3,499,882)	(5,931,609)	139,315	-	-
17	472040 Thatcher Unified School District #4	(351,601)	(385,135)	(279,991)	(474,529)	11,145	-	-
18	420740 Thatcher, Town of	(81,745)	(90,453)	(65,759)	(111,448)	2,618	-	-
19	495060 Three Points Fire District	(1,836)	(2,054)	(1,494)	(2,531)	59	-	-
20	500210 Timber Mesa Fire And Medical District	(40,657)	(46,828)	(34,043)	(57,697)	1,355	-	-
21	300170 Tolleson Elementary School District #17	(688,947)	(729,243)	(530,155)	(898,507)	21,103	-	-
22	302140 Tolleson Union High School District #214	(3,807,513)	(4,524,522)	(3,289,296)	(5,574,707)	130,932	-	-
23	420750 Tolleson, City of	(520,166)	(610,996)	(444,190)	(752,814)	17,681	-	-
24	200220 Toltec School District #22	(231,197)	(295,830)	(215,066)	(364,495)	8,561	-	-
25	462010 Tombstone Unified School District/Tombstone USD #1	(236,056)	(262,900)	(191,126)	(323,921)	7,608	-	-
26	420770 Tombstone, City of	(41,466)	(57,583)	(41,862)	(70,949)	1,666	-	-
27	471330 Tonto Basin School District #33	(35,851)	(34,501)	(25,082)	(42,510)	998	-	-
28	481120 Topock Elementary School #12	(37,309)	(32,205)	(23,413)	(39,681)	932	-	-
29	496760 Tri-City Fire District	(1,782)	(3,625)	(2,636)	(4,467)	105	-	-
30	307210 Triumphant Learning Center	(23,163)	(28,459)	(20,690)	(35,065)	824	-	-
31	464150 Tuba City Unified School District #15	(506,344)	(563,443)	(409,619)	(694,223)	16,305	-	-
32	480060 Tucson Airport Authority	(579,288)	(667,068)	(484,954)	(821,901)	19,304	-	-
33	302180 Tucson Country Day School	(137,681)	(152,145)	(110,608)	(187,459)	4,403	-	-
34	302690 Tucson Preparatory School	(29,804)	(29,486)	(21,436)	(36,330)	853	-	-
35	240010 Tucson Unified School District #1	(14,058,518)	(14,643,171)	(10,645,482)	(18,041,992)	423,750	-	-
36	497440 Tusayan Fire District	(24,297)	(28,338)	(20,602)	(34,916)	820	-	-
37	480130 Tusayan, Town of	(10,637)	(10,453)	(7,599)	(12,879)	302	-	-
38	300620 Union Elementary School District #62	(393,337)	(403,020)	(292,993)	(496,565)	11,663	-	-
39	104120 University of Arizona, The	(20,645,091)	(25,058,617)	(18,217,438)	(30,874,963)	725,156	-	-
40	450200 Vail School District #20	(3,988,011)	(4,296,849)	(3,123,779)	(5,294,189)	124,344	-	-
41	481220 Valentine ESD #22	(32,126)	(39,033)	(28,377)	(48,093)	1,130	-	-
42	306760 Valley Academy	(125,857)	(128,701)	(93,564)	(158,573)	3,724	-	-
43	302470 Valley Academy for Career and Technology	(11,986)	(14,743)	(10,718)	(18,165)	427	-	-
44	496030 Valley Metro	(1,281,895)	(1,572,142)	(1,142,936)	(1,937,051)	45,495	-	-

# Schedules of Pension and OPEB Amounts by Employer

Deferred Outflows of Resources			Deferred Inflows of Resources					OPEB Expense		
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources		Difference Between Expected and Actual Experience	Changes in Assumptions	Difference Between Projected and Actual Investment Earnings	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions		
								Proportionate Share of OPEB Plan Expense	Contributions and Proportionate Share of Contributions	Total OPEB Expense
1	\$ 194	\$ 514	\$ 2,670	\$ 115	\$ 760	\$ 387	\$ 3,932	\$ (1,576)	\$ (26)	\$ (1,602)
2	2,080	4,886	23,417	1,006	6,666	579	31,668	(13,820)	216	(13,604)
3	-	-	-	-	-	-	-	-	-	-
4	-	-	-	-	-	-	-	-	-	-
5	166,519	278,071	930,782	39,985	264,980	40,908	1,276,655	(549,329)	26,945	(522,384)
6	110	187	642	28	183	454	1,307	(379)	(67)	(446)
7	1,936	4,800	23,898	1,027	6,803	316	32,044	(14,104)	505	(13,599)
8	722	1,727	8,389	360	2,388	1,822	12,959	(4,951)	(188)	(5,139)
9	-	3,929	32,783	1,408	9,333	1,808	45,332	(19,348)	(560)	(19,908)
10	4,960	81,518	638,798	27,442	181,856	101,753	949,849	(377,005)	(24,387)	(401,392)
11	14,982	31,667	139,215	5,981	39,633	11,576	196,405	(82,162)	(628)	(82,790)
12	1,587	3,288	14,196	610	4,041	5,084	23,931	(8,378)	(715)	(9,093)
13	1,369	3,913	21,228	912	6,043	3,628	31,811	(12,528)	(735)	(13,263)
14	182,768	287,962	877,734	37,706	249,878	15,624	1,180,942	(518,021)	43,868	(474,153)
15	168,946	276,537	897,737	38,566	255,573	27,673	1,219,549	(529,826)	34,318	(495,508)
16	21,673	160,988	1,162,439	49,937	330,929	127,524	1,670,829	(686,047)	(21,795)	(707,842)
17	4,604	15,749	92,995	3,995	26,474	1,049	124,513	(54,884)	492	(54,392)
18	1,740	4,358	21,841	938	6,218	632	29,629	(12,890)	246	(12,644)
19	5	64	496	21	141	76	734	(293)	(19)	(312)
20	3	1,358	11,307	486	3,219	2,217	17,229	(6,673)	(660)	(7,333)
21	28,188	49,291	176,084	7,564	50,128	13	233,789	(103,921)	8,176	(95,745)
22	-	130,932	1,092,495	46,932	311,018	206,779	1,657,224	(644,768)	(60,838)	(705,606)
23	362	18,043	147,532	6,338	42,000	30,578	226,448	(87,070)	(8,086)	(95,156)
24	5,013	13,574	71,431	3,069	20,335	18,545	113,380	(42,157)	(3,210)	(45,367)
25	925	8,533	63,480	2,727	18,072	2,177	86,456	(37,465)	(689)	(38,154)
26	41	1,707	13,904	597	3,958	6,632	25,091	(8,206)	(1,663)	(9,869)
27	3,953	4,951	8,331	358	2,372	-	11,061	(4,917)	1,053	(3,864)
28	5,887	6,819	7,776	334	2,214	1,293	11,617	(4,589)	1,000	(3,589)
29	11	116	875	38	249	717	1,879	(517)	(160)	(677)
30	136	960	6,872	295	1,956	1,808	10,931	(4,056)	(408)	(4,464)
31	14,842	31,147	136,049	5,844	38,731	820	181,444	(80,294)	4,337	(75,957)
32	95	19,399	161,071	6,919	45,855	12,974	226,819	(95,061)	(3,374)	(98,435)
33	858	5,261	36,737	1,578	10,458	2,398	51,171	(21,681)	(568)	(22,249)
34	2,520	3,373	7,120	306	2,027	7	9,460	(4,202)	650	(3,552)
35	488,335	912,085	3,535,754	151,891	1,006,578	347,727	5,041,950	(2,086,729)	4,644	(2,082,085)
36	92	912	6,843	294	1,948	932	10,017	(4,038)	(283)	(4,321)
37	909	1,211	2,524	108	719	-	3,351	(1,490)	276	(1,214)
38	21,144	32,807	97,314	4,180	27,704	1,050	130,248	(57,433)	4,723	(52,710)
39	47,069	772,225	6,050,677	259,929	1,722,540	940,721	8,973,867	(3,570,985)	(186,956)	(3,757,941)
40	73,147	197,491	1,037,521	44,570	295,367	47,635	1,425,093	(612,324)	(1,288)	(613,612)
41	6	1,136	9,425	405	2,683	2,706	15,219	(5,562)	(752)	(6,314)
42	6,881	10,605	31,076	1,335	8,847	61	41,319	(18,341)	1,745	(16,596)
43	2,014	2,441	3,560	153	1,013	632	5,358	(2,101)	493	(1,608)
44	-	45,495	379,611	16,308	108,070	66,938	570,927	(224,038)	(16,507)	(240,545)

(continued)

# Schedules of Pension and OPEB Amounts by Employer

## Schedule of HBS OPEB Amounts by Employer

As of and for the year ended June 30, 2024

Employer Number	Employer Name	Net OPEB Liability		Discount Rate Sensitivity		Difference Between Expected and Actual Experience	Changes in Assumptions	Difference Between Projected and Actual Investment Earnings
		Beginning Net OPEB Liability/(Asset)	Ending Net OPEB Liability/(Asset)	Net OPEB Liability 1% Decrease (6.0% Discount Rate)	Net OPEB Liability 1% Increase (8.0% Discount Rate)			
1	496010 Valley Schools	\$ (123,805)	\$ (125,982)	\$ (91,588)	\$ (155,223)	\$ 3,646	\$ -	\$ -
2	463220 Valley Union High School #22	(46,110)	(45,498)	(33,077)	(56,059)	1,317	-	-
3	210250 Valleywise Health	(12,162,294)	(13,984,018)	(10,166,283)	(17,229,843)	404,675	-	-
4	497240 Verde Valley Fire District	(16,792)	(18,187)	(13,222)	(22,409)	526	-	-
5	461090 Vernon Elementary School District #9	(49,673)	(56,918)	(41,379)	(70,130)	1,647	-	-
6	300060 Washington Elementary School District #6	(5,420,492)	(5,984,398)	(4,350,615)	(7,373,434)	173,179	-	-
7	493240 Wellton Elementary School #24	(41,358)	(52,447)	(38,129)	(64,620)	1,518	-	-
8	420780 Wellton, Town of	(49,673)	(46,163)	(33,560)	(56,878)	1,336	-	-
9	494190 Wenden Elementary School District #19	(32,558)	(33,535)	(24,379)	(41,318)	970	-	-
10	410040 Western Arizona Council Of Governments	(535,608)	(526,222)	(382,560)	(648,364)	15,228	-	-
11	240040 Western Arizona Vocational Education #50	(20,841)	(17,462)	(12,695)	(21,515)	505	-	-
12	302700 Western Maricopa Education Center	(535,176)	(665,135)	(483,548)	(819,519)	19,248	-	-
13	497410 Whetstone Fire District	(5,237)	(4,350)	(3,163)	(5,360)	126	-	-
14	495180 White Mountain Summer Homes Water Improvement District	(2,376)	(3,323)	(2,416)	(4,095)	96	-	-
15	482200 Whiteriver Unified School District #20	(565,736)	(587,431)	(427,058)	(723,779)	16,999	-	-
16	300090 Wickenburg Unified School District #9	(315,048)	(354,199)	(257,500)	(436,412)	10,250	-	-
17	420800 Wickenburg, Town of	(171,319)	(194,743)	(141,577)	(239,944)	5,636	-	-
18	462130 Willcox Unified School District #13	(279,088)	(302,175)	(219,679)	(372,312)	8,744	-	-
19	420820 Willcox, City of	(84,445)	(93,474)	(67,955)	(115,170)	2,705	-	-
20	464020 Williams Unified School District #2	(208,844)	(207,190)	(150,626)	(255,281)	5,996	-	-
21	420850 Williams, City of	(138,437)	(153,353)	(111,487)	(188,948)	4,438	-	-
22	492020 Williamson Valley School District #2	(1,458)	(1,934)	(1,406)	(2,382)	56	-	-
23	302230 Willow Creek Charter	(17,872)	(18,369)	(13,354)	(22,632)	532	-	-
24	300070 Wilson School District No. 7	(289,887)	(263,927)	(191,873)	(325,187)	7,638	-	-
25	461080 Window Rock Unified School District #8	(549,754)	(587,552)	(427,146)	(723,928)	17,003	-	-
26	482010 Winslow Unified School District #1	(504,292)	(491,540)	(357,346)	(605,631)	14,224	-	-
27	420900 Winslow, City of	(155,823)	(212,084)	(154,184)	(261,311)	6,137	-	-
28	492520 Yarnell Elementary School District #52	(22,785)	(24,169)	(17,571)	(29,779)	699	-	-
29	492530 Yavapai Accommodation District #99	(32,234)	(33,837)	(24,599)	(41,691)	979	-	-
30	492990 Yavapai College	(1,127,962)	(1,358,426)	(987,566)	(1,673,730)	39,311	-	-
31	410230 Yavapai County	(2,761,566)	(3,181,202)	(2,312,711)	(3,919,589)	92,059	-	-
32	471050 Young Elementary School District #5	(29,480)	(35,347)	(25,697)	(43,552)	1,023	-	-
33	307340 Young Scholar's Academy	(88,062)	(115,589)	(84,032)	(142,418)	3,345	-	-
34	420920 Youngtown, Town of	(36,769)	(46,465)	(33,780)	(57,250)	1,345	-	-
35	481130 Yucca Elementary School District #13	(16,900)	(14,804)	(10,762)	(18,240)	428	-	-
36	410240 Yuma County	(2,010,797)	(2,384,224)	(1,733,314)	(2,937,626)	68,996	-	-
37	497210 Yuma County Airport Authority	(68,139)	(75,649)	(54,997)	(93,208)	2,189	-	-
38	480100 Yuma County Intergovernmental Public Transportation Authority	(13,498)	(16,858)	(12,256)	(20,771)	488	-	-
39	493000 Yuma County Superintendent's Office	-	-	-	-	-	-	-
40	493010 Yuma Elementary School District One	(2,186,166)	(2,547,547)	(1,852,049)	(3,138,858)	73,722	-	-
41	480070 Yuma Mesa Irrigation & Drainage District	(61,930)	(69,426)	(50,472)	(85,540)	2,009	-	-
42	500820 Yuma Metropolitan Planning Organization	(13,606)	(15,952)	(11,597)	(19,654)	462	-	-
43	493830 Yuma Union High School District #70	(2,752,981)	(2,934,737)	(2,133,533)	(3,615,918)	84,927	-	-
44	420980 Yuma, City of	(1,628,583)	(1,997,035)	(1,451,830)	(2,460,566)	57,791	-	-
<b>Total</b>		<b>\$ (539,927,275)</b>	<b>\$ (604,228,306)</b>	<b>\$ (439,269,734)</b>	<b>\$ (744,475,506)</b>	<b>\$ 17,485,396</b>	<b>\$ -</b>	<b>\$ -</b>

The accompanying notes are an integral part of these schedules.

# Schedules of Pension and OPEB Amounts by Employer

Deferred Outflows of Resources			Deferred Inflows of Resources					OPEB Expense		
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources		Difference Between Expected and Actual Experience	Changes in Assumptions	Difference Between Projected and Actual Investment Earnings	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions		
								Proportionate Share of OPEB Plan Expense	Proportionate Share of Contributions	Total OPEB Expense
1	\$ 7,373	\$ 11,019	\$ 30,420	\$ 1,307	\$ 8,660	\$ 1,688	\$ 42,075	\$ (17,953)	\$ 1,020	\$ (16,933)
2	2,827	4,144	10,986	472	3,128	99	14,685	(6,484)	598	(5,886)
3	79,960	484,635	3,376,594	145,054	961,267	166,717	4,649,632	(1,992,796)	(16,560)	(2,009,356)
4	278	804	4,392	189	1,250	359	6,190	(2,592)	(54)	(2,646)
5	74	1,721	13,744	590	3,913	1,030	19,277	(8,111)	(317)	(8,428)
6	184,263	357,442	1,444,998	62,075	411,370	-	1,918,443	(852,808)	57,064	(795,744)
7	3,626	5,144	12,664	544	3,605	4,185	20,998	(7,474)	(25)	(7,499)
8	5,898	7,234	11,147	479	3,173	48	14,847	(6,578)	1,497	(5,081)
9	3,417	4,387	8,097	348	2,305	-	10,750	(4,779)	973	(3,806)
10	33,759	48,987	127,062	5,458	36,173	21,345	190,038	(74,989)	1,214	(73,775)
11	2,582	3,087	4,216	181	1,200	585	6,182	(2,488)	383	(2,105)
12	348	19,596	160,604	6,899	45,722	43,167	256,392	(94,785)	(11,121)	(105,906)
13	1,709	1,835	1,050	45	299	36	1,430	(620)	502	(118)
14	49	145	802	34	228	292	1,356	(474)	(49)	(523)
15	42,174	59,173	141,842	6,093	40,380	64	188,379	(83,712)	11,634	(72,078)
16	2,022	12,272	85,525	3,674	24,348	2,430	115,977	(50,475)	202	(50,273)
17	-	5,636	47,023	2,020	13,387	5,553	67,983	(27,752)	(1,677)	(29,429)
18	7,041	15,785	72,963	3,134	20,772	5,382	102,251	(43,061)	(304)	(43,365)
19	1,104	3,809	22,570	970	6,425	854	30,819	(13,321)	(20)	(13,341)
20	11,692	17,688	50,028	2,149	14,242	4,166	70,585	(29,526)	1,170	(28,356)
21	1,078	5,516	37,029	1,591	10,542	2,162	51,324	(21,854)	(303)	(22,157)
22	46	102	467	20	133	222	842	(276)	(58)	(334)
23	1,132	1,664	4,435	191	1,263	834	6,723	(2,618)	90	(2,528)
24	44,526	52,164	63,728	2,738	18,142	734	85,342	(37,611)	11,454	(26,157)
25	51,139	68,142	141,871	6,095	40,389	-	188,355	(83,729)	16,263	(67,466)
26	34,077	48,301	118,688	5,099	33,789	2,120	159,696	(70,047)	7,421	(62,626)
27	4,267	10,404	51,210	2,200	14,579	19,861	87,850	(30,223)	(3,801)	(34,024)
28	647	1,346	5,836	251	1,661	408	8,156	(3,444)	(14)	(3,458)
29	1,390	2,369	8,170	351	2,326	12	10,859	(4,822)	348	(4,474)
30	998	40,309	328,007	14,091	93,379	54,361	489,838	(193,583)	(12,858)	(206,441)
31	9,154	101,213	768,136	32,998	218,677	41,309	1,061,120	(453,338)	(5,930)	(459,268)
32	1,067	2,090	8,535	367	2,430	1,038	12,370	(5,037)	162	(4,875)
33	4,893	8,238	27,910	1,199	7,946	7,555	44,610	(16,472)	(236)	(16,708)
34	431	1,776	11,220	482	3,194	2,390	17,286	(6,622)	(381)	(7,003)
35	1,827	2,255	3,574	154	1,018	525	5,271	(2,110)	238	(1,872)
36	33,024	102,020	575,697	24,731	163,893	59,110	823,431	(339,765)	(2,188)	(341,953)
37	1,110	3,299	18,266	785	5,200	86	24,337	(10,780)	316	(10,464)
38	722	1,210	4,071	175	1,159	774	6,179	(2,402)	55	(2,347)
39	-	-	-	-	-	-	-	-	-	-
40	16,390	90,112	615,133	26,425	175,119	71,745	888,422	(363,039)	(16,703)	(379,742)
41	2,347	4,356	16,764	720	4,772	140	22,396	(9,894)	686	(9,208)
42	167	629	3,852	165	1,097	321	5,435	(2,273)	(15)	(2,288)
43	85,512	170,439	708,624	30,442	201,735	32,848	973,649	(418,215)	6,494	(411,721)
44	3,155	60,946	482,206	20,715	137,277	98,767	738,965	(284,588)	(22,493)	(307,081)
	\$ 11,236,760	\$ 28,722,156	\$ 145,897,532	\$ 6,267,560	\$ 41,534,912	\$ 11,294,753	\$ 204,994,757	\$ (86,105,720)	\$ (38,620)	\$ (86,144,340)

# Schedules of Pension and OPEB Amounts by Employer

## Schedule of LTD OPEB Amounts by Employer

As of and for the year ended June 30, 2024

Employer Number	Employer Name	Net OPEB Liability		Discount Rate Sensitivity		Difference Between Expected and Actual Experience	Changes in Assumptions	Difference Between Projected and Actual Investment Earnings
		Beginning Net OPEB Liability	Ending Net OPEB Liability	Net OPEB Liability 1% Decrease (6.0% Discount Rate)	Net OPEB Liability 1% Increase (8.0% Discount Rate)			
1	307850 Academy Of Excellence	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	450540 Academy Of Tucson	3,005	564	1,941	(790)	2,074	408	-
3	307940 Accelerated Elementary and Secondary Schools	-	-	-	-	-	-	-
4	303320 Accelerated Learning Center	936	157	539	(219)	576	113	-
5	307490 Acclaim Charter School	1,288	249	856	(348)	914	180	-
6	302160 Agua Fria Union High School District #216	59,483	12,519	43,075	(17,539)	46,032	9,059	-
7	300630 Aguila Elementary School District #63	1,116	183	630	(256)	673	132	-
8	302310 AIBT Non-Profit Charter High School	335	87	300	(122)	320	63	-
9	450150 Ajo Unified School District	1,973	336	1,156	(471)	1,236	243	-
10	302800 Akimel O'Otham Pee Posh (3-5)	34	7	25	(10)	27	5	-
11	302810 Akimel O'Otham Pee Posh (K-2)	3,032	682	2,348	(956)	2,509	494	-
12	300680 Alhambra Elementary District #68	79,150	15,416	53,041	(21,597)	56,683	11,154	-
13	461070 Alpine Elementary School District #7	655	129	444	(181)	474	93	-
14	450510 Altar Valley School District #51	2,802	481	1,656	(674)	1,769	348	-
15	308200 American Basic Schools	115	15	53	(22)	57	11	-
16	307860 American Leadership Academy	-	-	-	-	-	-	-
17	450100 Amphitheater Unified School District #10	80,874	17,144	58,987	(24,018)	63,037	12,405	-
18	493810 Antelope Union High School District #50	1,161	193	663	(270)	708	139	-
19	410100 Apache County	14,269	2,891	9,949	(4,051)	10,632	2,092	-
20	462420 Apache Elementary School District #42	143	29	101	(41)	108	21	-
21	497350 Apache Junction Sewer District	1,977	381	1,311	(534)	1,401	276	-
22	200430 Apache Junction Unified School District #43	18,472	3,395	11,680	(4,756)	12,482	2,456	-
23	496800 Apache Junction Water District	957	221	759	(309)	811	160	-
24	420020 Apache Junction, City of	13,009	2,773	9,541	(3,885)	10,196	2,006	-
25	302020 Aprender Tucson	1,707	318	1,092	(445)	1,167	230	-
26	109120 Arizona Acupuncture Board of Examiners	132	25	85	(35)	91	18	-
27	307810 Arizona Agribusiness & Equine Center	7,072	1,417	4,877	(1,986)	5,211	1,026	-
28	480090 Arizona Association of Counties	381	68	233	(95)	249	49	-
29	101050 Arizona Attorney General's Office	75,882	13,440	46,244	(18,829)	49,418	9,725	-
30	109010 Arizona Automobile Theft Authority	-	-	-	-	-	-	-
31	109280 Arizona Board of Athletic Training	46	9	31	(13)	34	7	-
32	103180 Arizona Board of Chiropractic Examiners	228	50	173	(70)	185	36	-
33	105700 Arizona Board of Executive Clemency	679	121	418	(170)	447	88	-
34	109140 Arizona Board of Fingerprinting	333	70	240	(98)	257	51	-
35	103460 Arizona Board of Funeral Directors & Embalmers	221	-	-	-	-	-	-
36	103200 Arizona Board of Homeopathic and Integrated Medicine Examiners	-	-	-	-	-	-	-
37	102500 Arizona Board of Nursing Care Examiners	236	23	80	(33)	85	17	-
38	103240 Arizona Board of Occupational Therapy Examiners	145	25	84	(34)	90	18	-
39	103770 Arizona Board of Osteopathic Examiners	552	109	374	(152)	400	79	-
40	103850 Arizona Board of Podiatry Examiners	106	20	69	(28)	74	15	-
41	103860 Arizona Board of Psychologist Examiners	317	62	212	(86)	226	45	-
42	104100 Arizona Board of Regents	3,707	828	2,848	(1,160)	3,043	599	-
43	101880 Arizona Board of Tax Appeals	155	28	97	(39)	104	20	-
44	302090 Arizona Charter Academy	5,401	950	3,268	(1,331)	3,493	687	-

## Schedules of Pension and OPEB Amounts by Employer

Deferred Outflows of Resources			Deferred Inflows of Resources				OPEB Expense			
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources		Difference Between Expected and Actual Experience	Changes in Assumptions	Difference Between Projected and Actual Investment Earnings	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions		
								Proportionate Share of OPEB Plan Expense	Proportionate Share of Contributions	Total OPEB Expense
1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 159	\$ 159	\$ -	\$ (139)	\$ (139)
2	221	2,703	1,502	3,377	616	1,615	7,110	2,579	(291)	2,288
3	226	226	-	-	-	1,788	1,788	-	(235)	(235)
4	550	1,239	417	938	171	673	2,199	716	(15)	701
5	787	1,881	662	1,489	272	1,149	3,572	1,137	(266)	871
6	31,002	86,093	33,340	74,947	13,674	1,880	123,841	57,230	7,677	64,907
7	706	1,511	487	1,096	200	573	2,356	837	(14)	823
8	295	678	232	521	95	378	1,226	398	(107)	291
9	568	2,047	895	2,012	367	1,556	4,830	1,536	(216)	1,320
10	3	35	19	44	8	228	299	33	(64)	(31)
11	801	3,804	1,817	4,086	745	2,270	8,918	3,120	(251)	2,869
12	1,049	68,886	41,054	92,289	16,838	14,177	164,358	70,472	(4,021)	66,451
13	188	755	344	772	141	241	1,498	590	6	596
14	16	2,133	1,282	2,881	526	3,954	8,643	2,200	(840)	1,360
15	6	74	41	92	17	643	793	70	(117)	(47)
16	15	15	-	-	-	440	440	-	(137)	(137)
17	8,943	84,385	45,656	102,634	18,725	15,057	182,072	78,372	(2,491)	75,881
18	89	936	513	1,153	210	2,059	3,935	881	(387)	494
19	4,225	16,949	7,700	17,310	3,158	3,713	31,881	13,218	223	13,441
20	67	196	78	176	32	40	326	135	1	136
21	185	1,862	1,015	2,282	416	568	4,281	1,742	(153)	1,589
22	1,468	16,406	9,040	20,322	3,708	7,062	40,132	15,518	(1,246)	14,272
23	682	1,653	587	1,320	241	266	2,414	1,008	47	1,055
24	3,919	16,121	7,384	16,600	3,029	2,749	29,762	12,676	(30)	12,646
25	546	1,943	846	1,901	347	456	3,550	1,451	56	1,507
26	155	264	66	148	27	84	325	113	24	137
27	2,182	8,419	3,774	8,485	1,548	2,549	16,356	6,479	119	6,598
28	103	401	180	406	74	312	972	310	(33)	277
29	-	59,143	35,793	80,461	14,680	32,288	163,222	61,440	(7,456)	53,984
30	-	-	-	-	-	407	407	-	(137)	(137)
31	48	89	24	55	10	12	101	42	6	48
32	215	436	134	301	55	204	694	230	(10)	220
33	266	801	324	727	133	225	1,409	555	44	599
34	35	343	186	418	76	157	837	319	(54)	265
35	173	173	-	-	-	503	503	-	(33)	(33)
36	-	-	-	-	-	34	34	-	(17)	(17)
37	13	115	62	139	25	378	604	106	(68)	38
38	47	155	65	147	27	112	351	112	(22)	90
39	292	771	289	651	119	155	1,214	497	7	504
40	57	146	53	120	22	21	216	92	3	95
41	110	381	164	368	67	42	641	281	4	285
42	1,592	5,234	2,204	4,955	904	613	8,676	3,784	148	3,932
43	-	124	75	169	31	159	434	129	(34)	95
44	2,562	6,742	2,530	5,687	1,038	1,279	10,534	4,342	327	4,669

(continued)

# Schedules of Pension and OPEB Amounts by Employer

## Schedule of LTD OPEB Amounts by Employer

As of and for the year ended June 30, 2024

Employer Number	Employer Name	Net OPEB Liability		Discount Rate Sensitivity		Difference Between Expected and Actual Experience	Changes in Assumptions	Difference Between Projected and Actual Investment Earnings
		Beginning Net OPEB Liability	Ending Net OPEB Liability	Net OPEB Liability 1% Decrease (6.0% Discount Rate)	Net OPEB Liability 1% Increase (8.0% Discount Rate)			
1	495900 Arizona City Sanitary District	\$ 615	\$ 132	\$ 454	\$ (185)	\$ 485	\$ 95	\$ -
2	109030 Arizona Commission for Postsecondary Education	-	-	-	-	-	-	-
3	102100 Arizona Commission for the Deaf and Hard of Hearing	1,381	260	894	(364)	956	188	-
4	109260 Arizona Commission of African American Affairs	73	14	48	(20)	52	10	-
5	104820 Arizona Commission on the Arts	739	156	538	(219)	575	113	-
6	304040 Arizona Community Development Corporation	9,930	2,021	6,954	(2,831)	7,431	1,462	-
7	103250 Arizona Corporation Commission	17,027	3,595	12,369	(5,036)	13,219	2,601	-
8	109270 Arizona Cotton Research and Protection Council	1,393	284	977	(398)	1,044	205	-
9	497380 Arizona Counties Insurance Pool	822	164	565	(230)	604	119	-
10	101140 Arizona Court of Appeals Division One	5,155	1,062	3,654	(1,488)	3,905	768	-
11	101150 Arizona Court of Appeals Division Two	2,238	505	1,737	(707)	1,857	365	-
12	101190 Arizona Criminal Justice Commission	1,569	274	943	(384)	1,007	198	-
13	100000 Arizona Department of Administration	42,629	8,524	29,329	(11,942)	31,342	6,168	-
14	103060 Arizona Department of Agriculture	15,027	2,927	10,070	(4,100)	10,761	2,118	-
15	109300 Arizona Department of Child Safety	136,491	27,118	93,305	(37,991)	99,711	19,622	-
16	105200 Arizona Department of Corrections	69,579	13,742	47,282	(19,252)	50,528	9,943	-
17	102200 Arizona Department of Economic Security	430,104	84,635	291,204	(118,569)	311,195	61,239	-
18	104550 Arizona Department of Education	41,233	7,468	25,697	(10,463)	27,461	5,404	-
19	105360 Arizona Department of Emergency & Military Affairs	17,568	3,136	10,789	(4,393)	11,530	2,269	-
20	107100 Arizona Department of Environmental Quality	34,076	7,323	25,196	(10,259)	26,926	5,299	-
21	103120 Arizona Department of Financial Institutions	-	-	-	-	-	-	-
22	109050 Arizona Department of Gaming	7,301	1,488	5,120	(2,085)	5,471	1,077	-
23	102350 Arizona Department of Health Services	105,995	20,874	71,822	(29,244)	76,753	15,104	-
24	109210 Arizona Department of Homeland Security	2,073	472	1,623	(661)	1,734	341	-
25	109160 Arizona Department of Housing	5,532	1,090	3,750	(1,527)	4,007	789	-
26	103530 Arizona Department of Insurance	9,432	1,798	6,188	(2,520)	6,613	1,301	-
27	105220 Arizona Department of Juvenile Corrections	6,093	1,133	3,897	(1,587)	4,165	820	-
28	103570 Arizona Department of Liquor Licenses and Control	1,858	447	1,537	(626)	1,643	323	-
29	105800 Arizona Department of Public Safety	60,893	12,292	42,292	(17,220)	45,195	8,894	-
30	103900 Arizona Department of Real Estate	1,384	275	945	(385)	1,010	199	-
31	101790 Arizona Department of Revenue	34,890	6,721	23,126	(9,416)	24,714	4,863	-
32	106100 Arizona Department of Transportation	216,532	42,252	145,378	(59,194)	155,358	30,573	-
33	102400 Arizona Department of Veterans' Services	16,588	3,629	12,485	(5,084)	13,342	2,626	-
34	107900 Arizona Department of Water Resources	15,120	2,951	10,155	(4,135)	10,852	2,136	-
35	109230 Arizona Early Childhood Development and Health Board	9,976	2,034	6,999	(2,850)	7,479	1,472	-
36	101100 Arizona Exposition & State Fair	2,500	475	1,633	(665)	1,745	343	-
37	109330 Arizona Finance Authority	1,507	505	1,737	(707)	1,857	365	-
38	501410 Arizona Fire & Medical Authority	4,568	1,563	5,376	(2,189)	5,745	1,131	-
39	107200 Arizona Game and Fish Department	27,917	5,424	18,662	(7,599)	19,943	3,925	-
40	107300 Arizona Geological Survey, The	-	-	-	-	-	-	-
41	101400 Arizona Governor's Office	8,646	2,321	7,986	(3,252)	8,534	1,679	-
42	102300 Arizona Health Care Cost Containment System	70,179	13,935	47,946	(19,522)	51,237	10,083	-
43	496050 Arizona Health Facilities Authority	-	-	-	-	-	-	-
44	104920 Arizona Historical Society	1,697	315	1,083	(441)	1,158	228	-

## Schedules of Pension and OPEB Amounts by Employer

Deferred Outflows of Resources				Deferred Inflows of Resources				OPEB Expense		
1	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference Between Expected and Actual Experience	Changes in Assumptions	Difference Between Projected and Actual Investment Earnings	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of OPEB		
								Proportionate Share of Plan Expense	Contributions and Proportionate Share of Contributions	Total OPEB Expense
1	\$ 372	\$ 952	\$ 351	\$ 790	\$ 144	\$ 137	\$ 1,422	\$ 603	\$ 47	\$ 650
2	44	44	-	-	-	1,110	1,110	-	(199)	(199)
3	311	1,455	692	1,556	284	255	2,787	1,188	(3)	1,185
4	-	62	37	84	15	27	163	64	(12)	52
5	390	1,078	417	936	171	196	1,720	715	15	730
6	7,141	16,034	5,382	12,099	2,207	2,224	21,912	9,239	577	9,816
7	2,489	18,309	9,574	21,522	3,927	5,857	40,880	16,434	(1,590)	14,844
8	427	1,676	756	1,699	310	959	3,724	1,298	51	1,349
9	5	728	437	983	179	320	1,919	751	(102)	649
10	1,611	6,284	2,828	6,358	1,160	186	10,532	4,855	378	5,233
11	1,809	4,031	1,345	3,023	552	712	5,632	2,308	70	2,378
12	330	1,535	730	1,640	299	844	3,513	1,252	(124)	1,128
13	10,208	47,718	22,700	51,030	9,310	12,269	95,309	38,967	(2,031)	36,936
14	4,042	16,921	7,794	17,521	3,197	4,196	32,708	13,379	(303)	13,076
15	7,199	126,532	72,219	162,345	29,619	26,912	291,095	123,967	(7,141)	116,826
16	13,886	74,357	36,597	82,268	15,010	4,778	138,653	62,820	1,223	64,043
17	110,992	483,426	225,392	506,676	92,441	34,139	858,648	386,899	5,546	392,445
18	11,773	44,638	19,889	44,711	8,157	11,209	83,966	34,141	(633)	33,508
19	321	14,120	8,351	18,772	3,425	10,801	41,349	14,335	(2,576)	11,759
20	11,173	43,398	19,502	43,840	7,998	6,160	77,500	33,476	1,568	35,044
21	83	83	-	-	-	3,564	3,564	-	(1,056)	(1,056)
22	1,492	8,040	3,963	8,908	1,625	2,893	17,389	6,802	(540)	6,262
23	28,641	120,498	55,591	124,966	22,800	5,435	208,792	95,424	2,855	98,279
24	3,548	5,623	1,256	2,823	515	598	5,192	2,156	415	2,571
25	903	5,699	2,903	6,525	1,190	742	11,360	4,982	(166)	4,816
26	9,483	17,397	4,789	10,767	1,964	1,911	19,431	8,221	1,637	9,858
27	1,916	6,901	3,016	6,781	1,237	1,644	12,678	5,178	(236)	4,942
28	1,820	3,786	1,190	2,675	488	631	4,984	2,043	111	2,154
29	20,888	74,977	32,734	73,585	13,425	8,234	127,978	56,190	791	56,981
30	121	1,330	732	1,645	300	657	3,334	1,256	(175)	1,081
31	5,694	35,271	17,900	40,238	7,341	10,707	76,186	30,726	(1,871)	28,855
32	12,398	198,329	112,523	252,949	46,150	50,114	461,736	193,152	(15,550)	177,602
33	4,554	20,522	9,664	21,723	3,963	10,093	45,443	16,588	(1,136)	15,452
34	9,115	22,103	7,860	17,669	3,224	501	29,254	13,492	1,848	15,340
35	412	9,363	5,417	12,177	2,222	3,745	23,561	9,299	(1,064)	8,235
36	1,737	3,825	1,264	2,842	518	2,337	6,961	2,170	(213)	1,957
37	2,836	5,058	1,345	3,023	552	348	5,268	2,308	320	2,628
38	8,373	15,249	4,161	9,354	1,707	819	16,041	7,143	2,461	9,604
39	-	23,868	14,445	32,471	5,924	8,195	61,035	24,795	(2,506)	22,289
40	-	-	-	-	-	-	-	-	5	5
41	7,298	17,511	6,181	13,896	2,535	3,138	25,750	10,611	421	11,032
42	9,416	70,736	37,110	83,423	15,220	9,119	144,872	63,702	(727)	62,975
43	-	-	-	-	-	38	38	-	(32)	(32)
44	223	1,609	839	1,885	344	1,057	4,125	1,440	(266)	1,174

(continued)

# Schedules of Pension and OPEB Amounts by Employer

## Schedule of LTD OPEB Amounts by Employer

As of and for the year ended June 30, 2024

Employer Number	Employer Name	Net OPEB Liability		Discount Rate Sensitivity		Difference Between Expected and Actual Experience	Changes in Assumptions	Difference Between Projected and Actual Investment Earnings
		Beginning Net OPEB Liability	Ending Net OPEB Liability	Net OPEB Liability 1% Decrease (6.0% Discount Rate)	Net OPEB Liability 1% Increase (8.0% Discount Rate)			
1	101520 Arizona House of Representatives	\$ 9,192	\$ 1,895	\$ 6,522	\$ (2,655)	\$ 6,969	\$ 1,371	\$ -
2	109150 Arizona Independent Redistricting Commission	299	35	119	(49)	127	25	-
3	103500 Arizona Industrial Commission	10,829	2,102	7,232	(2,945)	7,728	1,521	-
4	501210 Arizona Industrial Development Authority	219	67	230	(93)	245	48	-
5	495300 Arizona Interscholastic Association	1,928	356	1,223	(498)	1,307	257	-
6	101540 Arizona Joint Legislative Budget Committee	1,916	371	1,275	(519)	1,363	268	-
7	101530 Arizona Legislative Council	3,966	844	2,905	(1,183)	3,105	611	-
8	103620 Arizona Medical Board	3,272	621	2,137	(870)	2,284	449	-
9	240050 Arizona Montessori Charter School at Anthem	1,757	308	1,061	(432)	1,134	223	-
10	495090 Arizona Municipal Water Users Association	660	148	510	(208)	545	107	-
11	103680 Arizona Naturopathic Physicians Board of Medical Examiners	83	15	50	(20)	54	11	-
12	109040 Arizona Navigable Streams Adjudication	84	15	53	(22)	57	11	-
13	109070 Arizona Office of Administrative Hearings	984	200	687	(280)	734	144	-
14	109320 Arizona Office of Economic Opportunity	2,190	502	1,728	(704)	1,847	363	-
15	101590 Arizona Office of the Auditor General	13,035	2,475	8,517	(3,468)	9,102	1,791	-
16	101430 Arizona Office of Tourism	1,852	426	1,465	(596)	1,565	308	-
17	504210 Arizona Ombudsman-Citizens' Aide	812	162	559	(228)	597	118	-
18	102700 Arizona Pioneers' Home	3,643	699	2,406	(980)	2,572	506	-
19	109990 Arizona Power Authority	575	94	324	(132)	346	68	-
20	496750 Arizona Prosecuting Attorneys' Advisory Council	347	83	287	(117)	307	60	-
21	103100 Arizona Radiation Regulatory Agency	-	-	-	-	-	-	-
22	103220 Arizona Registrar of Contractors	6,136	1,114	3,832	(1,560)	4,095	806	-
23	103260 Arizona Residential Utility Consumer Office	565	122	420	(171)	449	88	-
24	109080 Arizona School Facilities Board	-	-	-	-	-	-	-
25	306890 Arizona School for the Arts	4,712	902	3,105	(1,264)	3,318	653	-
26	101800 Arizona Secretary of State	7,010	1,521	5,234	(2,131)	5,594	1,101	-
27	497510 Arizona Sports and Tourism Authority	607	113	388	(158)	415	82	-
28	109190 Arizona State Board for Charter Schools	1,209	237	814	(332)	870	171	-
29	103870 Arizona State Board for Private Postsecondary Education	381	78	267	(109)	286	56	-
30	103020 Arizona State Board of Accountancy	812	156	538	(219)	575	113	-
31	103150 Arizona State Board of Barbers	-	-	-	-	-	-	-
32	103160 Arizona State Board of Behavioral Health Examiners	1,080	218	750	(305)	801	158	-
33	103270 Arizona State Board of Cosmetology	1,178	212	731	(298)	781	154	-
34	103350 Arizona State Board of Dental Examiners	734	147	507	(206)	542	107	-
35	103380 Arizona State Board of Dispensing Opticians	92	18	61	(25)	65	13	-
36	109310 Arizona State Board of Education	1,411	310	1,066	(434)	1,140	224	-
37	109290 Arizona State Board of Massage Therapy	221	37	128	(52)	137	27	-
38	103710 Arizona State Board of Nursing	3,487	763	2,624	(1,069)	2,805	552	-
39	103750 Arizona State Board of Optometry	130	29	101	(41)	108	21	-
40	103820 Arizona State Board of Pharmacy	2,394	453	1,559	(635)	1,666	328	-
41	103830 Arizona State Board of Physical Therapy	200	36	125	(51)	133	26	-
42	103890 Arizona State Board of Respiratory Care	185	56	193	(79)	206	41	-
43	103960 Arizona State Board of Technical Registration	1,128	222	764	(311)	817	161	-
44	109250 Arizona State Forestry Division	11,829	2,751	9,466	(3,854)	10,116	1,991	-

## Schedules of Pension and OPEB Amounts by Employer

Deferred Outflows of Resources			Deferred Inflows of Resources					OPEB Expense		
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources		Difference Between Expected and Actual Experience	Changes in Assumptions	Difference Between Projected and Actual Investment Earnings	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of OPEB Plan Expense		
								Proportionate Share of OPEB Plan Expense	Proportionate Share of Contributions	Total OPEB Expense
1	\$ 2,854	\$ 11,194	\$ 5,048	\$ 11,347	\$ 2,070	\$ 2,142	\$ 20,607	\$ 8,665	\$ 136	\$ 8,801
2	1,139	1,291	92	208	38	564	902	158	86	244
3	48	9,297	5,598	12,583	2,296	4,524	25,001	9,608	(1,530)	8,078
4	413	706	178	400	73	5	656	305	58	363
5	452	2,016	947	2,129	388	460	3,924	1,625	47	1,672
6	727	2,358	987	2,219	405	963	4,574	1,695	(76)	1,619
7	1,011	4,727	2,249	5,055	922	883	9,109	3,860	(102)	3,758
8	140	2,873	1,654	3,719	678	1,295	7,346	2,840	(344)	2,496
9	1,327	2,684	821	1,846	337	2,424	5,428	1,410	214	1,624
10	297	949	395	888	162	382	1,827	678	(25)	653
11	8	73	39	87	16	53	195	67	(23)	44
12	9	77	41	92	17	31	181	70	(9)	61
13	202	1,080	532	1,195	218	474	2,419	913	(120)	793
14	1,423	3,633	1,338	3,007	549	746	5,640	2,296	52	2,348
15	-	10,893	6,592	14,819	2,704	10,102	34,217	11,316	(2,147)	9,169
16	765	2,638	1,134	2,548	465	902	5,049	1,946	(32)	1,914
17	1,465	2,180	433	972	177	-	1,582	742	226	968
18	1,174	4,252	1,863	4,187	764	2,665	9,479	3,197	(295)	2,902
19	359	773	251	563	103	1,103	2,020	430	(93)	337
20	196	563	222	499	91	304	1,116	381	(32)	349
21	-	-	-	-	-	1,201	1,201	-	(706)	(706)
22	1,730	6,631	2,966	6,667	1,216	3,316	14,165	5,091	(121)	4,970
23	409	946	325	730	133	488	1,676	558	(131)	427
24	92	92	-	-	-	2,270	2,270	-	(343)	(343)
25	979	4,950	2,403	5,403	986	1,570	10,362	4,126	35	4,161
26	2,695	9,390	4,051	9,108	1,662	2,711	17,532	6,955	(241)	6,714
27	136	633	301	676	123	401	1,501	516	(48)	468
28	960	2,001	630	1,417	259	66	2,372	1,082	180	1,262
29	86	428	207	465	85	219	976	355	(43)	312
30	-	688	417	936	171	221	1,745	715	(109)	606
31	37	37	-	-	-	534	534	-	(87)	(87)
32	649	1,608	580	1,305	238	408	2,531	996	1	997
33	760	1,695	566	1,272	232	641	2,711	971	(69)	902
34	479	1,128	392	882	161	184	1,619	673	21	694
35	1	79	47	106	19	11	183	81	(2)	79
36	2,285	3,649	825	1,856	339	8	3,028	1,417	408	1,825
37	126	290	99	223	41	184	547	170	(12)	158
38	1,081	4,438	2,031	4,566	833	1,053	8,483	3,487	(121)	3,366
39	45	174	78	176	32	74	360	135	(11)	124
40	1,003	2,997	1,207	2,712	495	284	4,698	2,071	91	2,162
41	80	239	96	217	40	220	573	166	(44)	122
42	214	461	149	336	61	93	639	256	(3)	253
43	190	1,168	591	1,330	243	482	2,646	1,015	(111)	904
44	12,103	24,210	7,327	16,470	3,005	1,065	27,867	12,577	2,102	14,679

(continued)

# Schedules of Pension and OPEB Amounts by Employer

## Schedule of LTD OPEB Amounts by Employer

As of and for the year ended June 30, 2024

Employer Number	Employer Name	Net OPEB Liability		Discount Rate Sensitivity		Difference Between Expected and Actual Experience	Changes in Assumptions	Difference Between Projected and Actual Investment Earnings
		Beginning Net OPEB Liability	Ending Net OPEB Liability	Net OPEB Liability 1% Decrease (6.0% Discount Rate)	Net OPEB Liability 1% Increase (8.0% Discount Rate)			
1	107400 Arizona State Land Department	\$ 6,865	\$ 1,336	\$ 4,598	\$ (1,872)	\$ 4,913	\$ 967	\$ -
2	103610 Arizona State Lottery	4,578	840	2,890	(1,177)	3,088	608	-
3	103650 Arizona State Mine Inspector	917	199	686	(279)	733	144	-
4	107700 Arizona State Parks	11,588	2,339	8,046	(3,276)	8,599	1,692	-
5	101030 Arizona State Personnel Board	51	21	72	(29)	77	15	-
6	104750 Arizona State Schools for the Deaf and the Blind	30,466	5,978	20,570	(8,376)	21,982	4,326	-
7	101510 Arizona State Senate	7,356	1,524	5,244	(2,135)	5,604	1,103	-
8	101920 Arizona State Treasurer's Office	2,526	487	1,677	(683)	1,792	353	-
9	104140 Arizona State University	519,684	109,505	376,774	(153,411)	402,639	79,235	-
10	103980 Arizona State Veterinary Medical Examining Board	269	63	218	(89)	233	46	-
11	101170 Arizona Supreme Court	34,482	6,865	23,620	(9,617)	25,241	4,967	-
12	109110 Arizona Water Infrastructure Finance Authority	-	-	-	-	-	-	-
13	493880 Arizona Western College	28,569	6,021	20,717	(8,435)	22,139	4,357	-
14	300470 Arlington Elementary School District #47	2,053	394	1,356	(552)	1,449	285	-
15	308130 Arts Academy at Estrella Mountain	4,525	931	3,204	(1,304)	3,424	674	-
16	240060 Arts Academy at Scottsdale	-	-	-	-	-	-	-
17	462530 Ash Creek Elementary School District #53	280	69	237	(96)	253	50	-
18	492310 Ash Fork Joint Unified School District #31	1,926	382	1,315	(535)	1,405	277	-
19	308090 ASU Preparatory Academy	43,529	9,777	33,641	(13,698)	35,950	7,075	-
20	300440 Avondale Elementary School District #44	34,845	7,088	24,388	(9,930)	26,063	5,129	-
21	420010 Avondale, City of	35,018	7,441	25,604	(10,425)	27,361	5,384	-
22	497500 Avra Valley Fire District	504	99	340	(138)	363	71	-
23	450400 Baboquivari Unified School District #40	11,484	1,934	6,655	(2,710)	7,112	1,400	-
24	492200 Bagdad Unified School District	3,973	749	2,578	(1,050)	2,755	542	-
25	302240 Ball Charter Schools (Dobson Academy)	3,383	628	2,161	(880)	2,309	454	-
26	307430 Ball Charter Schools (Hearn Academy)	3,451	707	2,434	(991)	2,601	512	-
27	200280 Ball Charter Schools (Val Vista Academy)	2,187	430	1,481	(603)	1,582	311	-
28	300310 Balsz Elementary School District #31	17,267	3,246	11,169	(4,548)	11,936	2,349	-
29	492260 Beaver Creek Elementary School District #26	1,912	370	1,272	(518)	1,359	267	-
30	302080 Benchmark School	2,166	436	1,500	(611)	1,603	315	-
31	306910 Benjamin Franklin Charter School	14,000	2,908	10,006	(4,074)	10,693	2,104	-
32	462090 Benson Unified School District #9	8,675	1,650	5,676	(2,311)	6,065	1,194	-
33	420030 Benson, City of	2,752	515	1,773	(722)	1,895	373	-
34	494760 Bicentennial Union High School District #76	1,064	207	712	(290)	761	150	-
35	462020 Bisbee Unified School District #2	3,943	741	2,549	(1,038)	2,724	536	-
36	420050 Bisbee, City of	1,979	438	1,508	(614)	1,611	317	-
37	496080 Black Canyon Fire District	-	-	-	-	-	-	-
38	473220 Blue Elementary School District #22	89	16	57	(23)	60	12	-
39	482320 Blue Ridge Unified School District #32	11,603	2,114	7,275	(2,962)	7,774	1,530	-
40	472100 Bonita Elementary School District #16	925	173	594	(242)	635	125	-
41	494260 Bouse Elementary School District #26	558	97	335	(136)	358	70	-
42	462140 Bowie Unified School District #14	552	115	396	(161)	424	83	-
43	300330 Buckeye Elementary School District #33	31,820	6,625	22,795	(9,282)	24,360	4,794	-
44	302010 Buckeye Union High School District #201	28,462	5,811	19,992	(8,140)	21,365	4,204	-

## Schedules of Pension and OPEB Amounts by Employer

Deferred Outflows of Resources			Deferred Inflows of Resources					OPEB Expense		
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources		Difference Between Expected and Actual Experience	Changes in Assumptions	Difference Between Projected and Actual Investment Earnings	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions		
								Proportionate Share of OPEB Plan Expense	Proportionate Share of Contributions	Total OPEB Expense
1	\$ 1,605	\$ 7,485	\$ 3,559	\$ 8,000	\$ 1,460	\$ 3,393	\$ 16,412	\$ 6,109	\$ (534)	\$ 5,575
2	700	4,396	2,237	5,028	917	2,279	10,461	3,840	(128)	3,712
3	420	1,297	531	1,194	218	315	2,258	912	(38)	874
4	3,563	13,854	6,228	14,000	2,554	1,449	24,231	10,691	381	11,072
5	91	183	56	125	23	73	277	95	(28)	67
6	-	26,308	15,921	35,791	6,530	13,248	71,490	27,330	(3,443)	23,887
7	2,607	9,314	4,059	9,125	1,665	159	15,008	6,968	450	7,418
8	647	2,792	1,298	2,918	532	314	5,062	2,228	141	2,369
9	134,520	616,394	291,624	655,563	119,605	38,009	1,104,801	500,590	28,055	528,645
10	192	471	169	379	69	72	689	290	7	297
11	4,891	35,099	18,282	41,097	7,498	6,366	73,243	31,382	(635)	30,747
12	-	-	-	-	-	83	83	-	(75)	(75)
13	4,766	31,262	16,035	36,047	6,577	7,343	66,002	27,525	(521)	27,004
14	905	2,639	1,050	2,360	431	635	4,476	1,802	47	1,849
15	860	4,958	2,480	5,574	1,017	2,858	11,929	4,257	(77)	4,180
16	45	45	-	-	-	904	904	-	(283)	(283)
17	184	487	183	412	75	216	886	315	(8)	307
18	594	2,276	1,018	2,288	417	444	4,167	1,747	95	1,842
19	63,559	106,584	26,038	58,533	10,679	5,285	100,535	44,696	13,493	58,189
20	4,353	35,545	18,877	42,434	7,742	2,008	71,061	32,403	1,142	33,545
21	16,627	49,372	19,817	44,549	8,128	555	73,049	34,018	3,787	37,805
22	379	813	263	591	108	93	1,055	452	42	494
23	735	9,247	5,151	11,580	2,113	5,967	24,811	8,842	(832)	8,010
24	693	3,990	1,995	4,485	818	945	8,243	3,425	30	3,455
25	1,456	4,219	1,672	3,759	686	734	6,851	2,871	233	3,104
26	699	3,812	1,884	4,235	773	550	7,442	3,234	97	3,331
27	1,301	3,194	1,146	2,577	470	179	4,372	1,967	226	2,193
28	5,578	19,863	8,645	19,434	3,546	3,206	34,831	14,840	317	15,157
29	184	1,810	984	2,213	404	397	3,998	1,690	(22)	1,668
30	458	2,376	1,161	2,609	476	406	4,652	1,992	53	2,045
31	5,190	17,987	7,745	17,410	3,176	-	28,331	13,294	1,347	14,641
32	2,368	9,627	4,393	9,875	1,802	1,368	17,438	7,541	421	7,962
33	293	2,561	1,372	3,085	563	2,109	7,129	2,356	(323)	2,033
34	207	1,118	551	1,239	226	409	2,425	946	(48)	898
35	673	3,933	1,973	4,435	809	2,327	9,544	3,387	(518)	2,869
36	392	2,320	1,167	2,623	479	723	4,992	2,003	(200)	1,803
37	-	-	-	-	-	24	24	-	(21)	(21)
38	29	101	44	98	18	56	216	75	(6)	69
39	900	10,204	5,631	12,658	2,309	4,064	24,662	9,666	(612)	9,054
40	842	1,602	460	1,033	188	676	2,357	789	(24)	765
41	515	943	259	582	106	299	1,246	444	27	471
42	580	1,087	307	690	126	915	2,038	527	(43)	484
43	11,411	40,565	17,644	39,662	7,236	5,160	69,702	30,286	2,547	32,833
44	8,334	33,903	15,474	34,786	6,347	1,212	57,819	26,562	1,644	28,206

(continued)

# Schedules of Pension and OPEB Amounts by Employer

## Schedule of LTD OPEB Amounts by Employer

As of and for the year ended June 30, 2024

Employer Number	Employer Name	Net OPEB Liability		Discount Rate Sensitivity		Difference Between Expected and Actual Experience	Changes in Assumptions	Difference Between Projected and Actual Investment Earnings
		Beginning Net OPEB Liability	Ending Net OPEB Liability	Net OPEB Liability 1% Decrease (6.0% Discout Rate)	Net OPEB Liability 1% Increase (8.0% Discout Rate)			
1	495020 Buckeye Valley Fire District	\$ 2,532	\$ 20	\$ 68	\$ (28)	\$ 73	\$ 14	\$ -
2	497430 Buckeye Water Conservation & Drainage District	827	186	641	(261)	685	135	-
3	420070 Buckeye, City of	35,637	8,215	28,265	(11,509)	30,205	5,944	-
4	481150 Bullhead City Elementary School District #15	11,362	2,060	7,088	(2,886)	7,575	1,491	-
5	495000 Bullhead City Fire District	1,326	260	893	(364)	955	188	-
6	492280 Camp Verde Unified School District #28	9,635	1,968	6,772	(2,757)	7,237	1,424	-
7	421020 Camp Verde, Town Of	4,855	1,054	3,625	(1,476)	3,874	762	-
8	492500 Canon Elementary School District #50	1,285	235	808	(329)	864	170	-
9	305020 Canyon Rose Academy	512	130	448	(182)	478	94	-
10	421030 Carefree, Town of	1,477	256	880	(358)	940	185	-
11	303090 Carpe Diem Collegiate High School (Academy)	639	147	507	(206)	542	107	-
12	300830 Cartwright Elementary School District #83	98,999	17,191	59,150	(24,084)	63,210	12,439	-
13	200040 Casa Grande Elementary School District #4	38,221	7,733	26,608	(10,834)	28,435	5,596	-
14	200820 Casa Grande Union High School District #82	21,356	3,988	13,722	(5,587)	14,664	2,886	-
15	420090 Casa Grande, City of	16,712	3,413	11,744	(4,782)	12,551	2,470	-
16	450160 Catalina Foothills School District #16	28,766	5,623	19,348	(7,878)	20,676	4,069	-
17	300930 Cave Creek Unified School District No. 93	25,738	4,682	16,109	(6,559)	17,215	3,388	-
18	420580 Cave Creek, Town of	3,657	755	2,597	(1,058)	2,776	546	-
19	464160 CAVIAT School District	237	46	159	(65)	170	33	-
20	482250 Cedar Unified School District #25	1,928	446	1,534	(624)	1,639	323	-
21	495130 Central Arizona Association Of Governments	545	97	334	(136)	357	70	-
22	493890 Central Arizona College	22,888	4,945	17,014	(6,927)	18,182	3,578	-
23	500650 Central Arizona Fire And Medical Authority	2,273	473	1,627	(662)	1,739	342	-
24	497150 Central Arizona Irrigation And Drainage District	3,674	700	2,408	(981)	2,574	506	-
25	497310 Central Arizona Project	60,340	12,883	44,328	(18,049)	47,371	9,322	-
26	302600 Central Arizona Valley Institute of Technology	1,855	318	1,094	(446)	1,169	230	-
27	303050 Central Yavapai Fire District	-	-	-	-	-	-	-
28	307680 Challenge Charter School	2,203	394	1,354	(551)	1,447	285	-
29	300800 Chandler Unified School District #80	297,654	58,124	199,988	(81,429)	213,717	42,057	-
30	420120 Chandler, City of	90,065	19,385	66,699	(27,158)	71,278	14,027	-
31	303070 Charter Foundation, The (AmeriSchools Academy)	1,559	249	856	(348)	914	180	-
32	464050 Chevelon Butte Elementary School District #5	140	33	115	(47)	123	24	-
33	461240 Chinle Unified School District #24	32,621	6,421	22,091	(8,995)	23,608	4,646	-
34	497260 Chino Valley Fire District	-	-	-	-	-	-	-
35	492510 Chino Valley Unified School District #51	13,471	2,759	9,493	(3,865)	10,145	1,996	-
36	420990 Chino Valley, Town of	4,688	943	3,244	(1,321)	3,467	682	-
37	497370 Christopher-Kohl's Fire District	50	10	36	(15)	38	8	-
38	109130 Citizens Clean Elections Commission	653	121	417	(170)	446	88	-
39	302890 CITY Center For Collaborative Learning (City HS)	2,453	511	1,760	(717)	1,881	370	-
40	421000 Clarkdale, Town of	1,760	401	1,379	(562)	1,474	290	-
41	492030 Clarkdale-Jerome Elementary School District #3	2,643	538	1,852	(754)	1,979	390	-
42	420130 Clifton, Town of	827	164	566	(230)	605	119	-
43	471420 Cobre Valley Institute Of Technology	329	28	96	(39)	103	20	-
44	463500 Cochise Community College	22,697	4,539	15,617	(6,359)	16,689	3,284	-

## Schedules of Pension and OPEB Amounts by Employer

Deferred Outflows of Resources			Deferred Inflows of Resources					OPEB Expense		
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources		Difference Between Expected and Actual Experience	Changes in Assumptions	Difference Between Projected and Actual Investment Earnings	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of OPEB		
								Proportionate Share of Plan Expense	Proportionate Share of Contributions	Total OPEB Expense
1	\$ 1,833	\$ 1,920	\$ 53	\$ 119	\$ 22	\$ 4,181	\$ 4,375	\$ 91	\$ (22)	\$ 69
2	497	1,317	496	1,116	204	44	1,860	852	56	908
3	27,631	63,780	21,877	49,179	8,973	-	80,029	37,553	5,394	42,947
4	1,465	10,531	5,486	12,333	2,250	7,527	27,596	9,418	(1,385)	8,033
5	466	1,609	691	1,554	284	659	3,188	1,187	(90)	1,097
6	2,234	10,895	5,241	11,782	2,150	1,653	20,826	8,997	148	9,145
7	2,409	7,045	2,806	6,308	1,151	148	10,413	4,817	403	5,220
8	531	1,565	625	1,406	257	280	2,568	1,074	65	1,139
9	367	939	346	779	142	834	2,101	595	(58)	537
10	445	1,570	681	1,531	279	483	2,974	1,169	14	1,183
11	444	1,093	392	882	161	716	2,151	673	30	703
12	33,716	109,365	45,782	102,916	18,777	59,065	226,540	78,587	(2,711)	75,876
13	6,830	40,861	20,595	46,297	8,447	6,867	82,206	35,352	(110)	35,242
14	5,665	23,215	10,621	23,875	4,356	3,172	42,024	18,231	1,365	19,596
15	1,178	16,199	9,090	20,434	3,728	3,266	36,518	15,604	(884)	14,720
16	747	25,492	14,975	33,664	6,142	6,311	61,092	25,706	(733)	24,973
17	230	20,833	12,468	28,028	5,114	16,605	62,215	21,402	(2,883)	18,519
18	1,199	4,521	2,010	4,519	825	31	7,385	3,451	230	3,681
19	18	221	123	276	50	93	542	211	(25)	186
20	1,190	3,152	1,187	2,669	487	595	4,938	2,038	(32)	2,006
21	172	599	258	581	106	777	1,722	443	(262)	181
22	3,968	25,728	13,169	29,603	5,401	13,050	61,223	22,605	(1,835)	20,770
23	750	2,831	1,259	2,831	516	240	4,846	2,162	193	2,355
24	181	3,261	1,864	4,190	764	1,207	8,025	3,200	(71)	3,129
25	8,820	65,513	34,310	77,128	14,072	11,105	136,615	58,895	(946)	57,949
26	1,032	2,431	847	1,904	347	872	3,970	1,454	151	1,605
27	-	-	-	-	-	24	24	-	(24)	(24)
28	-	1,732	1,048	2,356	430	1,324	5,158	1,799	(345)	1,454
29	58,083	313,857	154,791	347,967	63,485	39,094	605,337	265,709	9,723	275,432
30	16,337	101,642	51,625	116,052	21,173	19,863	208,713	88,618	(2,080)	86,538
31	287	1,381	662	1,489	272	1,411	3,834	1,137	(87)	1,050
32	186	333	89	200	36	28	353	153	29	182
33	2,007	30,261	17,099	38,437	7,013	4,672	67,221	29,351	(850)	28,501
34	-	-	-	-	-	-	-	-	(1)	(1)
35	4,820	16,961	7,348	16,517	3,014	1,216	28,095	12,613	894	13,507
36	1,409	5,558	2,511	5,645	1,030	415	9,601	4,310	219	4,529
37	17	63	28	62	11	4	105	48	5	53
38	177	711	323	726	132	255	1,436	554	(21)	533
39	751	3,002	1,362	3,062	559	702	5,685	2,338	77	2,415
40	1,003	2,767	1,068	2,400	438	1,101	5,007	1,833	(88)	1,745
41	147	2,516	1,434	3,223	588	235	5,480	2,461	(9)	2,452
42	42	766	438	985	180	411	2,014	752	(97)	655
43	143	266	74	167	30	364	635	128	(26)	102
44	458	20,431	12,088	27,173	4,958	7,194	51,413	20,749	(2,067)	18,682

(continued)

# Schedules of Pension and OPEB Amounts by Employer

## Schedule of LTD OPEB Amounts by Employer

As of and for the year ended June 30, 2024

Employer Number	Employer Name	Net OPEB Liability		Discount Rate Sensitivity		Difference Between Expected and Actual Experience	Changes in Assumptions	Difference Between Projected and Actual Investment Earnings
		Beginning Net OPEB Liability	Ending Net OPEB Liability	Net OPEB Liability 1% Decrease (6.0% Discout Rate)	Net OPEB Liability 1% Increase (8.0% Discout Rate)			
1	410110 Cochise County	\$ 30,855	\$ 6,433	\$ 22,133	\$ (9,012)	\$ 23,652	\$ 4,654	\$ -
2	504610 Cochise County Accommodation School District	51	18	61	(25)	65	13	-
3	462260 Cochise Elementary School District #26	697	138	474	(193)	506	100	-
4	463230 Cochise Technology District #1	181	33	112	(46)	120	24	-
5	410130 Coconino County	52,397	10,152	34,931	(14,223)	37,329	7,346	-
6	464990 Coconino County Community College	10,864	2,270	7,810	(3,180)	8,347	1,643	-
7	303060 Coconino County Regional Accommodation School District	1,359	238	819	(333)	875	172	-
8	481140 Colorado City Unified School District #14	4,336	809	2,782	(1,133)	2,973	585	-
9	480020 Colorado River Sewage System Joint Venture	541	118	405	(165)	433	85	-
10	481920 Colorado River Union High School District #2	8,769	1,673	5,755	(2,343)	6,150	1,210	-
11	461060 Concho Elementary School District #6	1,819	301	1,035	(421)	1,106	218	-
12	492170 Congress Elementary School District #17	1,420	270	930	(379)	994	196	-
13	450390 Continental School District	3,881	776	2,671	(1,088)	2,854	562	-
14	200210 Coolidge Unified School District 21	15,474	3,148	10,833	(4,411)	11,577	2,278	-
15	420100 Coolidge, City of	5,188	1,074	3,695	(1,505)	3,949	777	-
16	502410 Copper Canyon Fire & Medical District	396	33	112	(46)	120	24	-
17	500810 Copper Canyon Fire and Medical Authority	-	-	-	-	-	-	-
18	420110 Cottonwood, City of	9,965	2,148	7,392	(3,010)	7,899	1,554	-
19	492060 Cottonwood-Oak Creek Elementary School	11,395	2,180	7,500	(3,054)	8,015	1,577	-
20	302360 Country Gardens Charter School	-	-	-	-	-	-	-
21	491280 County Of Santa Cruz Elementary School	1,491	269	925	(377)	988	194	-
22	497420 County Supervisor Association Of Arizona	660	127	436	(177)	466	92	-
23	493130 Crane Elementary School District #13	32,608	6,053	20,826	(8,480)	22,255	4,380	-
24	300140 Creighton Elementary School District #14	40,142	8,016	27,580	(11,230)	29,474	5,800	-
25	492410 Crown King Elementary School District #41	106	20	70	(28)	75	15	-
26	497610 Crown King Fire District	229	37	128	(52)	137	27	-
27	308080 Daisy Education Corporation (Sonoran Science Academy - Phoenix)	-	-	-	-	-	-	-
28	308070 Daisy Education Corporation (Sonoran Science Academy - Tucson)	375	47	163	(66)	174	34	-
29	472110 Dan Hinton Accommodation School: Graham County Special Services	908	165	569	(232)	608	120	-
30	300970 Deer Valley Unified School District #97	204,737	40,737	140,163	(57,070)	149,785	29,476	-
31	302170 Desert Rose Academy	422	83	285	(116)	305	60	-
32	504010 Desert Sage School	294	61	209	(85)	223	44	-
33	450550 Desert Springs Academy	-	-	-	-	-	-	-
34	307870 Destiny School	1,895	398	1,368	(557)	1,462	288	-
35	497530 Diamond Star Fire District	-	-	-	-	-	-	-
36	307900 Discovery Plus Academy	624	117	402	(164)	429	85	-
37	462450 Double Adobe Elementary School District #45	274	46	160	(65)	171	34	-
38	462270 Douglas Unified School District #27	24,586	4,883	16,800	(6,841)	17,954	3,533	-
39	420140 Douglas, City of	5,363	1,230	4,232	(1,723)	4,522	890	-
40	495600 Drexel Heights Fire District	1,154	212	729	(297)	779	153	-
41	473020 Duncan Unified School District #2	2,225	401	1,380	(562)	1,475	290	-
42	421010 Duncan, Town of	224	44	151	(61)	161	32	-
43	300890 Dysart Unified School District #89	141,832	26,670	91,765	(37,364)	98,065	19,298	-
44	421040 Eagar, Town of	1,352	288	989	(403)	1,057	208	-

## Schedules of Pension and OPEB Amounts by Employer

Deferred Outflows of Resources		Deferred Inflows of Resources					OPEB Expense			
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference Between Expected and Actual Experience	Changes in Assumptions	Difference Between Projected and Actual Investment Earnings	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions			
							Proportionate Share of OPEB Plan Expense	Proportionate Share of Contributions	Total OPEB Expense	
1	\$ 3,929	\$ 32,235	\$ 17,131	\$ 38,509	\$ 7,026	\$ 8,672	\$ 71,338	\$ 29,406	\$ (909)	\$ 28,497
2	153	231	47	106	19	-	172	81	24	105
3	76	682	367	824	150	701	2,042	629	(82)	547
4	119	263	87	195	36	342	660	149	(26)	123
5	6,764	51,439	27,036	60,777	11,089	14,162	113,064	46,410	(1,478)	44,932
6	1,821	11,811	6,045	13,590	2,479	2,402	24,516	10,377	233	10,610
7	151	1,198	634	1,425	260	391	2,710	1,088	(17)	1,071
8	1,380	4,938	2,153	4,841	883	470	8,347	3,697	232	3,929
9	310	828	314	705	129	296	1,444	539	14	553
10	1,490	8,850	4,454	10,013	1,827	4,310	20,604	7,646	(706)	6,940
11	357	1,681	801	1,801	329	701	3,632	1,375	(48)	1,327
12	721	1,911	720	1,618	295	428	3,061	1,236	101	1,337
13	2,016	5,432	2,067	4,647	848	1,207	8,769	3,549	142	3,691
14	4,603	18,458	8,385	18,849	3,439	-	30,673	14,393	939	15,332
15	891	5,617	2,860	6,430	1,173	1,437	11,900	4,910	(332)	4,578
16	344	488	87	195	36	556	874	149	74	223
17	-	-	-	-	-	394	394	-	(189)	(189)
18	2,122	11,575	5,721	12,861	2,346	1,822	22,750	9,821	(142)	9,679
19	1,108	10,700	5,805	13,050	2,381	2,213	23,449	9,965	73	10,038
20	-	-	-	-	-	174	174	-	(40)	(40)
21	619	1,801	716	1,609	294	1,140	3,759	1,229	(65)	1,164
22	135	693	337	758	138	125	1,358	579	1	580
23	6,675	33,310	16,119	36,235	6,611	7,943	66,908	27,669	(319)	27,350
24	8,120	43,394	21,347	47,988	8,755	7,780	85,870	36,644	(1,117)	35,527
25	78	168	54	122	22	25	223	93	13	106
26	218	382	99	223	41	150	513	170	23	193
27	-	-	-	-	-	208	208	-	(61)	(61)
28	2	210	126	284	52	989	1,451	217	(197)	20
29	212	940	440	989	181	333	1,943	756	(4)	752
30	18,048	197,309	108,487	243,875	44,494	11,918	408,774	186,224	1,480	187,704
31	380	745	221	496	91	224	1,032	379	29	408
32	545	812	162	364	66	-	592	278	85	363
33	9	9	-	-	-	240	240	-	(104)	(104)
34	720	2,470	1,059	2,380	434	506	4,379	1,817	24	1,841
35	-	-	-	-	-	40	40	-	(36)	(36)
36	214	728	311	699	128	158	1,296	534	20	554
37	59	264	124	278	51	332	785	212	(62)	150
38	10,472	31,959	13,003	29,231	5,333	1,795	49,362	22,321	1,776	24,097
39	2,921	8,333	3,275	7,363	1,343	2,130	14,111	5,622	79	5,701
40	347	1,279	564	1,269	231	580	2,644	969	7	976
41	992	2,757	1,068	2,402	438	1,371	5,279	1,834	(128)	1,706
42	165	358	117	262	48	395	822	200	(7)	193
43	23,244	140,607	71,027	159,666	29,130	26,934	286,757	121,921	2,136	124,057
44	330	1,595	766	1,721	314	511	3,312	1,314	(185)	1,129

(continued)

# Schedules of Pension and OPEB Amounts by Employer

## Schedule of LTD OPEB Amounts by Employer

As of and for the year ended June 30, 2024

Employer Number	Employer Name	Net OPEB Liability		Discount Rate Sensitivity		Difference Between Expected and Actual Experience	Changes in Assumptions	Difference Between Projected and Actual Investment Earnings
		Beginning Net OPEB Liability	Ending Net OPEB Liability	Net OPEB Liability 1% Decrease (6.0% Discount Rate)	Net OPEB Liability 1% Increase (8.0% Discount Rate)			
1	308220 East Valley Educational Services (East Valley Academy)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	304010 East Valley Institute Of Technology	16,955	4,089	14,068	(5,728)	15,034	2,959	-
3	472990 Eastern Arizona College	20,214	3,950	13,591	(5,534)	14,524	2,858	-
4	450070 Edge High School	1,211	235	810	(330)	866	170	-
5	502810 Edison School of Innovation (K-8)	1,445	289	994	(405)	1,062	209	-
6	307880 Edkey (American Heritage Academy)	1,810	353	1,214	(494)	1,297	255	-
7	304090 Edkey (Arizona Conservatory for Arts and Academics Elementary School)	795	108	373	(152)	399	78	-
8	302710 Edkey (Arizona Conservatory for Arts and Academics)	1,513	270	929	(378)	993	195	-
9	304060 Edkey (Pathfinder Academy)	3,638	755	2,597	(1,058)	2,776	546	-
10	302420 Edkey (Sequoia Charter School)	10,318	2,061	7,091	(2,887)	7,578	1,491	-
11	302390 Edkey (Sequoia Choice Schools)	9,782	1,966	6,766	(2,755)	7,230	1,423	-
12	200290 Edkey (Sequoia Pathway Academy)	3,386	612	2,105	(857)	2,250	443	-
13	304070 Edkey (Sequoia Ranch School: Children First Academy)	953	162	558	(227)	596	117	-
14	304080 Edkey (Sequoia School Deaf and Hard of Hearing)	1,447	239	823	(335)	880	173	-
15	302410 Edkey (Sequoia Village School)	2,002	377	1,299	(529)	1,388	273	-
16	306710 EduPreneurship Student Center (Phoenix)	-	-	-	-	-	-	-
17	307080 EduPrize Schools	15,468	3,146	10,824	(4,407)	11,567	2,276	-
18	502010 Ehrenberg Improvement District	-	-	-	-	-	-	-
19	420160 El Mirage, City of	8,365	1,801	6,195	(2,522)	6,620	1,303	-
20	462120 Elfrida Elementary School District #12	469	107	368	(150)	393	77	-
21	495100 Elfrida Fire District	79	15	50	(20)	54	11	-
22	200110 Eloy Elementary School District #11	4,974	909	3,127	(1,273)	3,341	658	-
23	495080 Eloy Fire District	121	28	98	(40)	104	21	-
24	420170 Eloy, City of	5,131	949	3,265	(1,329)	3,489	687	-
25	306730 Espiritu Community Development Corporation (NFL YET)	947	180	620	(252)	662	130	-
26	503410 Espiritu Community Development Corporation (Reyes Maria Ruiz Leadership Academy)	1,300	242	831	(339)	889	175	-
27	302290 Excalibur Charter School (Avalon Elementary)	2,131	385	1,323	(539)	1,414	278	-
28	302540 Flagstaff Arts And Leadership Academy	1,684	217	747	(304)	798	157	-
29	493910 Flagstaff Junior Academy	1,858	341	1,173	(478)	1,254	247	-
30	464010 Flagstaff Unified School District #1	62,344	12,135	41,753	(17,000)	44,619	8,781	-
31	420180 Flagstaff, City of	36,992	7,535	25,927	(10,557)	27,707	5,452	-
32	200010 Florence Unified School District No. 1	55,557	10,839	37,295	(15,185)	39,855	7,843	-
33	420190 Florence, Town of	6,114	1,308	4,500	(1,832)	4,809	946	-
34	496770 Flowing Wells Irrigation District	501	64	222	(90)	237	47	-
35	450080 Flowing Wells Unified School District #8	34,840	6,996	24,071	(9,801)	25,723	5,062	-
36	500630 Forest Lakes Domestic Water Improvement District	221	44	152	(62)	163	32	-
37	503610 Forest Lakes Fire District	156	24	83	(34)	88	17	-
38	463000 Fort Huachuca Accommodation Schools	6,959	1,251	4,303	(1,752)	4,599	905	-
39	497480 Fort Mojave Mesa Fire District	267	66	226	(92)	242	48	-
40	472070 Fort Thomas Unified School District #7	6,720	1,379	4,746	(1,932)	5,071	998	-
41	503810 Fountain Hills Sanitary District	3,601	725	2,495	(1,016)	2,667	525	-
42	300980 Fountain Hills Unified School District #98	8,089	1,588	5,464	(2,225)	5,839	1,149	-
43	300450 Fowler Elementary School District #45	21,821	4,099	14,103	(5,742)	15,071	2,966	-
44	307330 Franklin Phonetic Primary School	2,650	459	1,579	(643)	1,687	332	-

# Schedules of Pension and OPEB Amounts by Employer

Deferred Outflows of Resources			Deferred Inflows of Resources					OPEB Expense						
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions		Total Deferred Outflows of Resources	Difference Between Expected and Actual Experience		Changes in Assumptions	Difference Between Projected and Actual Investment Earnings	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of OPEB Contributions		Total OPEB Expense			
1	\$	6	\$	-	\$	-	\$	92	\$	-	\$	(23)	\$	(23)
2	15,828	33,821	10,889	24,478	4,466	528	40,361	18,691	3,030	21,721				
3	1,248	18,630	10,520	23,648	4,314	7,867	46,349	18,057	(2,194)	15,863				
4	378	1,414	627	1,409	257	752	3,045	1,076	(109)	967				
5	2,030	3,301	769	1,729	315	363	3,176	1,320	519	1,839				
6	69	1,621	939	2,111	385	475	3,910	1,612	(115)	1,497				
7	159	636	289	649	118	1,113	2,169	496	(184)	312				
8	312	1,500	719	1,617	295	1,209	3,840	1,235	(179)	1,056				
9	2,576	5,898	2,010	4,519	825	568	7,922	3,451	310	3,761				
10	5,076	14,145	5,489	12,338	2,251	1,176	21,254	9,421	677	10,098				
11	16,541	25,194	5,237	11,772	2,148	539	19,696	8,989	3,222	12,211				
12	527	3,220	1,629	3,663	668	3,021	8,981	2,797	(470)	2,327				
13	501	1,214	432	971	177	1,532	3,112	741	(234)	507				
14	1,099	2,152	637	1,433	261	1,324	3,655	1,094	260	1,354				
15	497	2,158	1,005	2,260	412	915	4,592	1,726	101	1,827				
16	36	36	-	-	-	747	747	-	(128)	(128)				
17	1,077	14,920	8,378	18,833	3,436	3,866	34,513	14,381	(429)	13,952				
18	95	95	-	-	-	264	264	-	(5)	(5)				
19	3,224	11,147	4,795	10,779	1,967	513	18,054	8,231	423	8,654				
20	164	634	285	640	117	799	1,841	489	(101)	388				
21	26	91	39	87	16	284	426	67	(30)	37				
22	1,857	5,856	2,420	5,440	993	1,985	10,838	4,154	(257)	3,897				
23	77	202	76	170	31	171	448	130	(15)	115				
24	334	4,510	2,527	5,681	1,036	993	10,237	4,338	(73)	4,265				
25	12,511	13,303	480	1,078	197	17,285	19,040	823	(1,435)	(612)				
26	3,700	4,764	644	1,447	264	1,004	3,359	1,105	651	1,756				
27	1,367	3,059	1,024	2,302	420	365	4,111	1,758	288	2,046				
28	205	1,160	578	1,300	237	1,655	3,770	993	(197)	796				
29	379	1,880	908	2,041	372	473	3,794	1,559	22	1,581				
30	7,206	60,606	32,317	72,647	13,254	13,983	132,201	55,474	(571)	54,903				
31	2,689	35,848	20,068	45,112	8,231	9,579	82,990	34,448	(1,515)	32,933				
32	5,514	53,212	28,866	64,891	11,839	6,202	111,798	49,551	586	50,137				
33	1,503	7,258	3,483	7,829	1,428	1,678	14,418	5,979	(189)	5,790				
34	260	544	171	385	70	775	1,401	294	(79)	215				
35	4,713	35,498	18,631	41,882	7,641	485	68,639	31,981	764	32,745				
36	33	228	118	265	48	-	431	203	14	217				
37	376	481	64	144	26	60	294	110	61	171				
38	834	6,338	3,331	7,488	1,366	3,580	15,765	5,718	(558)	5,160				
39	354	644	175	393	72	50	690	300	58	358				
40	2,495	8,564	3,673	8,257	1,506	721	14,157	6,305	439	6,744				
41	8,081	11,273	1,931	4,342	792	92	7,157	3,315	1,452	4,767				
42	940	7,928	4,229	9,507	1,735	1,891	17,362	7,260	(255)	7,005				
43	-	18,037	10,916	24,539	4,477	11,473	51,405	18,738	(2,380)	16,358				
44	647	2,666	1,222	2,747	501	1,242	5,712	2,097	14	2,111				

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# Schedules of Pension and OPEB Amounts by Employer

## Schedule of LTD OPEB Amounts by Employer

As of and for the year ended June 30, 2024

Employer Number	Employer Name	Net OPEB Liability		Discount Rate Sensitivity		Difference Between Expected and Actual Experience	Changes in Assumptions	Difference Between Projected and Actual Investment Earnings
		Beginning Net OPEB Liability	Ending Net OPEB Liability	Net OPEB Liability 1% Decrease (6.0% Discount Rate)	Net OPEB Liability 1% Increase (8.0% Discount Rate)			
1	420380 Fredonia, Town of	\$ 457	\$ 85	\$ 292	\$ (119)	\$ 312	\$ 61	\$ -
2	464060 Fredonia-Moccasin Unified School District #6	1,637	257	883	(359)	943	186	-
3	503010 Fry Fire District	288	69	237	(96)	253	50	-
4	493320 Gadsden Elementary School District #32	27,114	5,786	19,907	(8,106)	21,274	4,186	-
5	461190 Ganado Unified School District #20	8,752	1,902	6,543	(2,664)	6,992	1,376	-
6	502610 GAR, LLC (Student Choice High School)	3,698	682	2,348	(956)	2,509	494	-
7	307420 Genesis Program (Genesis Academy)	522	94	325	(132)	347	68	-
8	200270 George Gervin Youth Center (GGPA)	841	145	499	(203)	533	105	-
9	300240 Gila Bend Unified School District #24	1,895	419	1,441	(587)	1,540	303	-
10	420200 Gila Bend, Town of	1,532	289	994	(405)	1,062	209	-
11	410140 Gila County	21,048	4,152	14,286	(5,817)	15,267	3,004	-
12	471000 Gila County Education Service Agency	160	35	121	(49)	129	25	-
13	306060 Gila County Regional School District #49	186	36	125	(51)	133	26	-
14	473010 Gila Institute For Technology	271	63	215	(88)	230	45	-
15	300410 Gilbert Public Schools	223,675	41,285	142,049	(57,838)	151,800	29,872	-
16	420210 Gilbert, Town of	77,200	15,835	54,483	(22,184)	58,223	11,458	-
17	300400 Glendale Elementary School District	47,176	10,467	36,014	(14,664)	38,487	7,574	-
18	302050 Glendale Union High School District #205	112,024	21,081	72,535	(29,534)	77,515	15,254	-
19	220230 Glendale, City of	91,082	18,568	63,887	(26,013)	68,273	13,435	-
20	471010 Globe Unified School District #1	8,481	1,517	5,218	(2,125)	5,577	1,097	-
21	420220 Globe, City of	3,776	746	2,567	(1,045)	2,743	540	-
22	496500 Golder Ranch Fire District	2,656	569	1,957	(797)	2,091	412	-
23	420250 Goodyear, City of	42,052	9,241	31,796	(12,946)	33,979	6,687	-
24	109170 Governor Office Of Highway Safety	735	121	416	(169)	445	88	-
25	410150 Graham County	8,318	1,713	5,895	(2,400)	6,299	1,240	-
26	464040 Grand Canyon Unified School District	3,035	556	1,912	(779)	2,044	402	-
27	302210 Great Expectations Academy	1,356	242	832	(339)	889	175	-
28	495030 Green Valley Domestic Water Improvement District	498	102	352	(144)	377	74	-
29	410160 Greenlee County	6,509	1,337	4,599	(1,873)	4,915	967	-
30	473840 Greenlee County Accommodation School	-	-	-	-	-	-	-
31	473000 Greenlee County School Office	-	-	-	-	-	-	-
32	302040 Griffin Foundation (Children Reaching for the Sky Preparatory, FIMS)	628	64	220	(89)	235	46	-
33	420270 Guadalupe, Town of	789	169	580	(236)	620	122	-
34	481030 Hackberry Elementary School District #3	470	87	298	(121)	318	63	-
35	302300 Happy Valley School	2,187	441	1,516	(617)	1,620	319	-
36	496100 Harquahala Valley Irrigation District	119	8	29	(12)	31	6	-
37	420280 Hayden, Town of	514	104	359	(146)	383	75	-
38	471410 Hayden-Winkelman Unified School District #41	2,259	444	1,527	(622)	1,632	321	-
39	497230 Heber-Overgaard Fire District	282	56	193	(79)	206	41	-
40	482060 Heber-Overgaard Unified School District #6	3,022	589	2,028	(826)	2,167	426	-
41	501610 Hellsgate Fire District	88	18	61	(25)	65	13	-
42	306740 Heritage Academy	17,252	4,219	14,516	(5,910)	15,512	3,053	-
43	496060 Highlands Fire District	402	81	280	(114)	299	59	-
44	300600 Higley Unified School District #60	80,755	15,307	52,668	(21,445)	56,284	11,076	-

## Schedules of Pension and OPEB Amounts by Employer

Deferred Outflows of Resources				Deferred Inflows of Resources				OPEB Expense		
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions		Total Deferred Outflows of Resources	Difference Between Expected and Actual Experience	Changes in Assumptions	Difference Between Projected and Actual Investment Earnings	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of OPEB Plan Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total OPEB Expense
1	\$ 224	\$ 597	\$ 226	\$ 509	\$ 93	\$ 169	\$ 997	\$ 388	\$ 15	\$ 403
2	115	1,244	683	1,536	280	827	3,326	1,173	(110)	1,063
3	458	761	183	412	75	3	673	315	112	427
4	11,060	36,520	15,408	34,637	6,319	2,640	59,004	26,449	1,517	27,966
5	2,156	10,524	5,064	11,385	2,077	10,865	29,391	8,693	(1,990)	6,703
6	5,769	8,772	1,817	4,086	745	781	7,429	3,120	1,569	4,689
7	-	415	251	565	103	642	1,561	431	(158)	273
8	230	868	386	868	158	901	2,313	663	(227)	436
9	1,032	2,875	1,116	2,508	458	1,486	5,568	1,915	(323)	1,592
10	178	1,449	769	1,729	315	651	3,464	1,320	(87)	1,233
11	878	19,149	11,058	24,857	4,535	3,506	43,956	18,981	(264)	18,717
12	190	344	94	211	38	215	558	161	(2)	159
13	150	309	96	217	40	76	429	166	22	188
14	107	382	167	375	68	115	725	286	(6)	280
15	19,514	201,186	109,946	247,156	45,093	39,258	441,453	188,729	(3,643)	185,086
16	24,233	93,914	42,170	94,797	17,295	610	154,872	72,387	5,383	77,770
17	9,212	55,273	27,875	62,662	11,433	46,185	148,155	47,849	(7,846)	40,003
18	18,045	110,814	56,142	126,207	23,026	23,490	228,865	96,372	170	96,542
19	12,533	94,241	49,449	111,159	20,281	3,940	184,829	84,882	1,682	86,564
20	323	6,997	4,039	9,080	1,657	2,893	17,669	6,933	(371)	6,562
21	1,021	4,304	1,987	4,466	815	48	7,316	3,411	281	3,692
22	868	3,371	1,515	3,405	621	1,180	6,721	2,600	30	2,630
23	26,426	67,092	24,610	55,323	10,094	1,116	91,143	42,245	5,306	47,551
24	82	615	322	724	132	523	1,701	553	(107)	446
25	2,581	10,120	4,562	10,256	1,871	689	17,378	7,832	144	7,976
26	307	2,753	1,480	3,327	607	2,011	7,425	2,541	(273)	2,268
27	606	1,670	644	1,448	264	634	2,990	1,106	118	1,224
28	75	526	273	613	112	174	1,172	468	(21)	447
29	1,147	7,029	3,560	8,003	1,460	2,469	15,492	6,111	(293)	5,818
30	-	-	-	-	-	81	81	-	(37)	(37)
31	9	9	-	-	-	72	72	-	(30)	(30)
32	7	288	170	382	70	978	1,600	292	(206)	86
33	332	1,074	449	1,010	184	480	2,123	771	(75)	696
34	438	819	230	518	95	663	1,506	396	(7)	389
35	45	1,984	1,173	2,637	481	1,242	5,533	2,014	(382)	1,632
36	6	43	22	50	9	655	736	38	(125)	(87)
37	199	657	278	624	114	962	1,978	477	(142)	335
38	1,097	3,050	1,182	2,658	485	1,162	5,487	2,029	(21)	2,008
39	331	578	149	336	61	196	742	256	14	270
40	318	2,911	1,570	3,528	644	789	6,531	2,694	(72)	2,622
41	53	131	47	106	19	21	193	81	33	114
42	21,188	39,753	11,235	25,257	4,608	-	41,100	19,286	4,443	23,729
43	431	789	217	487	89	96	889	372	111	483
44	24,784	92,144	40,765	91,640	16,719	10,219	159,343	69,976	6,046	76,022

(continued)

# Schedules of Pension and OPEB Amounts by Employer

## Schedule of LTD OPEB Amounts by Employer

As of and for the year ended June 30, 2024

Employer Number	Employer Name	Net OPEB Liability		Discount Rate Sensitivity		Difference Between Expected and Actual Experience	Changes in Assumptions	Difference Between Projected and Actual Investment Earnings
		Beginning Net OPEB Liability	Ending Net OPEB Liability	Net OPEB Liability 1% Decrease (6.0% Discount Rate)	Net OPEB Liability 1% Increase (8.0% Discount Rate)			
1	492350 Hillside Elementary School District #35	\$ 101	\$ 20	\$ 70	\$ (28)	\$ 75	\$ 15	\$ -
2	482030 Holbrook Unified School District #3	13,847	2,658	9,146	(3,724)	9,774	1,923	-
3	420290 Holbrook, City of	1,458	281	966	(393)	1,032	203	-
4	500410 Horizon Community Learning Center (Horizon Honors Elementary School)	4,129	738	2,539	(1,034)	2,714	534	-
5	306940 Horizon Community Learning Center (Horizon Honors Secondary School)	4,513	868	2,985	(1,215)	3,190	628	-
6	495820 Housing Authority Of Maricopa County	2,380	535	1,842	(750)	1,969	387	-
7	497100 Housing Authority of the City of Yuma	2,273	511	1,760	(717)	1,881	370	-
8	307830 Humanities and Sciences Academy (Tempe)	1,216	250	861	(351)	920	181	-
9	492220 Humboldt Unified School District #22	30,276	5,674	19,522	(7,949)	20,863	4,106	-
10	493160 Hyder Elementary School District #16	1,017	187	642	(261)	686	135	-
11	500830 Incito Schools	1,711	231	795	(324)	849	167	-
12	302620 Intelli-School	533	117	403	(164)	430	85	-
13	302510 Intelli-School (Paradise Valley)	282	56	194	(79)	207	41	-
14	307820 International Commerce Secondary Schools	1,478	262	902	(367)	964	190	-
15	300050 Isaac School District #5	38,825	7,675	26,407	(10,752)	28,220	5,553	-
16	200440 J.O. Combs Unified School District	24,331	4,440	15,276	(6,220)	16,324	3,212	-
17	302530 James Sandoval Preparatory High School	147	35	121	(49)	129	25	-
18	482020 Joseph City Unified School District #2	3,218	645	2,219	(904)	2,371	467	-
19	302570 Juniper Tree Academy (Desert View Academy)	3,685	733	2,521	(1,027)	2,694	530	-
20	504810 Kachina Village Domestic Water Improvement District	506	103	354	(144)	379	75	-
21	482270 Kayenta Unified School District #27	19,476	3,546	12,200	(4,967)	13,037	2,566	-
22	420330 Kearny, Town of	632	142	489	(199)	522	103	-
23	302590 Khalsa Montessori School	1,274	235	810	(330)	866	170	-
24	481050 Kingman Academy of Learning	6,092	1,191	4,098	(1,669)	4,379	862	-
25	481040 Kingman Unified School District #20	35,445	6,319	21,741	(8,852)	23,233	4,572	-
26	420350 Kingman, City of	14,440	3,159	10,868	(4,425)	11,614	2,286	-
27	492230 Kirkland Elementary School District #23	781	150	516	(210)	551	108	-
28	300280 Kyrene School District #28	94,317	17,631	60,662	(24,700)	64,826	12,757	-
29	410170 La Paz County	8,433	1,663	5,721	(2,329)	6,113	1,203	-
30	481510 Lake Havasu Unified School District #1	26,489	5,459	18,783	(7,648)	20,072	3,950	-
31	420370 Lake Havasu, City of	20,520	4,344	14,948	(6,086)	15,974	3,144	-
32	300590 Laveen Elementary School District #59	47,704	9,537	32,816	(13,362)	35,069	6,901	-
33	495160 League of Arizona Cities and Towns	1,557	321	1,104	(450)	1,180	232	-
34	300250 Liberty Elementary School District #25	23,963	4,771	16,417	(6,685)	17,544	3,453	-
35	307450 Liberty High School	392	81	280	(114)	299	59	-
36	302650 Life Skills Center of Arizona	-	-	-	-	-	-	-
37	300790 Litchfield Elementary School District #79	66,691	12,716	43,754	(17,815)	46,757	9,201	-
38	420390 Litchfield Park, City of	3,079	643	2,212	(901)	2,364	465	-
39	481090 Littlefield Unified School District #9	2,449	479	1,649	(671)	1,762	347	-
40	300650 Littleton Elementary School District #65	31,821	6,258	21,532	(8,767)	23,011	4,528	-
41	302720 Luz Academy of Tucson	-	-	-	-	-	-	-
42	300380 Madison Elementary School District #38	34,540	7,586	26,100	(10,627)	27,891	5,489	-
43	464100 Maine Consolidated School District #10	1,654	312	1,073	(437)	1,146	226	-
44	200080 Mammoth-San Manuel Unified School District	3,357	664	2,284	(930)	2,440	480	-

# Schedules of Pension and OPEB Amounts by Employer

Deferred Outflows of Resources			Deferred Inflows of Resources					OPEB Expense				
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources		Difference Between Expected and Actual Experience		Changes in Assumptions	Difference Between Projected and Actual Investment Earnings		Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions		Total OPEB Expense
										Proportionate Share of OPEB Plan Expense	Proportionate Share of Contributions	
1	\$ 27	\$ 117	\$ 54	\$ 122	\$ 22	\$ 122	\$ 320	\$ 93	\$ (44)	\$ 49		
2	218	11,915	7,079	15,913	2,903	4,900	30,795	12,151	(1,272)	10,879		
3	-	1,235	748	1,681	307	1,325	4,061	1,283	(265)	1,018		
4	1,275	4,523	1,965	4,418	806	1,267	8,456	3,374	147	3,521		
5	1,020	4,838	2,310	5,194	948	785	9,237	3,966	140	4,106		
6	925	3,281	1,426	3,205	585	961	6,177	2,448	(55)	2,393		
7	1,276	3,527	1,362	3,062	559	121	5,104	2,338	156	2,494		
8	718	1,819	666	1,498	273	413	2,850	1,144	159	1,303		
9	3,452	28,421	15,110	33,968	6,197	10,621	65,896	25,938	(682)	25,256		
10	379	1,200	497	1,117	204	565	2,383	853	(55)	798		
11	555	1,571	615	1,383	252	2,297	4,547	1,056	(128)	928		
12	115	630	312	701	128	277	1,418	535	(19)	516		
13	89	337	150	337	62	108	657	257	13	270		
14	233	1,387	698	1,570	286	1,104	3,658	1,199	(107)	1,092		
15	840	34,613	20,439	45,947	8,383	15,126	89,895	35,085	(4,807)	30,278		
16	4,333	23,869	11,823	26,578	4,849	7,776	51,026	20,295	(268)	20,027		
17	254	408	94	211	38	262	605	161	(24)	137		
18	824	3,662	1,718	3,861	704	881	7,164	2,948	(82)	2,866		
19	302	3,526	1,951	4,387	800	805	7,943	3,350	(93)	3,257		
20	658	1,112	274	616	112	-	1,002	471	102	573		
21	3,536	19,139	9,443	21,227	3,873	8,059	42,602	16,209	(326)	15,883		
22	167	792	378	851	155	774	2,158	649	(130)	519		
23	403	1,439	627	1,409	257	759	3,052	1,076	(51)	1,025		
24	808	6,049	3,172	7,130	1,301	2,097	13,700	5,445	(144)	5,301		
25	8,122	35,927	16,827	37,827	6,901	17,315	78,870	28,885	134	29,019		
26	3,524	17,424	8,412	18,910	3,450	1,781	32,553	14,440	250	14,690		
27	214	873	399	897	164	146	1,606	685	33	718		
28	2,387	79,970	46,952	105,548	19,257	45,727	217,484	80,596	(6,751)	73,845		
29	1,330	8,646	4,428	9,953	1,816	4,041	20,238	7,600	(935)	6,665		
30	6,219	30,241	14,538	32,680	5,962	6,172	59,352	24,955	1,112	26,067		
31	3,282	22,400	11,570	26,009	4,745	3,195	45,519	19,860	(796)	19,064		
32	11,470	53,440	25,400	57,097	10,417	73	92,987	43,600	3,029	46,629		
33	158	1,570	855	1,921	350	361	3,487	1,467	(38)	1,429		
34	13,078	34,075	12,707	28,565	5,212	3,097	49,581	21,812	2,507	24,319		
35	93	451	217	487	89	354	1,147	372	(54)	318		
36	-	-	-	-	-	434	434	-	(228)	(228)		
37	10,985	66,943	33,866	76,129	13,889	17,842	141,726	58,132	206	58,338		
38	1,024	3,853	1,712	3,848	702	330	6,592	2,939	146	3,085		
39	323	2,432	1,276	2,868	523	685	5,352	2,190	(124)	2,066		
40	3,708	31,247	16,666	37,465	6,835	6,458	67,424	28,608	398	29,006		
41	-	-	-	-	-	99	99	-	(87)	(87)		
42	10,689	44,069	20,201	45,412	8,285	9,045	82,943	34,676	962	35,638		
43	359	1,731	830	1,866	341	445	3,482	1,425	(30)	1,395		
44	-	2,920	1,767	3,973	725	3,232	9,697	3,034	(815)	2,219		

(continued)

# Schedules of Pension and OPEB Amounts by Employer

## Schedule of LTD OPEB Amounts by Employer

As of and for the year ended June 30, 2024

Employer Number	Employer Name	Net OPEB Liability		Discount Rate Sensitivity		Difference Between Expected and Actual Experience	Changes in Assumptions	Difference Between Projected and Actual Investment Earnings
		Beginning Net OPEB Liability	Ending Net OPEB Liability	Net OPEB Liability 1% Decrease (6.0% Discount Rate)	Net OPEB Liability 1% Increase (8.0% Discount Rate)			
1	303000 Marana Domestic Water Improvement District	\$ 283	\$ 57	\$ 196	\$ (80)	\$ 209	\$ 41	\$ -
2	450060 Marana Unified School District #6	84,622	17,545	60,367	(24,579)	64,511	12,695	-
3	420300 Marana, Town of	19,637	3,856	13,269	(5,403)	14,180	2,790	-
4	495140 Maricopa Association of Governments	11,992	2,304	7,927	(3,228)	8,471	1,667	-
5	210170 Maricopa County	660,888	133,193	458,303	(186,597)	489,758	96,380	-
6	307100 Maricopa County Community College District	410,110	82,118	282,544	(115,043)	301,940	59,418	-
7	480030 Maricopa County Municipal Water Conservation District #1	5,462	1,093	3,760	(1,531)	4,018	791	-
8	305090 Maricopa County Regional School District #509	1,738	335	1,154	(470)	1,234	243	-
9	200200 Maricopa Unified School District #20	47,957	9,986	34,360	(13,990)	36,719	7,226	-
10	420080 Maricopa, City of	13,691	3,026	10,412	(4,240)	11,127	2,190	-
11	200900 Mary C O'Brien Accommodation District #90	-	-	-	-	-	-	-
12	302250 Mary Ellen Halvorson Educational Foundation: Tri-City College Prep High School	1,499	285	982	(400)	1,050	207	-
13	302030 Masada Charter School	3,196	611	2,101	(855)	2,245	442	-
14	492430 Mayer Unified School District #43	3,985	732	2,519	(1,025)	2,691	530	-
15	461230 McNary Elementary School District #23	1,382	319	1,099	(447)	1,174	231	-
16	462550 McNeal Elementary School District #55	387	74	254	(103)	271	53	-
17	300040 Mesa Unified School District #4	449,552	81,311	279,768	(113,913)	298,974	58,835	-
18	420400 Mesa, City of	213,126	45,314	155,914	(63,484)	166,618	32,788	-
19	308160 Metropolitan Arts Institute	1,411	289	995	(405)	1,063	209	-
20	495400 Metropolitan Domestic Water Improvement District	4,381	890	3,064	(1,248)	3,274	644	-
21	308170 Mexicayotl Academy	979	165	569	(232)	608	120	-
22	471400 Miami Unified School District #40	4,851	983	3,383	(1,378)	3,615	711	-
23	420410 Miami, Town of	1,005	211	727	(296)	777	153	-
24	306820 Mingus Springs Charter School	1,025	197	676	(275)	723	142	-
25	492860 Mingus Union High School District #4	7,939	1,448	4,983	(2,029)	5,325	1,048	-
26	300860 Mobile Elementary School District #86	387	81	277	(113)	296	58	-
27	302790 Mohave Accelerated Elementary School	2,715	530	1,825	(743)	1,951	384	-
28	302670 Mohave Accelerated Learning Center	3,567	681	2,343	(954)	2,504	493	-
29	492890 Mohave Community College	18,453	3,915	13,469	(5,484)	14,394	2,833	-
30	410180 Mohave County	51,256	9,366	32,227	(13,122)	34,439	6,777	-
31	497160 Mohave County Airport Authority	905	177	610	(248)	652	128	-
32	503210 Mohave Educational Services Cooperative, Inc.	1,734	340	1,169	(476)	1,249	246	-
33	302830 Mohave Educational Services Cooperative, Inc.	-	-	-	-	-	-	-
34	481160 Mohave Valley Elementary School District #16	6,578	1,398	4,808	(1,958)	5,139	1,011	-
35	500640 Mohave Valley Fire Department	169	34	118	(48)	127	25	-
36	493170 Mohawk Valley Elementary District #17	1,221	228	783	(319)	837	165	-
37	473180 Morenci Unified School District #18	10,121	1,976	6,798	(2,768)	7,264	1,430	-
38	300750 Morristown Elementary School District #75	1,168	202	694	(283)	742	146	-
39	480110 Mount Lemmon Domestic Water Improvement District	109	21	71	(29)	76	15	-
40	301010 Mountain Institute JTED #2	633	121	416	(169)	445	88	-
41	302110 Mountain Oak Charter School	541	141	483	(197)	517	102	-
42	308260 Mountain Rose Academy	423	75	257	(104)	274	54	-
43	302780 Mountain School	1,126	206	709	(289)	758	149	-
44	300210 Murphy Elementary School District #21	6,975	1,343	4,620	(1,881)	4,937	972	-

## Schedules of Pension and OPEB Amounts by Employer

Deferred Outflows of Resources				Deferred Inflows of Resources				OPEB Expense										
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions		Total Deferred Outflows of Resources	Difference Between Expected and Actual Experience		Changes in Assumptions	Difference Between Projected and Actual Investment Earnings		Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of OPEB Contributions		Total OPEB Expense						
1	\$	235	\$	151	\$	340	\$	62	\$	41	\$	594	\$	260	\$	36	\$	296
2		22,392		46,724		105,034		19,163		3,957		174,878		80,204		4,524		84,728
3		2,820		10,270		23,087		4,212		1,940		39,509		17,630		63		17,693
4		407		6,136		13,793		2,516		1,163		23,608		10,532		(157)		10,375
5		119,194		354,725		797,417		145,483		96,912		1,394,537		608,896		2,919		611,815
6		22,357		218,690		491,608		89,692		120,490		920,480		375,394		(26,805)		348,589
7		1,721		2,910		6,542		1,194		248		10,894		4,995		263		5,258
8		1,273		893		2,008		366		5,813		9,080		1,534		(779)		755
9		22,623		26,595		59,785		10,908		1		97,289		45,652		5,768		51,420
10		7,258		8,059		18,117		3,305		95		29,576		13,834		1,397		15,231
11		-		-		-		-		2,950		2,950		-		(1,467)		(1,467)
12		409		760		1,709		312		186		2,967		1,305		90		1,395
13		1,027		1,626		3,655		667		1,088		7,036		2,791		69		2,860
14		1,582		1,949		4,382		800		1,691		8,822		3,346		(49)		3,297
15		837		850		1,912		349		670		3,781		1,460		44		1,504
16		152		196		442		81		315		1,034		337		(52)		285
17		66,714		216,541		486,778		88,811		76,162		868,292		371,706		2,276		373,982
18		33,915		120,678		271,281		49,494		12,717		454,170		207,151		1,783		208,934
19		372		770		1,731		316		254		3,071		1,322		34		1,356
20		554		2,371		5,331		973		213		8,888		4,071		69		4,140
21		155		440		989		181		1,228		2,838		756		(166)		590
22		923		2,619		5,887		1,074		2,090		11,670		4,495		(429)		4,066
23		293		563		1,266		231		828		2,888		966		(31)		935
24		522		523		1,177		215		228		2,143		899		53		952
25		1,901		3,857		8,671		1,582		1,384		15,494		6,621		162		6,783
26		194		215		482		88		265		1,050		368		-		368
27		768		1,413		3,176		579		292		5,460		2,425		209		2,634
28		801		1,813		4,076		744		436		7,069		3,113		90		3,203
29		6,682		10,425		23,435		4,276		1,349		39,485		17,895		935		18,830
30		10,439		24,943		56,072		10,230		8,870		100,115		42,817		794		43,611
31		90		472		1,061		194		208		1,935		810		(7)		803
32		4,283		905		2,033		371		521		3,830		1,553		861		2,414
33		71		-		-		-		1,869		1,869		-		(528)		(528)
34		1,048		3,722		8,366		1,526		1,836		15,450		6,389		(220)		6,169
35		29		92		206		38		26		362		157		8		165
36		694		606		1,362		249		374		2,591		1,040		47		1,087
37		1,092		5,262		11,828		2,158		1,144		20,392		9,032		6		9,038
38		601		537		1,208		220		424		2,389		922		20		942
39		-		55		123		22		279		479		94		(80)		14
40		390		322		724		132		556		1,734		553		(71)		482
41		1,123		374		841		153		238		1,606		642		160		802
42		63		199		446		81		440		1,166		341		(107)		234
43		468		549		1,234		225		369		2,377		943		65		1,008
44		45		3,576		8,039		1,467		6,431		19,513		6,138		(1,971)		4,167

(continued)

# Schedules of Pension and OPEB Amounts by Employer

## Schedule of LTD OPEB Amounts by Employer

As of and for the year ended June 30, 2024

Employer Number	Employer Name	Net OPEB Liability		Discount Rate Sensitivity		Difference Between Expected and Actual Experience	Changes in Assumptions	Difference Between Projected and Actual Investment Earnings
		Beginning Net OPEB Liability	Ending Net OPEB Liability	Net OPEB Liability 1% Decrease (6.0% Discount Rate)	Net OPEB Liability 1% Increase (8.0% Discount Rate)			
1	462230 Naco Elementary School District #23	\$ 1,643	\$ 220	\$ 756	\$ (308)	\$ 808	\$ 159	\$ -
2	300810 Nadaburg Unified School District #81	9,132	1,956	6,730	(2,740)	7,192	1,415	-
3	410190 Navajo County	22,901	4,738	16,303	(6,638)	17,422	3,428	-
4	482990 Navajo County Accommodation District #99	237	44	151	(61)	161	32	-
5	482000 Navajo County Arizona - Superintendent of Schools	1,060	191	657	(268)	703	138	-
6	496200 New Magma Irrigation & Drainage District	387	91	315	(128)	336	66	-
7	306770 New School for the Arts & Academics	753	164	566	(230)	605	119	-
8	302740 New School for the Arts Middle School	250	71	245	(100)	262	51	-
9	491010 Nogales Unified School District #1	27,291	5,382	18,517	(7,540)	19,788	3,894	-
10	420450 Nogales, City of	7,490	1,481	5,095	(2,075)	5,445	1,072	-
11	302480 North Star Charter School Inc.	1,683	347	1,194	(486)	1,276	251	-
12	302760 Northeast Arizona Technological Institute of Vocational Education	671	141	486	(198)	520	102	-
13	495040 Northern Apache Special Health Care District	552	84	288	(117)	308	61	-
14	306830 Northern Arizona Academy for Career Development	515	108	371	(151)	397	78	-
15	495150 Northern Arizona Council of Governments	3,986	826	2,842	(1,157)	3,037	598	-
16	302840 Northern Arizona Council of Governments - Head Start	9,275	1,851	6,369	(2,593)	6,806	1,339	-
17	497140 Northern Arizona Fire District	55	14	47	(19)	50	10	-
18	496040 Northern Arizona Intergovernmental Public Transportation Authority	6,279	1,239	4,262	(1,735)	4,555	896	-
19	104160 Northern Arizona University	139,709	30,183	103,850	(42,284)	110,979	21,839	-
20	483000 Northern Arizona Vocational Institute of Technology	232	40	138	(56)	148	29	-
21	493770 Northland Pioneer College	16,024	3,406	11,717	(4,771)	12,522	2,464	-
22	307580 Northland Preparatory Academy	3,839	743	2,556	(1,041)	2,732	538	-
23	497300 Northwest Fire District	3,579	727	2,500	(1,018)	2,671	526	-
24	302820 Nosotros Academy	1,390	279	960	(391)	1,026	202	-
25	200020 Oracle School District #2	2,812	544	1,873	(763)	2,001	394	-
26	420040 Oro Valley, Town of	15,887	3,274	11,264	(4,586)	12,037	2,369	-
27	300080 Osborn School District #8	20,345	3,945	13,572	(5,526)	14,504	2,854	-
28	481060 Owens-Whitney Elementary School District #6	261	47	162	(66)	173	34	-
29	307090 PACE Academy	486	81	279	(114)	298	59	-
30	464080 Page Unified School District #8	13,764	2,718	9,353	(3,808)	9,995	1,967	-
31	420230 Page, City of	7,988	1,573	5,413	(2,204)	5,785	1,138	-
32	200250 Painted Rock Academy	2,315	412	1,418	(577)	1,515	298	-
33	300490 Palo Verde Elementary District #49	2,897	560	1,927	(785)	2,060	405	-
34	300940 Paloma Elementary School District #94	1,095	219	753	(307)	805	158	-
35	462490 Palominas Elementary School District #49	5,745	1,084	3,729	(1,519)	3,985	784	-
36	302580 Paradise Education Center, Paradise Honors High School	13,135	2,656	9,138	(3,721)	9,765	1,922	-
37	300690 Paradise Valley Unified School District #69	191,838	33,929	116,740	(47,533)	124,754	24,550	-
38	420470 Paradise Valley, Town of	6,271	1,308	4,500	(1,832)	4,809	946	-
39	500620 Paragon Preparatory Academy	-	-	-	-	-	-	-
40	303040 Paramount Academy	-	-	-	-	-	-	-
41	308270 Park View School, Inc.	-	-	-	-	-	-	-
42	494270 Parker Unified School District #27	11,394	2,094	7,204	(2,933)	7,699	1,515	-
43	420480 Parker, Town of	1,913	392	1,348	(549)	1,441	283	-
44	491060 Patagonia Elementary School District #6	566	142	489	(199)	522	103	-

# Schedules of Pension and OPEB Amounts by Employer

Deferred Outflows of Resources				Deferred Inflows of Resources				OPEB Expense												
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions		Total Deferred Outflows of Resources	Difference Between Expected and Actual Experience		Changes in Assumptions	Difference Between Projected and Actual Investment Earnings		Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions		Total OPEB Expense								
1	\$	1,034	\$	2,001	\$	585	\$	1,316	\$	240	\$	1,389	\$	3,530	\$	1,005	\$	(46)	\$	959
2		7,207		15,814		5,209		11,709		2,136		325		19,379		8,941		987		9,928
3		6,144		26,994		12,618		28,365		5,175		3,507		49,665		21,660		(472)		21,188
4		48		241		117		262		48		177		604		200		(71)		129
5		541		1,382		509		1,144		209		1,320		3,182		873		(198)		675
6		134		536		244		548		100		340		1,232		418		(75)		343
7		576		1,300		438		985		180		374		1,977		752		62		814
8		347		660		190		426		78		201		895		325		33		358
9		3,040		26,722		14,332		32,218		5,878		8,941		61,369		24,602		(608)		23,994
10		1,125		7,642		3,944		8,866		1,618		2,882		17,310		6,770		(586)		6,184
11		2,106		3,633		924		2,077		379		134		3,514		1,586		484		2,070
12		465		1,087		376		846		154		148		1,524		646		73		719
13		21		390		223		501		91		1,726		2,541		383		(360)		23
14		403		878		287		646		118		231		1,282		493		(16)		477
15		399		4,034		2,200		4,946		902		625		8,673		3,776		(78)		3,698
16		231		8,376		4,930		11,082		2,022		2,439		20,473		8,462		(397)		8,065
17		107		167		36		81		15		40		172		62		12		74
18		1,159		6,610		3,299		7,416		1,353		270		12,338		5,663		347		6,010
19		22,482		155,300		80,380		180,692		32,967		26,858		320,897		137,977		(2,468)		135,509
20		18		195		107		240		44		379		770		184		(75)		109
21		4,181		19,167		9,069		20,388		3,720		1,759		34,936		15,568		114		15,682
22		265		3,535		1,979		4,448		811		858		8,096		3,396		(74)		3,322
23		1,582		4,779		1,935		4,349		794		133		7,211		3,321		262		3,583
24		555		1,783		743		1,670		305		47		2,765		1,275		154		1,429
25		645		3,040		1,450		3,259		595		1,545		6,849		2,488		(274)		2,214
26		1,590		15,996		8,718		19,598		3,576		2,365		34,257		14,965		(179)		14,786
27		5,620		22,978		10,505		23,615		4,308		4,175		42,603		18,032		353		18,385
28		109		316		126		282		52		110		570		216		15		231
29		353		710		216		485		89		272		1,062		371		12		383
30		-		11,962		7,239		16,274		2,969		10,774		37,256		12,427		(2,492)		9,935
31		3,449		10,372		4,190		9,418		1,718		1,031		16,357		7,192		584		7,776
32		404		2,217		1,098		2,467		450		1,627		5,642		1,884		(124)		1,760
33		312		2,777		1,492		3,354		612		826		6,284		2,561		(98)		2,463
34		370		1,333		583		1,311		239		454		2,587		1,001		47		1,048
35		593		5,362		2,887		6,489		1,184		2,663		13,223		4,955		(281)		4,674
36		4,785		16,472		7,073		15,899		2,901		1,984		27,857		12,141		1,499		13,640
37		21,793		171,097		90,357		203,120		37,059		60,990		391,526		155,103		(6,233)		148,870
38		1,921		7,676		3,483		7,829		1,428		1,454		14,194		5,979		345		6,324
39		-		-		-		-		-		98		98		-		(56)		(56)
40		55		55		-		-		-		2,294		2,294		-		(446)		(446)
41		317		317		-		-		-		1,517		1,517		-		(107)		(107)
42		3		9,217		5,576		12,535		2,287		5,155		25,553		9,572		(835)		8,737
43		597		2,321		1,043		2,346		428		350		4,167		1,791		132		1,923
44		322		947		378		851		155		454		1,838		649		(90)		559

(continued)

# Schedules of Pension and OPEB Amounts by Employer

## Schedule of LTD OPEB Amounts by Employer

As of and for the year ended June 30, 2024

Employer Number	Employer Name	Net OPEB Liability		Discount Rate Sensitivity		Difference Between Expected and Actual Experience	Changes in Assumptions	Difference Between Projected and Actual Investment Earnings
		Beginning Net OPEB Liability	Ending Net OPEB Liability	Net OPEB Liability 1% Decrease (6.0% Discount Rate)	Net OPEB Liability 1% Increase (8.0% Discount Rate)			
1	307050 Patagonia Montessori Elementary School	\$ 207	\$ 41	\$ 143	\$ (58)	\$ 152	\$ 30	\$ -
2	491820 Patagonia Union High School District #20	1,317	239	822	(335)	879	173	-
3	420500 Patagonia, Town of	410	91	314	(128)	335	66	-
4	240020 Paulden Community School	478	86	296	(121)	316	62	-
5	471100 Payson Unified School District #10	14,343	2,796	9,620	(3,917)	10,280	2,023	-
6	220240 Payson, Town of	7,398	1,563	5,376	(2,189)	5,745	1,131	-
7	481080 Peach Springs Unified School District #8	2,904	439	1,510	(615)	1,613	317	-
8	302550 PEAK School, The	42	-	-	-	-	-	-
9	462220 Pearce Elementary School District #22	1,040	199	684	(279)	731	144	-
10	300920 Pendergast Elementary School District #92	44,020	8,875	30,537	(12,434)	32,633	6,422	-
11	300110 Peoria Unified School District #11	202,657	37,937	130,532	(53,149)	139,493	27,451	-
12	420520 Peoria, City of	66,564	13,740	47,274	(19,249)	50,520	9,942	-
13	300010 Phoenix Elementary School District #1	47,326	10,025	34,493	(14,045)	36,861	7,254	-
14	308110 Phoenix School of Academic Excellence	605	107	367	(149)	392	77	-
15	302100 Phoenix Union High School District	216,579	40,158	138,172	(56,260)	147,658	29,057	-
16	495800 Phoenix-Mesa Gateway Airport Authority	7,731	1,666	5,732	(2,334)	6,126	1,205	-
17	200330 Picacho Elementary School District No. 33	947	197	676	(275)	723	142	-
18	496400 Picture Rocks Fire & Medical District	83	49	170	(69)	181	36	-
19	306090 Pillar Academy of Business & Finance	123	7	23	(9)	25	5	-
20	307070 Pima Accommodation District	637	148	508	(207)	543	107	-
21	495120 Pima Association of Governments	4,260	901	3,102	(1,263)	3,314	652	-
22	450990 Pima Community College	85,458	16,482	56,710	(23,091)	60,603	11,926	-
23	210200 Pima County	274,782	57,020	196,188	(79,882)	209,656	41,258	-
24	307040 Pima County Joint Technical Education District	6,197	1,300	4,474	(1,822)	4,781	941	-
25	450320 Pima County Reserve Fund 32	-	-	-	-	-	-	-
26	307060 Pima County Special Projects	72	15	51	(21)	55	11	-
27	200260 Pima Prevention Partnership (Arizona Collegiate High School)	702	140	482	(196)	515	101	-
28	200230 Pima Prevention Partnership (Pima Partnership Academy)	472	77	265	(108)	283	56	-
29	302560 Pima Prevention Partnership (Pima Partnership High School)	705	143	493	(201)	527	104	-
30	472060 Pima Unified School District #6	5,566	1,165	4,009	(1,632)	4,284	843	-
31	420550 Pima, Town of	381	81	278	(113)	297	58	-
32	210210 Pinal County	87,026	17,406	59,890	(24,386)	64,002	12,595	-
33	200860 Pinal County Juvenile Justice Education Services	245	58	198	(81)	212	42	-
34	200880 Pinal County School Education Services	303	55	189	(77)	202	40	-
35	200000 Pinal County School Office	3,179	607	2,087	(850)	2,230	439	-
36	200890 Pinal County School Office Data Processing	135	23	80	(33)	85	17	-
37	306900 Pine Forest Charter School	1,267	276	951	(387)	1,016	200	-
38	471120 Pine Strawberry School District #12	1,947	369	1,271	(517)	1,358	267	-
39	496090 Pine-Strawberry Fire District	114	21	74	(30)	79	15	-
40	497540 Pinetop Fire District	964	204	700	(285)	749	147	-
41	497130 Pinetop Water Community Facilities District	312	60	207	(84)	221	44	-
42	497110 Pinetop-Lakeside Sanitary District	1,103	222	764	(311)	817	161	-
43	420240 Pinetop-Lakeside, Town of	3,056	613	2,110	(859)	2,254	444	-
44	495010 Pinewood Fire District	131	26	88	(36)	94	18	-

# Schedules of Pension and OPEB Amounts by Employer

Deferred Outflows of Resources			Deferred Inflows of Resources					OPEB Expense		
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources		Difference Between Expected and Actual Experience	Changes in Assumptions	Difference Between Projected and Actual Investment Earnings	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of OPEB		
								Proportionate Share of Plan Expense	Proportionate Share of Contributions	Total OPEB Expense
1	\$ 99	\$ 281	\$ 110	\$ 248	\$ 45	\$ 85	\$ 488	\$ 189	\$ 9	\$ 198
2	743	1,795	637	1,431	261	595	2,924	1,093	30	1,123
3	188	589	243	546	100	140	1,029	417	7	424
4	53	431	229	515	94	367	1,205	393	(94)	299
5	2,193	14,496	7,446	16,737	3,054	665	27,902	12,781	366	13,147
6	1,763	8,639	4,161	9,354	1,707	256	15,478	7,143	140	7,283
7	5,069	6,999	1,168	2,626	479	1,648	5,921	2,006	544	2,550
8	92	92	-	-	-	1,863	1,863	-	(268)	(268)
9	447	1,322	530	1,191	217	369	2,307	909	(6)	903
10	3,642	42,697	23,635	53,132	9,694	16,053	102,514	40,572	(3,641)	36,931
11	816	167,760	101,032	227,118	41,437	33,554	403,141	173,428	(6,812)	166,616
12	4,185	64,647	36,590	82,254	15,007	10,255	144,106	62,810	(2,817)	59,993
13	6,799	50,914	26,698	60,016	10,950	17,944	115,608	45,828	(2,402)	43,426
14	236	705	284	638	116	385	1,423	487	(87)	400
15	7,831	184,546	106,946	240,411	43,862	52,750	443,969	183,578	(9,730)	173,848
16	1,585	8,916	4,437	9,974	1,820	1,106	17,337	7,616	178	7,794
17	90	955	523	1,177	215	551	2,466	899	(106)	793
18	400	617	131	295	54	125	605	225	51	276
19	27	57	18	41	7	269	335	31	(46)	(15)
20	541	1,191	393	883	161	346	1,783	674	215	889
21	551	4,517	2,401	5,397	985	2,583	11,366	4,121	(411)	3,710
22	12,940	85,469	43,894	98,672	18,002	31,396	191,964	75,346	(7,737)	67,609
23	19,867	270,781	151,850	341,355	62,279	65,134	620,618	260,659	(15,180)	245,479
24	2,691	8,413	3,463	7,784	1,420	1,135	13,802	5,944	287	6,231
25	-	-	-	-	-	251	251	-	(213)	(213)
26	83	149	40	89	16	653	798	68	(258)	(190)
27	371	987	373	838	153	300	1,664	640	(54)	586
28	279	618	205	460	84	770	1,519	352	(60)	292
29	43	674	382	858	157	1,501	2,898	655	(576)	79
30	3,060	8,187	3,103	6,976	1,273	93	11,445	5,327	797	6,124
31	279	634	215	484	88	181	968	369	11	380
32	9,151	85,748	46,355	104,205	19,012	9,050	178,622	79,572	201	79,773
33	216	470	153	345	63	325	886	263	(1)	262
34	36	278	146	329	60	125	660	251	(8)	243
35	3,136	5,805	1,615	3,631	663	1,550	7,459	2,773	1,311	4,084
36	127	229	62	139	25	394	620	106	(59)	47
37	507	1,723	736	1,654	302	1,041	3,733	1,263	(193)	1,070
38	658	2,283	984	2,211	403	1,085	4,683	1,689	(18)	1,671
39	276	370	57	128	23	257	465	98	31	129
40	1,599	2,495	542	1,219	222	822	2,805	931	323	1,254
41	32	297	160	360	66	224	810	275	(49)	226
42	21	999	591	1,330	243	494	2,658	1,015	(131)	884
43	1,872	4,570	1,633	3,671	670	123	6,097	2,803	380	3,183
44	103	215	68	153	28	66	315	117	14	131

(continued)

# Schedules of Pension and OPEB Amounts by Employer

## Schedule of LTD OPEB Amounts by Employer

As of and for the year ended June 30, 2024

Employer Number	Employer Name	Net OPEB Liability		Discount Rate Sensitivity		Difference Between Expected and Actual Experience	Changes in Assumptions	Difference Between Projected and Actual Investment Earnings
		Beginning Net OPEB Liability	Ending Net OPEB Liability	Net OPEB Liability 1% Decrease (6.0% Discount Rate)	Net OPEB Liability 1% Increase (8.0% Discount Rate)			
1	497390 Pinewood Sanitary District	\$ 756	\$ 112	\$ 386	\$ (157)	\$ 412	\$ 81	\$ -
2	482040 Pinon Unified School District #4	10,508	1,998	6,874	(2,799)	7,346	1,446	-
3	303310 Pointe Schools	3,183	-	-	-	-	-	-
4	462640 Pomerene School District #64	764	153	526	(214)	563	111	-
5	480050 Ponderosa Park Domestic Water Improvement District	415	73	252	(103)	269	53	-
6	492010 Prescott Unified School District #1	21,947	4,344	14,945	(6,085)	15,971	3,143	-
7	104940 Prescott Valley Historical Society	491	90	311	(127)	333	65	-
8	307030 Prescott Valley School	358	77	266	(108)	285	56	-
9	504410 Prescott Valley, Town of	10,134	2,585	8,893	(3,621)	9,504	1,870	-
10	420600 Prescott, City of	25,437	5,301	18,238	(7,426)	19,490	3,835	-
11	307370 Presidio Schools	1,798	348	1,197	(488)	1,280	252	-
12	101750 Public Safety Personnel Retirement System	8,804	1,826	6,282	(2,558)	6,713	1,321	-
13	497320 Puerco Valley Fire District	917	227	779	(317)	833	164	-
14	494040 Quartzsite Elementary School District #4	1,042	169	581	(237)	621	122	-
15	504220 Quartzsite, Town of	1,702	314	1,079	(439)	1,153	227	-
16	300950 Queen Creek Unified School District #95	76,918	15,329	52,744	(21,476)	56,364	11,092	-
17	420460 Queen Creek, Town of	26,105	5,815	20,009	(8,147)	21,382	4,208	-
18	496000 Queen Valley Domestic Water Improvement District	229	44	152	(62)	163	32	-
19	496700 Queen Valley Sanitary District	109	21	74	(30)	79	15	-
20	200030 Ray Unified School District #3	2,225	433	1,490	(607)	1,592	313	-
21	461270 Red Mesa Unified School District #27	5,543	1,000	3,442	(1,401)	3,678	724	-
22	200050 Red Rock Elementary District #5	2,910	535	1,840	(749)	1,967	387	-
23	492870 Rimrock Public High School	-	-	-	-	-	-	-
24	497120 Rio Rico Medical & Fire District	448	87	298	(121)	318	63	-
25	300020 Riverside Elementary School District #2	5,814	1,141	3,925	(1,598)	4,194	825	-
26	300660 Roosevelt Elementary School District #66	57,676	11,037	37,974	(15,462)	40,581	7,986	-
27	497360 Roosevelt Irrigation District	1,930	405	1,393	(567)	1,489	293	-
28	240070 Rose Academies Public High Schools	448	72	248	(101)	265	52	-
29	461100 Round Valley Schools #10	7,786	1,739	5,984	(2,437)	6,395	1,258	-
30	302850 RSD Charter School (High School)	-	-	-	-	-	-	-
31	200180 Sacaton Elementary School District #18	6,641	1,219	4,193	(1,707)	4,481	882	-
32	300900 Saddle Mountain Unified School District #90	17,990	3,743	12,877	(5,243)	13,761	2,708	-
33	472010 Safford Unified School District #1	15,584	2,952	10,157	(4,136)	10,854	2,136	-
34	420620 Safford, City of	7,473	1,481	5,095	(2,075)	5,445	1,072	-
35	450300 Sahuarita Unified Schools #30	34,790	6,934	23,857	(9,714)	25,495	5,017	-
36	420790 Sahuarita, Town of	7,829	1,621	5,577	(2,271)	5,960	1,173	-
37	494300 Salome Consolidated Elementary School	979	171	589	(240)	630	124	-
38	493930 Salt River Schools	980	246	848	(345)	906	178	-
39	496600 San Carlos Irrigation And Drainage District	1,259	226	778	(317)	831	164	-
40	471200 San Carlos Unified School District #20	12,523	2,285	7,862	(3,201)	8,401	1,653	-
41	450350 San Fernando Elementary School District #35	157	31	107	(43)	114	22	-
42	420810 San Luis, City of	9,695	2,039	7,015	(2,856)	7,496	1,475	-
43	462180 San Simon Unified School District #18	954	175	601	(245)	642	126	-
44	461180 Sanders Unified School District #18	5,587	1,013	3,485	(1,419)	3,724	733	-

## Schedules of Pension and OPEB Amounts by Employer

Deferred Outflows of Resources			Deferred Inflows of Resources				OPEB Expense			
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources		Difference Between Expected and Actual Experience	Changes in Assumptions	Difference Between Projected and Actual Investment Earnings	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions		
								Proportionate Share of OPEB Plan Expense	Proportionate Share of Contributions	Total OPEB Expense
1	\$ 119	\$ 612	\$ 299	\$ 671	\$ 122	\$ 1,012	\$ 2,104	\$ 512	\$ (229)	\$ 283
2	2,297	11,089	5,321	11,960	2,182	4,905	24,368	9,133	(702)	8,431
3	211	211	-	-	-	7,511	7,511	-	(1,325)	(1,325)
4	458	1,132	408	916	167	243	1,734	700	60	760
5	176	498	195	439	80	166	880	335	31	366
6	4,572	23,686	11,568	26,004	4,744	2,325	44,641	19,857	487	20,344
7	19	417	241	542	99	460	1,342	414	(109)	305
8	275	616	206	463	85	212	966	354	93	447
9	17,783	29,157	6,883	15,473	2,823	-	25,179	11,815	2,638	14,453
10	3,382	26,707	14,116	31,733	5,790	3,164	54,803	24,231	(371)	23,860
11	426	1,958	927	2,083	380	576	3,966	1,591	(24)	1,567
12	5,982	14,016	4,862	10,930	1,994	657	18,443	8,346	1,185	9,531
13	1,008	2,005	603	1,356	247	229	2,435	1,036	210	1,246
14	73	816	450	1,011	185	1,062	2,708	772	(236)	536
15	2,771	4,151	835	1,877	343	216	3,271	1,434	398	1,832
16	65,419	132,875	40,824	91,771	16,743	1	149,339	70,076	16,212	86,288
17	18,911	44,501	15,487	34,814	6,352	-	56,653	26,584	3,978	30,562
18	43	238	118	265	48	62	493	203	(14)	189
19	11	105	57	128	23	27	235	98	-	98
20	388	2,293	1,153	2,592	473	2,048	6,266	1,979	(448)	1,531
21	1,380	5,782	2,664	5,988	1,092	2,466	12,210	4,572	(654)	3,918
22	1,909	4,263	1,425	3,202	584	518	5,729	2,445	354	2,799
23	-	-	-	-	-	8	8	-	(13)	(13)
24	110	491	230	518	95	216	1,059	396	(62)	334
25	2,642	7,661	3,038	6,829	1,246	3,581	14,694	5,215	(109)	5,106
26	4,501	53,068	29,392	66,072	12,055	21,770	129,289	50,453	(3,067)	47,386
27	338	2,120	1,078	2,424	442	257	4,201	1,851	36	1,887
28	101	418	192	431	79	926	1,628	329	(212)	117
29	6,129	13,782	4,632	10,412	1,900	1,975	18,919	7,951	726	8,677
30	111	111	-	-	-	399	399	-	(95)	(95)
31	1,937	7,300	3,245	7,296	1,331	4,594	16,466	5,571	(763)	4,808
32	16,407	32,876	9,967	22,405	4,088	-	36,460	17,109	3,866	20,975
33	202	13,192	7,861	17,672	3,224	4,998	33,755	13,495	(1,002)	12,493
34	1,192	7,709	3,944	8,866	1,618	2,708	17,136	6,770	(503)	6,267
35	4,246	34,758	18,466	41,510	7,573	13,747	81,296	31,697	(419)	31,278
36	1,297	8,430	4,317	9,704	1,770	657	16,448	7,410	144	7,554
37	458	1,212	456	1,025	187	342	2,010	783	(36)	747
38	439	1,523	656	1,475	269	7,018	9,418	1,126	(1,983)	(857)
39	59	1,054	602	1,353	247	830	3,032	1,033	(172)	861
40	265	10,319	6,085	13,679	2,496	5,700	27,960	10,445	(1,236)	9,209
41	120	256	83	186	34	163	466	142	(10)	132
42	3,649	12,620	5,430	12,205	2,227	99	19,961	9,320	671	9,991
43	181	949	465	1,046	191	733	2,435	798	(72)	726
44	1,901	6,358	2,697	6,063	1,106	4,952	14,818	4,630	(848)	3,782

(continued)

# Schedules of Pension and OPEB Amounts by Employer

## Schedule of LTD OPEB Amounts by Employer

As of and for the year ended June 30, 2024

Employer Number	Employer Name	Net OPEB Liability		Discount Rate Sensitivity		Difference Between Expected and Actual Experience	Changes in Assumptions	Difference Between Projected and Actual Investment Earnings
		Beginning Net OPEB Liability	Ending Net OPEB Liability	Net OPEB Liability 1% Decrease (6.0% Discout Rate)	Net OPEB Liability 1% Increase (8.0% Discout Rate)			
1	410220 Santa Cruz County	\$ 11,699	\$ 2,361	\$ 8,124	\$ (3,308)	\$ 8,682	\$ 1,709	\$ -
2	502210 Santa Cruz County Provisional Community College District	118	23	78	(32)	83	16	-
3	491030 Santa Cruz Valley Unified School District #35	17,639	3,291	11,324	(4,611)	12,101	2,381	-
4	200400 Santa Cruz Valley Union High School District	1,955	402	1,385	(564)	1,480	291	-
5	302610 SC Jensen Corporation, Inc. dba Intelli-School	259	51	174	(71)	186	37	-
6	300480 Scottsdale Unified School District #48	146,451	28,633	98,517	(40,113)	105,280	20,718	-
7	420630 Scottsdale, City of	131,062	26,846	92,369	(37,610)	98,710	19,425	-
8	306750 Sedona Charter School	782	176	605	(247)	647	127	-
9	500610 Sedona Fire District	980	214	737	(300)	788	155	-
10	420060 Sedona, City of	8,786	1,856	6,384	(2,600)	6,823	1,343	-
11	497470 Sedona-Oak Creek Airport Authority	743	171	589	(240)	630	124	-
12	492090 Sedona-Oak Creek Unified School District #9	4,690	967	3,327	(1,355)	3,555	700	-
13	302460 Self Development Academy	908	151	519	(211)	555	109	-
14	492400 Seligman Unified School District #40	2,059	362	1,244	(507)	1,329	262	-
15	300710 Sentinel Elementary District #71	508	81	279	(114)	298	59	-
16	482100 Show Low Unified School District #10	12,469	2,592	8,918	(3,631)	9,530	1,875	-
17	420640 Show Low, City of	7,124	1,479	5,090	(2,073)	5,439	1,070	-
18	462680 Sierra Vista Unified School District #68	27,043	5,222	17,966	(7,315)	19,200	3,778	-
19	420650 Sierra Vista, City of	14,698	3,035	10,442	(4,252)	11,159	2,196	-
20	492150 Skull Valley School #15	472	103	356	(145)	381	75	-
21	302340 Skyline Prep High School	1,001	203	697	(284)	745	147	-
22	306950 Skyview School, Inc.	1,170	245	843	(343)	901	177	-
23	482050 Snowflake Unified School District #5	11,712	2,293	7,891	(3,213)	8,433	1,659	-
24	420660 Snowflake, Town of	1,592	326	1,121	(457)	1,198	236	-
25	472050 Solomon School #5	1,102	206	708	(288)	756	149	-
26	493110 Somerton School District #11	19,458	3,454	11,885	(4,839)	12,701	2,499	-
27	420610 Somerton, City of	3,712	791	2,721	(1,108)	2,908	572	-
28	491250 Sonoita Elementary School District #25	1,280	247	851	(347)	910	179	-
29	495810 Sonoita-Elgin Fire Dist	-	-	-	-	-	-	-
30	308190 Sonoran Desert School	-	-	-	-	-	-	-
31	308060 Sonoran Science Academy Broadway K-8	89	18	62	(25)	66	13	-
32	420670 South Tucson, City of	1,209	283	972	(396)	1,039	204	-
33	495110 SouthEastern Arizona Governments Organization	938	198	681	(277)	728	143	-
34	450560 Southern Arizona Community Academy	567	102	352	(143)	376	74	-
35	501010 Southwest Technical Education District of Yuma	747	164	564	(230)	603	119	-
36	420680 Springerville, Town of	1,198	233	800	(326)	855	168	-
37	462210 St. David Unified School District #21	2,622	486	1,674	(681)	1,789	352	-
38	461010 St. Johns Unified School District	5,721	1,133	3,900	(1,588)	4,168	820	-
39	420440 St. Johns, City of	1,559	341	1,173	(478)	1,254	247	-
40	200240 Stanfield Elementary School District #24	2,287	472	1,624	(661)	1,736	342	-
41	420260 Star Valley, Town of	305	65	224	(91)	240	47	-
42	308030 StarShine Academy	-	-	-	-	-	-	-
43	109060 State Board of Equalization	224	41	141	(57)	150	30	-
44	306720 STEP UP School	499	105	362	(148)	387	76	-

# Schedules of Pension and OPEB Amounts by Employer

Deferred Outflows of Resources			Deferred Inflows of Resources					OPEB Expense		
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources		Difference Between Expected and Actual Experience	Changes in Assumptions	Difference Between Projected and Actual Investment Earnings	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions		
								Proportionate Share of OPEB Plan Expense	Proportionate Share of Contributions	Total OPEB Expense
1	\$ 891	\$ 11,282	\$ 6,288	\$ 14,136	\$ 2,579	\$ 2,448	\$ 25,451	\$ 10,794	\$ (752)	\$ 10,042
2	286	385	60	136	25	571	792	104	15	119
3	2,377	16,859	8,765	19,702	3,595	5,987	38,049	15,045	(472)	14,573
4	115	1,886	1,072	2,410	440	1,533	5,455	1,840	(341)	1,499
5	45	268	135	303	55	108	601	231	(21)	210
6	8,893	134,891	76,253	171,414	31,274	25,056	303,997	130,892	(3,325)	127,567
7	15,434	133,569	71,494	160,716	29,322	23,029	284,561	122,723	(2,022)	120,701
8	405	1,179	469	1,053	192	186	1,900	804	24	828
9	265	1,208	571	1,283	234	887	2,975	980	(215)	765
10	3,261	11,427	4,941	11,108	2,027	633	18,709	8,482	539	9,021
11	753	1,507	456	1,025	187	67	1,735	783	138	921
12	1,416	5,671	2,575	5,788	1,056	3,008	12,427	4,420	(570)	3,850
13	165	829	402	904	165	1,665	3,136	690	(329)	361
14	1,047	2,638	963	2,165	395	715	4,238	1,653	(42)	1,611
15	435	792	216	485	89	490	1,280	371	(23)	348
16	2,844	14,249	6,903	15,517	2,831	4,624	29,875	11,849	(226)	11,623
17	1,375	7,884	3,940	8,856	1,616	542	14,954	6,763	128	6,891
18	-	22,978	13,906	31,260	5,703	16,400	67,269	23,870	(4,524)	19,346
19	1,812	15,167	8,082	18,168	3,315	1,577	31,142	13,873	108	13,981
20	557	1,013	276	620	113	10	1,019	473	115	588
21	764	1,656	539	1,213	221	147	2,120	926	129	1,055
22	202	1,280	653	1,467	268	465	2,853	1,120	(24)	1,096
23	1,934	12,026	6,108	13,730	2,505	2,023	24,366	10,484	230	10,714
24	382	1,816	868	1,951	356	673	3,848	1,490	(47)	1,443
25	546	1,451	548	1,231	225	310	2,314	940	7	947
26	8,583	23,783	9,199	20,679	3,773	4,482	38,133	15,791	904	16,695
27	1,698	5,178	2,106	4,735	864	1,065	8,770	3,616	127	3,743
28	284	1,373	659	1,481	270	669	3,079	1,131	(133)	998
29	82	82	-	-	-	372	372	-	(37)	(37)
30	8	8	-	-	-	120	120	-	(50)	(50)
31	14	93	48	108	20	391	567	82	(56)	26
32	373	1,616	753	1,692	309	326	3,080	1,292	(82)	1,210
33	496	1,367	527	1,184	216	81	2,008	904	99	1,003
34	28	478	272	612	112	728	1,724	467	(188)	279
35	752	1,474	437	982	179	10	1,608	750	188	938
36	1	1,024	619	1,392	254	272	2,537	1,063	(83)	980
37	673	2,814	1,295	2,912	531	1,270	6,008	2,224	(174)	2,050
38	1,994	6,982	3,018	6,785	1,238	1,613	12,654	5,181	219	5,400
39	688	2,189	908	2,041	372	336	3,657	1,559	34	1,593
40	199	2,277	1,257	2,826	516	1,456	6,055	2,158	(455)	1,703
41	146	433	174	390	71	128	763	298	(12)	286
42	80	80	-	-	-	265	265	-	(51)	(51)
43	90	270	109	245	45	114	513	187	(16)	171
44	223	686	280	630	115	256	1,281	481	(41)	440

(continued)

# Schedules of Pension and OPEB Amounts by Employer

## Schedule of LTD OPEB Amounts by Employer

As of and for the year ended June 30, 2024

Employer Number	Employer Name	Net OPEB Liability		Discount Rate Sensitivity		Difference Between Expected and Actual Experience	Changes in Assumptions	Difference Between Projected and Actual Investment Earnings
		Beginning Net OPEB Liability	Ending Net OPEB Liability	Net OPEB Liability 1% Decrease (6.0% Discout Rate)	Net OPEB Liability 1% Increase (8.0% Discout Rate)			
1	497490 Summit Fire & Medical District	\$ 227	\$ 47	\$ 161	\$ (66)	\$ 173	\$ 34	\$ -
2	497340 Sun City Fire District	2,171	414	1,423	(580)	1,521	299	-
3	497330 Sun City West Fire District	-	-	-	-	-	-	-
4	497270 Sun Lakes Fire District	-	-	-	-	-	-	-
5	450120 Sunnyside Unified School District	90,192	16,830	57,907	(23,578)	61,883	12,178	-
6	496790 Sunsites-Pearce Fire District	37	11	39	(16)	41	8	-
7	200150 Superior Unified School District #15	2,183	434	1,494	(608)	1,597	314	-
8	420710 Superior, Town of	684	151	520	(212)	556	109	-
9	495200 Superstition Fire & Medical District	2,864	579	1,992	(811)	2,129	419	-
10	420690 Surprise, City of	52,442	11,305	38,899	(15,838)	41,569	8,180	-
11	450130 Tanque Verde Unified School District #13	13,025	2,499	8,598	(3,501)	9,188	1,808	-
12	420720 Taylor, Town of	1,063	255	877	(357)	937	184	-
13	302270 Telesis Preparatory Academy	1,939	375	1,290	(525)	1,378	271	-
14	300030 Tempe Elementary School District #3	82,143	15,699	54,015	(21,993)	57,723	11,359	-
15	302130 Tempe Union School District No. 213	87,526	16,004	55,064	(22,420)	58,844	11,580	-
16	420730 Tempe, City of	97,186	20,600	70,878	(28,859)	75,743	14,905	-
17	472040 Thatcher Unified School District #4	8,730	1,679	5,776	(2,352)	6,173	1,215	-
18	420740 Thatcher, Town of	1,977	389	1,339	(545)	1,431	282	-
19	495060 Three Points Fire District	43	9	30	(12)	32	6	-
20	500210 Timber Mesa Fire And Medical District	972	200	687	(280)	734	144	-
21	300170 Tolleson Elementary School District #17	16,976	3,160	10,872	(4,427)	11,618	2,286	-
22	302140 Tolleson Union High School District #214	91,985	19,433	66,862	(27,224)	71,452	14,061	-
23	420750 Tolleson, City of	12,712	2,646	9,103	(3,706)	9,728	1,914	-
24	200220 Toltec School District #22	5,644	1,283	4,416	(1,798)	4,719	929	-
25	462010 Tombstone Unified School District/Tombstone USD #1	5,756	1,146	3,945	(1,606)	4,215	830	-
26	420770 Tombstone, City of	992	248	852	(347)	911	179	-
27	471330 Tonto Basin School District #33	853	147	506	(206)	541	106	-
28	481120 Topock Elementary School #12	904	137	473	(192)	505	99	-
29	496760 Tri-City Fire District	56	17	60	(24)	64	13	-
30	307210 Triumphant Learning Center	560	121	418	(170)	447	88	-
31	464150 Tuba City Unified School District #15	12,286	2,436	8,380	(3,412)	8,955	1,762	-
32	480060 Tucson Airport Authority	13,974	2,873	9,887	(4,026)	10,566	2,079	-
33	302180 Tucson Country Day School	3,299	649	2,234	(910)	2,388	470	-
34	302690 Tucson Preparatory School	714	126	432	(176)	462	91	-
35	240010 Tucson Unified School District #1	344,467	63,585	218,778	(89,080)	233,797	46,008	-
36	497440 Tusayan Fire District	582	121	415	(169)	444	87	-
37	480130 Tusayan, Town of	254	45	153	(62)	164	32	-
38	300620 Union Elementary School District #62	9,556	1,735	5,971	(2,431)	6,381	1,256	-
39	104120 University of Arizona, The	503,876	108,762	374,220	(152,371)	399,909	78,697	-
40	450200 Vail School District #20	97,706	18,656	64,190	(26,136)	68,597	13,499	-
41	481220 Valentine ESD #22	768	168	579	(236)	619	122	-
42	306760 Valley Academy	3,019	549	1,889	(769)	2,019	397	-
43	302470 Valley Academy for Career and Technology	287	79	272	(111)	290	57	-
44	496030 Valley Metro	30,779	6,726	23,142	(9,423)	24,730	4,867	-

## Schedules of Pension and OPEB Amounts by Employer

Deferred Outflows of Resources			Deferred Inflows of Resources				OPEB Expense					
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources		Difference Between Expected and Actual Experience		Changes in Assumptions	Difference Between Projected and Actual Investment Earnings		Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of OPEB		
										Proportionate Share of Plan Expense	Proportionate Share of Contributions	Total OPEB Expense
1	\$ 48	\$ 255	\$ 125	\$ 281	\$ 51	\$ 66	\$ 523	\$ 215	\$ -	\$ 215		
2	1,237	3,057	1,102	2,477	452	216	4,247	1,891	486	2,377		
3	-	-	-	-	-	1,199	1,199	-	(1,002)	(1,002)		
4	-	-	-	-	-	357	357	-	(302)	(302)		
5	21,834	95,895	44,820	100,755	18,382	33,512	197,469	76,937	(2,464)	74,473		
6	76	125	30	67	12	90	199	51	(1)	50		
7	187	2,098	1,157	2,600	474	853	5,084	1,985	(175)	1,810		
8	293	958	403	905	165	193	1,666	691	45	736		
9	685	3,233	1,542	3,466	632	-	5,640	2,647	227	2,874		
10	17,501	67,250	30,108	67,681	12,348	2,599	112,736	51,682	3,054	54,736		
11	3,960	14,956	6,655	14,960	2,729	2,556	26,900	11,423	274	11,697		
12	797	1,918	679	1,526	278	1,085	3,568	1,165	(133)	1,032		
13	984	2,633	998	2,244	409	1,139	4,790	1,714	(46)	1,668		
14	11,336	80,418	41,807	93,982	17,147	25,880	178,816	71,765	(1,038)	70,727		
15	8,355	78,779	42,620	95,808	17,480	29,655	185,563	73,159	(3,746)	69,413		
16	11,704	102,352	54,860	123,323	22,500	9,389	210,072	94,170	156	94,326		
17	2,369	9,757	4,471	10,050	1,834	861	17,216	7,674	513	8,187		
18	431	2,144	1,036	2,330	425	429	4,220	1,779	39	1,818		
19	14	52	23	51	9	4	87	39	7	46		
20	445	1,323	532	1,195	218	76	2,021	913	51	964		
21	407	14,311	8,415	18,916	3,451	8,343	39,125	14,444	(1,297)	13,147		
22	64,534	150,047	51,752	116,336	21,225	-	189,313	88,834	14,947	103,781		
23	4,437	16,079	7,046	15,838	2,890	934	26,708	12,094	721	12,815		
24	3,650	9,298	3,418	7,683	1,402	1,130	13,633	5,867	385	6,252		
25	1,750	6,795	3,053	6,863	1,252	283	11,451	5,241	386	5,627		
26	921	2,011	660	1,483	270	133	2,546	1,132	119	1,251		
27	21	668	392	880	161	737	2,170	672	(133)	539		
28	740	1,344	366	822	150	1,051	2,389	628	(10)	618		
29	84	161	47	105	19	92	263	80	(36)	44		
30	245	780	324	727	133	124	1,308	555	22	577		
31	606	11,323	6,486	14,581	2,660	5,031	28,758	11,134	(981)	10,153		
32	2,321	14,966	7,652	17,202	3,139	1,344	29,337	13,136	70	13,206		
33	430	3,288	1,729	3,887	709	524	6,849	2,968	(98)	2,870		
34	118	671	335	752	137	363	1,587	574	(9)	565		
35	74,826	354,631	169,335	380,660	69,450	95,122	714,567	290,673	(9,792)	280,881		
36	368	899	321	723	132	14	1,190	552	85	637		
37	79	275	119	267	49	352	787	204	(34)	170		
38	1,095	8,732	4,621	10,389	1,895	2,704	19,609	7,933	(300)	7,633		
39	123,503	602,109	289,647	651,118	118,794	142,289	1,201,848	497,196	(1,094)	496,102		
40	24,071	106,167	49,683	111,687	20,377	8,002	189,749	85,284	4,596	89,880		
41	543	1,284	448	1,008	184	159	1,799	770	111	881		
42	101	2,517	1,462	3,287	600	1,112	6,461	2,510	(170)	2,340		
43	385	732	210	473	86	502	1,271	361	13	374		
44	12,310	41,907	17,912	40,265	7,346	358	65,881	30,746	3,302	34,048		

(continued)

# Schedules of Pension and OPEB Amounts by Employer

## Schedule of LTD OPEB Amounts by Employer

As of and for the year ended June 30, 2024

Employer Number	Employer Name	Net OPEB Liability		Discount Rate Sensitivity		Difference Between Expected and Actual Experience	Changes in Assumptions	Difference Between Projected and Actual Investment Earnings
		Beginning Net OPEB Liability	Ending Net OPEB Liability	Net OPEB Liability 1% Decrease (6.0% Discount Rate)	Net OPEB Liability 1% Increase (8.0% Discount Rate)			
1	496010 Valley Schools	\$ 3,463	\$ 621	\$ 2,138	\$ (871)	\$ 2,285	\$ 450	\$ -
2	463220 Valley Union High School #22	1,110	196	674	(274)	720	142	-
3	210250 Valleywise Health	290,915	60,083	206,728	(84,173)	220,919	43,474	-
4	497240 Verde Valley Fire District	402	78	267	(109)	286	56	-
5	461090 Vernon Elementary School District #9	1,190	241	831	(338)	888	175	-
6	300060 Washington Elementary School District #6	133,470	25,988	89,416	(36,408)	95,555	18,804	-
7	493240 Wellton Elementary School #24	1,044	228	783	(319)	837	165	-
8	420780 Wellton, Town of	1,195	206	708	(288)	756	149	-
9	494190 Wenden Elementary School District #19	827	152	522	(213)	558	110	-
10	410040 Western Arizona Council Of Governments	12,891	2,271	7,815	(3,182)	8,351	1,643	-
11	240040 Western Arizona Vocational Education #50	504	75	257	(104)	274	54	-
12	302700 Western Maricopa Education Center	13,271	2,903	9,989	(4,067)	10,675	2,101	-
13	497410 Whetstone Fire District	126	19	64	(26)	68	13	-
14	495180 White Mountain Summer Homes Water Improvement District	56	14	49	(20)	53	10	-
15	482200 Whiteriver Unified School District #20	13,742	2,521	8,674	(3,532)	9,270	1,824	-
16	300090 Wickenburg Unified School District #9	7,633	1,520	5,231	(2,130)	5,590	1,100	-
17	420800 Wickenburg, Town of	4,115	835	2,874	(1,170)	3,071	604	-
18	462130 Willcox Unified School District #13	7,148	1,330	4,577	(1,864)	4,891	963	-
19	420820 Willcox, City of	2,055	400	1,375	(560)	1,469	289	-
20	464020 Williams Unified School District #2	5,095	896	3,082	(1,255)	3,293	648	-
21	420850 Williams, City of	3,362	661	2,275	(926)	2,431	478	-
22	492020 Williamson Valley School District #2	35	8	29	(12)	31	6	-
23	302230 Willow Creek Charter	427	78	270	(110)	289	57	-
24	300070 Wilson School District No. 7	7,034	1,149	3,953	(1,609)	4,224	831	-
25	461080 Window Rock Unified School District #8	13,294	2,531	8,709	(3,546)	9,307	1,832	-
26	482010 Winslow Unified School District #1	12,378	2,133	7,340	(2,989)	7,844	1,544	-
27	420900 Winslow, City of	3,732	906	3,117	(1,269)	3,331	655	-
28	492520 Yarnell Elementary School District #52	549	103	354	(144)	379	75	-
29	492530 Yavapai Accommodation District #99	772	145	498	(203)	532	105	-
30	492990 Yavapai College	27,176	5,823	20,036	(8,158)	21,412	4,214	-
31	410230 Yavapai County	66,835	13,684	47,081	(19,170)	50,313	9,901	-
32	471050 Young Elementary School District #5	759	161	553	(225)	590	116	-
33	307340 Young Scholar's Academy	2,118	492	1,693	(689)	1,810	356	-
34	420920 Youngtown, Town of	883	200	687	(280)	734	144	-
35	481130 Yucca Elementary School District #13	406	69	236	(96)	252	50	-
36	410240 Yuma County	48,400	10,219	35,159	(14,316)	37,573	7,394	-
37	497210 Yuma County Airport Authority	1,627	322	1,109	(451)	1,185	233	-
36	480100 Yuma County Intergovernmental Public Transportation Authority	324	72	248	(101)	265	52	-
37	493000 Yuma County Superintendent's Office	-	-	-	-	-	-	-
38	493010 Yuma Elementary School District One	53,776	11,073	38,100	(15,513)	40,715	8,012	-
39	480070 Yuma Mesa Irrigation & Drainage District	1,482	296	1,018	(415)	1,088	214	-
38	500820 Yuma Metropolitan Planning Organization	343	69	237	(96)	253	50	-
39	493830 Yuma Union High School District #70	66,662	12,629	43,454	(17,693)	46,437	9,138	-
40	420980 Yuma, City of	39,079	8,532	29,356	(11,953)	31,372	6,174	-
<b>Total</b>		<b>\$ 13,103,616</b>	<b>\$ 2,606,797</b>	<b>\$ 8,969,250</b>	<b>\$ (3,652,009)</b>	<b>\$ 9,584,983</b>	<b>\$ 1,886,211</b>	<b>\$ -</b>

The accompanying notes are an integral part of these schedules.

## Schedules of Pension and OPEB Amounts by Employer

Deferred Outflows of Resources				Deferred Inflows of Resources				OPEB Expense		
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions		Total Deferred Outflows of Resources	Difference Between Expected and Actual Experience	Changes in Assumptions	Difference Between Projected and Actual Investment Earnings	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions		Total OPEB Expense
								Proportionate Share of Plan Expense	Proportionate Share of Contributions	
1	\$ 1,528	\$ 4,263	\$ 1,655	\$ 3,720	\$ 679	\$ 1,120	\$ 7,174	\$ 2,841	\$ 140	\$ 2,981
2	188	1,050	521	1,172	214	470	2,377	895	(43)	852
3	66,013	330,406	160,008	359,693	65,625	29,195	614,521	274,663	17,738	292,401
4	124	466	207	465	85	46	803	355	29	384
5	444	1,507	643	1,445	264	58	2,410	1,103	122	1,225
6	782	115,141	69,208	155,579	28,385	44,443	297,615	118,800	(8,168)	110,632
7	1,007	2,009	606	1,362	249	1,288	3,505	1,040	(101)	939
8	385	1,290	548	1,231	225	756	2,760	940	36	976
9	134	802	404	908	166	569	2,047	694	(18)	676
10	5,292	15,286	6,049	13,597	2,481	3,376	25,503	10,383	652	11,035
11	246	574	199	446	81	232	958	341	43	384
12	8,071	20,847	7,732	17,380	3,171	46	28,329	13,272	2,161	15,433
13	47	128	49	111	20	534	714	85	(89)	(4)
14	32	95	38	86	16	13	153	66	1	67
15	371	11,465	6,714	15,092	2,754	7,143	31,703	11,525	(1,279)	10,246
16	140	6,830	4,049	9,101	1,661	2,170	16,981	6,950	(530)	6,420
17	1,521	5,196	2,224	5,000	912	28	8,164	3,818	379	4,197
18	3,265	9,119	3,543	7,964	1,453	2,442	15,402	6,081	(29)	6,052
19	437	2,195	1,064	2,392	436	540	4,432	1,827	(87)	1,740
20	1,657	5,598	2,385	5,362	978	1,119	9,844	4,095	250	4,345
21	744	3,653	1,761	3,958	722	1,301	7,742	3,022	(192)	2,830
22	70	107	22	50	9	20	101	38	6	44
23	151	497	209	470	86	337	1,102	359	(37)	322
24	-	5,055	3,059	6,878	1,255	7,420	18,612	5,252	(1,568)	3,684
25	120	11,259	6,741	15,153	2,765	15,352	40,011	11,571	(3,037)	8,534
26	637	10,025	5,682	12,772	2,330	4,504	25,288	9,753	(848)	8,905
27	3,136	7,122	2,412	5,423	989	1,026	9,850	4,141	342	4,483
28	280	734	274	616	112	133	1,135	471	34	505
29	170	807	385	866	158	248	1,657	661	22	683
30	7,323	32,949	15,508	34,862	6,360	2,887	59,617	26,621	790	27,411
31	5,808	66,022	36,441	81,919	14,946	7,253	140,559	62,553	(214)	62,339
32	113	819	428	961	175	494	2,058	734	(80)	654
33	1,082	3,248	1,311	2,946	538	813	5,608	2,250	190	2,440
34	262	1,140	532	1,195	218	389	2,334	913	(39)	874
35	172	474	183	410	75	156	824	313	7	320
36	5,903	50,870	27,214	61,175	11,161	13,336	112,886	46,714	(1,751)	44,963
37	365	1,783	858	1,929	352	430	3,569	1,473	36	1,509
36	139	456	192	431	79	186	888	329	8	337
37	-	-	-	-	-	28	28	-	(25)	(25)
38	21,505	70,232	29,489	66,291	12,095	3,823	111,698	50,620	3,885	54,505
39	156	1,458	788	1,771	323	538	3,420	1,353	(85)	1,268
38	38	341	183	412	75	33	703	315	21	336
39	24,223	79,798	33,634	75,608	13,794	8,594	131,630	57,734	4,072	61,806
40	13,434	50,980	22,722	51,078	9,319	11,340	94,459	39,003	(485)	38,518
	\$ 2,737,247	\$ 14,208,441	\$ 6,942,224	\$ 15,605,921	\$ 2,847,250	\$ 2,835,273	\$ 28,230,668	\$ 11,916,732	\$ (25,767)	\$ 11,890,965

### Note 1. Plan Description

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

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

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

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

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

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

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

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

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

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

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

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

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

In accordance with the funding policy as of June 30, 2024, the required contribution rate for employers for their active members was 0.11% of covered payroll. There were 83,987 retired members or their beneficiaries receiving benefits as of June 30, 2024.

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

In accordance with the funding policy as of June 30, 2024, the required contribution rate for employers and active members was 0.15% of covered payroll. There were 2,335 disabled members receiving long term disability benefits as of June 30, 2024.

**Contribution Prepayment Program (CPP)** – Per A.R.S. § 37-737 an employer may prepay the employer's retirement contribution obligation. The employer's CPP balance earns the same rate of return as the ASRS total plan or the actual rate of return of a short-term investment through ASRS, as requested by the employer and agreed to by ASRS. The amount and frequency of the application of the CPP balance to the employer's statutorily required contributions is at the discretion of the employer after entering into a signed agreement with the ASRS. More information is disclosed in Note 5 regarding employer CPP balances at fiscal year end.

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

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

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

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

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

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

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

## Notes to the Pension and OPEB Schedules

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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 Voluntary Investment Program or Employee Savings Plan), or any other payments paid at the time of termination.

### Exhibit 1: Average Monthly Compensation Calculation

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

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

**Exhibit 2: Graded Multiplier**

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

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

The PBI is paid when the yield rate on the actuarial value of ASRS assets for the fiscal year that ended June 30 of the year prior to the year for which an increase would be paid exceeds 8%. Funds are reserved when the yield rate on the actuarial value of ASRS assets for the fiscal year that ended June 30 of the year prior to the year for which an increase would be paid exceeds 8%. If there are no excess investment earnings in the reserve, then no additional benefit increase is paid. As of June 30, 2024, there was a \$108.7 million balance in the reserve for future PBIs. However, this amount will not create a PBI in the current year per the above statute.

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

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

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

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

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

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

Employers are also required to pay an Alternate Contribution Rate (ACR) for retired members who return to work. ACR contributions totaling \$42.9 million were received during the 2024 fiscal year and are included in Employer Contributions on the Combined Statements of Changes in Fiduciary Net Position.

The contractually required contribution rates of employers as a percentage of covered payroll and the employees' matching contributions were as follows for fiscal year 2024:

### Exhibit 3: Contribution Rates

Contribution Rates	Employer	Member
Retirement	12.03 %	12.14 %
Health benefit supplement	0.11 %	0.00 %
Long term disability	0.15 %	0.15 %
Total required	<u>12.29 %</u>	<u>12.29 %</u>

### Exhibit 4: Alternate Contribution Rates

Alternate Contribution Rates	Employer	Member
ACR Retirement	9.94 %	0.00 %
ACR Health benefit supplement	0.00 %	0.00 %
ACR Long term disability	0.05 %	0.00 %
Total ACR required	<u>9.99 %</u>	<u>0.00 %</u>

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

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

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

### Exhibit 5: Vesting Period

(Initial membership date before July 1, 2011)

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

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

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

**Note 2. Condensed Summary of Significant Accounting Policies**

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

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

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

**Contribution Prepayments** – Employer funds received under the CPP are recorded as deferred revenue until the funds are applied to the employer’s statutorily required retirement contribution, at which time it is recorded as revenue.

**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, 2024, Annual Comprehensive Financial Report (ACFR).

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

The components of the net pension and OPEB liability of the participating employers at June 30, 2024, were as follows:

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

	Pension	HBS	LTD
Total pension/OPEB liability	\$69,361,009	\$ 1,610,963	\$ 211,400
Fund fiduciary net position	(53,359,504)	(2,215,191)	(208,793)
Employers' net pension/OPEB liability (asset)	<u>\$16,001,505</u>	<u>\$ (604,228)</u>	<u>\$ 2,607</u>
Fund fiduciary net position as a percentage of total pension/OPEB liability	76.93%	137.51%	98.77%

**Actuarial Assumptions** – The total pension and OPEB liabilities were determined by an actuarial valuation as of June 30, 2023, and rolled forward using generally accepted actuarial procedures to June 30, 2024.

### Exhibit 7: Actuarial Assumptions – Pension

#### Assumptions

Actuarial valuation date	June 30, 2023
Actuarial roll forward date	June 30, 2024
Actuarial cost method	Entry age normal
Asset valuation	Fair value
Discount rate	7.0 %
Projected salary increases	2.9 - 8.4%
Inflation	2.3 %
Permanent benefit increase	Included
Mortality rates	2017 SRA Scale U-MP

### Exhibit 8: Actuarial Assumptions – HBS

#### Assumptions

Actuarial valuation date	June 30, 2023
Actuarial roll forward date	June 30, 2024
Actuarial cost method	Entry Age Normal
Asset valuation method	Fair Value
Inflation	2.3 %
Investment Rate of Return	7.0 %
Mortality rates	2017 SRA Scale U-MP
Healthcare Trend Rates	N/A

### Exhibit 9: Actuarial Assumptions – LTD

#### Assumptions

Actuarial valuation date	June 30, 2023
Actuarial roll forward date	June 30, 2024
Actuarial cost method	Entry Age Normal
Asset valuation method	Fair Value
Inflation	2.3 %
Investment Rate of Return	7.0 %
Recovery rates	2012 GLDT
Healthcare Trend Rates	N/A

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

The actuarial assumptions related to funding appear in the Notes to Required Supplementary Information and the Actuarial Section of the June 30, 2024 ACFR. The actuarial assumptions related to funding were selected on the basis of an experience study which was performed for the five-year period ending June 30, 2020. The ASRS Board adopted the experience study which recommended changes, and those changes were effective as of the June 30, 2021 actuarial valuation.

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

On September 30, 2022, the ASRS Board approved updated strategic asset allocation targets. The ASRS's estimates of geometric real rates of return for each major asset class are summarized in the following table:

### Exhibit 10: Expected Return, Geometric Basis

Asset Class	Target Asset Allocation	Long-Term Expected Geometric Real Rate of Return
Public Equity	44 %	4.48 %
Credit	23 %	4.40 %
Real Estate	17 %	6.05 %
Private Equity	10 %	6.11 %
Interest Rate Sensitive	6 %	(0.45)%
Total	<u>100 %</u>	

Actual returns may be different due to volatility of returns.

## Notes to the Pension and OPEB Schedules

**Discount rate** – The discount rate used to measure the total pension liability was 7.0%. The projection of cash flows used to determine the discount rate assumed that contributions from participating employers will be made based on the actuarially determined rates based on the funding policy of the ASRS Board, which establishes the contractually required rate under Arizona statute. Based on those assumptions, the Retirement Fund’s fiduciary net position was projected to be available to make all the projected future benefit payments of current members. Therefore, the long-term expected rate of return on investments was applied to all periods of projected benefit payments to determine the total pension liability.

**Sensitivity of the net pension liability to changes in the discount rate** – The table below presents the net pension liability of the participating employers calculated using the discount rate of 7.0%, as well as what the employers’ net pension liability would be if it were calculated using the discount rate that is 1% lower (6.0%) or 1% higher (8.0%) than the current rate at June 30, 2024:

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

Net Liability/ (Asset)	1% Decrease 6.0%	Current Discount Rate 7.0%	1% Increase 8.0%
Pension	\$ 24,501,577	\$ 16,001,505	\$ 8,917,438
HBS	(439,270)	(604,228)	(744,476)
LTD	8,969	2,607	(3,652)

### Note 4. Basis for Allocation

The employers’ proportionate share, reported in the Schedule of Employer Allocations, is calculated using accrued retirement contributions for employers that were members of the ASRS, as of June 30, 2024.

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, 2024 ACFR.

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

	Pension	HBS	LTD
Employer contributions reported in the ASRS's Statement of Changes in Fiduciary Net Position of the ACFR	\$ 1,684,405	\$ 15,008	\$ 20,698
Adjust to properly represent contributions related to future contribution efforts	(342)	1	10
Deduct ASRS contributions not included in allocation	(2,119)	(19)	(26)
Add annualized contributions for employers joining the plan during the plan year	—	—	—
Total employer contributions used as the basis for allocating employer's proportionate share of collective pension amounts	\$ 1,681,944	\$ 14,990	\$ 20,682

## Notes to the Pension and OPEB Schedules

The difference in contributions, as reported on the June 30, 2024 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, 2024 ACFR, is a difference between employer contributions and proportionate share of contributions, which is allocated proportionately to employers on the Schedule of Pension Amounts by Employer, based on the calculated allocation percentage. That amount is deferred and recognized over the average of the expected remaining service lives of active and inactive members.

### Note 5. Collective Pension/OPEB Expense

The components of allocable plan pension expense for the year ended June 30, 2024, are as follows:

#### Exhibit 13: Pension Expense

Pension Expense Calculation	For fiscal year ended June 30, 2024
Service cost	\$ 1,723,466,054
Interest on the total pension liability	4,663,590,822
Current-period benefit changes	—
Employee contributions	(1,656,349,736)
Projected earnings on plan investments	(3,444,894,771)
Pension plan administrative expenses	32,007,429
Other changes in plan fiduciary net position	(14,067,897)
Recognition of outflow (inflow) of resources due to liabilities	610,787,873
Recognition of outflow (inflow) of resources due to assets	(488,269,515)
Total pension expense	\$ 1,426,270,259

The components of allocable HBS OPEB plan expense for the year ended June 30, 2024, are as follows:

#### Exhibit 14: HBS OPEB Expense

HBS OPEB Expense Calculation	For fiscal year ended June 30, 2024
Service cost	\$ 52,228,120
Interest on the total OPEB liability	108,203,006
Current-period benefit changes	—
Employee contributions	—
Projected earnings on plan investments	(144,780,847)
HBS OPEB plan administrative expenses	1,323,460
Other changes in plan fiduciary net position	(23,245)
Recognition of outflow (inflow) of resources due to liabilities	(82,736,317)
Recognition of outflow (inflow) of resources due to assets	(20,319,897)
Total HBS OPEB expense/(income)	\$ (86,105,720)

The components of allocable LTD OPEB plan expense for the year ended June 30, 2024, are as follows:

#### Exhibit 15: LTD OPEB Expense

LTD OPEB Expense Calculation	For fiscal year ended June 30, 2024
Service cost	\$ 30,866,279
Interest on the total OPEB liability	15,103,861
Current-period benefit changes	—
Employee contributions	(20,482,167)
Projected earnings on plan investments	(13,433,711)
LTD OPEB plan administrative expenses	1,576,293
Other changes in plan fiduciary net position	529,757
Recognition of outflow (inflow) of resources due to liabilities	(987,079)
Recognition of outflow (inflow) of resources due to assets	(1,256,501)
Total LTD OPEB expense	\$ 11,916,732

### Note 6. Contribution Prepayment Program

The below employers had a CPP balance on deposit with the ASRS as of June 30, 2024. CPP balances at year end have not been recognized as contribution revenues and therefore not in fiduciary net position or been allocated to employers. As employers participating in the CPP apply these amounts toward future contributions, the corresponding contributions will be allocated during the year of recognition. See Note 1 for a description of the CPP.

#### Exhibit 16: Contribution Prepayment Balances

Employer	CPP Deposit Balance as of June 30, 2024
Coconino County	\$ 57,211,400
Gilbert Unified School District #41	22,352,869
Town of Gilbert	2,179,464
Total CPP balance	<u>\$ 81,743,733</u>

### Note 7. Additional Financial and Actuarial Information

Additional financial information required to be disclosed by employers, in accordance with GASB Statement No. 68 and GASB Statement No. 75, is located in the notes and required supplementary information of the ASRS' ACFR for the fiscal year ended June 30, 2024. The additional financial and actuarial information is available at [www.azasrs.gov](http://www.azasrs.gov). Requests for additional information should be addressed to:

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

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## Supplementary Schedules

### Schedule of Net Deferred Outflows and Inflows of Resources by Employer to be Recognized in Pension Expense Five Years and in the Aggregate Thereafter

Employer Number	Employer Name	FY2025	FY2026	FY2027	FY2028	FY2029	Thereafter
307850	Academy Of Excellence	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
450540	Academy Of Tucson	(290,111)	112,431	(56,700)	(41,106)	-	-
307940	Accelerated Elementary and Secondary Schools	(297,546)	-	-	-	-	-
303320	Accelerated Learning Center	(67,493)	8,416	(15,236)	(11,045)	-	-
307490	Acclaim Charter School	(147,058)	61,438	(25,531)	(18,509)	-	-
302160	Agua Fria Union High School District #216	(1,170,534)	5,063,932	(1,241,354)	(899,935)	-	-
300630	Aguila Elementary School District #63	(99,420)	(20,732)	(18,210)	(13,202)	-	-
302310	AIBT Non-Profit Charter High School	26,588	63,215	(8,458)	(6,132)	-	-
450150	Ajo Unified School District	(172,252)	(4,229)	(33,420)	(24,228)	-	-
302800	Akimel O'Otham Pee Posh (3-5)	(669)	2,634	(698)	(506)	-	-
302810	Akimel O'Otham Pee Posh (K-2)	(219,590)	355,780	(68,392)	(49,582)	-	-
300680	Alhambra Elementary District #68	(2,867,588)	4,994,894	(1,572,140)	(1,139,742)	-	-
461070	Alpine Elementary School District #7	(55,238)	37,438	(12,727)	(9,226)	-	-
450510	Altar Valley School District #51	(430,696)	(15,285)	(47,259)	(34,261)	-	-
308200	American Basic Schools	(77,229)	(5,505)	(1,707)	(1,238)	-	-
307860	American Leadership Academy	(3,159)	-	-	-	-	-
450100	Amphitheater Unified School District #10	(1,596,112)	7,794,602	(1,726,876)	(1,251,920)	-	-
493810	Antelope Union High School District #50	(238,119)	24,467	(23,228)	(16,840)	-	-
410100	Apache County	(670,718)	951,631	(284,666)	(206,372)	-	-
462420	Apache Elementary School District #42	(8,431)	10,228	(2,871)	(2,082)	-	-
497350	Apache Junction Sewer District	(81,751)	86,313	(37,300)	(27,041)	-	-
200430	Apache Junction Unified School District #43	(1,061,212)	627,115	(349,591)	(253,441)	-	-
496800	Apache Junction Water District	(1,026)	121,658	(21,573)	(15,640)	-	-
420020	Apache Junction, City of	315,377	1,186,942	(274,008)	(198,646)	-	-
302020	Aprender Tucson	(165,374)	41,801	(31,325)	(22,709)	-	-
109120	Arizona Acupuncture Board of Examiners	(8,853)	3,228	(2,406)	(1,744)	-	-
307810	Arizona Agribusiness & Equine Center	(251,513)	459,571	(143,277)	(103,870)	-	-
480090	Arizona Association of Counties	(53,964)	3,746	(6,622)	(4,801)	-	-
101050	Arizona Attorney General's Office	(6,494,733)	752,222	(1,330,750)	(964,743)	-	-
109010	Arizona Automobile Theft Authority	-	-	-	-	-	-
109280	Arizona Board of Athletic Training	(1,544)	2,681	(879)	(638)	-	-
103180	Arizona Board of Chiropractic Examiners	21,222	24,578	(4,941)	(3,582)	-	-
105700	Arizona Board of Executive Clemency	(44,188)	9,019	(11,899)	(8,626)	-	-
109140	Arizona Board of Fingerprinting	(8,133)	31,414	(7,372)	(5,344)	-	-
103460	Arizona Board of Funeral Directors & Embalmers	(71,788)	(84,935)	-	-	-	-
103200	Arizona Board of Homeopathic and Integrated Medicine Examiners	-	-	-	-	-	-
102500	Arizona Board of Nursing Care Examiners	(63,103)	(40,921)	(2,276)	(1,650)	-	-
103240	Arizona Board of Occupational Therapy Examiners	(4,901)	(1,364)	(2,406)	(1,744)	-	-
103770	Arizona Board of Osteopathic Examiners	(9,882)	29,662	(10,657)	(7,726)	-	-
103850	Arizona Board of Podiatry Examiners	27	3,886	(1,966)	(1,425)	-	-
103860	Arizona Board of Psychologist Examiners	(15,743)	14,642	(6,027)	(4,369)	-	-
104100	Arizona Board of Regents	95,405	407,881	(79,903)	(57,927)	-	-
101880	Arizona Board of Tax Appeals	(10,009)	5,810	(3,104)	(2,250)	-	-
302090	Arizona Charter Academy	(313,479)	51,490	(93,069)	(67,472)	-	-

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## Supplementary Schedules

### Schedule of Net Deferred Outflows and Inflows of Resources by Employer to be Recognized in Pension Expense Five Years and in the Aggregate Thereafter

Employer Number	Employer Name	FY2025	FY2026	FY2027	FY2028	FY2029	Thereafter
495900	Arizona City Sanitary District	\$ (17,871)	\$ 58,955	\$ (13,270)	\$ (9,620)	\$ -	\$ -
109030	Arizona Commission for Postsecondary Education	(20,318)	-	-	-	-	-
102100	Arizona Commission for the Deaf and Hard of Hearing	(47,165)	46,928	(25,453)	(18,453)	-	-
109260	Arizona Commission of African American Affairs	(4,125)	3,191	(1,397)	(1,013)	-	-
104820	Arizona Commission on the Arts	17,846	63,611	(15,313)	(11,102)	-	-
304040	Arizona Community Development Corporation (La Paloma Academy)	984,979	746,236	(201,089)	(145,782)	-	-
103250	Arizona Corporation Commission	(51,885)	1,470,273	(354,273)	(256,835)	-	-
109270	Arizona Cotton Research and Protection Council	(77,004)	104,948	(28,324)	(20,534)	-	-
497380	Arizona Counties Insurance Pool	(52,915)	36,718	(17,020)	(12,339)	-	-
101140	Arizona Court of Appeals Division One	(53,252)	377,444	(103,985)	(75,385)	-	-
101150	Arizona Court of Appeals Division Two	131,281	282,876	(52,691)	(38,199)	-	-
101190	Arizona Criminal Justice Commission	(133,488)	4,676	(26,953)	(19,540)	-	-
100000	Arizona Department of Administration	288,465	2,595,120	(841,089)	(609,758)	-	-
103060	Arizona Department of Agriculture	(65,016)	726,462	(287,407)	(208,360)	-	-
109300	Arizona Department of Child Safety	(3,710,290)	7,801,618	(2,661,913)	(1,929,787)	-	-
105200	Arizona Department of Corrections	(1,213,518)	3,779,924	(1,354,133)	(981,696)	-	-
102200	Arizona Department of Economic Security	(9,749,843)	22,978,714	(8,335,332)	(6,042,801)	-	-
104550	Arizona Department of Education	(2,502,545)	786,044	(739,484)	(536,098)	-	-
105360	Arizona Department of Emergency & Military Affairs	(1,520,891)	235,874	(310,688)	(225,237)	-	-
107100	Arizona Department of Environmental Quality	301,221	3,218,388	(721,041)	(522,727)	-	-
103120	Arizona Department of Financial Institutions	-	-	-	-	-	-
109050	Arizona Department of Gaming	29,844	498,960	(145,708)	(105,633)	-	-
102350	Arizona Department of Health Services	(1,573,615)	5,659,328	(2,051,687)	(1,487,395)	-	-
109210	Arizona Department of Homeland Security	114,687	262,495	(46,793)	(33,923)	-	-
109160	Arizona Department of Housing	(93,202)	297,835	(107,270)	(77,767)	-	-
103530	Arizona Department of Insurance	(438,968)	374,383	(176,826)	(128,192)	-	-
105220	Arizona Department of Juvenile Corrections	(273,673)	181,609	(112,056)	(81,236)	-	-
103570	Arizona Department of Liquor Licenses and Control	303,719	278,770	(43,767)	(31,729)	-	-
105800	Arizona Department of Public Safety	(965,149)	4,008,786	(1,217,867)	(882,907)	-	-
103900	Arizona Department of Real Estate	(40,590)	78,300	(26,902)	(19,503)	-	-
101790	Arizona Department of Revenue	(1,611,478)	1,579,879	(664,263)	(481,565)	-	-
106100	Arizona Department of Transportation	(9,042,054)	10,818,060	(4,172,982)	(3,025,254)	-	-
102400	Arizona Department of Veterans' Services	(206,482)	1,685,209	(356,058)	(258,129)	-	-
107900	Arizona Department of Water Resources	(193,330)	736,633	(289,089)	(209,578)	-	-
109230	Arizona Early Childhood Development and Health Board	(333,605)	699,807	(201,710)	(146,232)	-	-
101100	Arizona Exposition & State Fair	105,985	92,219	(46,819)	(33,942)	-	-
109330	Arizona Finance Authority	462,826	542,652	(49,458)	(35,855)	-	-
501410	Arizona Fire & Medical Authority	1,246,062	1,733,057	(155,020)	(112,384)	-	-
107200	Arizona Game and Fish Department	(1,447,279)	1,333,732	(533,195)	(386,546)	-	-
107300	Arizona Geological Survey, The	-	-	-	-	-	-
101400	Arizona Governor's Office	752,389	1,843,550	(230,267)	(166,935)	-	-
102300	Arizona Health Care Cost Containment System	(1,297,105)	3,985,801	(1,366,886)	(990,941)	-	-
496050	Arizona Health Facilities Authority	-	-	-	-	-	-
104920	Arizona Historical Society	(72,723)	66,475	(32,075)	(23,253)	-	-

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Employer Number	Employer Name	FY2025	FY2026	FY2027	FY2028	FY2029	Thereafter
101520	Arizona House of Representatives	\$ 142,454	\$ 729,974	\$ (192,346)	\$ (139,444)	\$ -	\$ -
109150	Arizona Independent Redistricting Commission	(116,222)	(38,067)	(3,389)	(2,457)	-	-
103500	Arizona Industrial Commission	(497,601)	514,866	(209,677)	(152,008)	-	-
501210	Arizona Industrial Development Authority	45,129	63,974	(6,518)	(4,726)	-	-
495300	Arizona Interscholastic Association	(120,750)	85,125	(39,266)	(28,466)	-	-
101540	Arizona Joint Legislative Budget Committee	(131,488)	86,838	(36,291)	(26,310)	-	-
101530	Arizona Legislative Council	(20,070)	406,739	(87,948)	(63,759)	-	-
103620	Arizona Medical Board	(178,755)	123,510	(61,046)	(44,256)	-	-
240050	Arizona Montessori Charter School at Anthem	(435,166)	12,084	(30,575)	(22,166)	-	-
495090	Arizona Municipal Water Users Association	(15,056)	75,396	(14,511)	(10,520)	-	-
103680	Arizona Naturopathic Physicians Board of Medical Examiners	(5,132)	767	(1,423)	(1,031)	-	-
109040	Arizona Navigable Streams Adjudication	(3,827)	1,502	(1,500)	(1,088)	-	-
109070	Arizona Office of Administrative Hearings	(47,449)	63,954	(19,814)	(14,364)	-	-
109320	Arizona Office of Economic Opportunity	125,328	273,784	(49,173)	(35,649)	-	-
101590	Arizona Office of the Auditor General	(1,310,256)	510,289	(245,503)	(177,980)	-	-
101430	Arizona Office of Tourism	41,114	233,827	(41,672)	(30,210)	-	-
504210	Arizona Ombudsman-Citizens' Aide	248,622	48,032	(15,882)	(11,514)	-	-
102700	Arizona Pioneers' Home	(351,189)	158,507	(69,091)	(50,088)	-	-
109990	Arizona Power Authority	(12,482)	(12,324)	(9,209)	(6,676)	-	-
496750	Arizona Prosecuting Attorneys' Advisory Council	47,830	66,284	(9,985)	(7,238)	-	-
103100	Arizona Radiation Regulatory Agency	-	-	-	-	-	-
103220	Arizona Registrar of Contractors	(446,836)	115,053	(109,055)	(79,061)	-	-
103260	Arizona Residential Utility Consumer Office	(26,667)	56,044	(13,994)	(10,145)	-	-
109080	Arizona School Facilities Board	(283,099)	-	-	-	-	-
306890	Arizona School for the Arts	(443,827)	196,757	(88,801)	(64,377)	-	-
101800	Arizona Secretary of State	(168,234)	749,541	(152,046)	(110,227)	-	-
497510	Arizona Sports and Tourism Authority	(18,891)	29,846	(11,045)	(8,007)	-	-
109190	Arizona State Board for Charter Schools	(26,236)	60,896	(23,177)	(16,802)	-	-
103870	Arizona State Board for Private Postsecondary Education	(266)	24,516	(7,605)	(5,513)	-	-
103020	Arizona State Board of Accountancy	(41,406)	35,102	(15,313)	(11,102)	-	-
103150	Arizona State Board of Barbers	(24,380)	-	-	-	-	-
103160	Arizona State Board of Behavioral Health Examiners	(3,557)	69,110	(21,340)	(15,471)	-	-
103270	Arizona State Board of Cosmetology	57,961	19,138	(20,797)	(15,077)	-	-
103350	Arizona State Board of Dental Examiners	(15,316)	45,159	(14,434)	(10,464)	-	-
103380	Arizona State Board of Dispensing Opticians	(4,835)	3,709	(1,733)	(1,256)	-	-
109310	Arizona State Board of Education	128,959	146,203	(30,368)	(22,015)	-	-
109290	Arizona State Board of Massage Therapy	(11,312)	4,190	(4,578)	(3,319)	-	-
103710	Arizona State Board of Nursing	55,161	345,219	(75,169)	(54,495)	-	-
103750	Arizona State Board of Optometry	2,681	15,862	(2,897)	(2,100)	-	-
103820	Arizona State Board of Pharmacy	3,290	86,327	(44,362)	(32,161)	-	-
103830	Arizona State Board of Physical Therapy	(11,145)	3,581	(3,544)	(2,569)	-	-
103890	Arizona State Board of Respiratory Care Examiners	31,832	53,707	(5,484)	(3,976)	-	-
103960	Arizona State Board of Technical Registration	(9,610)	57,387	(22,349)	(16,202)	-	-
109250	Arizona State Forestry Division	1,226,992	1,590,001	(272,068)	(197,239)	-	-

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Employer Number	Employer Name	FY2025	FY2026	FY2027	FY2028	FY2029	Thereafter
107400	Arizona State Land Department	\$ (230,898)	\$ 332,523	\$ (131,352)	\$ (95,225)	\$ -	\$ -
103610	Arizona State Lottery	(402,582)	113,110	(83,007)	(60,177)	-	-
103650	Arizona State Mine Inspector	33,261	90,577	(19,530)	(14,158)	-	-
107700	Arizona State Parks	8,277	750,525	(229,931)	(166,691)	-	-
101030	Arizona State Personnel Board	14,852	26,510	(2,043)	(1,481)	-	-
104750	Arizona State Schools for the Deaf and the Blind	(1,537,931)	1,647,251	(596,026)	(432,096)	-	-
101510	Arizona State Senate	57,178	561,740	(149,640)	(108,483)	-	-
101920	Arizona State Treasurer's Office	(90,129)	111,725	(47,724)	(34,598)	-	-
104140	Arizona State University	(2,580,522)	43,402,847	(10,647,317)	(7,718,903)	-	-
103980	Arizona State Veterinary Medical Examining Board	(1,570)	35,554	(6,208)	(4,501)	-	-
101170	Arizona Supreme Court	(587,730)	2,223,978	(701,330)	(508,438)	-	-
109110	Arizona Water Infrastructure Finance Authority	-	-	-	-	-	-
493880	Arizona Western College	(743,471)	2,418,533	(596,776)	(432,640)	-	-
300470	Arlington Elementary School District #47	(126,445)	104,826	(39,887)	(28,916)	-	-
308130	Arts Academy at Estrella Mountain	(407,149)	326,469	(91,336)	(66,215)	-	-
240060	Arts Academy at Scottsdale	-	-	-	-	-	-
462530	Ash Creek Elementary School District #53	24,678	76,337	(8,588)	(6,226)	-	-
492310	Ash Fork Joint Unified School District #31	(156,414)	114,038	(38,231)	(27,716)	-	-
308090	ASU Preparatory Academy	1,035,420	5,167,986	(966,725)	(700,839)	-	-
300440	Avondale Elementary School District #44	(1,045,715)	2,562,697	(710,590)	(515,151)	-	-
420010	Avondale, City of	(455,771)	3,085,210	(730,999)	(529,947)	-	-
497500	Avra Valley Fire District	(32,237)	25,696	(9,674)	(7,013)	-	-
450400	Baboquivari Unified School District #40	(1,181,438)	(116,278)	(189,501)	(137,381)	-	-
492200	Bagdad Unified School District	(238,548)	196,704	(79,023)	(57,289)	-	-
302240	Ball Charter Schools (Dobson Academy)	(273,503)	94,233	(61,460)	(44,556)	-	-
307430	Ball Charter Schools (Hearn Academy)	(111,267)	247,522	(69,763)	(50,576)	-	-
200280	Ball Charter Schools (Val Vista Academy)	(108,477)	114,451	(42,241)	(30,623)	-	-
300310	Balsz Elementary School District #31	(454,957)	659,711	(324,707)	(235,401)	-	-
492260	Beaver Creek Elementary School District #26	(104,860)	95,963	(37,300)	(27,041)	-	-
302080	Benchmark School	(49,867)	134,476	(42,629)	(30,904)	-	-
306910	Benjamin Franklin Charter School	(208,083)	1,100,384	(287,770)	(208,622)	-	-
462090	Benson Unified School District #9	(526,299)	399,632	(167,695)	(121,573)	-	-
420030	Benson, City of	(107,209)	95,680	(51,165)	(37,093)	-	-
494760	Bicentennial Union High School District #76	(99,930)	54,204	(20,797)	(15,077)	-	-
462020	Bisbee Unified School District #2	(376,715)	156,176	(75,894)	(55,020)	-	-
420050	Bisbee, City of	20,489	235,141	(44,983)	(32,611)	-	-
496080	Black Canyon Fire District	-	-	-	-	-	-
473220	Blue Elementary School District #22	(5,708)	2,314	(1,604)	(1,163)	-	-
482320	Blue Ridge Unified School District #32	(962,859)	266,953	(213,299)	(154,633)	-	-
472100	Bonita Elementary School District #16	(98,199)	37,379	(20,771)	(15,058)	-	-
494260	Bouse Elementary School District #26	(32,047)	242	(9,493)	(6,882)	-	-
462140	Bowie Unified School District #14	(49,856)	46,005	(11,511)	(8,345)	-	-
300330	Buckeye Elementary School District #33	(1,315,845)	2,522,997	(654,045)	(474,158)	-	-
302010	Buckeye Union High School District #201	(861,160)	2,079,227	(583,972)	(423,357)	-	-

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Employer Number	Employer Name	FY2025	FY2026	FY2027	FY2028	FY2029	Thereafter
495020	Buckeye Valley Fire District	\$ (973,148)	\$ (928,958)	\$ (1,940)	\$ (1,406)	\$ -	\$ -
497430	Buckeye Water Conservation & Drainage District	36,384	96,320	(18,236)	(13,221)	-	-
420070	Buckeye, City of	2,031,695	4,592,084	(810,876)	(587,855)	-	-
481150	Bullhead City Elementary School District #15	(1,360,957)	252,654	(205,383)	(148,895)	-	-
495000	Bullhead City Fire District	(70,638)	66,609	(25,401)	(18,415)	-	-
492280	Camp Verde Unified School District #28	(333,097)	710,817	(200,132)	(145,088)	-	-
421020	Camp Verde, Town Of	174,332	501,369	(104,942)	(76,079)	-	-
492500	Canon Elementary School District #50	(102,937)	28,948	(23,203)	(16,821)	-	-
305020	Canyon Rose Academy	1,219	91,900	(12,727)	(9,226)	-	-
421030	Carefree, Town of	(152,312)	(4,225)	(25,013)	(18,134)	-	-
303090	Carpe Diem Collegiate High School (Academy)	4,500	80,627	(14,382)	(10,426)	-	-
300830	Cartwright Elementary School District #83	(14,568,220)	249,117	(1,716,658)	(1,244,513)	-	-
200040	Casa Grande Elementary School District #4	(1,890,671)	2,505,442	(766,178)	(555,450)	-	-
200820	Casa Grande Union High School District #82	(585,895)	837,950	(410,922)	(297,903)	-	-
420090	Casa Grande, City of	(373,888)	1,221,685	(341,366)	(247,477)	-	-
450160	Catalina Foothills School District #16	(1,301,896)	1,615,759	(572,823)	(415,275)	-	-
300930	Cave Creek Unified School District No. 93	(2,164,217)	561,056	(466,044)	(337,865)	-	-
420580	Cave Creek, Town of	(61,019)	272,395	(73,954)	(53,614)	-	-
464160	CAVIAT School District	(16,277)	11,644	(4,527)	(3,282)	-	-
482250	Cedar Unified School District #25	141,591	303,446	(46,198)	(33,492)	-	-
495130	Central Arizona Association Of Governments	(8,709)	5,806	(9,493)	(6,882)	-	-
493890	Central Arizona College	(821,118)	2,259,914	(492,998)	(357,405)	-	-
500650	Central Arizona Fire And Medical Authority	(90,601)	176,506	(46,276)	(33,548)	-	-
497150	Central Arizona Irrigation And Drainage District	(297,907)	160,061	(71,962)	(52,170)	-	-
497310	Central Arizona Project	(1,183,995)	5,361,214	(1,262,125)	(914,993)	-	-
302600	Central Arizona Valley Institute of Technology	(203,385)	18,885	(33,498)	(24,285)	-	-
303050	Central Yavapai Fire District	-	-	-	-	-	-
307680	Challenge Charter School	(240,577)	27,432	(38,516)	(27,923)	-	-
300800	Chandler Unified School District #80	(16,082,984)	15,937,076	(5,806,038)	(4,209,158)	-	-
420120	Chandler, City of	(50,931)	8,495,616	(1,903,909)	(1,380,262)	-	-
303070	Charter Foundation, The (AmeriSchools Academy)	(262,955)	(39,212)	(26,229)	(19,015)	-	-
464050	Chevelon Butte Elementary School District #5	29,392	23,525	(3,570)	(2,588)	-	-
461240	Chinle Unified School District #24	(1,138,981)	1,800,931	(643,491)	(466,507)	-	-
497260	Chino Valley Fire District	-	-	-	-	-	-
492510	Chino Valley Unified School District #51	41,128	1,022,749	(276,569)	(200,502)	-	-
420990	Chino Valley, Town of	(48,510)	323,343	(95,009)	(68,878)	-	-
497370	Christopher-Kohl's Fire District	(1,559)	4,080	(1,009)	(731)	-	-
109130	Citizens Clean Elections Commission	(52,782)	18,614	(11,873)	(8,607)	-	-
302890	CITY Center For Collaborative Learning (City HS)	(73,207)	191,011	(50,052)	(36,286)	-	-
421000	Clarkdale, Town of	146,399	238,714	(40,430)	(29,310)	-	-
492030	Clarkdale-Jerome Elementary School District #3	(65,770)	192,067	(54,786)	(39,718)	-	-
420130	Clifton, Town of	(40,968)	58,853	(17,279)	(12,527)	-	-
471420	Cobre Valley Institute Of Technology	(71,327)	(64,447)	(2,742)	(1,988)	-	-
463500	Cochise Community College	(680,433)	1,417,612	(449,748)	(326,050)	-	-

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Employer Number	Employer Name	FY2025	FY2026	FY2027	FY2028	FY2029	Thereafter
410110	Cochise County	\$ (949,025)	\$ 2,450,499	\$ (635,783)	\$ (460,919)	\$ -	\$ -
504610	Cochise County Accommodation School District	35,118	25,289	(1,966)	(1,425)	-	-
462260	Cochise Elementary School District #26	(95,118)	82,125	(15,727)	(11,402)	-	-
463230	Cochise Technology District #1	(7,087)	15,632	(5,173)	(3,751)	-	-
410130	Coconino County	(1,290,250)	2,497,872	(1,004,413)	(728,161)	-	-
464990	Coconino County Community College	(134,986)	876,025	(223,826)	(162,266)	-	-
303060	Coconino County Regional Accommodation School District	(155,775)	(2,002)	(24,237)	(17,571)	-	-
481140	Colorado City Unified School District #14	(272,141)	124,183	(79,101)	(57,345)	-	-
480020	Colorado River Sewage System Joint Venture	(13,242)	52,109	(11,511)	(8,345)	-	-
481920	Colorado River Union High School District #2	(205,572)	347,490	(164,746)	(119,435)	-	-
461060	Concho Elementary School District #6	(166,809)	(8,305)	(31,402)	(22,766)	-	-
492170	Congress Elementary School District #17	(70,802)	82,557	(27,988)	(20,290)	-	-
450390	Continental School District	(295,588)	247,100	(78,532)	(56,933)	-	-
200210	Coolidge Unified School District 21	(234,961)	1,123,190	(318,706)	(231,050)	-	-
420100	Coolidge, City of	12,628	418,279	(108,589)	(78,723)	-	-
502410	Copper Canyon Fire & Medical District	(123,667)	(79,324)	(3,207)	(2,325)	-	-
500810	Copper Canyon Fire and Medical Authority	-	-	-	-	-	-
420110	Cottonwood, City of	86,741	944,692	(210,867)	(152,871)	-	-
492060	Cottonwood-Oak Creek Elementary School District	(649,383)	533,448	(221,214)	(160,372)	-	-
302360	Country Gardens Charter School	-	-	-	-	-	-
491280	County Of Santa Cruz Elementary School District	(222,421)	25,130	(26,979)	(19,559)	-	-
497420	County Supervisor Association Of Arizona	(34,119)	27,274	(12,390)	(8,982)	-	-
493130	Crane Elementary School District #13	(1,711,113)	1,188,025	(624,143)	(452,480)	-	-
300140	Creighton Elementary School District #14	(653,794)	2,481,072	(800,349)	(580,222)	-	-
492410	Crown King Elementary School District #41	4,098	4,049	(2,173)	(1,575)	-	-
497610	Crown King Fire District	(20,578)	(5,228)	(3,647)	(2,644)	-	-
308080	Daisy Education Corporation (Sonoran Science Academy - Phoenix)	-	-	-	-	-	-
308070	Daisy Education Corporation (Sonoran Science Academy - Tucson)	(95,093)	(38,878)	(4,630)	(3,357)	-	-
472110	Dan Hinton Accommodation School: Graham County Special Services	(78,578)	32,146	(18,210)	(13,202)	-	-
300970	Deer Valley Unified School District #97	(6,636,973)	12,469,865	(4,083,611)	(2,960,464)	-	-
302170	Desert Rose Academy	(17,507)	21,447	(8,096)	(5,870)	-	-
504010	Desert Sage School	93,662	21,993	(5,924)	(4,294)	-	-
450550	Desert Springs Academy	-	-	-	-	-	-
307870	Destiny School	(73,445)	198,020	(45,138)	(32,723)	-	-
497530	Diamond Star Fire District	-	-	-	-	-	-
307900	Discovery Plus Academy	(48,089)	21,611	(11,692)	(8,476)	-	-
462450	Double Adobe Elementary School District #45	(26,799)	(3,088)	(4,527)	(3,282)	-	-
462270	Douglas Unified School District #27	(170,843)	1,392,313	(483,608)	(350,598)	-	-
420140	Douglas, City of	(802)	687,694	(123,178)	(89,300)	-	-
495600	Drexel Heights Fire District	(144,808)	26,608	(20,745)	(15,040)	-	-
473020	Duncan Unified School District #2	(259,495)	79,229	(43,534)	(31,561)	-	-
421010	Duncan, Town of	6,501	15,591	(5,329)	(3,863)	-	-
300890	Dysart Unified School District #89	(10,380,926)	5,007,647	(2,651,075)	(1,921,929)	-	-
421040	Eagar, Town of	(6,140)	115,064	(28,143)	(20,403)	-	-

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Employer Number	Employer Name	FY2025	FY2026	FY2027	FY2028	FY2029	Thereafter
308220	East Valley Educational Services (East Valley	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
304010	East Valley Institute Of Technology	1,031,443	2,553,815	(401,791)	(291,283)	-	-
472990	Eastern Arizona College	(748,703)	1,175,330	(410,818)	(297,828)	-	-
450070	Edge High School	(84,657)	70,169	(23,720)	(17,196)	-	-
502810	Edison School of Innovation (K-8)	(23,742)	98,282	(28,816)	(20,890)	-	-
307880	Edkey (American Heritage Academy)	(96,356)	104,822	(36,860)	(26,722)	-	-
304090	Edkey (Arizona Conservatory for Arts and Academics Elementary School)	(224,406)	(64,004)	(10,631)	(7,707)	-	-
302710	Edkey (Arizona Conservatory for Arts and Academics)	(193,954)	22,986	(26,953)	(19,540)	-	-
304060	Edkey (Pathfinder Academy)	(131,813)	283,954	(74,419)	(53,951)	-	-
302420	Edkey (Sequoia Charter School)	(499,708)	607,696	(202,693)	(146,945)	-	-
302390	Edkey (Sequoia Choice Schools)	(277,113)	629,066	(194,959)	(141,338)	-	-
200290	Edkey (Sequoia Pathway Academy)	(188,090)	63,896	(60,166)	(43,618)	-	-
304070	Edkey (Sequoia Ranch School: Children First Academy)	(193,502)	(4,082)	(16,141)	(11,702)	-	-
304080	Edkey (Sequoia School Deaf and Hard of Hearing)	(183,777)	(21,897)	(23,539)	(17,065)	-	-
302410	Edkey (Sequoia Village School)	(252,239)	71,893	(37,404)	(27,116)	-	-
306710	EduPreneurship Student Center (Phoenix)	(124,616)	-	-	-	-	-
307080	EduPrize Schools	(553,919)	1,065,094	(310,429)	(225,049)	-	-
502010	Ehrenberg Improvement District	(4,965)	-	-	-	-	-
420160	El Mirage, City of	(4,904)	835,634	(181,534)	(131,605)	-	-
462120	Elfrida Elementary School District #12	(47,773)	58,218	(10,683)	(7,745)	-	-
495100	Elfrida Fire District	(27,959)	1,782	(1,423)	(1,031)	-	-
200110	Eloy Elementary School District #11	(247,935)	157,422	(97,492)	(70,678)	-	-
495080	Eloy Fire District	(2,234)	17,075	(2,794)	(2,025)	-	-
420170	Eloy, City of	(410,401)	156,564	(95,190)	(69,009)	-	-
306730	Espiritu Community Development Corporation (NFL YET)	(106,613)	42,987	(17,926)	(12,996)	-	-
503410	Espiritu Community Development Corporation (Reyes Maria Ruiz Leadership Academy)	(118,490)	36,914	(23,642)	(17,140)	-	-
302290	Excalibur Charter School (Avalon Elementary)	(106,244)	34,947	(37,636)	(27,285)	-	-
302540	Flagstaff Arts And Leadership Academy	(335,758)	(163,577)	(21,263)	(15,415)	-	-
493910	Flagstaff Junior Academy	(109,400)	41,699	(33,317)	(24,153)	-	-
464010	Flagstaff Unified School District #1	(4,529,441)	3,088,147	(1,209,770)	(877,038)	-	-
420180	Flagstaff, City of	(1,548,899)	2,553,290	(740,441)	(536,792)	-	-
200010	Florence Unified School District No. 1	(2,396,091)	2,897,398	(1,080,720)	(783,481)	-	-
420190	Florence, Town of	(133,545)	573,348	(131,275)	(95,169)	-	-
496770	Flowing Wells Irrigation District	(140,835)	(49,091)	(6,312)	(4,576)	-	-
450080	Flowing Wells Unified School District #8	(976,253)	2,220,233	(695,225)	(504,012)	-	-
500630	Forest Lakes Domestic Water Improvement District	(3,772)	13,148	(4,346)	(3,150)	-	-
503610	Forest Lakes Fire District	(5,876)	10,424	(2,768)	(2,007)	-	-
463000	Fort Huachuca Accommodation Schools	(717,401)	112,853	(125,662)	(91,100)	-	-
497480	Fort Mojave Mesa Fire District	7,685	42,808	(6,415)	(4,651)	-	-
472070	Fort Thomas Unified School District #7	(319,978)	500,608	(138,000)	(100,045)	-	-
503810	Fountain Hills Sanitary District	(132,570)	226,275	(70,979)	(51,457)	-	-
300980	Fountain Hills Unified School District #98	(407,489)	435,366	(157,969)	(114,522)	-	-
300450	Fowler Elementary School District #45	(1,665,554)	830,337	(412,448)	(299,009)	-	-
307330	Franklin Phonetic Primary School	(191,071)	(7,837)	(44,517)	(32,273)	-	-

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Employer Number	Employer Name	FY2025	FY2026	FY2027	FY2028	FY2029	Thereafter
420380	Fredonia, Town of	\$ (25,093)	\$ 18,004	\$ (8,303)	\$ (6,020)	\$ -	\$ -
464060	Fredonia-Moccasin Unified School District #6	(192,298)	(76,819)	(24,393)	(17,684)	-	-
503010	Fry Fire District	30,182	42,268	(6,751)	(4,894)	-	-
493320	Gadsden Elementary School District #32	(544,867)	2,692,886	(593,827)	(430,502)	-	-
461190	Ganado Unified School District #20	(621,501)	792,446	(187,768)	(136,125)	-	-
502610	GAR, LLC (Student Choice High School)	(245,166)	94,106	(66,788)	(48,419)	-	-
307420	Genesis Program (Genesis Academy)	(99,108)	2,585	(9,260)	(6,713)	-	-
200270	George Gervin Youth Center (GGPA)	(65,821)	(1,898)	(14,175)	(10,276)	-	-
300240	Gila Bend Unified School District #24	(27,724)	221,454	(42,810)	(31,035)	-	-
420200	Gila Bend, Town of	(113,044)	46,834	(27,781)	(20,140)	-	-
410140	Gila County	(865,941)	1,229,570	(417,828)	(302,910)	-	-
471000	Gila County Education Service Agency	(13,721)	23,428	(4,553)	(3,300)	-	-
306060	Gila County Regional School District #49	(2,448)	13,714	(4,035)	(2,925)	-	-
473010	Gila Institute For Technology	2,113	48,522	(6,803)	(4,932)	-	-
300410	Gilbert Public Schools	(12,561,186)	6,859,034	(4,163,540)	(3,018,409)	-	-
420210	Gilbert, Town of	(590,417)	5,544,562	(1,554,938)	(1,127,272)	-	-
300400	Glendale Elementary School District	(3,654,314)	5,400,496	(1,050,689)	(761,710)	-	-
302050	Glendale Union High School District #205	(5,511,693)	4,127,166	(2,103,938)	(1,525,276)	-	-
220230	Glendale, City of	(1,975,020)	6,295,506	(1,830,266)	(1,326,874)	-	-
471010	Globe Unified School District #1	(652,545)	193,118	(155,745)	(112,909)	-	-
420220	Globe, City of	(17,535)	224,258	(74,678)	(54,139)	-	-
496500	Golder Ranch Fire District	17,963	248,763	(56,545)	(40,993)	-	-
420250	Goodyear, City of	689,865	4,380,038	(907,619)	(657,989)	-	-
109170	Governor Office Of Highway Safety	(107,463)	(26,225)	(11,847)	(8,589)	-	-
410150	Graham County	(184,511)	636,582	(169,014)	(122,529)	-	-
464040	Grand Canyon Unified School District	(208,666)	80,441	(55,381)	(40,149)	-	-
302210	Great Expectations Academy	(122,869)	15,622	(23,668)	(17,159)	-	-
495030	Green Valley Domestic Water Improvement District	(9,685)	35,350	(10,010)	(7,257)	-	-
410160	Greenlee County	(372,373)	467,728	(130,835)	(94,850)	-	-
473840	Greenlee County Accommodation School	-	-	-	-	-	-
473000	Greenlee County School Office	-	-	-	-	-	-
302040	Griffin Foundation (Children Reaching for the Sky Preparatory, FIMS)	(150,972)	(98,408)	(6,312)	(4,576)	-	-
420270	Guadalupe, Town of	(12,522)	87,711	(18,417)	(13,352)	-	-
481030	Hackberry Elementary School District #3	(64,175)	6,718	(8,277)	(6,001)	-	-
302300	Happy Valley School	(152,306)	137,990	(43,120)	(31,260)	-	-
496100	Harquahala Valley Irrigation District	(61,023)	(23,434)	(828)	(600)	-	-
420280	Hayden, Town of	(52,474)	38,890	(10,838)	(7,857)	-	-
471410	Hayden-Winkelman Unified School District #41	(284,709)	134,127	(45,371)	(32,892)	-	-
497230	Heber-Overgaard Fire District	(16,761)	16,079	(5,484)	(3,976)	-	-
482060	Heber-Overgaard Unified School District #6	(184,359)	164,701	(61,718)	(44,744)	-	-
501610	Hellsgate Fire District	(759)	5,747	(1,733)	(1,256)	-	-
306740	Heritage Academy	1,842,248	2,750,385	(414,828)	(300,735)	-	-
496060	Highlands Fire District	(31,054)	26,120	(7,967)	(5,776)	-	-
300600	Higley Unified School District #60	(3,809,568)	3,076,791	(1,509,335)	(1,094,211)	-	-

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Employer Number	Employer Name	FY2025	FY2026	FY2027	FY2028	FY2029	Thereafter
492350	Hillside Elementary School District #35	\$ (10,804)	\$ 6,027	\$ (1,992)	\$ (1,444)	\$ -	\$ -
482030	Holbrook Unified School District #3	(995,621)	597,085	(266,481)	(193,189)	-	-
420290	Holbrook, City of	(148,834)	64,215	(27,962)	(20,271)	-	-
500410	Horizon Community Learning Center (Horizon Honors Elementary School)	(353,806)	52,014	(72,220)	(52,357)	-	-
306940	Horizon Community Learning Center (Horizon Honors Secondary School)	(260,995)	218,461	(86,396)	(62,633)	-	-
495820	Housing Authority Of Maricopa County	(102,463)	273,830	(52,381)	(37,974)	-	-
497100	Housing Authority of the City of Yuma	70,263	217,146	(48,268)	(34,992)	-	-
307830	Humanities and Sciences Academy (Tempe)	(65,079)	94,337	(25,479)	(18,471)	-	-
492220	Humboldt Unified School District #22	(2,736,583)	1,043,722	(565,632)	(410,062)	-	-
493160	Hyder Elementary School District #16	(88,571)	45,636	(22,168)	(16,071)	-	-
500830	Incito Schools	(265,054)	(161,553)	(22,608)	(16,390)	-	-
302620	Intelli-School	(23,374)	54,424	(11,433)	(8,289)	-	-
302510	Intelli-School (Paradise Valley)	(26,634)	16,653	(5,510)	(3,994)	-	-
307820	International Commerce Secondary Schools	(190,191)	27,279	(26,358)	(19,109)	-	-
300050	Isaac School District #5	(2,025,485)	2,261,970	(768,920)	(557,438)	-	-
200440	J.O. Combs Unified School District	(2,203,653)	632,710	(448,869)	(325,413)	-	-
302530	James Sandoval Preparatory High School (Crown Point)	629	19,852	(3,363)	(2,438)	-	-
482020	Joseph City Unified School District #2	(142,978)	202,172	(65,185)	(47,256)	-	-
302570	Juniper Tree Academy (Desert View Academy)	(193,137)	266,975	(74,859)	(54,270)	-	-
504810	Kachina Village Domestic Water Improvement District	149,803	33,986	(10,062)	(7,295)	-	-
482270	Kayenta Unified School District #27	(1,132,873)	397,261	(352,308)	(255,410)	-	-
420330	Kearny, Town of	(30,878)	72,511	(13,891)	(10,070)	-	-
302590	Khalsa Montessori School	(48,970)	28,634	(23,435)	(16,990)	-	-
481050	Kingman Academy of Learning	(251,301)	357,792	(120,540)	(87,387)	-	-
481040	Kingman Unified School District #20	(3,769,353)	534,488	(632,731)	(458,706)	-	-
420350	Kingman, City of	93,673	1,470,480	(309,937)	(224,693)	-	-
492230	Kirkland Elementary School District #23	(31,647)	33,954	(14,925)	(10,820)	-	-
300280	Kyrene School District #28	(7,378,018)	3,252,946	(1,755,200)	(1,272,454)	-	-
410170	La Paz County	(315,428)	469,010	(163,557)	(118,572)	-	-
481510	Lake Havasu Unified School District #1	(1,362,596)	1,995,283	(542,248)	(393,110)	-	-
420370	Lake Havasu, City of	(27,984)	1,771,404	(426,804)	(309,417)	-	-
300590	Laveen Elementary School District #59	(1,429,272)	2,998,336	(944,013)	(684,374)	-	-
495160	League of Arizona Cities and Towns	(71,693)	114,267	(31,402)	(22,766)	-	-
300250	Liberty Elementary School District #25	(7,310)	1,473,243	(473,028)	(342,928)	-	-
307450	Liberty High School	(2,885)	46,742	(9,571)	(6,938)	-	-
302650	Life Skills Center of Arizona	-	-	-	-	-	-
300790	Litchfield Elementary School District #79	(3,066,825)	2,712,511	(1,252,735)	(908,186)	-	-
420390	Litchfield Park, City of	76,684	260,517	(63,969)	(46,375)	-	-
481090	Littlefield Unified School District #9	(172,366)	122,366	(46,871)	(33,980)	-	-
300650	Littleton Elementary School District #65	(2,144,766)	1,765,048	(625,229)	(453,268)	-	-
302720	Luz Academy of Tucson	-	-	-	-	-	-
300380	Madison Elementary School District #38	(747,745)	3,851,461	(765,583)	(555,019)	-	-
464100	Maine Consolidated School District #10	(54,436)	62,398	(31,066)	(22,522)	-	-
200080	Mammoth-San Manuel Unified School District #8	(159,470)	205,946	(67,616)	(49,019)	-	-

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Employer Number	Employer Name	FY2025	FY2026	FY2027	FY2028	FY2029	Thereafter
303000	Marana Domestic Water Improvement District	\$ (657)	\$ 14,274	\$ (5,561)	\$ (4,032)	\$ -	\$ -
450060	Marana Unified School District #6	(2,319,322)	6,624,608	(1,746,328)	(1,266,022)	-	-
420300	Marana, Town of	(391,937)	1,031,408	(378,692)	(274,537)	-	-
495140	Maricopa Association of Governments	(606,955)	500,739	(225,197)	(163,260)	-	-
210170	Maricopa County	(11,856,560)	42,709,691	(13,131,089)	(9,519,544)	-	-
307100	Maricopa County Community College District	(19,859,312)	25,693,053	(8,152,608)	(5,910,333)	-	-
480030	Maricopa County Municipal Water Conservation District #1	(115,621)	343,550	(108,770)	(78,854)	-	-
305090	Maricopa County Regional School District #509	(637,351)	71,167	(32,954)	(23,891)	-	-
200200	Maricopa Unified School District #20	(533,201)	3,882,191	(990,419)	(718,016)	-	-
420080	Maricopa, City of	259,289	1,469,416	(297,133)	(215,410)	-	-
200900	Mary C O'Brien Accommodation District #90	-	-	-	-	-	-
302250	Mary Ellen Halvorson Educational Foundation: Tri-City College Prep High School	(84,917)	64,790	(28,997)	(21,022)	-	-
302030	Masada Charter School	(100,680)	136,940	(60,270)	(43,693)	-	-
492430	Mayer Unified School District #43	(424,887)	110,676	(74,471)	(53,989)	-	-
461230	McNary Elementary School District #23	29,393	194,710	(34,118)	(24,735)	-	-
462550	McNeal Elementary School District #55	(39,750)	18,112	(7,838)	(5,682)	-	-
300040	Mesa Unified School District #4	(28,676,362)	9,861,079	(8,172,732)	(5,924,922)	-	-
420400	Mesa, City of	(2,058,081)	18,855,336	(4,451,698)	(3,227,313)	-	-
308160	Metropolitan Arts Institute	(43,372)	99,226	(28,273)	(20,497)	-	-
495400	Metropolitan Domestic Water Improvement District	(127,606)	315,179	(88,103)	(63,871)	-	-
308170	Mexicayotl Academy	(152,655)	(11,786)	(16,451)	(11,927)	-	-
471400	Miami Unified School District #40	(365,742)	360,190	(100,984)	(73,210)	-	-
420410	Miami, Town of	(65,390)	82,368	(20,694)	(15,002)	-	-
306820	Mingus Springs Charter School	2,933	42,354	(19,219)	(13,933)	-	-
492860	Mingus Union High School District #4	(475,841)	203,845	(147,002)	(106,571)	-	-
300860	Mobile Elementary School District #86	(22,628)	31,025	(7,915)	(5,738)	-	-
302790	Mohave Accelerated Elementary School	(105,470)	141,599	(52,225)	(37,861)	-	-
302670	Mohave Accelerated Learning Center	(142,815)	171,530	(68,004)	(49,300)	-	-
492890	Mohave Community College	(303,845)	1,618,273	(384,564)	(278,794)	-	-
410180	Mohave County	(2,717,769)	1,140,917	(922,647)	(668,884)	-	-
497160	Mohave County Airport Authority	(57,724)	45,336	(17,357)	(12,583)	-	-
503210	Mohave Educational Services Cooperative, Inc.	(87,187)	94,759	(33,705)	(24,435)	-	-
302830	Mohave Educational Services Cooperative, Inc.	-	-	-	-	-	-
481160	Mohave Valley Elementary School District #16	(101,125)	583,566	(137,690)	(99,820)	-	-
500640	Mohave Valley Fire Department	(7,007)	12,260	(3,389)	(2,457)	-	-
493170	Mohawk Valley Elementary District #17	(50,604)	70,567	(25,867)	(18,753)	-	-
473180	Morenci Unified School District #18	(398,010)	526,943	(197,184)	(142,951)	-	-
300750	Morristown Elementary School District #75	(102,808)	608	(20,047)	(14,533)	-	-
480110	Mount Lemmon Domestic Water Improvement District	(20,807)	4,041	(2,018)	(1,463)	-	-
301010	Mountain Institute JTED #2	(11,805)	34,544	(12,261)	(8,889)	-	-
302110	Mountain Oak Charter School	78,420	112,111	(14,537)	(10,539)	-	-
308260	Mountain Rose Academy	(61,716)	2,720	(7,294)	(5,288)	-	-
302780	Mountain School	(37,270)	27,916	(20,668)	(14,983)	-	-
300210	Murphy Elementary School District #21	(669,315)	367,761	(137,457)	(99,651)	-	-

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### Schedule of Net Deferred Outflows and Inflows of Resources by Employer to be Recognized in Pension Expense Five Years and in the Aggregate Thereafter

Employer Number	Employer Name	FY2025	FY2026	FY2027	FY2028	FY2029	Thereafter
462230	Naco Elementary School District #23	\$ (293,748)	\$ (43,416)	\$ (23,332)	\$ (16,915)	\$ -	\$ -
300810	Nadaburg Unified School District #81	468,946	869,817	(194,183)	(140,775)	-	-
410190	Navajo County	(205,765)	1,867,657	(470,416)	(341,034)	-	-
482990	Navajo County Accommodation District #99	(21,018)	12,887	(5,096)	(3,694)	-	-
482000	Navajo County Arizona - Superintendent of Schools	(148,595)	64,429	(21,314)	(15,452)	-	-
496200	New Magma Irrigation & Drainage District	5,883	58,724	(9,493)	(6,882)	-	-
306770	New School for the Arts & Academics	(55,505)	75,582	(16,089)	(11,664)	-	-
302740	New School for the Arts Middle School	13,299	62,284	(6,984)	(5,063)	-	-
491010	Nogales Unified School District #1	(2,576,063)	1,492,573	(532,574)	(386,096)	-	-
420450	Nogales, City of	(254,513)	498,787	(151,865)	(110,096)	-	-
302480	North Star Charter School Inc.	(38,736)	124,530	(33,963)	(24,622)	-	-
302760	Northeast Arizona Technological Institute of Vocational Education	27,862	56,056	(13,839)	(10,033)	-	-
495040	Northern Apache Special Health Care District	(111,128)	(26,558)	(8,200)	(5,945)	-	-
306830	Northern Arizona Academy for Career Development	(11,128)	43,302	(11,304)	(8,195)	-	-
495150	Northern Arizona Council of Governments	(89,488)	320,046	(82,645)	(59,914)	-	-
302840	Northern Arizona Council of Governments - Head Start	(462,821)	567,773	(182,931)	(132,618)	-	-
497140	Northern Arizona Fire District	(763)	9,090	(1,319)	(956)	-	-
496040	Northern Arizona Intergovernmental Public Transportation Authority	(308,339)	324,996	(121,471)	(88,062)	-	-
104160	Northern Arizona University	(266,747)	13,629,065	(2,988,742)	(2,166,725)	-	-
483000	Northern Arizona Vocational Institute of Technology	(50,356)	12,839	(5,432)	(3,938)	-	-
493770	Northland Pioneer College	136,222	1,480,629	(338,520)	(245,415)	-	-
307580	Northland Preparatory Academy	(144,797)	214,647	(77,058)	(55,864)	-	-
497300	Northwest Fire District	(102,067)	243,176	(71,858)	(52,095)	-	-
302820	Nosotros Academy	10,589	104,808	(29,954)	(21,715)	-	-
200020	Oracle School District #2	(296,062)	127,390	(54,424)	(39,455)	-	-
420040	Oro Valley, Town of	(421,705)	1,141,764	(322,664)	(233,919)	-	-
300080	Osborn School District #8	(1,461,849)	974,349	(388,418)	(281,588)	-	-
481060	Owens-Whitney Elementary School District #6	(6,385)	4,268	(4,604)	(3,338)	-	-
307090	PACE Academy	(72,744)	(7,023)	(7,941)	(5,757)	-	-
464080	Page Unified School District #8	(1,194,658)	776,090	(270,180)	(195,870)	-	-
420230	Page, City of	(214,622)	424,375	(154,012)	(111,653)	-	-
200250	Painted Rock Academy	(213,552)	49,194	(40,327)	(29,235)	-	-
300490	Palo Verde Elementary District #49	(145,595)	202,254	(61,512)	(44,594)	-	-
300940	Paloma Elementary School District #94	(119,825)	69,701	(22,039)	(15,977)	-	-
462490	Palominas Elementary School District #49	(407,333)	215,075	(108,150)	(78,404)	-	-
302580	Paradise Education Center, Paradise Honors High School	(573,309)	871,858	(261,308)	(189,438)	-	-
300690	Paradise Valley Unified School District #69	(18,545,087)	2,359,151	(3,419,685)	(2,479,143)	-	-
420470	Paradise Valley, Town of	(81,615)	510,251	(129,412)	(93,819)	-	-
500620	Paragon Preparatory Academy	-	-	-	-	-	-
303040	Paramount Academy	(324,638)	-	-	-	-	-
308270	Park View School, Inc.	(178,799)	-	-	-	-	-
494270	Parker Unified School District #27	(1,090,780)	337,212	(211,307)	(153,190)	-	-
420480	Parker, Town of	(6,267)	146,978	(38,361)	(27,810)	-	-
491060	Patagonia Elementary School District #6	12,166	92,083	(13,968)	(10,126)	-	-

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Employer Number	Employer Name	FY2025	FY2026	FY2027	FY2028	FY2029	Thereafter
307050	Patagonia Montessori Elementary School	\$ (12,664)	\$ 12,219	\$ (4,035)	\$ (2,925)	\$ -	\$ -
491820	Patagonia Union High School District #20	(125,303)	27,002	(24,755)	(17,946)	-	-
420500	Patagonia, Town of	3,071	44,997	(9,002)	(6,526)	-	-
240020	Paulden Community School	(39,977)	7,127	(8,407)	(6,095)	-	-
471100	Payson Unified School District #10	(625,787)	739,763	(279,518)	(202,640)	-	-
220240	Payson, Town of	(652)	622,009	(153,262)	(111,109)	-	-
481080	Peach Springs Unified School District #8	(180,823)	(160,072)	(41,775)	(30,285)	-	-
302550	PEAK School, The	(300,975)	(19,326)	-	-	-	-
462220	Pearce Elementary School District #22	(38,737)	62,765	(20,926)	(15,171)	-	-
300920	Pendergast Elementary School District #92	(2,262,257)	3,004,326	(893,857)	(648,013)	-	-
300110	Peoria Unified School District #11	(12,341,181)	7,042,294	(3,807,948)	(2,760,618)	-	-
420520	Peoria, City of	(1,912,775)	4,952,349	(1,348,624)	(977,701)	-	-
300010	Phoenix Elementary School District #1	(2,115,215)	3,999,650	(988,220)	(716,422)	-	-
308110	Phoenix School of Academic Excellence	(23,689)	6,979	(10,554)	(7,651)	-	-
302100	Phoenix Union High School District	(12,173,867)	6,160,433	(3,983,610)	(2,887,967)	-	-
495800	Phoenix-Mesa Gateway Airport Authority	(61,734)	739,420	(165,005)	(119,622)	-	-
200330	Picacho Elementary School District No. 33	(47,525)	68,852	(19,918)	(14,439)	-	-
496400	Picture Rocks Fire & Medical District	61,328	77,676	(4,837)	(3,507)	-	-
306090	Pillar Academy of Business & Finance	(52,618)	(32,036)	(673)	(488)	-	-
307070	Pima Accommodation District	17,016	95,544	(15,960)	(11,570)	-	-
495120	Pima Association of Governments	(189,551)	358,230	(88,206)	(63,946)	-	-
450990	Pima Community College	(1,590,945)	3,737,385	(1,636,161)	(1,186,155)	-	-
210200	Pima County	(6,275,774)	21,265,838	(5,625,073)	(4,077,966)	-	-
307040	Pima County Joint Technical Education District	(107,376)	621,227	(138,698)	(100,551)	-	-
450320	Pima County Reserve Fund 32	-	-	-	-	-	-
307060	Pima County Special Projects	(697)	4,893	(1,449)	(1,050)	-	-
200260	Pima Prevention Partnership (Arizona Collegiate High School)	(46,425)	40,147	(13,787)	(9,995)	-	-
200230	Pima Prevention Partnership (Pima Partnership Academy)	(30,900)	(8,107)	(7,915)	(5,738)	-	-
302560	Pima Prevention Partnership (Pima Partnership High School)	(81,724)	40,477	(14,227)	(10,314)	-	-
472060	Pima Unified School District #6	(94,079)	482,358	(117,332)	(85,062)	-	-
420550	Pima, Town of	(31,206)	33,065	(7,915)	(5,738)	-	-
210210	Pinal County	(3,399,525)	5,367,770	(1,718,547)	(1,245,881)	-	-
200860	Pinal County Juvenile Justice Education Services	(1,908)	33,830	(5,639)	(4,088)	-	-
200880	Pinal County School Education Services	(25,403)	9,494	(6,001)	(4,351)	-	-
200000	Pinal County School Office	(275,760)	159,679	(63,917)	(46,338)	-	-
200890	Pinal County School Office Data Processing	(18,394)	5,552	(3,182)	(2,307)	-	-
306900	Pine Forest Charter School	14,576	119,023	(27,083)	(19,634)	-	-
471120	Pine Strawberry School District #12	(259,442)	88,217	(37,766)	(27,379)	-	-
496090	Pine-Strawberry Fire District	(53,682)	(786)	(2,095)	(1,519)	-	-
497540	Pinetop Fire District	(101,657)	81,079	(19,918)	(14,439)	-	-
497130	Pinetop Water Community Facilities District	(23,282)	13,765	(5,898)	(4,276)	-	-
497110	Pinetop-Lakeside Sanitary District	(52,392)	67,214	(21,728)	(15,752)	-	-
420240	Pinetop-Lakeside, Town of	53,890	191,765	(60,580)	(43,918)	-	-
495010	Pinewood Fire District	(3,918)	5,969	(2,483)	(1,800)	-	-

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Employer Number	Employer Name	FY2025	FY2026	FY2027	FY2028	FY2029	Thereafter
497390	Pinewood Sanitary District	\$ (121,516)	\$ (42,039)	\$ (10,993)	\$ (7,970)	\$ -	\$ -
482040	Pinon Unified School District #4	(859,912)	431,573	(198,787)	(144,113)	-	-
303310	Pointe Schools	(1,654,537)	(1,223,699)	-	-	-	-
462640	Pomerene School District #64	(62,786)	50,401	(15,494)	(11,233)	-	-
480050	Ponderosa Park Domestic Water Improvement District	(26,110)	3,407	(7,191)	(5,213)	-	-
492010	Prescott Unified School District #1	(1,059,137)	1,323,475	(435,935)	(316,037)	-	-
104940	Prescott Valley Historical Society	(43,740)	11,503	(8,846)	(6,413)	-	-
307030	Prescott Valley School	(14,206)	34,609	(7,579)	(5,494)	-	-
504410	Prescott Valley, Town of	4,132,590	1,931,998	(258,359)	(187,300)	-	-
420600	Prescott, City of	(242,588)	2,017,758	(521,581)	(378,126)	-	-
307370	Presidio Schools	(133,041)	104,022	(36,265)	(26,291)	-	-
101750	Public Safety Personnel Retirement System	171,742	690,004	(181,301)	(131,437)	-	-
497320	Puerco Valley Fire District	59,441	149,865	(22,142)	(16,052)	-	-
494040	Quartzsite Elementary School District #4	(105,574)	(24,849)	(16,503)	(11,964)	-	-
504220	Quartzsite, Town of	486,174	56,728	(32,230)	(23,366)	-	-
300950	Queen Creek Unified School District #95	(434,680)	4,611,215	(1,514,715)	(1,098,111)	-	-
420460	Queen Creek, Town of	1,181,530	3,042,582	(578,436)	(419,344)	-	-
496000	Queen Valley Domestic Water Improvement District	(7,533)	10,027	(4,320)	(3,132)	-	-
496700	Queen Valley Sanitary District	(5,104)	6,342	(2,095)	(1,519)	-	-
200030	Ray Unified School District #3	(200,180)	114,421	(46,095)	(33,417)	-	-
461270	Red Mesa Unified School District #27	(393,942)	128,471	(100,208)	(72,647)	-	-
200050	Red Rock Elementary District #5	(107,308)	71,261	(53,182)	(38,555)	-	-
492870	Rimrock Public High School	-	-	-	-	-	-
497120	Rio Rico Medical & Fire District	(21,187)	22,347	(8,743)	(6,338)	-	-
300020	Riverside Elementary School District #2	(239,041)	314,914	(109,546)	(79,417)	-	-
300660	Roosevelt Elementary School District #66	(4,586,997)	2,466,844	(1,096,447)	(794,883)	-	-
497360	Roosevelt Irrigation District	(17,570)	156,915	(39,628)	(28,729)	-	-
240070	Rose Academies Public High Schools	(30,686)	(12,792)	(7,036)	(5,101)	-	-
461100	Round Valley Schools #10	(96,014)	1,059,882	(179,491)	(130,124)	-	-
302850	RSD Charter School (High School)	-	-	-	-	-	-
200180	Sacaton Elementary School District #18	(51,310)	180,306	(122,402)	(88,737)	-	-
300900	Saddle Mountain Unified School District #90	773,822	1,442,910	(370,802)	(268,818)	-	-
472010	Safford Unified School District #1	(1,015,618)	669,325	(303,833)	(220,267)	-	-
420620	Safford, City of	(115,863)	417,331	(143,768)	(104,227)	-	-
450300	Sahuarita Unified Schools #30	(2,056,556)	2,071,362	(687,026)	(498,068)	-	-
420790	Sahuarita, Town of	(126,412)	582,687	(158,926)	(115,216)	-	-
494300	Salome Consolidated Elementary School District	(48,827)	3,865	(16,762)	(12,152)	-	-
493930	Salt River Schools	17,639	170,524	(24,108)	(17,477)	-	-
496600	San Carlos Irrigation And Drainage District	(138,987)	14,971	(22,452)	(16,277)	-	-
471200	San Carlos Unified School District #20	(1,167,154)	322,887	(228,612)	(165,735)	-	-
450350	San Fernando Elementary School District #35	(14,584)	13,396	(3,259)	(2,363)	-	-
420810	San Luis, City of	15,904	800,911	(201,167)	(145,839)	-	-
462180	San Simon Unified School District #18	(117,993)	57,808	(21,133)	(15,321)	-	-
461180	Sanders Unified School District #18	(735,446)	132,729	(103,959)	(75,366)	-	-

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Employer Number	Employer Name	FY2025	FY2026	FY2027	FY2028	FY2029	Thereafter
410220	Santa Cruz County	\$ (345,024)	\$ 790,020	\$ (235,415)	\$ (170,667)	\$ -	\$ -
502210	Santa Cruz County Provisional Community College District	(6,623)	5,176	(2,225)	(1,613)	-	-
491030	Santa Cruz Valley Unified School District #35	(1,611,468)	602,113	(327,036)	(237,088)	-	-
200400	Santa Cruz Valley Union High School District #840	(188,966)	144,482	(41,904)	(30,379)	-	-
302610	SC Jensen Corporation, Inc. dba Intelli-School	(22,549)	12,399	(4,941)	(3,582)	-	-
300480	Scottsdale Unified School District #48	(5,739,552)	7,786,753	(2,867,452)	(2,078,794)	-	-
420630	Scottsdale, City of	(5,202,421)	9,402,355	(2,647,661)	(1,919,454)	-	-
306750	Sedona Charter School	(8,548)	90,226	(17,227)	(12,489)	-	-
500610	Sedona Fire District	(10,989)	117,702	(21,780)	(15,790)	-	-
420060	Sedona, City of	(24,825)	749,034	(182,491)	(132,299)	-	-
497470	Sedona-Oak Creek Airport Authority	38,347	94,903	(16,762)	(12,152)	-	-
492090	Sedona-Oak Creek Unified School District #9	(257,449)	340,994	(95,811)	(69,459)	-	-
302460	Self Development Academy	(86,500)	(11,196)	(15,132)	(10,970)	-	-
492400	Seligman Unified School District #40	(33,325)	(8,293)	(35,282)	(25,578)	-	-
300710	Sentinel Elementary District #71	(67,198)	9,182	(10,269)	(7,445)	-	-
482100	Show Low Unified School District #10	(514,328)	1,002,943	(257,893)	(186,963)	-	-
420640	Show Low, City of	(101,077)	547,738	(145,010)	(105,127)	-	-
462680	Sierra Vista Unified School District #68	(1,324,416)	1,276,336	(521,788)	(378,276)	-	-
420650	Sierra Vista, City of	(195,129)	1,134,815	(302,203)	(219,086)	-	-
492150	Skull Valley School #15	9,733	56,594	(10,476)	(7,595)	-	-
302340	Skyline Prep High School	14,648	65,004	(19,814)	(14,364)	-	-
306950	Skyview School, Inc.	(60,458)	94,368	(23,979)	(17,384)	-	-
482050	Snowflake Unified School District #5	(545,200)	729,571	(239,140)	(173,367)	-	-
420660	Snowflake, Town of	(65,654)	147,262	(33,575)	(24,341)	-	-
472050	Solomon School #5	(107,983)	35,900	(20,952)	(15,190)	-	-
493110	Somerton School District #11	(1,634,748)	260,382	(352,282)	(255,391)	-	-
420610	Somerton, City of	(113,833)	349,168	(78,325)	(56,783)	-	-
491250	Sonoita Elementary School District #25	(64,633)	51,761	(24,186)	(17,534)	-	-
495810	Sonoita-Elgin Fire Dist	-	-	-	-	-	-
308190	Sonoran Desert School	-	-	-	-	-	-
308060	Sonoran Science Academy Broadway K-8	(24,734)	5,808	(1,759)	(1,275)	-	-
420670	South Tucson, City of	29,976	158,092	(28,402)	(20,590)	-	-
495110	SouthEastern Arizona Governments Organization	(21,835)	78,890	(19,374)	(14,046)	-	-
450560	Southern Arizona Community Academy	(73,620)	17,017	(11,019)	(7,989)	-	-
501010	Southwest Technical Education District of Yuma	74,724	104,120	(18,960)	(13,746)	-	-
420680	Springerville, Town of	(64,443)	55,788	(22,659)	(16,427)	-	-
462210	St. David Unified School District #21	(122,390)	121,966	(51,449)	(37,299)	-	-
461010	St. Johns Unified School District	(284,954)	297,406	(113,013)	(81,930)	-	-
420440	St. Johns, City of	27,209	158,355	(33,368)	(24,191)	-	-
200240	Stanfield Elementary School District #24	2,465	201,604	(50,880)	(36,886)	-	-
420260	Star Valley, Town of	(9,262)	27,429	(6,389)	(4,632)	-	-
308030	StarShine Academy	-	-	-	-	-	-
109060	State Board of Equalization	(11,106)	4,436	(3,984)	(2,888)	-	-
306720	STEP UP School	(6,821)	40,725	(10,787)	(7,820)	-	-

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Employer Number	Employer Name	FY2025	FY2026	FY2027	FY2028	FY2029	Thereafter
497490	Summit Fire & Medical District	\$ 607	\$ 17,476	\$ (4,604)	\$ (3,338)	\$ -	\$ -
497340	Sun City Fire District	(102,290)	84,216	(40,482)	(29,348)	-	-
497330	Sun City West Fire District	-	-	-	-	-	-
497270	Sun Lakes Fire District	-	-	-	-	-	-
450120	Sunnyside Unified School District	(6,975,040)	3,096,543	(1,700,931)	(1,233,111)	-	-
496790	Sunsites-Pearce Fire District	3,879	11,483	(1,112)	(806)	-	-
200150	Superior Unified School District #15	(118,536)	143,889	(44,232)	(32,067)	-	-
420710	Superior, Town of	(16,011)	73,012	(15,236)	(11,045)	-	-
495200	Superstition Fire & Medical District	(72,518)	184,494	(56,649)	(41,068)	-	-
420690	Surprise, City of	(308,137)	4,996,775	(1,109,950)	(804,672)	-	-
450130	Tanque Verde Unified School District #13	(543,991)	528,475	(249,849)	(181,131)	-	-
420720	Taylor, Town of	1,718	161,704	(25,557)	(18,528)	-	-
302270	Telesis Preparatory Academy	(5,798)	85,948	(36,679)	(26,591)	-	-
300030	Tempe Elementary School District #3	(7,267,922)	3,615,558	(1,565,078)	(1,134,623)	-	-
302130	Tempe Union School District No. 213	(4,835,771)	2,100,388	(1,587,608)	(1,150,956)	-	-
420730	Tempe, City of	(1,538,466)	8,492,408	(2,026,337)	(1,469,018)	-	-
472040	Thatcher Unified School District #4	(530,516)	395,105	(169,894)	(123,167)	-	-
420740	Thatcher, Town of	(116,153)	107,946	(38,568)	(27,960)	-	-
495060	Three Points Fire District	269	2,579	(854)	(619)	-	-
500210	Timber Mesa Fire And Medical District	16,294	69,236	(19,530)	(14,158)	-	-
300170	Tolleson Elementary School District #17	(1,185,657)	478,310	(315,861)	(228,987)	-	-
302140	Tolleson Union High School District #214	497,150	7,857,327	(1,916,532)	(1,389,413)	-	-
420750	Tolleson, City of	272,723	1,032,796	(264,748)	(191,932)	-	-
200220	Tohtec School District #22	(2,085)	712,455	(128,662)	(93,275)	-	-
462010	Tombstone Unified School District/Tombstone USD #1	(204,943)	364,549	(115,030)	(83,393)	-	-
420770	Tombstone, City of	105,287	175,336	(24,522)	(17,777)	-	-
471330	Tonto Basin School District #33	(119,446)	(3,292)	(14,382)	(10,426)	-	-
481120	Topock Elementary School #12	(154,776)	(38,732)	(13,425)	(9,733)	-	-
496760	Tri-City Fire District	10,581	19,302	(2,018)	(1,463)	-	-
307210	Triumphant Learning Center	16,607	52,738	(11,899)	(8,626)	-	-
464150	Tuba City Unified School District #15	(812,475)	733,448	(242,942)	(176,124)	-	-
480060	Tucson Airport Authority	(240,696)	1,015,377	(280,863)	(203,615)	-	-
302180	Tucson Country Day School	(115,910)	174,500	(63,607)	(46,113)	-	-
302690	Tucson Preparatory School	(75,006)	4,610	(12,287)	(8,907)	-	-
240010	Tucson Unified School District #1	(13,570,284)	9,822,229	(6,387,164)	(4,630,453)	-	-
497440	Tusayan Fire District	(13,833)	44,889	(11,821)	(8,570)	-	-
480130	Tusayan, Town of	(23,619)	1,494	(4,372)	(3,169)	-	-
300620	Union Elementary School District #62	(797,694)	184,958	(172,222)	(124,854)	-	-
104120	University of Arizona, The	515,002	47,941,266	(10,617,752)	(7,697,469)	-	-
450200	Vail School District #20	(4,209,790)	4,201,818	(1,873,567)	(1,358,265)	-	-
481220	Valentine ESD #22	8,025	76,512	(16,400)	(11,889)	-	-
306760	Valley Academy	(228,190)	61,153	(53,700)	(38,930)	-	-
302470	Valley Academy for Career and Technology	15,526	107,310	(9,597)	(6,957)	-	-
496030	Valley Metro	84,480	3,132,884	(660,124)	(478,565)	-	-

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## Supplementary Schedules

### Schedule of Net Deferred Outflows and Inflows of Resources by Employer to be Recognized in Pension Expense Five Years and in the Aggregate Thereafter

Employer Number	Employer Name	FY2025	FY2026	FY2027	FY2028	FY2029	Thereafter
496010	Valley Schools	\$ (215,450)	\$ 152,328	\$ (72,427)	\$ (52,507)	\$ -	\$ -
463220	Valley Union High School #22	(111,549)	7,410	(19,271)	(13,971)	-	-
210250	Valleywise Health	(9,561,935)	20,608,110	(5,870,990)	(4,256,246)	-	-
497240	Verde Valley Fire District	(12,161)	17,885	(7,605)	(5,513)	-	-
461090	Vernon Elementary School District #9	(47,839)	84,908	(23,875)	(17,309)	-	-
300060	Washington Elementary School District #6	(8,761,270)	6,637,781	(2,608,524)	(1,891,081)	-	-
493240	Wellton Elementary School #24	(109,655)	100,048	(22,840)	(16,558)	-	-
420780	Wellton, Town of	(153,722)	(19,561)	(19,271)	(13,971)	-	-
494190	Wenden Elementary School District #19	(96,956)	30,600	(16,012)	(11,608)	-	-
410040	Western Arizona Council Of Governments	(423,983)	132,998	(225,353)	(163,372)	-	-
240040	Western Arizona Vocational Education #50	(53,295)	(26,259)	(7,294)	(5,288)	-	-
302700	Western Maricopa Education Center	360,895	1,412,577	(293,641)	(212,879)	-	-
497410	Whetstone Fire District	(43,565)	(7,221)	(1,811)	(1,313)	-	-
495180	White Mountain Summer Homes Water Improvement District	2,772	9,811	(1,397)	(1,013)	-	-
482200	Whiteriver Unified School District #20	(1,506,487)	302,419	(249,098)	(180,587)	-	-
300090	Wickenburg Unified School District #9	(295,365)	445,578	(150,080)	(108,802)	-	-
420800	Wickenburg, Town of	4,772	285,388	(82,464)	(59,783)	-	-
462130	Willcox Unified School District #13	(454,008)	204,893	(136,086)	(98,657)	-	-
420820	Willcox, City of	(96,907)	98,866	(39,266)	(28,466)	-	-
464020	Williams Unified School District #2	(355,428)	36,651	(89,344)	(64,771)	-	-
420850	Williams, City of	(102,965)	181,400	(65,728)	(47,650)	-	-
492020	Williamson Valley School District #2	56	4,980	(802)	(581)	-	-
302230	Willow Creek Charter	(5,114)	9,424	(7,657)	(5,551)	-	-
300070	Wilson School District No. 7	(1,229,336)	(107,700)	(115,780)	(83,936)	-	-
461080	Window Rock Unified School District #8	(1,532,120)	557,254	(251,452)	(182,293)	-	-
482010	Winslow Unified School District #1	(1,042,884)	(29,945)	(213,169)	(154,540)	-	-
420900	Winslow, City of	73,754	583,222	(88,956)	(64,490)	-	-
492520	Yarnell Elementary School District #52	(37,357)	17,289	(10,088)	(7,313)	-	-
492530	Yavapai Accommodation District #99	(70,999)	25,653	(14,201)	(10,295)	-	-
492990	Yavapai College	123,492	2,518,186	(574,220)	(416,288)	-	-
410230	Yavapai County	(1,571,322)	4,838,912	(1,356,022)	(983,065)	-	-
471050	Young Elementary School District #5	(21,856)	77,638	(17,098)	(12,395)	-	-
307340	Young Scholar's Academy	(65,894)	284,664	(48,242)	(34,973)	-	-
420920	Youngtown, Town of	9,517	108,070	(19,762)	(14,327)	-	-
481130	Yucca Elementary School District #13	(13,581)	13,977	(7,476)	(5,419)	-	-
410240	Yuma County	(1,207,453)	4,170,452	(1,007,543)	(730,430)	-	-
497210	Yuma County Airport Authority	(69,101)	89,308	(31,558)	(22,878)	-	-
480100	Yuma County Intergovernmental Public Transportation Authority	(13,079)	35,531	(7,036)	(5,101)	-	-
493000	Yuma County Superintendent's Office	-	-	-	-	-	-
493010	Yuma Elementary School District One	(1,680,965)	4,092,137	(1,113,028)	(806,903)	-	-
480070	Yuma Mesa Irrigation & Drainage District	(105,518)	87,563	(28,971)	(21,003)	-	-
500820	Yuma Metropolitan Planning Organization	(13,022)	19,614	(6,829)	(4,951)	-	-
493830	Yuma Union High School District #70	(4,178,523)	2,509,062	(1,238,431)	(897,816)	-	-
420980	Yuma, City of	471,071	3,944,065	(837,261)	(606,982)	-	-

Total \$ (466,487,672) \$ 781,989,213 \$ (258,669,242) \$ (187,525,435) \$ - \$ -

## Supplementary Schedules

### Schedule of Net Deferred Outflows and Inflows of Resources by Employer to be Recognized in HBS OPEB Expense Five Years and in the Aggregate Thereafter

Employer Number	Employer Name	FY2025	FY2026	FY2027	FY2028	FY2029	Thereafter
307850	Academy Of Excellence	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
450540	Academy Of Tucson	(22,039)	(3,546)	(3,439)	(1,241)	(135)	-
307940	Accelerated Elementary and Secondary Schools	3,239	3,247	3,195	947	-	-
303320	Accelerated Learning Center	(6,613)	(1,432)	(1,411)	(455)	(27)	-
307490	Acclaim Charter School	(9,936)	(1,806)	(1,518)	(723)	(182)	-
302160	Agua Fria Union High School District #216	(563,788)	(144,805)	(138,613)	(70,208)	(16,795)	-
300630	Aguila Elementary School District #63	(7,596)	(1,473)	(1,273)	29	217	-
302310	AIBT Non-Profit Charter High School	(4,311)	(1,429)	(1,357)	(845)	(253)	-
450150	Ajo Unified School District	(13,389)	(2,276)	(2,460)	(334)	251	-
302800	Akimel O'Otham Pee Posh (3-5)	(268)	(50)	(71)	(37)	(8)	-
302810	Akimel O'Otham Pee Posh (K-2)	(28,353)	(5,851)	(6,107)	(4,278)	(1,354)	-
300680	Alhambra Elementary District #68	(625,806)	(126,508)	(124,553)	(45,807)	(4,880)	-
461070	Alpine Elementary School District #7	(5,325)	(977)	(941)	(455)	(105)	-
450510	Altar Valley School District #51	(16,969)	(1,172)	(1,362)	90	290	-
308200	American Basic Schools	352	789	744	341	69	-
307860	American Leadership Academy	167	165	83	9	-	-
450100	Amphitheater Unified School District #10	(745,501)	(180,200)	(181,078)	(94,832)	(22,896)	-
493810	Antelope Union High School District #50	(4,742)	639	422	441	203	-
410100	Apache County	(125,932)	(29,633)	(27,828)	(12,883)	(2,782)	-
462420	Apache Elementary School District #42	(1,285)	(297)	(267)	(139)	(30)	-
497350	Apache Junction Sewer District	(16,470)	(3,719)	(3,631)	(1,395)	(187)	-
200430	Apache Junction Unified School District #43	(134,534)	(25,029)	(25,419)	(7,559)	91	-
496800	Apache Junction Water District	(10,373)	(2,948)	(2,765)	(1,606)	(454)	-
420020	Apache Junction, City of	(127,091)	(34,788)	(35,114)	(17,469)	(3,898)	-
302020	Aprender Tucson	(13,207)	(2,589)	(2,343)	(827)	(96)	-
109120	Arizona Acupuncture Board of Examiners	(1,065)	(244)	(213)	(65)	(6)	-
307810	Arizona Agribusiness & Equine Center	(59,228)	(12,484)	(13,240)	(6,493)	(1,319)	-
480090	Arizona Association of Counties	(2,457)	(184)	(207)	(31)	20	-
101050	Arizona Attorney General's Office	(534,380)	(87,758)	(88,287)	(18,848)	4,498	-
109010	Arizona Automobile Theft Authority	163	-	-	-	-	-
109280	Arizona Board of Athletic Training	(396)	(90)	(89)	(39)	(7)	-
103180	Arizona Board of Chiropractic Examiners	(2,400)	(688)	(765)	(400)	(85)	-
105700	Arizona Board of Executive Clemency	(5,170)	(1,105)	(1,005)	(228)	28	-
109140	Arizona Board of Fingerprinting	(2,898)	(668)	(688)	(384)	(97)	-
103460	Arizona Board of Funeral Directors & Embalmers	748	729	731	948	410	-
103200	Arizona Board of Homeopathic and Integrated Medicine Examiners	-	-	-	-	-	-
102500	Arizona Board of Nursing Care Examiners	(352)	429	340	434	192	-
103240	Arizona Board of Occupational Therapy Examiners	(1,029)	(198)	(227)	(31)	20	-
103770	Arizona Board of Osteopathic Examiners	(4,818)	(1,143)	(1,153)	(479)	(80)	-
103850	Arizona Board of Podiatry Examiners	(934)	(259)	(242)	(82)	(10)	-
103860	Arizona Board of Psychologist Examiners	(2,692)	(614)	(572)	(226)	(36)	-
104100	Arizona Board of Regents	(38,398)	(11,055)	(10,801)	(5,801)	(1,483)	-
101880	Arizona Board of Tax Appeals	(951)	(78)	(152)	(73)	(10)	-
302090	Arizona Charter Academy	(40,425)	(8,419)	(7,962)	(1,728)	333	-

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## Supplementary Schedules

### Schedule of Net Deferred Outflows and Inflows of Resources by Employer to be Recognized in HBS OPEB Expense Five Years and in the Aggregate Thereafter

Employer Number	Employer Name	FY2025	FY2026	FY2027	FY2028	FY2029	Thereafter
495900	Arizona City Sanitary District	\$ (5,847)	\$ (1,475)	\$ (1,398)	\$ (766)	\$ (199)	\$ -
109030	Arizona Commission for Postsecondary Education	740	643	362	63	-	-
102100	Arizona Commission for the Deaf and Hard of	(11,244)	(2,507)	(2,515)	(869)	(66)	-
109260	Arizona Commission of African American Affairs	(583)	(110)	(116)	(49)	(10)	-
104820	Arizona Commission on the Arts	(7,239)	(1,956)	(1,994)	(983)	(210)	-
304040	Arizona Community Development Corporation (La Paloma Academy)	(96,645)	(30,847)	(31,283)	(12,022)	(1,448)	-
103250	Arizona Corporation Commission	(159,108)	(38,970)	(40,215)	(20,708)	(4,758)	-
109270	Arizona Cotton Research and Protection Council	(11,333)	(1,976)	(2,191)	(1,169)	(262)	-
497380	Arizona Counties Insurance Pool	(7,109)	(1,852)	(1,887)	(1,018)	(255)	-
101140	Arizona Court of Appeals Division One	(48,085)	(12,348)	(12,068)	(5,663)	(1,183)	-
101150	Arizona Court of Appeals Division Two	(23,985)	(7,709)	(7,691)	(4,121)	(1,028)	-
101190	Arizona Criminal Justice Commission	(10,779)	(1,554)	(1,645)	(297)	123	-
100000	Arizona Department of Administration	(381,577)	(96,852)	(99,986)	(43,494)	(7,251)	-
103060	Arizona Department of Agriculture	(131,029)	(33,194)	(33,507)	(13,225)	(1,760)	-
109300	Arizona Department of Child Safety	(1,180,659)	(273,111)	(275,948)	(121,015)	(21,311)	-
105200	Arizona Department of Corrections	(609,595)	(149,554)	(148,646)	(62,978)	(10,415)	-
102200	Arizona Department of Economic Security	(3,761,363)	(924,215)	(898,401)	(370,566)	(59,119)	-
104550	Arizona Department of Education	(312,441)	(62,523)	(61,360)	(17,037)	794	-
105360	Arizona Department of Emergency & Military Affairs	(121,823)	(17,412)	(19,102)	(4,678)	829	-
107100	Arizona Department of Environmental Quality	(330,078)	(85,223)	(86,901)	(45,522)	(10,855)	-
103120	Arizona Department of Financial Institutions	1,699	-	-	-	-	-
109050	Arizona Department of Gaming	(66,402)	(16,540)	(17,270)	(7,988)	(1,507)	-
102350	Arizona Department of Health Services	(933,861)	(232,471)	(228,452)	(94,280)	(14,750)	-
109210	Arizona Department of Homeland Security	(24,401)	(8,786)	(7,432)	(3,524)	(892)	-
109160	Arizona Department of Housing	(48,152)	(11,704)	(11,713)	(4,880)	(773)	-
103530	Arizona Department of Insurance	(78,485)	(16,755)	(15,995)	(6,104)	(702)	-
105220	Arizona Department of Juvenile Corrections	(48,891)	(10,903)	(10,585)	(3,462)	(172)	-
103570	Arizona Department of Liquor Licenses and Control	(23,170)	(8,178)	(8,385)	(4,454)	(1,080)	-
105800	Arizona Department of Public Safety	(554,155)	(145,538)	(137,954)	(60,290)	(11,581)	-
103900	Arizona Department of Real Estate	(11,790)	(2,553)	(2,689)	(1,207)	(214)	-
101790	Arizona Department of Revenue	(282,163)	(57,129)	(58,832)	(23,915)	(3,254)	-
106100	Arizona Department of Transportation	(1,802,616)	(391,474)	(393,176)	(165,224)	(26,209)	-
102400	Arizona Department of Veterans' Services	(158,389)	(37,319)	(39,328)	(22,709)	(5,997)	-
107900	Arizona Department of Water Resources	(135,945)	(36,519)	(34,076)	(13,069)	(1,847)	-
109230	Arizona Early Childhood Development and Health Board	(86,287)	(18,656)	(19,591)	(9,831)	(2,132)	-
101100	Arizona Exposition & State Fair	(22,410)	(6,877)	(6,884)	(2,359)	(187)	-
109330	Arizona Finance Authority	(28,036)	(11,009)	(10,967)	(7,379)	(2,327)	-
501410	Arizona Fire & Medical Authority	(83,060)	(31,079)	(31,277)	(22,466)	(7,437)	-
107200	Arizona Game and Fish Department	(228,927)	(47,713)	(47,714)	(19,792)	(3,093)	-
107300	Arizona Geological Survey, The	-	-	-	-	-	-
101400	Arizona Governor's Office	(112,269)	(34,750)	(35,216)	(24,059)	(7,600)	-
102300	Arizona Health Care Cost Containment System	(615,868)	(148,395)	(148,535)	(63,929)	(10,861)	-
496050	Arizona Health Facilities Authority	-	-	-	-	-	-
104920	Arizona Historical Society	(12,458)	(2,163)	(2,408)	(773)	(3)	-

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## Supplementary Schedules

### Schedule of Net Deferred Outflows and Inflows of Resources by Employer to be Recognized in HBS OPEB Expense Five Years and in the Aggregate Thereafter

Employer Number	Employer Name	FY2025	FY2026	FY2027	FY2028	FY2029	Thereafter
101520	Arizona House of Representatives	\$ (83,907)	\$ (21,990)	\$ (22,651)	\$ (10,809)	\$ (2,208)	\$ -
109150	Arizona Independent Redistricting Commission	(1,249)	(73)	482	614	204	-
103500	Arizona Industrial Commission	(87,546)	(17,981)	(18,940)	(8,256)	(1,347)	-
501210	Arizona Industrial Development Authority	(3,605)	(1,345)	(1,300)	(858)	(268)	-
495300	Arizona Interscholastic Association	(13,814)	(2,956)	(2,837)	(931)	(57)	-
101540	Arizona Joint Legislative Budget Committee	(15,386)	(2,831)	(2,855)	(1,222)	(198)	-
101530	Arizona Legislative Council	(36,841)	(9,878)	(9,646)	(4,902)	(1,172)	-
103620	Arizona Medical Board	(25,936)	(5,202)	(5,300)	(1,991)	(218)	-
240050	Arizona Montessori Charter School at Anthem	(9,158)	1,043	944	506	132	-
495090	Arizona Municipal Water Users Association	(6,501)	(1,509)	(1,550)	(961)	(273)	-
103680	Arizona Naturopathic Physicians Board of Medical Examiners	(616)	(123)	(118)	(22)	2	-
109040	Arizona Navigable Streams Adjudication	(650)	(130)	(137)	(40)	(3)	-
109070	Arizona Office of Administrative Hearings	(8,482)	(1,848)	(1,896)	(959)	(214)	-
109320	Arizona Office of Economic Opportunity	(23,972)	(7,029)	(7,146)	(3,978)	(1,023)	-
101590	Arizona Office of the Auditor General	(94,525)	(12,520)	(13,672)	(5,904)	(899)	-
101430	Arizona Office of Tourism	(19,360)	(5,057)	(5,290)	(3,179)	(873)	-
504210	Arizona Ombudsman-Citizens' Aide	(10,011)	(4,565)	(4,549)	(1,596)	(131)	-
102700	Arizona Pioneers' Home	(27,187)	(3,697)	(4,090)	(1,899)	(322)	-
109990	Arizona Power Authority	(3,649)	(554)	(813)	(86)	115	-
496750	Arizona Prosecuting Attorneys' Advisory Council	(3,186)	(809)	(993)	(721)	(221)	-
103100	Arizona Radiation Regulatory Agency	-	-	-	-	-	-
103220	Arizona Registrar of Contractors	(44,212)	(6,619)	(7,515)	(2,244)	130	-
103260	Arizona Residential Utility Consumer Office	(5,315)	(1,761)	(1,645)	(978)	(288)	-
109080	Arizona School Facilities Board	3,266	3,173	3,048	902	-	-
306890	Arizona School for the Arts	(36,713)	(6,569)	(6,114)	(2,439)	(391)	-
101800	Arizona Secretary of State	(65,400)	(14,779)	(14,730)	(8,338)	(2,206)	-
497510	Arizona Sports and Tourism Authority	(4,813)	(1,078)	(1,116)	(460)	(77)	-
109190	Arizona State Board for Charter Schools	(10,811)	(2,772)	(2,569)	(1,010)	(153)	-
103870	Arizona State Board for Private Postsecondary Education	(3,546)	(975)	(986)	(446)	(87)	-
103020	Arizona State Board of Accountancy	(6,653)	(1,406)	(1,385)	(545)	(74)	-
103150	Arizona State Board of Barbers	552	555	377	76	-	-
103160	Arizona State Board of Behavioral Health Examiners	(9,742)	(2,355)	(2,439)	(1,113)	(202)	-
103270	Arizona State Board of Cosmetology	(10,069)	(2,955)	(3,038)	(856)	36	-
103350	Arizona State Board of Dental Examiners	(6,735)	(1,789)	(1,650)	(695)	(125)	-
103380	Arizona State Board of Dispensing Opticians	(754)	(157)	(162)	(65)	(14)	-
109310	Arizona State Board of Education	(16,455)	(6,021)	(5,407)	(2,416)	(516)	-
109290	Arizona State Board of Massage Therapy	(1,403)	(394)	(359)	(63)	14	-
103710	Arizona State Board of Nursing	(35,382)	(9,903)	(9,983)	(5,352)	(1,329)	-
103750	Arizona State Board of Optometry	(1,375)	(396)	(381)	(215)	(54)	-
103820	Arizona State Board of Pharmacy	(20,766)	(5,525)	(5,388)	(1,847)	(143)	-
103830	Arizona State Board of Physical Therapy	(1,422)	(198)	(257)	(73)	5	-
103890	Arizona State Board of Respiratory Care Examiners	(2,883)	(985)	(1,007)	(701)	(222)	-
103960	Arizona State Board of Technical Registration	(9,712)	(2,446)	(2,514)	(1,117)	(202)	-
109250	Arizona State Forestry Division	(138,966)	(47,033)	(45,825)	(23,988)	(5,937)	-

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### Schedule of Net Deferred Outflows and Inflows of Resources by Employer to be Recognized in HBS OPEB Expense Five Years and in the Aggregate Thereafter

Employer Number	Employer Name	FY2025	FY2026	FY2027	FY2028	FY2029	Thereafter
107400	Arizona State Land Department	\$ (56,701)	\$ (11,832)	\$ (12,570)	\$ (5,339)	\$ (788)	\$ -
103610	Arizona State Lottery	(32,930)	(4,828)	(5,151)	(1,633)	5	-
103650	Arizona State Mine Inspector	(9,277)	(2,575)	(2,652)	(1,369)	(318)	-
107700	Arizona State Parks	(105,351)	(26,988)	(27,260)	(12,054)	(2,153)	-
101030	Arizona State Personnel Board	(1,106)	(406)	(409)	(328)	(113)	-
104750	Arizona State Schools for the Deaf and the Blind	(246,513)	(48,498)	(51,516)	(23,350)	(4,114)	-
101510	Arizona State Senate	(70,232)	(19,143)	(18,743)	(8,675)	(1,773)	-
101920	Arizona State Treasurer's Office	(21,366)	(4,977)	(4,812)	(1,846)	(243)	-
104140	Arizona State University	(4,841,052)	(1,229,950)	(1,232,860)	(623,971)	(143,352)	-
103980	Arizona State Veterinary Medical Examining Board	(2,993)	(862)	(807)	(505)	(149)	-
101170	Arizona Supreme Court	(294,043)	(70,404)	(71,949)	(32,259)	(5,848)	-
109110	Arizona Water Infrastructure Finance Authority	-	-	-	-	-	-
493880	Arizona Western College	(260,682)	(60,174)	(61,582)	(33,224)	(8,175)	-
300470	Arlington Elementary School District #47	(16,445)	(3,449)	(3,176)	(1,168)	(146)	-
308130	Arts Academy at Estrella Mountain	(36,903)	(6,363)	(6,413)	(3,552)	(921)	-
240060	Arts Academy at Scottsdale	64	-	-	-	-	-
462530	Ash Creek Elementary School District #53	(2,257)	(485)	(483)	(285)	(78)	-
492310	Ash Fork Joint Unified School District #31	(15,822)	(3,127)	(2,995)	(1,430)	(308)	-
308090	ASU Preparatory Academy	(480,714)	(147,167)	(133,693)	(71,528)	(19,072)	-
300440	Avondale Elementary School District #44	(303,252)	(69,213)	(68,700)	(32,576)	(6,795)	-
420010	Avondale, City of	(338,514)	(88,601)	(84,628)	(43,044)	(10,388)	-
497500	Avra Valley Fire District	(4,455)	(1,134)	(935)	(359)	(70)	-
450400	Baboquivari Unified School District #40	(74,415)	(9,717)	(9,852)	110	1,765	-
492200	Bagdad Unified School District	(29,249)	(5,506)	(5,465)	(1,939)	(172)	-
302240	Ball Charter Schools (Dobson Academy)	(26,396)	(5,273)	(4,732)	(1,452)	(69)	-
307430	Ball Charter Schools (Hearn Academy)	(30,708)	(7,090)	(7,096)	(3,478)	(763)	-
200280	Ball Charter Schools (Val Vista Academy)	(18,906)	(4,402)	(4,035)	(1,673)	(290)	-
300310	Balsz Elementary School District #31	(141,688)	(34,197)	(33,259)	(11,085)	(694)	-
492260	Beaver Creek Elementary School District #26	(15,316)	(3,198)	(3,274)	(1,359)	(208)	-
302080	Benchmark School	(19,391)	(4,830)	(4,850)	(2,136)	(386)	-
306910	Benjamin Franklin Charter School	(129,860)	(32,697)	(31,958)	(15,635)	(3,485)	-
462090	Benson Unified School District #9	(67,294)	(13,204)	(12,639)	(4,961)	(700)	-
420030	Benson, City of	(20,607)	(3,487)	(4,275)	(1,657)	(122)	-
494760	Bicentennial Union High School District #76	(8,241)	(1,404)	(1,385)	(652)	(136)	-
462020	Bisbee Unified School District #2	(28,884)	(4,838)	(4,505)	(1,688)	(221)	-
420050	Bisbee, City of	(19,423)	(5,238)	(5,314)	(2,955)	(766)	-
496080	Black Canyon Fire District	-	-	-	-	-	-
473220	Blue Elementary School District #22	(702)	(152)	(136)	(41)	(5)	-
482320	Blue Ridge Unified School District #32	(84,768)	(15,685)	(15,292)	(4,442)	56	-
472100	Bonita Elementary School District #16	(6,659)	(1,720)	(1,441)	(720)	(186)	-
494260	Bouse Elementary School District #26	(4,408)	(1,163)	(1,004)	(177)	52	-
462140	Bowie Unified School District #14	(4,438)	(577)	(694)	(494)	(138)	-
300330	Buckeye Elementary School District #33	(288,892)	(68,051)	(65,576)	(33,564)	(8,156)	-
302010	Buckeye Union High School District #201	(252,045)	(60,054)	(58,149)	(28,170)	(6,234)	-

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Employer Number	Employer Name	FY2025	FY2026	FY2027	FY2028	FY2029	Thereafter
495020	Buckeye Valley Fire District	\$ 9,254	\$ 10,055	\$ 10,343	\$ 11,095	\$ 4,543	\$ -
497430	Buckeye Water Conservation & Drainage District	(8,918)	(2,637)	(2,591)	(1,394)	(354)	-
420070	Buckeye, City of	(401,451)	(127,499)	(122,390)	(65,879)	(17,154)	-
481150	Bullhead City Elementary School District #15	(78,789)	(9,445)	(9,466)	(2,861)	33	-
495000	Bullhead City Fire District	(11,292)	(2,585)	(2,391)	(969)	(162)	-
492280	Camp Verde Unified School District #28	(82,145)	(18,174)	(18,197)	(9,124)	(2,056)	-
421020	Camp Verde, Town Of	(49,219)	(14,260)	(13,813)	(6,891)	(1,605)	-
492500	Canon Elementary School District #50	(9,813)	(1,958)	(1,760)	(484)	6	-
305020	Canyon Rose Academy	(5,757)	(1,455)	(1,529)	(1,112)	(366)	-
421030	Carefree, Town of	(10,185)	(1,584)	(1,426)	(90)	177	-
303090	Carpe Diem Collegiate High School (Academy)	(6,751)	(1,907)	(1,903)	(1,100)	(301)	-
300830	Cartwright Elementary School District #83	(633,009)	(64,390)	(54,121)	1,077	9,111	-
200040	Casa Grande Elementary School District #4	(333,634)	(76,280)	(73,542)	(35,203)	(7,715)	-
200820	Casa Grande Union High School District #82	(167,557)	(38,786)	(38,676)	(12,884)	(718)	-
420090	Casa Grande, City of	(148,324)	(35,783)	(35,438)	(16,859)	(3,575)	-
450160	Catalina Foothills School District #16	(232,607)	(49,618)	(50,226)	(21,791)	(3,743)	-
300930	Cave Creek Unified School District No. 93	(179,893)	(25,031)	(28,492)	(8,679)	348	-
420580	Cave Creek, Town of	(34,291)	(8,947)	(8,454)	(3,938)	(845)	-
464160	CAVIAT School District	(1,896)	(344)	(359)	(156)	(29)	-
482250	Cedar Unified School District #25	(18,490)	(5,575)	(5,494)	(3,256)	(923)	-
495130	Central Arizona Association Of Governments	(4,025)	(794)	(938)	(248)	32	-
493890	Central Arizona College	(209,381)	(46,192)	(47,745)	(28,053)	(7,651)	-
500650	Central Arizona Fire And Medical Authority	(20,655)	(4,752)	(4,656)	(2,384)	(565)	-
497150	Central Arizona Irrigation And Drainage District	(27,518)	(4,905)	(5,135)	(2,195)	(346)	-
497310	Central Arizona Project	(568,307)	(139,581)	(138,974)	(73,761)	(18,245)	-
302600	Central Arizona Valley Institute of Technology	(11,780)	(1,710)	(1,443)	34	235	-
303050	Central Yavapai Fire District	-	-	-	-	-	-
307680	Challenge Charter School	(15,221)	(2,022)	(2,017)	(422)	108	-
300800	Chandler Unified School District #80	(2,451,644)	(530,508)	(504,506)	(209,500)	(35,650)	-
420120	Chandler, City of	(868,216)	(219,391)	(223,444)	(119,201)	(29,111)	-
303070	Charter Foundation, The (AmeriSchools Academy)	(8,109)	(300)	(339)	469	324	-
464050	Chevelon Butte Elementary School District #5	(1,687)	(652)	(674)	(333)	(71)	-
461240	Chinle Unified School District #24	(275,598)	(64,162)	(63,565)	(27,431)	(4,811)	-
497260	Chino Valley Fire District	-	-	-	-	-	-
492510	Chino Valley Unified School District #51	(122,392)	(31,107)	(31,324)	(14,547)	(2,872)	-
420990	Chino Valley, Town of	(41,503)	(10,577)	(10,237)	(4,444)	(812)	-
497370	Christopher-Kohl's Fire District	(452)	(105)	(105)	(58)	(8)	-
109130	Citizens Clean Elections Commission	(4,998)	(912)	(870)	(288)	(18)	-
302890	CITY Center For Collaborative Learning (City HS)	(22,713)	(5,644)	(5,473)	(2,720)	(629)	-
421000	Clarkdale, Town of	(18,778)	(5,679)	(5,932)	(3,093)	(718)	-
492030	Clarkdale-Jerome Elementary School District #3	(22,892)	(5,358)	(5,351)	(2,654)	(589)	-
420130	Clifton, Town of	(6,431)	(1,221)	(1,213)	(591)	(126)	-
471420	Cobre Valley Institute Of Technology	(526)	433	450	716	329	-
463500	Cochise Community College	(194,179)	(43,856)	(44,735)	(20,384)	(3,860)	-

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### Schedule of Net Deferred Outflows and Inflows of Resources by Employer to be Recognized in HBS OPEB Expense Five Years and in the Aggregate Thereafter

Employer Number	Employer Name	FY2025	FY2026	FY2027	FY2028	FY2029	Thereafter
410110	Cochise County	\$ (278,884)	\$ (65,031)	\$ (65,490)	\$ (33,884)	\$ (8,038)	\$ -
504610	Cochise County Accommodation School District	(999)	(473)	(471)	(257)	(62)	-
462260	Cochise Elementary School District #26	(3,778)	302	260	106	21	-
463230	Cochise Technology District #1	(619)	(12)	(190)	(153)	(38)	-
410130	Coconino County	(437,373)	(100,135)	(102,129)	(40,870)	(5,565)	-
464990	Coconino County Community College	(99,919)	(24,120)	(24,737)	(12,728)	(2,944)	-
303060	Coconino County Regional Accommodation School District	(9,461)	(1,685)	(1,685)	(482)	12	-
481140	Colorado City Unified School District #14	(34,704)	(7,497)	(6,945)	(2,256)	(147)	-
480020	Colorado River Sewage System Joint Venture	(5,193)	(1,274)	(1,259)	(696)	(182)	-
481920	Colorado River Union High School District #2	(71,620)	(15,829)	(17,109)	(6,590)	(674)	-
461060	Concho Elementary School District #6	(11,420)	(1,621)	(1,521)	104	313	-
492170	Congress Elementary School District #17	(10,881)	(2,108)	(1,896)	(589)	(29)	-
450390	Continental School District	(32,899)	(7,515)	(6,585)	(3,047)	(710)	-
200210	Coolidge Unified School District 21	(139,155)	(35,920)	(34,381)	(15,791)	(3,263)	-
420100	Coolidge, City of	(47,397)	(12,314)	(12,386)	(5,964)	(1,273)	-
502410	Copper Canyon Fire & Medical District	(112)	975	970	1,002	405	-
500810	Copper Canyon Fire and Medical Authority	-	-	-	-	-	-
420110	Cottonwood, City of	(97,774)	(26,060)	(26,167)	(13,556)	(3,232)	-
492060	Cottonwood-Oak Creek Elementary School District	(89,088)	(17,947)	(17,794)	(6,936)	(920)	-
302360	Country Gardens Charter School	56	24	2	-	-	-
491280	County Of Santa Cruz Elementary School District	(10,108)	(1,292)	(1,009)	(204)	28	-
497420	County Supervisor Association Of Arizona	(5,464)	(1,232)	(1,154)	(431)	(55)	-
493130	Crane Elementary School District #13	(249,237)	(53,958)	(51,186)	(16,881)	(1,156)	-
300140	Creighton Elementary School District #14	(353,624)	(89,395)	(87,197)	(37,784)	(6,877)	-
492410	Crown King Elementary School District #41	(933)	(293)	(288)	(116)	(15)	-
497610	Crown King Fire District	(1,564)	(323)	(257)	22	46	-
308080	Daisy Education Corporation (Sonoran Science Academy - Phoenix)	66	34	5	-	-	-
308070	Daisy Education Corporation (Sonoran Science Academy - Tucson)	(872)	665	537	519	216	-
472110	Dan Hinton Accommodation School: Graham County Special Services	(5,815)	(699)	(674)	(247)	(24)	-
300970	Deer Valley Unified School District #97	(1,747,393)	(402,323)	(402,861)	(180,318)	(33,430)	-
302170	Desert Rose Academy	(3,552)	(713)	(742)	(331)	(58)	-
504010	Desert Sage School	(3,745)	(1,714)	(1,708)	(630)	(66)	-
450550	Desert Springs Academy	-	-	-	-	-	-
307870	Destiny School	(16,325)	(4,476)	(4,480)	(2,409)	(603)	-
497530	Diamond Star Fire District	-	-	-	-	-	-
307900	Discovery Plus Academy	(4,902)	(1,029)	(953)	(332)	(34)	-
462450	Double Adobe Elementary School District #45	(1,885)	(371)	(425)	(73)	29	-
462270	Douglas Unified School District #27	(222,808)	(60,585)	(57,793)	(23,995)	(4,082)	-
420140	Douglas, City of	(54,242)	(13,581)	(13,858)	(8,652)	(2,507)	-
495600	Drexel Heights Fire District	(8,290)	(1,166)	(1,018)	(281)	(2)	-
473020	Duncan Unified School District #2	(14,450)	(1,996)	(1,573)	(249)	80	-
421010	Duncan, Town of	(1,184)	16	(113)	(86)	(19)	-
300890	Dysart Unified School District #89	(1,091,303)	(204,968)	(200,146)	(72,018)	(7,060)	-
421040	Eagar, Town of	(13,178)	(3,550)	(3,447)	(1,749)	(417)	-

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Employer Number	Employer Name	FY2025	FY2026	FY2027	FY2028	FY2029	Thereafter
308220	East Valley Educational Services (East Valley	\$ 1	\$ -	\$ -	\$ -	\$ -	\$ -
304010	East Valley Institute Of Technology	(199,930)	(62,368)	(60,303)	(35,341)	(9,989)	-
472990	Eastern Arizona College	(165,073)	(38,780)	(38,599)	(16,455)	(2,803)	-
450070	Edge High School	(9,440)	(1,642)	(1,628)	(675)	(105)	-
502810	Edison School of Innovation (K-8)	(12,967)	(3,049)	(2,961)	(1,227)	(207)	-
307880	Edkey (American Heritage Academy)	(14,109)	(2,834)	(2,796)	(1,268)	(245)	-
304090	Edkey (Arizona Conservatory for Arts and Academics Elementary School)	(2,559)	1,073	1,131	1,012	380	-
302710	Edkey (Arizona Conservatory for Arts and Academics)	(9,711)	(722)	(827)	(141)	78	-
304060	Edkey (Pathfinder Academy)	(34,313)	(9,017)	(8,036)	(3,805)	(893)	-
302420	Edkey (Sequoia Charter School)	(89,698)	(20,683)	(19,309)	(8,529)	(1,660)	-
302390	Edkey (Sequoia Choice Schools)	(94,153)	(27,535)	(22,684)	(9,123)	(1,764)	-
200290	Edkey (Sequoia Pathway Academy)	(24,555)	(4,361)	(4,793)	(1,281)	120	-
304070	Edkey (Sequoia Ranch School: Children First Academy)	(4,848)	600	435	303	121	-
304080	Edkey (Sequoia School Deaf and Hard of Hearing)	(8,360)	(283)	(552)	254	274	-
302410	Edkey (Sequoia Village School)	(14,371)	(1,780)	(1,712)	(703)	(113)	-
306710	EduPreneurship Student Center (Phoenix)	1,294	1,291	1,316	397	-	-
307080	EduPrize Schools	(134,621)	(29,963)	(30,511)	(14,738)	(3,110)	-
502010	Ehrenberg Improvement District	209	193	101	8	-	-
420160	El Mirage, City of	(80,865)	(21,724)	(20,670)	(10,763)	(2,705)	-
462120	Elfrida Elementary School District #12	(3,938)	(463)	(591)	(569)	(211)	-
495100	Elfrida Fire District	(260)	228	164	34	(6)	-
200110	Eloy Elementary School District #11	(37,277)	(8,673)	(8,398)	(2,735)	(135)	-
495080	Eloy Fire District	(1,201)	(263)	(295)	(205)	(64)	-
420170	Eloy, City of	(38,853)	(7,605)	(7,304)	(2,276)	(73)	-
306730	Espiritu Community Development Corporation (NFL YET)	438	8,465	3,411	(326)	(46)	-
503410	Espiritu Community Development Corporation (Reyes Maria Ruiz Leadership Academy)	(10,217)	(1,495)	(1,369)	(524)	(34)	-
302290	Excalibur Charter School (Avalon Elementary)	(16,799)	(3,860)	(3,536)	(888)	66	-
302540	Flagstaff Arts And Leadership Academy	(5,921)	1,396	1,233	1,966	931	-
493910	Flagstaff Junior Academy	(14,251)	(2,805)	(2,791)	(823)	8	-
464010	Flagstaff Unified School District #1	(502,304)	(100,884)	(97,137)	(42,124)	(7,738)	-
420180	Flagstaff, City of	(324,859)	(72,794)	(72,263)	(35,204)	(7,722)	-
200010	Florence Unified School District No. 1	(457,441)	(98,017)	(98,771)	(41,538)	(6,567)	-
420190	Florence, Town of	(56,786)	(13,575)	(13,714)	(7,622)	(1,961)	-
496770	Flowing Wells Irrigation District	(1,320)	888	829	723	279	-
450080	Flowing Wells Unified School District #8	(306,437)	(74,347)	(72,238)	(32,376)	(6,282)	-
500630	Forest Lakes Domestic Water Improvement District	(1,989)	(491)	(487)	(209)	(38)	-
503610	Forest Lakes Fire District	(1,523)	(572)	(388)	(145)	(32)	-
463000	Fort Huachuca Accommodation Schools	(47,364)	(6,179)	(6,512)	(1,766)	157	-
497480	Fort Mojave Mesa Fire District	(3,249)	(1,042)	(930)	(556)	(168)	-
472070	Fort Thomas Unified School District #7	(60,242)	(14,701)	(13,814)	(6,657)	(1,518)	-
503810	Fountain Hills Sanitary District	(39,260)	(14,930)	(10,205)	(3,282)	(650)	-
300980	Fountain Hills Unified School District #98	(66,978)	(14,380)	(14,015)	(6,048)	(1,088)	-
300450	Fowler Elementary School District #45	(161,865)	(27,856)	(28,480)	(10,259)	(924)	-
307330	Franklin Phonetic Primary School	(18,395)	(3,105)	(3,179)	(415)	316	-

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## Supplementary Schedules

### Schedule of Net Deferred Outflows and Inflows of Resources by Employer to be Recognized in HBS OPEB Expense Five Years and in the Aggregate Thereafter

Employer Number	Employer Name	FY2025	FY2026	FY2027	FY2028	FY2029	Thereafter
420380	Fredonia, Town of	\$ (3,708)	\$ (876)	\$ (788)	\$ (281)	\$ (39)	\$ -
464060	Fredonia-Moccasin Unified School District #6	(8,948)	(686)	(725)	724	538	-
503010	Fry Fire District	(3,546)	(1,150)	(1,144)	(631)	(164)	-
493320	Gadsden Elementary School District #32	(254,449)	(66,607)	(62,813)	(33,153)	(8,541)	-
461190	Ganado Unified School District #20	(75,330)	(12,684)	(14,605)	(9,429)	(2,664)	-
502610	GAR, LLC (Student Choice High School)	(29,417)	(6,125)	(5,641)	(1,675)	(37)	-
307420	Genesis Program (Genesis Academy)	(3,358)	(216)	(214)	(104)	(24)	-
200270	George Gervin Youth Center (GGPA)	(5,936)	(1,166)	(1,068)	(119)	95	-
300240	Gila Bend Unified School District #24	(18,031)	(4,305)	(4,396)	(2,702)	(765)	-
420200	Gila Bend, Town of	(11,635)	(2,206)	(2,120)	(684)	(37)	-
410140	Gila County	(174,525)	(38,253)	(38,368)	(16,833)	(3,002)	-
471000	Gila County Education Service Agency	(1,217)	(280)	(333)	(262)	(82)	-
306060	Gila County Regional School District #49	(1,417)	(288)	(266)	(116)	(19)	-
473010	Gila Institute For Technology	(2,691)	(764)	(764)	(560)	(184)	-
300410	Gilbert Public Schools	(1,688,010)	(330,242)	(329,000)	(103,873)	(2,505)	-
420210	Gilbert, Town of	(713,093)	(181,617)	(178,998)	(83,280)	(16,893)	-
300400	Glendale Elementary School District	(414,198)	(68,940)	(77,653)	(57,813)	(18,620)	-
302050	Glendale Union High School District #205	(882,901)	(187,123)	(183,174)	(63,675)	(5,365)	-
220230	Glendale, City of	(820,767)	(200,897)	(198,740)	(93,135)	(19,137)	-
471010	Globe Unified School District #1	(58,008)	(8,824)	(8,772)	(1,813)	481	-
420220	Globe, City of	(32,938)	(8,273)	(8,183)	(3,374)	(531)	-
496500	Golder Ranch Fire District	(24,989)	(6,117)	(6,497)	(3,509)	(841)	-
420250	Goodyear, City of	(434,595)	(124,361)	(118,813)	(62,100)	(15,575)	-
109170	Governor Office Of Highway Safety	(4,638)	(585)	(634)	(73)	73	-
410150	Graham County	(77,138)	(19,670)	(18,636)	(8,879)	(1,966)	-
464040	Grand Canyon Unified School District	(22,423)	(4,232)	(4,511)	(1,449)	(31)	-
302210	Great Expectations Academy	(9,671)	(1,442)	(1,451)	(327)	72	-
495030	Green Valley Domestic Water Improvement District	(4,459)	(1,019)	(1,064)	(521)	(109)	-
410160	Greenlee County	(57,062)	(12,359)	(11,986)	(6,084)	(1,457)	-
473840	Greenlee County Accommodation School	-	-	-	-	-	-
473000	Greenlee County School Office	8	11	2	-	-	-
302040	Griffin Foundation (Children Reaching for the Sky Preparatory, FIMS)	(1,036)	1,126	989	1,176	516	-
420270	Guadalupe, Town of	(7,211)	(1,962)	(1,887)	(1,066)	(291)	-
481030	Hackberry Elementary School District #3	(2,890)	16	(160)	(62)	17	-
302300	Happy Valley School	(18,094)	(3,325)	(3,450)	(1,765)	(395)	-
496100	Harquahala Valley Irrigation District	459	716	611	376	117	-
420280	Hayden, Town of	(3,964)	(707)	(703)	(397)	(107)	-
471410	Hayden-Winkelman Unified School District #41	(17,353)	(2,845)	(2,530)	(1,347)	(356)	-
497230	Heber-Overgaard Fire District	(2,494)	(569)	(504)	(228)	(45)	-
482060	Heber-Overgaard Unified School District #6	(23,800)	(4,931)	(4,962)	(2,343)	(470)	-
501610	Hellsgate Fire District	(801)	(206)	(207)	(94)	(14)	-
306740	Heritage Academy	(212,669)	(70,655)	(69,523)	(39,639)	(10,758)	-
496060	Highlands Fire District	(3,552)	(800)	(687)	(323)	(72)	-
300600	Higley Unified School District #60	(649,936)	(136,833)	(135,676)	(50,094)	(5,175)	-

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## Supplementary Schedules

### Schedule of Net Deferred Outflows and Inflows of Resources by Employer to be Recognized in HBS OPEB Expense Five Years and in the Aggregate Thereafter

Employer Number	Employer Name	FY2025	FY2026	FY2027	FY2028	FY2029	Thereafter
492350	Hillside Elementary School District #35	\$ (836)	\$ (152)	\$ (133)	\$ (73)	\$ (18)	\$ -
482030	Holbrook Unified School District #3	(109,558)	(22,106)	(21,954)	(9,096)	(1,436)	-
420290	Holbrook, City of	(10,468)	(1,292)	(1,566)	(742)	(124)	-
500410	Horizon Community Learning Center (Horizon Honors Elementary School)	(30,290)	(5,579)	(5,118)	(1,094)	205	-
306940	Horizon Community Learning Center (Horizon Honors Secondary School)	(36,294)	(7,562)	(7,120)	(2,649)	(332)	-
495820	Housing Authority Of Maricopa County	(23,278)	(5,256)	(5,212)	(3,332)	(1,000)	-
497100	Housing Authority of the City of Yuma	(23,233)	(7,016)	(6,856)	(3,419)	(791)	-
307830	Humanities and Sciences Academy (Tempe)	(10,684)	(2,546)	(2,369)	(1,199)	(294)	-
492220	Humboldt Unified School District #22	(226,519)	(39,104)	(37,874)	(13,492)	(1,322)	-
493160	Hyder Elementary School District #16	(6,736)	(1,471)	(1,372)	(540)	(86)	-
500830	Incito Schools	(7,131)	569	352	1,692	930	-
302620	Intelli-School	(4,984)	(1,056)	(1,101)	(684)	(191)	-
302510	Intelli-School (Paradise Valley)	(2,267)	(379)	(374)	(192)	(45)	-
307820	International Commerce Secondary Schools	(9,212)	(565)	(705)	(26)	122	-
300050	Isaac School District #5	(321,731)	(69,238)	(68,380)	(30,540)	(5,782)	-
200440	J.O. Combs Unified School District	(175,527)	(29,665)	(28,278)	(7,979)	204	-
302530	James Sandoval Preparatory High School (Crown Point)	(1,504)	(309)	(366)	(269)	(74)	-
482020	Joseph City Unified School District #2	(27,761)	(6,700)	(6,335)	(2,940)	(627)	-
302570	Juniper Tree Academy (Desert View Academy)	(29,385)	(5,523)	(5,391)	(2,373)	(438)	-
504810	Kachina Village Domestic Water Improvement District	(6,401)	(2,953)	(2,943)	(1,062)	(101)	-
482270	Kayenta Unified School District #27	(144,844)	(26,986)	(28,473)	(8,830)	66	-
420330	Kearny, Town of	(5,932)	(1,233)	(1,315)	(878)	(265)	-
302590	Khalsa Montessori School	(9,545)	(1,710)	(1,953)	(828)	(111)	-
481050	Kingman Academy of Learning	(48,416)	(9,417)	(9,857)	(4,212)	(665)	-
481040	Kingman Unified School District #20	(239,168)	(29,928)	(31,502)	(6,797)	1,804	-
420350	Kingman, City of	(143,867)	(38,296)	(38,197)	(20,546)	(5,184)	-
492230	Kirkland Elementary School District #23	(6,366)	(1,395)	(1,347)	(530)	(76)	-
300280	Kyrene School District #28	(696,166)	(112,625)	(119,890)	(42,937)	(3,076)	-
410170	La Paz County	(69,400)	(13,639)	(14,854)	(6,714)	(1,122)	-
481510	Lake Havasu Unified School District #1	(233,454)	(52,358)	(51,113)	(26,044)	(6,215)	-
420370	Lake Havasu, City of	(196,076)	(50,822)	(50,593)	(25,568)	(5,915)	-
300590	Laveen Elementary School District #59	(415,534)	(96,928)	(94,652)	(41,739)	(7,699)	-
495160	League of Arizona Cities and Towns	(13,839)	(3,071)	(3,023)	(1,539)	(354)	-
300250	Liberty Elementary School District #25	(218,064)	(59,220)	(57,020)	(24,025)	(4,145)	-
307450	Liberty High School	(2,761)	(413)	(471)	(309)	(88)	-
302650	Life Skills Center of Arizona	-	-	-	-	-	-
300790	Litchfield Elementary School District #79	(533,576)	(109,289)	(112,465)	(42,758)	(4,699)	-
420390	Litchfield Park, City of	(28,976)	(7,730)	(7,863)	(3,650)	(717)	-
481090	Littlefield Unified School District #9	(20,078)	(3,990)	(3,838)	(1,660)	(304)	-
300650	Littleton Elementary School District #65	(257,184)	(50,198)	(49,969)	(22,787)	(4,419)	-
302720	Luz Academy of Tucson	-	-	-	-	-	-
300380	Madison Elementary School District #38	(325,840)	(76,633)	(76,508)	(45,108)	(12,615)	-
464100	Maine Consolidated School District #10	(13,312)	(2,964)	(2,993)	(1,058)	(88)	-
200080	Mammoth-San Manuel Unified School District #8	(26,344)	(4,806)	(5,545)	(2,693)	(505)	-

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Employer Number	Employer Name	FY2025	FY2026	FY2027	FY2028	FY2029	Thereafter
303000	Marana Domestic Water Improvement District	\$ (2,704)	\$ (796)	\$ (709)	\$ (257)	\$ (40)	\$ -
450060	Marana Unified School District #6	(771,201)	(189,087)	(182,817)	(90,979)	(21,155)	-
420300	Marana, Town of	(170,265)	(41,370)	(41,037)	(16,750)	(2,553)	-
495140	Maricopa Association of Governments	(97,932)	(20,674)	(20,468)	(7,929)	(1,018)	-
210170	Maricopa County	(5,869,548)	(1,408,924)	(1,420,948)	(650,202)	(124,800)	-
307100	Maricopa County Community College District	(3,435,565)	(710,012)	(728,557)	(347,599)	(70,693)	-
480030	Maricopa County Municipal Water Conservation District #1	(48,794)	(12,550)	(11,955)	(5,117)	(928)	-
305090	Maricopa County Regional School District #509	(7,896)	3,305	2,799	373	(210)	-
200200	Maricopa Unified School District #20	(451,602)	(118,667)	(113,606)	(54,462)	(12,041)	-
420080	Maricopa, City of	(141,114)	(39,633)	(38,604)	(20,566)	(5,194)	-
200900	Mary C O'Brien Accommodation District #90	-	-	-	-	-	-
302250	Mary Ellen Halvorson Educational Foundation: Tri-City College Prep High School	(11,921)	(2,581)	(2,483)	(948)	(122)	-
302030	Masada Charter School	(25,752)	(5,290)	(5,579)	(2,143)	(226)	-
492430	Mayer Unified School District #43	(29,929)	(6,111)	(5,316)	(1,573)	(72)	-
461230	McNary Elementary School District #23	(13,940)	(3,760)	(3,996)	(2,610)	(773)	-
462550	McNeal Elementary School District #55	(2,826)	(525)	(456)	(193)	(43)	-
300040	Mesa Unified School District #4	(3,313,271)	(632,001)	(611,561)	(160,906)	11,679	-
420400	Mesa, City of	(2,033,812)	(520,476)	(512,379)	(263,099)	(63,032)	-
308160	Metropolitan Arts Institute	(12,635)	(2,889)	(2,898)	(1,419)	(302)	-
495400	Metropolitan Domestic Water Improvement District	(38,534)	(8,852)	(8,685)	(4,007)	(803)	-
308170	Mexicayotl Academy	(5,637)	(243)	(311)	109	120	-
471400	Miami Unified School District #40	(40,136)	(8,257)	(7,755)	(3,968)	(977)	-
420410	Miami, Town of	(8,598)	(1,561)	(1,699)	(1,005)	(264)	-
306820	Mingus Springs Charter School	(8,935)	(2,287)	(2,303)	(847)	(91)	-
492860	Mingus Union High School District #4	(60,363)	(13,029)	(12,218)	(3,478)	23	-
300860	Mobile Elementary School District #86	(3,395)	(665)	(693)	(397)	(101)	-
302790	Mohave Accelerated Elementary School	(23,024)	(5,320)	(5,136)	(2,042)	(309)	-
302670	Mohave Accelerated Learning Center	(28,805)	(6,214)	(6,014)	(2,144)	(209)	-
492890	Mohave Community College	(177,131)	(45,974)	(43,797)	(22,172)	(5,353)	-
410180	Mohave County	(395,287)	(81,678)	(80,498)	(23,488)	397	-
497160	Mohave County Airport Authority	(7,428)	(1,480)	(1,460)	(632)	(112)	-
503210	Mohave Educational Services Cooperative, Inc.	(15,106)	(3,111)	(2,792)	(1,232)	(209)	-
302830	Mohave Educational Services Cooperative, Inc.	921	-	-	-	-	-
481160	Mohave Valley Elementary School District #16	(61,804)	(15,312)	(15,181)	(7,968)	(1,955)	-
500640	Mohave Valley Fire Department	(1,498)	(336)	(324)	(165)	(32)	-
493170	Mohawk Valley Elementary District #17	(8,517)	(1,695)	(1,471)	(488)	(49)	-
473180	Morenci Unified School District #18	(84,596)	(19,108)	(19,283)	(8,040)	(1,241)	-
300750	Morristown Elementary School District #75	(8,293)	(1,470)	(1,333)	(203)	102	-
480110	Mount Lemmon Domestic Water Improvement District	(701)	(21)	(55)	(36)	(8)	-
301010	Mountain Institute JTED #2	(5,236)	(1,279)	(1,173)	(374)	(26)	-
302110	Mountain Oak Charter School	(7,127)	(2,498)	(2,429)	(1,457)	(413)	-
308260	Mountain Rose Academy	(2,662)	(181)	(197)	(4)	30	-
302780	Mountain School	(8,698)	(1,865)	(1,939)	(613)	(13)	-
300210	Murphy Elementary School District #21	(52,071)	(8,622)	(8,447)	(3,635)	(643)	-

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### Schedule of Net Deferred Outflows and Inflows of Resources by Employer to be Recognized in HBS OPEB Expense Five Years and in the Aggregate Thereafter

Employer Number	Employer Name	FY2025	FY2026	FY2027	FY2028	FY2029	Thereafter
462230	Naco Elementary School District #23	\$ (6,511)	\$ 161	\$ 596	\$ 1,285	\$ 581	\$ -
300810	Nadaburg Unified School District #81	(93,357)	(28,860)	(27,565)	(12,546)	(2,556)	-
410190	Navajo County	(211,304)	(53,324)	(52,741)	(26,208)	(5,907)	-
482990	Navajo County Accommodation District #99	(1,533)	(255)	(237)	(88)	(12)	-
482000	Navajo County Arizona - Superintendent of Schools	(5,699)	192	218	324	148	-
496200	New Magma Irrigation & Drainage District	(3,920)	(995)	(1,085)	(726)	(213)	-
306770	New School for the Arts & Academics	(7,193)	(1,694)	(1,475)	(873)	(263)	-
302740	New School for the Arts Middle School	(3,380)	(963)	(975)	(753)	(256)	-
491010	Nogales Unified School District #1	(216,900)	(37,641)	(36,465)	(17,674)	(3,895)	-
420450	Nogales, City of	(61,786)	(14,013)	(13,473)	(5,660)	(988)	-
302480	North Star Charter School Inc.	(16,220)	(4,469)	(4,204)	(1,910)	(387)	-
302760	Northeast Arizona Technological Institute of Vocational Education	(6,778)	(2,067)	(1,997)	(907)	(184)	-
495040	Northern Apache Special Health Care District	(2,132)	564	323	375	174	-
306830	Northern Arizona Academy for Career Development	(4,760)	(1,274)	(1,201)	(657)	(169)	-
495150	Northern Arizona Council of Governments	(35,716)	(8,453)	(8,498)	(4,268)	(963)	-
302840	Northern Arizona Council of Governments - Head Start	(77,926)	(16,475)	(16,437)	(7,561)	(1,501)	-
497140	Northern Arizona Fire District	(627)	(158)	(159)	(115)	(37)	-
496040	Northern Arizona Intergovernmental Public Transportation Authority	(54,064)	(12,539)	(12,076)	(5,307)	(1,000)	-
104160	Northern Arizona University	(1,353,326)	(352,096)	(350,865)	(186,998)	(46,719)	-
483000	Northern Arizona Vocational Institute of Technology	(798)	188	186	78	13	-
493770	Northland Pioneer College	(153,537)	(40,344)	(40,179)	(20,136)	(4,584)	-
307580	Northland Preparatory Academy	(30,309)	(6,446)	(6,624)	(2,741)	(410)	-
497300	Northwest Fire District	(32,413)	(8,145)	(7,703)	(3,510)	(722)	-
302820	Nosotros Academy	(11,934)	(3,211)	(3,077)	(1,382)	(275)	-
200020	Oracle School District #2	(21,790)	(3,853)	(3,518)	(1,607)	(353)	-
420040	Oro Valley, Town of	(144,173)	(35,079)	(34,693)	(17,189)	(3,888)	-
300080	Osborn School District #8	(164,523)	(32,762)	(31,048)	(12,995)	(2,232)	-
481060	Owens-Whitney Elementary School District #6	(2,015)	(426)	(459)	(130)	4	-
307090	PACE Academy	(3,303)	(599)	(395)	64	84	-
464080	Page Unified School District #8	(106,674)	(17,015)	(18,542)	(9,486)	(2,067)	-
420230	Page, City of	(70,274)	(17,499)	(16,666)	(6,760)	(1,094)	-
200250	Painted Rock Academy	(15,810)	(1,998)	(2,325)	(746)	13	-
300490	Palo Verde Elementary District #49	(22,889)	(5,128)	(5,137)	(2,395)	(482)	-
300940	Paloma Elementary School District #94	(8,561)	(1,335)	(1,296)	(720)	(185)	-
462490	Palominas Elementary School District #49	(42,957)	(7,102)	(7,721)	(3,031)	(330)	-
302580	Paradise Education Center, Paradise Honors High School	(114,141)	(24,950)	(24,925)	(11,876)	(2,454)	-
300690	Paradise Valley Unified School District #69	(1,319,031)	(202,872)	(196,343)	(37,672)	11,802	-
420470	Paradise Valley, Town of	(57,858)	(14,425)	(14,652)	(7,220)	(1,582)	-
500620	Paragon Preparatory Academy	-	-	-	-	-	-
303040	Paramount Academy	3,558	3,511	3,469	1,031	-	-
308270	Park View School, Inc.	2,173	2,158	2,003	567	-	-
494270	Parker Unified School District #27	(79,393)	(10,793)	(11,428)	(3,528)	38	-
420480	Parker, Town of	(17,493)	(4,351)	(4,458)	(2,190)	(471)	-
491060	Patagonia Elementary School District #6	(6,684)	(1,977)	(2,009)	(1,349)	(417)	-

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Employer Number	Employer Name	FY2025	FY2026	FY2027	FY2028	FY2029	Thereafter
307050	Patagonia Montessori Elementary School	\$ (1,802)	\$ (425)	\$ (375)	\$ (168)	\$ (33)	\$ -
491820	Patagonia Union High School District #20	(9,677)	(1,916)	(1,768)	(569)	(31)	-
420500	Patagonia, Town of	(4,092)	(1,029)	(1,072)	(620)	(161)	-
240020	Paulden Community School	(3,414)	(519)	(551)	(148)	15	-
471100	Payson Unified School District #10	(119,101)	(26,382)	(25,816)	(10,757)	(1,732)	-
220240	Payson, Town of	(71,444)	(19,069)	(18,815)	(9,346)	(2,125)	-
481080	Peach Springs Unified School District #8	(19,450)	(4,981)	(3,736)	936	1,040	-
302550	PEAK School, The	2,717	2,658	2,472	794	45	-
462220	Pearce Elementary School District #22	(7,816)	(1,462)	(1,337)	(437)	(29)	-
300920	Pendergast Elementary School District #92	(369,813)	(79,612)	(78,625)	(38,140)	(8,399)	-
300110	Peoria Unified School District #11	(1,556,760)	(306,704)	(304,707)	(107,300)	(8,917)	-
420520	Peoria, City of	(602,174)	(142,729)	(141,452)	(69,651)	(15,571)	-
300010	Phoenix Elementary School District #1	(426,787)	(96,020)	(96,542)	(52,780)	(13,502)	-
308110	Phoenix School of Academic Excellence	(4,710)	(1,119)	(1,060)	(248)	32	-
302100	Phoenix Union High School District	(1,664,902)	(336,298)	(336,086)	(107,904)	(3,805)	-
495800	Phoenix-Mesa Gateway Airport Authority	(73,983)	(18,853)	(18,715)	(10,004)	(2,508)	-
200330	Picacho Elementary School District No. 33	(8,322)	(1,927)	(2,013)	(1,119)	(280)	-
496400	Picture Rocks Fire & Medical District	(2,841)	(1,167)	(1,221)	(991)	(347)	-
306090	Pillar Academy of Business & Finance	272	513	498	421	156	-
307070	Pima Accommodation District	(6,320)	(1,760)	(1,827)	(1,131)	(320)	-
495120	Pima Association of Governments	(38,120)	(7,980)	(8,461)	(4,834)	(1,252)	-
450990	Pima Community College	(716,264)	(169,571)	(171,832)	(68,481)	(9,293)	-
210200	Pima County	(2,491,501)	(595,469)	(599,112)	(299,251)	(67,594)	-
307040	Pima County Joint Technical Education District	(54,707)	(13,493)	(13,327)	(6,898)	(1,637)	-
450320	Pima County Reserve Fund 32	-	-	-	-	-	-
307060	Pima County Special Projects	(705)	(228)	(196)	(78)	(14)	-
200260	Pima Prevention Partnership (Arizona Collegiate High School)	(6,168)	(1,465)	(1,316)	(591)	(120)	-
200230	Pima Prevention Partnership (Pima Partnership Academy)	(2,859)	(471)	(535)	(1)	86	-
302560	Pima Prevention Partnership (Pima Partnership High School)	(5,865)	(1,134)	(1,187)	(710)	(189)	-
472060	Pima Unified School District #6	(51,838)	(13,361)	(12,764)	(6,287)	(1,445)	-
420550	Pima, Town of	(3,483)	(749)	(663)	(385)	(108)	-
210210	Pinal County	(749,802)	(169,118)	(165,683)	(74,632)	(14,386)	-
200860	Pinal County Juvenile Justice Education Services	(2,612)	(707)	(807)	(488)	(128)	-
200880	Pinal County School Education Services	(2,045)	(356)	(358)	(120)	(7)	-
200000	Pinal County School Office	(22,358)	(3,086)	(3,444)	(1,621)	(289)	-
200890	Pinal County School Office Data Processing	(727)	(247)	(274)	(69)	-	-
306900	Pine Forest Charter School	(12,814)	(3,691)	(3,643)	(1,932)	(486)	-
471120	Pine Strawberry School District #12	(14,051)	(2,103)	(1,998)	(921)	(191)	-
496090	Pine-Strawberry Fire District	(565)	188	265	115	17	-
497540	Pinetop Fire District	(8,218)	(1,182)	(1,206)	(868)	(265)	-
497130	Pinetop Water Community Facilities District	(2,518)	(531)	(493)	(191)	(33)	-
497110	Pinetop-Lakeside Sanitary District	(9,435)	(2,037)	(2,053)	(957)	(189)	-
420240	Pinetop-Lakeside, Town of	(28,910)	(8,487)	(8,014)	(3,262)	(535)	-
495010	Pinewood Fire District	(1,060)	(208)	(231)	(88)	(15)	-

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### Schedule of Net Deferred Outflows and Inflows of Resources by Employer to be Recognized in HBS OPEB Expense Five Years and in the Aggregate Thereafter

Employer Number	Employer Name	FY2025	FY2026	FY2027	FY2028	FY2029	Thereafter
497390	Pinewood Sanitary District	\$ (3,578)	\$ 201	\$ 86	\$ 478	\$ 270	\$ -
482040	Pinon Unified School District #4	(80,616)	(14,493)	(14,118)	(5,378)	(689)	-
303310	Pointe Schools	17,711	17,726	17,816	15,792	5,957	-
462640	Pomerene School District #64	(6,397)	(1,384)	(1,245)	(573)	(122)	-
480050	Ponderosa Park Domestic Water Improvement District	(3,003)	(523)	(551)	(118)	30	-
492010	Prescott Unified School District #1	(185,049)	(41,532)	(39,943)	(17,367)	(3,185)	-
104940	Prescott Valley Historical Society	(3,504)	(505)	(564)	(182)	(4)	-
307030	Prescott Valley School	(3,287)	(681)	(733)	(444)	(117)	-
504410	Prescott Valley, Town of	(161,007)	(75,547)	(75,306)	(35,193)	(7,198)	-
420600	Prescott, City of	(237,020)	(60,058)	(59,836)	(29,311)	(6,473)	-
307370	Presidio Schools	(13,621)	(2,453)	(2,306)	(1,044)	(211)	-
101750	Public Safety Personnel Retirement System	(85,028)	(23,973)	(23,261)	(10,747)	(2,183)	-
497320	Puerco Valley Fire District	(10,879)	(3,206)	(3,255)	(2,030)	(590)	-
494040	Quartzsite Elementary School District #4	(6,182)	(560)	(726)	144	224	-
504220	Quartzsite, Town of	(18,609)	(8,444)	(8,415)	(2,547)	(15)	-
300950	Queen Creek Unified School District #95	(708,144)	(195,092)	(180,715)	(73,321)	(12,250)	-
420460	Queen Creek, Town of	(276,913)	(83,493)	(81,041)	(42,532)	(10,599)	-
496000	Queen Valley Domestic Water Improvement District	(1,951)	(463)	(445)	(166)	(26)	-
496700	Queen Valley Sanitary District	(924)	(205)	(197)	(92)	(17)	-
200030	Ray Unified School District #3	(16,782)	(3,284)	(3,166)	(1,632)	(404)	-
461270	Red Mesa Unified School District #27	(41,379)	(8,309)	(7,699)	(1,835)	219	-
200050	Red Rock Elementary District #5	(23,699)	(5,973)	(5,440)	(1,600)	(42)	-
492870	Rimrock Public High School	-	-	-	-	-	-
497120	Rio Rico Medical & Fire District	(3,593)	(744)	(756)	(313)	(50)	-
300020	Riverside Elementary School District #2	(44,882)	(7,721)	(9,027)	(4,261)	(706)	-
300660	Roosevelt Elementary School District #66	(443,405)	(76,841)	(79,041)	(32,706)	(4,771)	-
497360	Roosevelt Irrigation District	(18,112)	(4,551)	(4,562)	(2,276)	(516)	-
240070	Rose Academies Public High Schools	(2,621)	(263)	(415)	39	105	-
461100	Round Valley Schools #10	(76,108)	(19,991)	(18,508)	(9,656)	(2,461)	-
302850	RSD Charter School (High School)	242	240	92	-	-	-
200180	Sacaton Elementary School District #18	(52,230)	(12,531)	(13,004)	(3,982)	(19)	-
300900	Saddle Mountain Unified School District #90	(179,893)	(54,831)	(52,991)	(23,514)	(4,485)	-
472010	Safford Unified School District #1	(117,603)	(22,115)	(22,561)	(9,049)	(1,225)	-
420620	Safford, City of	(64,180)	(15,192)	(15,659)	(6,755)	(1,125)	-
450300	Sahuarita Unified Schools #30	(283,639)	(53,261)	(56,185)	(27,702)	(5,807)	-
420790	Sahuarita, Town of	(72,419)	(18,165)	(18,258)	(8,899)	(1,933)	-
494300	Salome Consolidated Elementary School District	(7,355)	(1,613)	(1,517)	(281)	89	-
493930	Salt River Schools	(9,931)	(2,378)	(2,982)	(2,123)	(678)	-
496600	San Carlos Irrigation And Drainage District	(8,634)	(1,122)	(1,236)	(361)	15	-
471200	San Carlos Unified School District #20	(89,079)	(13,678)	(13,778)	(3,804)	215	-
450350	San Fernando Elementary School District #35	(1,150)	(170)	(134)	(47)	(10)	-
420810	San Luis, City of	(93,152)	(25,149)	(24,587)	(12,011)	(2,683)	-
462180	San Simon Unified School District #18	(5,194)	(330)	(391)	(164)	(22)	-
461180	Sanders Unified School District #18	(38,653)	(5,874)	(4,845)	(1,279)	(8)	-

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### Schedule of Net Deferred Outflows and Inflows of Resources by Employer to be Recognized in HBS OPEB Expense Five Years and in the Aggregate Thereafter

Employer Number	Employer Name	FY2025	FY2026	FY2027	FY2028	FY2029	Thereafter
410220	Santa Cruz County	\$ (102,328)	\$ (24,329)	\$ (23,921)	\$ (10,916)	\$ (2,166)	\$ -
502210	Santa Cruz County Provisional Community College District	(565)	177	(52)	(80)	(15)	-
491030	Santa Cruz Valley Unified School District #35	(131,420)	(22,085)	(20,771)	(6,748)	(401)	-
200400	Santa Cruz Valley Union High School District #840	(16,424)	(3,630)	(3,869)	(2,198)	(564)	-
302610	SC Jensen Corporation, Inc. dba Intelli-School	(2,067)	(376)	(356)	(157)	(32)	-
300480	Scottsdale Unified School District #48	(1,202,310)	(257,718)	(262,742)	(112,136)	(18,174)	-
420630	Scottsdale, City of	(1,161,120)	(267,017)	(260,807)	(127,402)	(28,636)	-
306750	Sedona Charter School	(8,044)	(2,151)	(2,043)	(1,179)	(328)	-
500610	Sedona Fire District	(9,710)	(2,219)	(2,387)	(1,521)	(436)	-
420060	Sedona, City of	(84,782)	(22,837)	(21,937)	(10,787)	(2,490)	-
497470	Sedona-Oak Creek Airport Authority	(8,434)	(2,665)	(2,506)	(1,344)	(349)	-
492090	Sedona-Oak Creek Unified School District #9	(41,938)	(9,933)	(9,460)	(4,790)	(1,162)	-
302460	Self Development Academy	(5,423)	(543)	(703)	44	154	-
492400	Seligman Unified School District #40	(16,475)	(4,404)	(4,197)	(1,169)	30	-
300710	Sentinel Elementary District #71	(2,458)	(312)	(148)	211	127	-
482100	Show Low Unified School District #10	(111,249)	(25,533)	(25,241)	(13,035)	(3,156)	-
420640	Show Low, City of	(66,280)	(16,653)	(16,431)	(7,981)	(1,743)	-
462680	Sierra Vista Unified School District #68	(212,952)	(40,832)	(43,327)	(17,598)	(2,290)	-
420650	Sierra Vista, City of	(132,952)	(32,525)	(32,821)	(15,995)	(3,459)	-
492150	Skull Valley School #15	(4,877)	(1,468)	(1,286)	(612)	(147)	-
302340	Skyline Prep High School	(9,516)	(2,733)	(2,608)	(1,093)	(192)	-
306950	Skyview School, Inc.	(10,334)	(2,099)	(2,177)	(1,219)	(307)	-
482050	Snowflake Unified School District #5	(93,311)	(19,529)	(19,776)	(9,001)	(1,684)	-
420660	Snowflake, Town of	(13,419)	(2,938)	(2,797)	(1,610)	(454)	-
472050	Solomon School #5	(9,166)	(2,434)	(2,226)	(744)	(66)	-
493110	Somerton School District #11	(142,751)	(30,127)	(26,089)	(5,678)	806	-
420610	Somerton, City of	(34,587)	(8,293)	(7,981)	(4,221)	(1,064)	-
491250	Sonoita Elementary School District #25	(10,374)	(2,160)	(2,178)	(859)	(115)	-
495810	Sonoita-Elgin Fire Dist	237	209	75	-	-	-
308190	Sonoran Desert School	-	-	-	-	-	-
308060	Sonoran Science Academy Broadway K-8	(374)	201	109	(11)	(14)	-
420670	South Tucson, City of	(13,159)	(3,874)	(3,920)	(2,384)	(681)	-
495110	SouthEastern Arizona Governments Organization	(8,915)	(2,225)	(2,123)	(1,092)	(260)	-
450560	Southern Arizona Community Academy	(3,563)	(426)	(448)	(123)	3	-
501010	Southwest Technical Education District of Yuma	(7,233)	(2,410)	(2,358)	(1,195)	(285)	-
420680	Springerville, Town of	(9,748)	(2,042)	(2,009)	(814)	(125)	-
462210	St. David Unified School District #21	(19,133)	(3,841)	(3,724)	(1,067)	11	-
461010	St. Johns Unified School District	(47,712)	(10,009)	(10,068)	(4,566)	(850)	-
420440	St. Johns, City of	(15,707)	(4,209)	(4,252)	(2,276)	(562)	-
200240	Stanfield Elementary School District #24	(19,005)	(4,313)	(4,579)	(2,499)	(605)	-
420260	Star Valley, Town of	(2,946)	(762)	(701)	(361)	(87)	-
308030	StarShine Academy	-	-	-	-	-	-
109060	State Board of Equalization	(1,695)	(333)	(349)	(100)	3	-
306720	STEP UP School	(4,760)	(1,362)	(1,308)	(682)	(167)	-

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### Schedule of Net Deferred Outflows and Inflows of Resources by Employer to be Recognized in HBS OPEB Expense Five Years and in the Aggregate Thereafter

Employer Number	Employer Name	FY2025	FY2026	FY2027	FY2028	FY2029	Thereafter
497490	Summit Fire & Medical District	\$ (2,075)	\$ (487)	\$ (534)	\$ (268)	\$ (54)	\$ -
497340	Sun City Fire District	(17,725)	(3,777)	(3,738)	(1,388)	(154)	-
497330	Sun City West Fire District	-	-	-	-	-	-
497270	Sun Lakes Fire District	-	-	-	-	-	-
450120	Sunnyside Unified School District	(687,674)	(138,175)	(127,559)	(41,925)	(3,251)	-
496790	Sunsites-Pearce Fire District	(569)	(191)	(176)	(138)	(46)	-
200150	Superior Unified School District #15	(17,841)	(3,746)	(3,659)	(1,664)	(334)	-
420710	Superior, Town of	(6,618)	(1,651)	(1,673)	(1,010)	(280)	-
495200	Superstition Fire & Medical District	(25,715)	(6,284)	(6,111)	(2,755)	(538)	-
420690	Surprise, City of	(514,824)	(136,293)	(131,572)	(68,602)	(17,040)	-
450130	Tanque Verde Unified School District #13	(107,467)	(24,947)	(23,697)	(8,003)	(624)	-
420720	Taylor, Town of	(11,653)	(3,266)	(3,110)	(1,997)	(617)	-
302270	Telesis Preparatory Academy	(17,076)	(4,582)	(4,420)	(1,629)	(191)	-
300030	Tempe Elementary School District #3	(629,747)	(110,247)	(105,300)	(41,557)	(6,129)	-
302130	Tempe Union School District No. 213	(654,865)	(123,493)	(127,244)	(38,056)	646	-
420730	Tempe, City of	(914,018)	(225,779)	(224,923)	(116,952)	(28,169)	-
472040	Thatcher Unified School District #4	(70,852)	(15,544)	(15,122)	(6,249)	(997)	-
420740	Thatcher, Town of	(16,529)	(3,600)	(3,403)	(1,465)	(274)	-
495060	Three Points Fire District	(401)	(110)	(110)	(42)	(7)	-
500210	Timber Mesa Fire And Medical District	(9,345)	(2,630)	(2,553)	(1,132)	(211)	-
300170	Tolleson Elementary School District #17	(126,975)	(23,167)	(24,457)	(9,058)	(841)	-
302140	Tolleson Union High School District #214	(898,753)	(247,560)	(237,820)	(116,002)	(26,157)	-
420750	Tolleson, City of	(121,344)	(34,112)	(33,847)	(15,843)	(3,259)	-
200220	Tohtec School District #22	(57,969)	(15,600)	(14,959)	(8,772)	(2,506)	-
462010	Tombstone Unified School District/Tombstone USD #1	(49,376)	(11,780)	(11,165)	(4,745)	(857)	-
420770	Tombstone, City of	(12,327)	(4,113)	(3,993)	(2,309)	(642)	-
471330	Tonto Basin School District #33	(5,343)	(436)	(470)	37	102	-
481120	Topock Elementary School #12	(4,965)	(442)	(151)	492	268	-
496760	Tri-City Fire District	(832)	(312)	(315)	(231)	(73)	-
307210	Triumphant Learning Center	(5,688)	(1,609)	(1,635)	(843)	(196)	-
464150	Tuba City Unified School District #15	(100,114)	(19,804)	(19,556)	(9,007)	(1,816)	-
480060	Tucson Airport Authority	(127,079)	(31,744)	(30,998)	(14,549)	(3,050)	-
302180	Tucson Country Day School	(28,785)	(7,015)	(6,847)	(2,814)	(449)	-
302690	Tucson Preparatory School	(4,808)	(588)	(633)	(108)	50	-
240010	Tucson Unified School District #1	(2,710,625)	(620,331)	(602,273)	(189,817)	(6,819)	-
497440	Tusayan Fire District	(5,530)	(1,459)	(1,338)	(634)	(144)	-
480130	Tusayan, Town of	(1,663)	(207)	(249)	(40)	19	-
300620	Union Elementary School District #62	(69,941)	(12,315)	(11,925)	(3,355)	95	-
104120	University of Arizona, The	(4,833,838)	(1,265,727)	(1,267,969)	(669,378)	(164,730)	-
450200	Vail School District #20	(797,736)	(182,476)	(174,002)	(65,228)	(8,160)	-
481220	Valentine ESD #22	(7,993)	(2,416)	(2,297)	(1,121)	(256)	-
306760	Valley Academy	(22,121)	(3,683)	(3,831)	(1,118)	39	-
302470	Valley Academy for Career and Technology	(2,233)	(103)	(211)	(269)	(101)	-
496030	Valley Metro	(307,896)	(82,708)	(80,753)	(43,143)	(10,932)	-

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### Schedule of Net Deferred Outflows and Inflows of Resources by Employer to be Recognized in HBS OPEB Expense Five Years and in the Aggregate Thereafter

Employer Number	Employer Name	FY2025	FY2026	FY2027	FY2028	FY2029	Thereafter
496010	Valley Schools	\$ (22,329)	\$ (4,176)	\$ (3,695)	\$ (921)	\$ 65	\$ -
463220	Valley Union High School #22	(7,821)	(1,310)	(1,268)	(227)	85	-
210250	Valleywise Health	(2,606,669)	(604,676)	(599,803)	(290,683)	(63,166)	-
497240	Verde Valley Fire District	(3,426)	(830)	(792)	(299)	(39)	-
461090	Vernon Elementary School District #9	(10,859)	(2,700)	(2,561)	(1,191)	(245)	-
300060	Washington Elementary School District #6	(1,052,284)	(196,681)	(202,109)	(92,567)	(17,360)	-
493240	Wellton Elementary School #24	(9,742)	(2,355)	(2,042)	(1,291)	(424)	-
420780	Wellton, Town of	(7,050)	(418)	(546)	186	215	-
494190	Wenden Elementary School District #19	(5,239)	(477)	(493)	(151)	(3)	-
410040	Western Arizona Council Of Governments	(96,267)	(20,748)	(20,794)	(4,357)	1,115	-
240040	Western Arizona Vocational Education #50	(2,853)	(339)	(295)	222	170	-
302700	Western Maricopa Education Center	(134,336)	(38,840)	(38,463)	(20,211)	(4,946)	-
497410	Whetstone Fire District	(302)	263	247	155	42	-
495180	White Mountain Summer Homes Water Improvement District	(664)	(194)	(192)	(126)	(35)	-
482200	Whiteriver Unified School District #20	(97,281)	(13,257)	(13,817)	(4,653)	(198)	-
300090	Wickenburg Unified School District #9	(65,472)	(14,842)	(15,199)	(6,909)	(1,283)	-
420800	Wickenburg, Town of	(37,729)	(9,836)	(9,702)	(4,288)	(792)	-
462130	Willcox Unified School District #13	(56,319)	(13,242)	(11,862)	(4,408)	(635)	-
420820	Willcox, City of	(17,374)	(4,011)	(3,762)	(1,580)	(283)	-
464020	Williams Unified School District #2	(37,248)	(7,546)	(7,028)	(1,420)	345	-
420850	Williams, City of	(28,740)	(6,979)	(6,809)	(2,813)	(467)	-
492020	Williamson Valley School District #2	(414)	(136)	(112)	(63)	(15)	-
302230	Willow Creek Charter	(3,312)	(698)	(797)	(250)	(2)	-
300070	Wilson School District No. 7	(37,508)	(21)	122	2,718	1,511	-
461080	Window Rock Unified School District #8	(92,739)	(9,126)	(11,765)	(5,664)	(919)	-
482010	Winslow Unified School District #1	(83,662)	(13,309)	(13,606)	(2,038)	1,220	-
420900	Winslow, City of	(43,093)	(12,809)	(11,951)	(7,353)	(2,240)	-
492520	Yarnell Elementary School District #52	(4,503)	(1,038)	(927)	(312)	(30)	-
492530	Yavapai Accommodation District #99	(5,915)	(1,064)	(1,098)	(385)	(28)	-
492990	Yavapai College	(264,568)	(70,623)	(69,957)	(35,850)	(8,531)	-
410230	Yavapai County	(595,464)	(140,246)	(141,208)	(68,387)	(14,602)	-
471050	Young Elementary School District #5	(6,403)	(1,392)	(1,450)	(823)	(212)	-
307340	Young Scholar's Academy	(21,657)	(5,098)	(5,100)	(3,437)	(1,080)	-
420920	Youngtown, Town of	(9,007)	(2,389)	(2,374)	(1,367)	(373)	-
481130	Yucca Elementary School District #13	(2,505)	(396)	(337)	109	113	-
410240	Yuma County	(444,106)	(103,264)	(104,770)	(55,687)	(13,584)	-
497210	Yuma County Airport Authority	(13,694)	(2,832)	(2,942)	(1,332)	(238)	-
480100	Yuma County Intergovernmental Public Transportation Authority	(3,066)	(652)	(684)	(441)	(126)	-
493000	Yuma County Superintendent's Office	-	-	-	-	-	-
493010	Yuma Elementary School District One	(488,602)	(124,177)	(116,597)	(56,103)	(12,831)	-
480070	Yuma Mesa Irrigation & Drainage District	(12,178)	(2,206)	(2,277)	(1,138)	(241)	-
500820	Yuma Metropolitan Planning Organization	(2,973)	(692)	(697)	(360)	(84)	-
493830	Yuma Union High School District #70	(537,126)	(116,553)	(107,203)	(38,062)	(4,266)	-
420980	Yuma, City of	(392,801)	(108,589)	(106,794)	(55,961)	(13,874)	-
Total		\$ (112,024,158)	\$ (25,584,234)	\$ (25,333,741)	\$ (11,247,287)	\$ (2,083,181)	\$ -

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### Schedule of Net Deferred Outflows and Inflows of Resources by Employer to be Recognized in LTD OPEB Expense Five Years and in the Aggregate Thereafter

Employer Number	Employer Name	FY2025	FY2026	FY2027	FY2028	FY2029	Thereafter
307850	Academy Of Excellence	\$ (139)	\$ (20)	\$ -	\$ -	\$ -	\$ -
450540	Academy Of Tucson	(1,246)	(384)	(1,166)	(1,073)	(506)	(32)
307940	Accelerated Elementary and Secondary Schools	(238)	(245)	(199)	(256)	(263)	(361)
303320	Accelerated Learning Center	(279)	(37)	(235)	(298)	(124)	13
307490	Acclaim Charter School	(687)	(203)	(361)	(311)	(128)	(1)
302160	Agua Fria Union High School District #216	(13,487)	4,946	(15,438)	(15,255)	(5,032)	6,518
300630	Aguila Elementary School District #63	(324)	(22)	(246)	(195)	(61)	3
302310	AIBT Non-Profit Charter High School	(256)	(94)	(174)	(105)	(9)	90
450150	Ajo Unified School District	(785)	(298)	(635)	(673)	(352)	(40)
302800	Akimel O'Otham Pee Posh (3-5)	(74)	(63)	(74)	(37)	(18)	2
302810	Akimel O'Otham Pee Posh (K-2)	(1,404)	(400)	(1,444)	(1,302)	(668)	104
300680	Alhambra Elementary District #68	(30,079)	(5,805)	(28,034)	(24,987)	(10,491)	3,924
461070	Alpine Elementary School District #7	(211)	1	(204)	(227)	(112)	10
450510	Altar Valley School District #51	(1,655)	(935)	(1,582)	(1,359)	(718)	(261)
308200	American Basic Schools	(142)	(115)	(140)	(139)	(94)	(89)
307860	American Leadership Academy	(137)	(150)	(59)	(35)	(33)	(11)
450100	Amphitheater Unified School District #10	(31,471)	(4,874)	(29,499)	(27,625)	(11,581)	7,363
493810	Antelope Union High School District #50	(713)	(479)	(672)	(566)	(354)	(215)
410100	Apache County	(4,665)	(535)	(4,809)	(4,450)	(1,593)	1,120
462420	Apache Elementary School District #42	(48)	4	(41)	(40)	(16)	11
497350	Apache Junction Sewer District	(798)	(182)	(699)	(613)	(242)	115
200430	Apache Junction Unified School District #43	(6,984)	(1,743)	(6,222)	(6,153)	(2,918)	294
496800	Apache Junction Water District	(329)	6	(287)	(238)	(61)	148
420020	Apache Junction, City of	(4,718)	(637)	(4,579)	(4,079)	(1,481)	1,853
302020	Aprender Tucson	(485)	(22)	(486)	(457)	(187)	30
109120	Arizona Acupuncture Board of Examiners	(16)	30	(28)	(44)	(12)	9
307810	Arizona Agribusiness & Equine Center	(2,276)	(258)	(2,246)	(2,285)	(1,172)	300
480090	Arizona Association of Counties	(147)	(44)	(125)	(149)	(84)	(22)
101050	Arizona Attorney General's Office	(30,176)	(8,979)	(27,045)	(25,001)	(11,995)	(883)
109010	Arizona Automobile Theft Authority	(132)	(128)	(125)	(22)	-	-
109280	Arizona Board of Athletic Training	(6)	12	(2)	(13)	(6)	3
103180	Arizona Board of Chiropractic Examiners	(94)	(14)	(75)	(71)	(36)	32
105700	Arizona Board of Executive Clemency	(160)	5	(202)	(195)	(72)	16
109140	Arizona Board of Fingerprinting	(171)	(47)	(130)	(118)	(55)	27
103460	Arizona Board of Funeral Directors & Embalmers	(36)	(52)	(63)	(51)	(36)	(92)
103200	Arizona Board of Homeopathic and Integrated Medicine Examiners	(16)	(16)	(2)	-	-	-
102500	Arizona Board of Nursing Care Examiners	(107)	(68)	(92)	(89)	(70)	(63)
103240	Arizona Board of Occupational Therapy Examiners	(63)	(22)	(49)	(46)	(24)	8
103770	Arizona Board of Osteopathic Examiners	(176)	15	(117)	(145)	(68)	48
103850	Arizona Board of Podiatry Examiners	(30)	3	(25)	(23)	(8)	13
103860	Arizona Board of Psychologist Examiners	(99)	6	(82)	(76)	(27)	18
104100	Arizona Board of Regents	(1,252)	(83)	(1,265)	(1,136)	(338)	632
101880	Arizona Board of Tax Appeals	(82)	(35)	(76)	(70)	(42)	(5)
302090	Arizona Charter Academy	(1,279)	324	(1,193)	(1,294)	(513)	163

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### Schedule of Net Deferred Outflows and Inflows of Resources by Employer to be Recognized in LTD OPEB Expense Five Years and in the Aggregate Thereafter

Employer Number	Employer Name	FY2025	FY2026	FY2027	FY2028	FY2029	Thereafter
495900	Arizona City Sanitary District	\$ (176)	\$ 10	\$ (161)	\$ (150)	\$ (55)	\$ 62
109030	Arizona Commission for Postsecondary Education	(198)	(206)	(223)	(223)	(156)	(60)
102100	Arizona Commission for the Deaf and Hard of	(442)	(11)	(392)	(397)	(170)	80
109260	Arizona Commission of African American Affairs	(32)	(9)	(28)	(26)	(11)	5
104820	Arizona Commission on the Arts	(249)	7	(218)	(200)	(79)	97
304040	Arizona Community Development Corporation (La Paloma Academy)	(2,839)	476	(2,621)	(2,492)	(569)	2,167
103250	Arizona Corporation Commission	(7,669)	(1,677)	(6,398)	(5,904)	(2,597)	1,674
109270	Arizona Cotton Research and Protection Council	(428)	(89)	(615)	(611)	(320)	15
497380	Arizona Counties Insurance Pool	(379)	(128)	(322)	(291)	(124)	53
101140	Arizona Court of Appeals Division One	(1,418)	35	(1,493)	(1,421)	(508)	557
101150	Arizona Court of Appeals Division Two	(785)	(56)	(597)	(505)	(124)	466
101190	Arizona Criminal Justice Commission	(586)	(153)	(484)	(465)	(255)	(35)
100000	Arizona Department of Administration	(16,441)	(2,649)	(14,200)	(13,172)	(5,489)	4,360
103060	Arizona Department of Agriculture	(5,251)	(543)	(5,104)	(4,596)	(1,756)	1,463
109300	Arizona Department of Child Safety	(52,979)	(9,928)	(47,469)	(44,773)	(19,223)	9,809
105200	Arizona Department of Corrections	(22,008)	(666)	(20,323)	(19,681)	(7,714)	6,096
102200	Arizona Department of Economic Security	(137,524)	(1,107)	(122,068)	(112,202)	(39,948)	37,627
104550	Arizona Department of Education	(13,259)	(836)	(10,623)	(10,755)	(4,809)	954
105360	Arizona Department of Emergency & Military Affairs	(7,878)	(2,602)	(6,733)	(6,162)	(3,304)	(550)
107100	Arizona Department of Environmental Quality	(10,812)	4	(11,234)	(11,412)	(4,771)	4,123
103120	Arizona Department of Financial Institutions	(1,056)	(1,115)	(1,093)	(217)	-	-
109050	Arizona Department of Gaming	(3,056)	(646)	(2,721)	(2,530)	(1,111)	715
102350	Arizona Department of Health Services	(32,433)	749	(29,151)	(27,307)	(9,935)	9,783
109210	Arizona Department of Homeland Security	(382)	369	(280)	(197)	277	644
109160	Arizona Department of Housing	(2,009)	(135)	(1,681)	(1,654)	(658)	476
103530	Arizona Department of Insurance	(1,403)	1,477	(1,136)	(975)	(367)	370
105220	Arizona Department of Juvenile Corrections	(2,150)	(226)	(1,619)	(1,478)	(597)	293
103570	Arizona Department of Liquor Licenses and Control	(645)	66	(570)	(534)	(113)	598
105800	Arizona Department of Public Safety	(19,989)	(840)	(17,612)	(16,563)	(4,979)	6,982
103900	Arizona Department of Real Estate	(638)	(190)	(543)	(473)	(231)	71
101790	Arizona Department of Revenue	(13,235)	(1,937)	(11,147)	(10,654)	(5,117)	1,175
106100	Arizona Department of Transportation	(86,975)	(16,427)	(74,164)	(67,407)	(29,524)	11,090
102400	Arizona Department of Veterans' Services	(7,270)	(1,485)	(7,425)	(6,976)	(3,262)	1,497
107900	Arizona Department of Water Resources	(3,141)	1,223	(3,232)	(3,099)	(668)	1,766
109230	Arizona Early Childhood Development and Health Board	(4,503)	(1,039)	(3,834)	(3,627)	(1,742)	547
101100	Arizona Exposition & State Fair	(1,015)	(350)	(997)	(931)	(273)	430
109330	Arizona Finance Authority	(535)	240	(454)	(371)	29	881
501410	Arizona Fire & Medical Authority	(181)	817	(1,873)	(1,716)	(297)	2,458
107200	Arizona Game and Fish Department	(11,675)	(2,869)	(10,263)	(9,379)	(4,159)	1,178
107300	Arizona Geological Survey, The	-	-	-	-	-	-
101400	Arizona Governor's Office	(3,504)	152	(3,220)	(2,888)	(991)	2,212
102300	Arizona Health Care Cost Containment System	(24,281)	(3,003)	(23,232)	(21,066)	(8,442)	5,888
496050	Arizona Health Facilities Authority	(32)	(6)	-	-	-	-
104920	Arizona Historical Society	(798)	(205)	(629)	(583)	(314)	13

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## Supplementary Schedules

### Schedule of Net Deferred Outflows and Inflows of Resources by Employer to be Recognized in LTD OPEB Expense Five Years and in the Aggregate Thereafter

Employer Number	Employer Name	FY2025	FY2026	FY2027	FY2028	FY2029	Thereafter
101520	Arizona House of Representatives	\$ (3,069)	\$ (236)	\$ (3,008)	\$ (2,996)	\$ (1,203)	\$ 1,099
109150	Arizona Independent Redistricting Commission	27	121	78	81	108	(26)
103500	Arizona Industrial Commission	(5,083)	(1,289)	(4,089)	(3,790)	(1,836)	383
501210	Arizona Industrial Development Authority	(41)	58	(39)	(34)	11	95
495300	Arizona Interscholastic Association	(555)	(104)	(566)	(535)	(215)	67
101540	Arizona Joint Legislative Budget Committee	(699)	(130)	(629)	(524)	(265)	31
101530	Arizona Legislative Council	(1,529)	(210)	(1,382)	(1,294)	(453)	486
103620	Arizona Medical Board	(1,394)	(358)	(1,160)	(1,135)	(528)	102
240050	Arizona Montessori Charter School at Anthem	(306)	(4)	(683)	(853)	(543)	(355)
495090	Arizona Municipal Water Users Association	(277)	(60)	(266)	(226)	(109)	60
103680	Arizona Naturopathic Physicians Board of Medical Examiners	(44)	(18)	(27)	(26)	(12)	5
109040	Arizona Navigable Streams Adjudication	(34)	(8)	(29)	(26)	(11)	4
109070	Arizona Office of Administrative Hearings	(458)	(104)	(329)	(343)	(161)	56
109320	Arizona Office of Economic Opportunity	(784)	(36)	(737)	(642)	(222)	414
101590	Arizona Office of the Auditor General	(6,331)	(2,419)	(5,760)	(5,414)	(2,918)	(482)
101430	Arizona Office of Tourism	(753)	(121)	(795)	(693)	(307)	258
504210	Arizona Ombudsman-Citizens' Aide	(48)	200	(39)	(26)	121	390
102700	Arizona Pioneers' Home	(1,478)	(332)	(1,246)	(1,277)	(751)	(143)
109990	Arizona Power Authority	(254)	(185)	(340)	(302)	(166)	-
496750	Arizona Prosecuting Attorneys' Advisory Council	(172)	(42)	(167)	(154)	(77)	59
103100	Arizona Radiation Regulatory Agency	(706)	(424)	(71)	-	-	-
103220	Arizona Registrar of Contractors	(2,000)	(284)	(1,905)	(2,038)	(1,173)	(134)
103260	Arizona Residential Utility Consumer Office	(337)	(90)	(217)	(149)	(22)	85
109080	Arizona School Facilities Board	(343)	(407)	(394)	(377)	(308)	(349)
306890	Arizona School for the Arts	(1,492)	(183)	(1,564)	(1,518)	(678)	23
101800	Arizona Secretary of State	(2,813)	(397)	(2,389)	(2,158)	(946)	561
497510	Arizona Sports and Tourism Authority	(240)	(73)	(239)	(245)	(107)	36
109190	Arizona State Board for Charter Schools	(220)	150	(190)	(192)	(41)	122
103870	Arizona State Board for Private Postsecondary Education	(175)	(59)	(166)	(145)	(48)	45
103020	Arizona State Board of Accountancy	(373)	(93)	(271)	(251)	(107)	38
103150	Arizona State Board of Barbers	(88)	(96)	(89)	(80)	(86)	(58)
103160	Arizona State Board of Behavioral Health Examiners	(368)	30	(265)	(278)	(132)	90
103270	Arizona State Board of Cosmetology	(429)	(54)	(324)	(296)	(87)	174
103350	Arizona State Board of Dental Examiners	(224)	17	(143)	(171)	(40)	70
103380	Arizona State Board of Dispensing Opticians	(32)	(6)	(30)	(29)	(12)	5
109310	Arizona State Board of Education	(116)	358	(95)	(113)	150	437
109290	Arizona State Board of Massage Therapy	(73)	(30)	(85)	(58)	(18)	7
103710	Arizona State Board of Nursing	(1,410)	(286)	(1,332)	(1,118)	(408)	509
103750	Arizona State Board of Optometry	(61)	(16)	(56)	(54)	(19)	20
103820	Arizona State Board of Pharmacy	(675)	45	(606)	(560)	(167)	262
103830	Arizona State Board of Physical Therapy	(105)	(38)	(76)	(68)	(47)	-
103890	Arizona State Board of Respiratory Care Examiners	(92)	2	(75)	(63)	(20)	70
103960	Arizona State Board of Technical Registration	(486)	(116)	(428)	(396)	(159)	107
109250	Arizona State Forestry Division	(2,549)	1,338	(2,987)	(2,534)	(171)	3,246

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Employer Number	Employer Name	FY2025	FY2026	FY2027	FY2028	FY2029	Thereafter
107400	Arizona State Land Department	\$ (2,794)	\$ (584)	\$ (2,531)	\$ (2,209)	\$ (1,085)	\$ 276
103610	Arizona State Lottery	(1,548)	(390)	(1,649)	(1,533)	(828)	(117)
103650	Arizona State Mine Inspector	(376)	(27)	(286)	(295)	(117)	140
107700	Arizona State Parks	(3,573)	35	(3,290)	(3,422)	(1,368)	1,241
101030	Arizona State Personnel Board	(63)	(7)	(28)	(25)	(4)	33
104750	Arizona State Schools for the Deaf and the Blind	(13,551)	(3,796)	(11,917)	(11,155)	(5,582)	819
101510	Arizona State Senate	(2,127)	204	(2,016)	(2,046)	(681)	972
101920	Arizona State Treasurer's Office	(682)	(52)	(763)	(685)	(261)	173
104140	Arizona State University	(157,067)	3,208	(168,362)	(160,628)	(63,322)	57,764
103980	Arizona State Veterinary Medical Examining Board	(96)	8	(79)	(74)	(22)	45
101170	Arizona Supreme Court	(12,241)	(1,910)	(11,250)	(10,770)	(4,648)	2,675
109110	Arizona Water Infrastructure Finance Authority	(75)	(8)	-	-	-	-
493880	Arizona Western College	(10,701)	(1,591)	(10,521)	(9,731)	(4,376)	2,180
300470	Arlington Elementary School District #47	(620)	(81)	(547)	(491)	(184)	86
308130	Arts Academy at Estrella Mountain	(1,650)	(527)	(2,027)	(1,899)	(919)	51
240060	Arts Academy at Scottsdale	(283)	(326)	(216)	(34)	-	-
462530	Ash Creek Elementary School District #53	(122)	(18)	(138)	(121)	(46)	46
492310	Ash Fork Joint Unified School District #31	(551)	13	(583)	(551)	(257)	38
308090	ASU Preparatory Academy	(3,036)	10,516	(6,555)	(4,998)	1,485	8,637
300440	Avondale Elementary School District #44	(10,839)	(362)	(11,354)	(10,880)	(4,586)	2,505
420010	Avondale, City of	(8,795)	2,169	(9,423)	(9,017)	(2,836)	4,225
497500	Avra Valley Fire District	(121)	38	(105)	(93)	(6)	45
450400	Baboquivari Unified School District #40	(4,102)	(1,122)	(3,923)	(3,946)	(2,012)	(459)
492200	Bagdad Unified School District	(1,236)	(115)	(1,168)	(1,246)	(569)	81
302240	Ball Charter Schools (Dobson Academy)	(832)	118	(797)	(872)	(343)	94
307430	Ball Charter Schools (Hearn Academy)	(1,099)	(100)	(1,087)	(1,116)	(488)	260
200280	Ball Charter Schools (Val Vista Academy)	(502)	176	(442)	(438)	(135)	163
300310	Balsz Elementary School District #31	(5,172)	(442)	(4,698)	(4,397)	(1,568)	1,309
492260	Beaver Creek Elementary School District #26	(644)	(70)	(625)	(642)	(287)	80
302080	Benchmark School	(687)	(38)	(718)	(730)	(294)	191
306910	Benjamin Franklin Charter School	(3,569)	690	(3,706)	(3,803)	(1,406)	1,450
462090	Benson Unified School District #9	(2,368)	81	(2,332)	(2,388)	(1,047)	243
420030	Benson, City of	(1,195)	(430)	(1,231)	(1,114)	(602)	4
494760	Bicentennial Union High School District #76	(399)	(24)	(352)	(354)	(175)	(3)
462020	Bisbee Unified School District #2	(1,771)	(575)	(1,446)	(1,225)	(560)	(34)
420050	Bisbee, City of	(942)	(276)	(792)	(679)	(256)	273
496080	Black Canyon Fire District	(21)	(3)	-	-	-	-
473220	Blue Elementary School District #22	(37)	(19)	(29)	(27)	(10)	7
482320	Blue Ridge Unified School District #32	(4,186)	(1,075)	(4,058)	(3,621)	(1,595)	77
472100	Bonita Elementary School District #16	(315)	(80)	(196)	(147)	(38)	21
494260	Bouse Elementary School District #26	(136)	11	(94)	(109)	(13)	38
462140	Bowie Unified School District #14	(238)	(87)	(294)	(191)	(117)	(24)
300330	Buckeye Elementary School District #33	(8,653)	1,297	(9,942)	(10,171)	(4,119)	2,451
302010	Buckeye Union High School District #201	(8,181)	802	(7,947)	(7,837)	(3,046)	2,293

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Employer Number	Employer Name	FY2025	FY2026	FY2027	FY2028	FY2029	Thereafter
495020	Buckeye Valley Fire District	\$ (56)	\$ (198)	\$ (293)	\$ (284)	\$ (360)	\$ (1,264)
497430	Buckeye Water Conservation & Drainage District	(256)	44	(219)	(201)	(59)	148
420070	Buckeye, City of	(8,495)	3,295	(9,067)	(8,786)	(1,426)	8,230
481150	Bullhead City Elementary School District #15	(4,867)	(1,514)	(4,187)	(3,788)	(2,049)	(660)
495000	Bullhead City Fire District	(529)	(165)	(500)	(354)	(118)	87
492280	Camp Verde Unified School District #28	(3,179)	(237)	(2,956)	(2,906)	(1,276)	623
421020	Camp Verde, Town Of	(1,379)	166	(1,398)	(1,268)	(331)	842
492500	Canon Elementary School District #50	(328)	31	(307)	(311)	(120)	32
305020	Canyon Rose Academy	(277)	(163)	(368)	(297)	(133)	76
421030	Carefree, Town of	(415)	(21)	(380)	(389)	(178)	(21)
303090	Carpe Diem Collegiate High School (Academy)	(218)	(142)	(367)	(316)	(115)	100
300830	Cartwright Elementary School District #83	(31,772)	(6,662)	(29,741)	(27,893)	(14,115)	(6,992)
200040	Casa Grande Elementary School District #4	(13,185)	(1,804)	(12,751)	(11,546)	(4,562)	2,503
200820	Casa Grande Union High School District #82	(5,377)	144	(6,366)	(6,155)	(2,425)	1,370
420090	Casa Grande, City of	(6,654)	(1,460)	(6,098)	(5,429)	(2,134)	1,456
450160	Catalina Foothills School District #16	(10,241)	(2,142)	(10,408)	(9,731)	(4,376)	1,298
300930	Cave Creek Unified School District No. 93	(10,795)	(3,590)	(10,415)	(10,079)	(5,601)	(902)
420580	Cave Creek, Town of	(1,050)	92	(1,039)	(972)	(301)	406
464160	CAVIAT School District	(102)	(25)	(85)	(81)	(39)	11
482250	Cedar Unified School District #25	(785)	(73)	(646)	(567)	(127)	412
495130	Central Arizona Association Of Governments	(425)	(144)	(247)	(212)	(110)	15
493890	Central Arizona College	(10,195)	(3,064)	(10,149)	(9,288)	(4,338)	1,539
500650	Central Arizona Fire And Medical Authority	(606)	68	(637)	(701)	(305)	166
497150	Central Arizona Irrigation And Drainage District	(1,253)	(259)	(1,325)	(1,280)	(644)	(3)
497310	Central Arizona Project	(22,725)	(3,927)	(22,177)	(20,110)	(8,135)	5,972
302600	Central Arizona Valley Institute of Technology	(387)	100	(455)	(523)	(227)	(47)
303050	Central Yavapai Fire District	(24)	-	-	-	-	-
307680	Challenge Charter School	(1,011)	(337)	(864)	(755)	(380)	(79)
300800	Chandler Unified School District #80	(88,537)	(2,012)	(92,081)	(89,045)	(35,424)	15,619
420120	Chandler, City of	(34,848)	(5,965)	(33,087)	(30,443)	(12,764)	10,036
303070	Charter Foundation, The (AmeriSchools Academy)	(508)	(204)	(629)	(611)	(328)	(173)
464050	Chevelon Butte Elementary School District #5	(29)	21	(29)	(27)	1	43
461240	Chinle Unified School District #24	(11,704)	(1,897)	(11,088)	(10,374)	(4,189)	2,292
497260	Chino Valley Fire District	-	-	-	-	-	-
492510	Chino Valley Unified School District #51	(3,770)	357	(3,828)	(3,825)	(1,508)	1,440
420990	Chino Valley, Town of	(1,376)	18	(1,382)	(1,356)	(447)	500
497370	Christopher-Kohl's Fire District	(12)	3	(14)	(16)	(7)	4
109130	Citizens Clean Elections Commission	(229)	(48)	(180)	(184)	(87)	3
302890	CITY Center For Collaborative Learning (City HS)	(789)	(87)	(907)	(829)	(307)	236
421000	Clarkdale, Town of	(766)	(177)	(752)	(657)	(245)	357
492030	Clarkdale-Jerome Elementary School District #3	(919)	(110)	(910)	(871)	(363)	209
420130	Clifton, Town of	(377)	(138)	(327)	(303)	(133)	30
471420	Cobre Valley Institute Of Technology	(75)	(37)	(59)	(68)	(48)	(82)
463500	Cochise Community College	(9,742)	(2,527)	(8,613)	(8,039)	(3,551)	1,490

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Employer Number	Employer Name	FY2025	FY2026	FY2027	FY2028	FY2029	Thereafter
410110	Cochise County	\$ (11,783)	\$ (2,618)	\$ (11,478)	\$ (10,882)	\$ (4,748)	\$ 2,406
504610	Cochise County Accommodation School District	(5)	21	(5)	(4)	13	39
462260	Cochise Elementary School District #26	(314)	(97)	(337)	(325)	(198)	(89)
463230	Cochise Technology District #1	(78)	(25)	(103)	(118)	(65)	(8)
410130	Coconino County	(18,639)	(3,316)	(18,582)	(17,246)	(7,385)	3,543
464990	Coconino County Community College	(3,604)	(595)	(3,995)	(3,799)	(1,677)	965
303060	Coconino County Regional Accommodation School District	(416)	(49)	(400)	(410)	(203)	(34)
481140	Colorado City Unified School District #14	(1,137)	82	(1,110)	(1,059)	(382)	197
480020	Colorado River Sewage System Joint Venture	(185)	23	(204)	(221)	(88)	59
481920	Colorado River Union High School District #2	(3,533)	(938)	(3,228)	(3,036)	(1,474)	455
461060	Concho Elementary School District #6	(557)	(131)	(511)	(471)	(219)	(62)
492170	Congress Elementary School District #17	(355)	31	(416)	(339)	(123)	52
450390	Continental School District	(1,170)	19	(1,101)	(1,042)	(296)	253
200210	Coolidge Unified School District 21	(4,384)	408	(4,312)	(4,185)	(1,383)	1,641
420100	Coolidge, City of	(2,148)	(432)	(1,926)	(1,713)	(651)	587
502410	Copper Canyon Fire & Medical District	19	69	(112)	(135)	(91)	(136)
500810	Copper Canyon Fire and Medical Authority	(184)	(179)	(31)	-	-	-
420110	Cottonwood, City of	(3,775)	(515)	(3,612)	(3,315)	(1,263)	1,305
492060	Cottonwood-Oak Creek Elementary School District	(3,612)	(318)	(3,769)	(3,740)	(1,682)	372
302360	Country Gardens Charter School	(40)	(40)	(40)	(40)	(14)	-
491280	County Of Santa Cruz Elementary School District	(520)	(164)	(536)	(467)	(197)	(74)
497420	County Supervisor Association Of Arizona	(216)	(22)	(206)	(196)	(66)	41
493130	Crane Elementary School District #13	(10,552)	(1,506)	(10,145)	(9,364)	(3,535)	1,504
300140	Creighton Elementary School District #14	(14,669)	(1,778)	(13,160)	(12,426)	(4,466)	4,023
492410	Crown King Elementary School District #41	(24)	5	(24)	(20)	(6)	14
497610	Crown King Fire District	(40)	29	(51)	(54)	(14)	(1)
308080	Daisy Education Corporation (Sonoran Science Academy - Phoenix)	(61)	(45)	(44)	(44)	(14)	-
308070	Daisy Education Corporation (Sonoran Science Academy - Tucson)	(280)	(210)	(258)	(235)	(152)	(106)
472110	Dan Hinton Accommodation School: Graham County Special Services	(281)	(27)	(271)	(258)	(136)	(30)
300970	Deer Valley Unified School District #97	(67,383)	(4,007)	(63,600)	(63,097)	(27,144)	13,766
302170	Desert Rose Academy	(106)	21	(69)	(94)	(57)	18
504010	Desert Sage School	(19)	75	(14)	(9)	46	141
450550	Desert Springs Academy	(104)	(111)	(16)	-	-	-
307870	Destiny School	(648)	(91)	(653)	(554)	(174)	211
497530	Diamond Star Fire District	(36)	(4)	-	-	-	-
307900	Discovery Plus Academy	(177)	4	(185)	(162)	(69)	21
462450	Double Adobe Elementary School District #45	(135)	(65)	(134)	(130)	(61)	4
462270	Douglas Unified School District #27	(6,478)	768	(6,547)	(6,378)	(1,797)	3,029
420140	Douglas, City of	(2,000)	(125)	(1,763)	(1,748)	(775)	633
495600	Drexel Heights Fire District	(352)	(70)	(388)	(351)	(169)	(35)
473020	Duncan Unified School District #2	(806)	(146)	(629)	(619)	(258)	(64)
421010	Duncan, Town of	(81)	(32)	(122)	(139)	(84)	(6)
300890	Dysart Unified School District #89	(42,947)	(1,222)	(41,763)	(42,847)	(19,650)	2,279
421040	Eagar, Town of	(672)	(153)	(500)	(414)	(136)	158

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Employer Number	Employer Name	FY2025	FY2026	FY2027	FY2028	FY2029	Thereafter
308220	East Valley Educational Services (East Valley	\$ (27)	\$ (33)	\$ (26)	\$ -	\$ -	\$ -
304010	East Valley Institute Of Technology	(3,882)	2,300	(4,268)	(3,925)	(690)	3,925
472990	Eastern Arizona College	(8,872)	(2,941)	(7,715)	(6,748)	(2,750)	1,307
450070	Edge High School	(511)	(153)	(445)	(359)	(177)	14
502810	Edison School of Innovation (K-8)	31	472	47	(375)	(181)	131
307880	Edkey (American Heritage Academy)	(710)	(171)	(640)	(570)	(261)	63
304090	Edkey (Arizona Conservatory for Arts and Academics Elementary School)	(368)	(153)	(293)	(306)	(199)	(214)
302710	Edkey (Arizona Conservatory for Arts and Academics)	(636)	(209)	(536)	(525)	(316)	(118)
304060	Edkey (Pathfinder Academy)	(966)	235	(800)	(769)	(144)	420
302420	Edkey (Sequoia Charter School)	(2,808)	526	(2,381)	(2,338)	(817)	709
302390	Edkey (Sequoia Choice Schools)	(103)	2,840	131	107	1,037	1,486
200290	Edkey (Sequoia Pathway Academy)	(1,503)	(569)	(1,564)	(1,448)	(711)	34
304070	Edkey (Sequoia Ranch School: Children First Academy)	(509)	(177)	(403)	(351)	(266)	(192)
304080	Edkey (Sequoia School Deaf and Hard of Hearing)	(144)	4	(377)	(492)	(335)	(159)
302410	Edkey (Sequoia Village School)	(537)	(88)	(690)	(670)	(358)	(91)
306710	EduPreneurship Student Center (Phoenix)	(128)	(124)	(117)	(97)	(98)	(147)
307080	EduPrize Schools	(5,747)	(987)	(5,799)	(5,535)	(2,496)	971
502010	Ehrenberg Improvement District	(5)	(8)	(48)	(52)	(40)	(16)
420160	El Mirage, City of	(2,623)	131	(2,471)	(2,374)	(710)	1,140
462120	Elfrida Elementary School District #12	(285)	(144)	(297)	(294)	(171)	(16)
495100	Elfrida Fire District	(57)	(48)	(75)	(71)	(51)	(33)
200110	Eloy Elementary School District #11	(1,794)	(367)	(1,436)	(1,162)	(435)	212
495080	Eloy Fire District	(66)	(30)	(62)	(66)	(33)	11
420170	Eloy, City of	(1,677)	(237)	(1,637)	(1,552)	(690)	66
306730	Espiritu Community Development Corporation (NFL YET)	(1,741)	(1,630)	(92)	(20)	(1,147)	(1,107)
503410	Espiritu Community Development Corporation (Reyes Maria Ruiz Leadership Academy)	242	612	256	276	75	(56)
302290	Excalibur Charter School (Avalon Elementary)	(362)	250	(440)	(471)	(146)	117
302540	Flagstaff Arts And Leadership Academy	(564)	(231)	(545)	(550)	(376)	(344)
493910	Flagstaff Junior Academy	(553)	(44)	(603)	(528)	(231)	45
464010	Flagstaff Unified School District #1	(21,083)	(2,642)	(21,007)	(19,991)	(8,688)	1,816
420180	Flagstaff, City of	(14,256)	(3,549)	(13,702)	(12,590)	(5,423)	2,378
200010	Florence Unified School District No. 1	(17,737)	(1,038)	(17,614)	(17,184)	(7,697)	2,684
420190	Florence, Town of	(2,399)	(340)	(2,151)	(1,962)	(847)	539
496770	Flowing Wells Irrigation District	(184)	(78)	(150)	(165)	(130)	(150)
450080	Flowing Wells Unified School District #8	(11,062)	(321)	(10,711)	(10,216)	(3,822)	2,991
500630	Forest Lakes Domestic Water Improvement District	(62)	3	(69)	(66)	(26)	17
503610	Forest Lakes Fire District	19	57	22	24	45	20
463000	Fort Huachuca Accommodation Schools	(2,673)	(465)	(2,356)	(2,414)	(1,268)	(251)
497480	Fort Mojave Mesa Fire District	(52)	44	(54)	(53)	5	64
472070	Fort Thomas Unified School District #7	(1,893)	154	(1,916)	(1,849)	(645)	556
503810	Fountain Hills Sanitary District	226	1,335	267	326	985	977
300980	Fountain Hills Unified School District #98	(2,939)	(400)	(2,659)	(2,674)	(1,166)	404
300450	Fowler Elementary School District #45	(9,310)	(2,972)	(8,982)	(8,211)	(3,937)	44
307330	Franklin Phonetic Primary School	(763)	(268)	(837)	(797)	(383)	2

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Employer Number	Employer Name	FY2025	FY2026	FY2027	FY2028	FY2029	Thereafter
420380	Fredonia, Town of	\$ (132)	\$ (8)	\$ (128)	\$ (126)	\$ (36)	\$ 30
464060	Fredonia-Moccasin Unified School District #6	(548)	(158)	(519)	(500)	(259)	(98)
503010	Fry Fire District	(5)	101	-	(61)	(14)	67
493320	Gadsden Elementary School District #32	(8,264)	512	(7,926)	(7,540)	(2,386)	3,120
461190	Ganado Unified School District #20	(5,205)	(1,877)	(4,871)	(4,454)	(2,465)	5
502610	GAR, LLC (Student Choice High School)	416	1,459	453	(742)	(387)	144
307420	Genesis Program (Genesis Academy)	(317)	(151)	(259)	(228)	(132)	(59)
200270	George Gervin Youth Center (GGPA)	(473)	(215)	(331)	(309)	(122)	5
300240	Gila Bend Unified School District #24	(1,032)	(306)	(713)	(565)	(254)	177
420200	Gila Bend, Town of	(575)	(174)	(570)	(523)	(220)	47
410140	Gila County	(7,284)	(1,130)	(7,515)	(7,023)	(3,037)	1,182
471000	Gila County Education Service Agency	(65)	(20)	(41)	(52)	(38)	2
306060	Gila County Regional School District #49	(41)	(4)	(37)	(34)	(15)	11
473010	Gila Institute For Technology	(114)	(25)	(108)	(99)	(34)	37
300410	Gilbert Public Schools	(73,429)	(8,813)	(68,571)	(65,508)	(29,436)	5,490
420210	Gilbert, Town of	(21,385)	2,679	(21,885)	(20,942)	(7,661)	8,236
300400	Glendale Elementary School District	(25,538)	(8,768)	(23,726)	(22,284)	(12,435)	(131)
302050	Glendale Union High School District #205	(35,467)	(3,316)	(34,774)	(34,876)	(14,697)	5,079
220230	Glendale, City of	(29,707)	(2,322)	(29,089)	(27,069)	(10,615)	8,214
471010	Globe Unified School District #1	(2,936)	(749)	(2,878)	(2,676)	(1,313)	(120)
420220	Globe, City of	(981)	74	(1,044)	(1,048)	(388)	375
496500	Golder Ranch Fire District	(931)	(178)	(1,080)	(967)	(454)	260
420250	Goodyear, City of	(10,316)	2,752	(10,708)	(10,234)	(2,511)	6,966
109170	Governor Office Of Highway Safety	(310)	(93)	(245)	(257)	(139)	(42)
410150	Graham County	(2,752)	(39)	(2,421)	(2,201)	(709)	864
464040	Grand Canyon Unified School District	(1,212)	(418)	(1,317)	(1,187)	(562)	24
302210	Great Expectations Academy	(291)	15	(382)	(448)	(208)	(6)
495030	Green Valley Domestic Water Improvement District	(195)	(43)	(195)	(168)	(80)	35
410160	Greenlee County	(2,554)	(570)	(2,418)	(2,306)	(984)	369
473840	Greenlee County Accommodation School	(37)	(37)	(7)	-	-	-
473000	Greenlee County School Office	(30)	(30)	(1)	(2)	-	-
302040	Griffin Foundation (Children Reaching for the Sky Preparatory, FIMS)	(315)	(164)	(248)	(229)	(172)	(184)
420270	Guadalupe, Town of	(362)	(114)	(327)	(264)	(77)	95
481030	Hackberry Elementary School District #3	(154)	(34)	(158)	(157)	(127)	(57)
302300	Happy Valley School	(1,126)	(347)	(882)	(824)	(412)	42
496100	Harquahala Valley Irrigation District	(139)	(131)	(137)	(121)	(89)	(76)
420280	Hayden, Town of	(319)	(230)	(377)	(279)	(119)	3
471410	Hayden-Winkelman Unified School District #41	(772)	(2)	(636)	(669)	(319)	(39)
497230	Heber-Overgaard Fire District	(80)	17	(82)	(31)	(7)	19
482060	Heber-Overgaard Unified School District #6	(1,069)	(206)	(1,080)	(944)	(425)	104
501610	Hellsgate Fire District	4	(5)	(31)	(28)	(10)	8
306740	Heritage Academy	(2,689)	3,553	(2,934)	(3,590)	(506)	4,819
496060	Highlands Fire District	(29)	85	(78)	(80)	(21)	23
300600	Higley Unified School District #60	(19,831)	3,032	(21,982)	(22,109)	(9,682)	3,373

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Employer Number	Employer Name	FY2025	FY2026	FY2027	FY2028	FY2029	Thereafter
492350	Hillside Elementary School District #35	\$ (76)	\$ (45)	\$ (36)	\$ (33)	\$ (14)	\$ 1
482030	Holbrook Unified School District #3	(5,765)	(1,564)	(5,110)	(4,684)	(2,110)	353
420290	Holbrook, City of	(739)	(291)	(700)	(657)	(373)	(66)
500410	Horizon Community Learning Center (Horizon Honors Elementary School)	(1,100)	(17)	(1,179)	(1,190)	(487)	40
306940	Horizon Community Learning Center (Horizon Honors Secondary School)	(1,326)	(30)	(1,379)	(1,345)	(525)	206
495820	Housing Authority Of Maricopa County	(961)	(86)	(843)	(818)	(369)	181
497100	Housing Authority of the City of Yuma	(708)	82	(677)	(607)	(135)	468
307830	Humanities and Sciences Academy (Tempe)	(263)	52	(421)	(362)	(124)	87
492220	Humboldt Unified School District #22	(10,273)	(1,703)	(10,585)	(10,147)	(4,723)	(44)
493160	Hyder Elementary School District #16	(372)	(104)	(334)	(294)	(105)	26
500830	Incito Schools	(498)	(454)	(802)	(608)	(355)	(259)
302620	Intelli-School	(220)	(61)	(226)	(213)	(106)	38
302510	Intelli-School (Paradise Valley)	(84)	(9)	(84)	(98)	(50)	5
307820	International Commerce Secondary Schools	(550)	(133)	(543)	(570)	(341)	(134)
300050	Isaac School District #5	(17,779)	(5,797)	(14,920)	(13,069)	(5,604)	1,887
200440	J.O. Combs Unified School District	(7,774)	(1,096)	(7,753)	(7,079)	(3,252)	(203)
302530	James Sandoval Preparatory High School (Crown Point)	(83)	(15)	(46)	(36)	(31)	14
482020	Joseph City Unified School District #2	(1,176)	(190)	(1,096)	(976)	(331)	267
302570	Juniper Tree Academy (Desert View Academy)	(1,332)	(145)	(1,277)	(1,233)	(554)	124
504810	Kachina Village Domestic Water Improvement District	(71)	86	(66)	(58)	36	183
482270	Kayenta Unified School District #27	(6,320)	(1,401)	(6,798)	(6,145)	(3,002)	203
420330	Kearny, Town of	(371)	(157)	(378)	(340)	(165)	45
302590	Khalsa Montessori School	(449)	(74)	(420)	(436)	(245)	11
481050	Kingman Academy of Learning	(2,158)	(338)	(2,093)	(2,197)	(1,082)	217
481040	Kingman Unified School District #20	(10,546)	(1,369)	(11,289)	(11,613)	(6,399)	(1,727)
420350	Kingman, City of	(5,091)	(182)	(5,051)	(4,886)	(1,862)	1,943
492230	Kirkland Elementary School District #23	(221)	(19)	(204)	(232)	(96)	39
300280	Kyrene School District #28	(36,556)	(9,979)	(36,479)	(35,300)	(18,227)	(973)
410170	La Paz County	(3,745)	(650)	(2,979)	(2,936)	(1,543)	261
481510	Lake Havasu Unified School District #1	(8,116)	(1,073)	(9,052)	(8,777)	(3,736)	1,643
420370	Lake Havasu, City of	(8,141)	(1,122)	(7,302)	(6,533)	(2,446)	2,425
300590	Laveen Elementary School District #59	(13,095)	1,543	(13,257)	(13,137)	(5,200)	3,599
495160	League of Arizona Cities and Towns	(580)	(130)	(565)	(514)	(224)	96
300250	Liberty Elementary School District #25	(5,560)	1,202	(6,090)	(6,348)	(1,814)	3,104
307450	Liberty High School	(193)	(93)	(186)	(154)	(86)	16
302650	Life Skills Center of Arizona	(228)	(174)	(32)	-	-	-
300790	Litchfield Elementary School District #79	(21,292)	(1,508)	(21,753)	(22,232)	(10,481)	2,483
420390	Litchfield Park, City of	(940)	19	(937)	(924)	(349)	392
481090	Littlefield Unified School District #9	(933)	(129)	(839)	(754)	(338)	73
300650	Littleton Elementary School District #65	(10,180)	(656)	(10,494)	(10,636)	(5,010)	799
302720	Luz Academy of Tucson	(87)	(12)	-	-	-	-
300380	Madison Elementary School District #38	(11,862)	(95)	(12,379)	(12,413)	(5,336)	3,211
464100	Maine Consolidated School District #10	(554)	(78)	(538)	(472)	(199)	90
200080	Mammoth-San Manuel Unified School District #8	(1,937)	(884)	(1,723)	(1,483)	(788)	38

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Employer Number	Employer Name	FY2025	FY2026	FY2027	FY2028	FY2029	Thereafter
303000	Marana Domestic Water Improvement District	\$ (58)	\$ 27	\$ (63)	\$ (53)	\$ -	\$ 38
450060	Marana Unified School District #6	(25,136)	1,664	(25,224)	(25,093)	(9,412)	7,921
420300	Marana, Town of	(6,456)	(519)	(6,162)	(5,957)	(2,320)	1,695
495140	Maricopa Association of Governments	(4,053)	(485)	(3,792)	(3,670)	(1,604)	541
210170	Maricopa County	(222,270)	(10,626)	(219,287)	(206,031)	(85,855)	54,864
307100	Maricopa County Community College District	(165,618)	(34,809)	(145,513)	(140,514)	(67,151)	16,840
480030	Maricopa County Municipal Water Conservation District #1	(1,584)	26	(1,495)	(1,432)	(442)	563
305090	Maricopa County Regional School District #509	(1,345)	(1,107)	(1,136)	(1,205)	(892)	(645)
200200	Maricopa Unified School District #20	(11,115)	3,185	(12,497)	(12,185)	(3,786)	5,677
420080	Maricopa, City of	(3,719)	833	(3,596)	(3,630)	(1,096)	2,207
200900	Mary C O'Brien Accommodation District #90	(1,467)	(1,248)	(235)	-	-	-
302250	Mary Ellen Halvorson Educational Foundation: Tri-City College Prep High School	(392)	18	(387)	(424)	(177)	61
302030	Masada Charter School	(964)	(70)	(993)	(951)	(471)	127
492430	Mayer Unified School District #43	(1,291)	(183)	(1,180)	(1,055)	(372)	62
461230	McNary Elementary School District #23	(496)	4	(454)	(542)	(246)	195
462550	McNeal Elementary School District #55	(176)	(64)	(151)	(125)	(48)	6
300040	Mesa Unified School District #4	(135,180)	(6,721)	(129,523)	(126,125)	(54,681)	8,461
420400	Mesa, City of	(74,821)	(4,960)	(71,931)	(67,968)	(25,566)	24,397
308160	Metropolitan Arts Institute	(456)	(41)	(438)	(411)	(184)	103
495400	Metropolitan Domestic Water Improvement District	(1,436)	(103)	(1,375)	(1,302)	(530)	330
308170	Mexicayotl Academy	(444)	(281)	(457)	(440)	(238)	(95)
471400	Miami Unified School District #40	(2,092)	(488)	(1,763)	(1,574)	(669)	165
420410	Miami, Town of	(389)	(113)	(469)	(471)	(246)	23
306820	Mingus Springs Charter School	(279)	12	(260)	(240)	(93)	104
492860	Mingus Union High School District #4	(2,288)	(118)	(2,272)	(2,082)	(773)	313
300860	Mobile Elementary School District #86	(137)	(46)	(120)	(142)	(75)	18
302790	Mohave Accelerated Elementary School	(687)	47	(785)	(812)	(310)	190
302670	Mohave Accelerated Learning Center	(1,061)	(53)	(990)	(967)	(389)	189
492890	Mohave Community College	(5,681)	118	(5,415)	(5,116)	(1,661)	2,179
410180	Mohave County	(15,040)	(852)	(14,296)	(13,967)	(6,029)	1,724
497160	Mohave County Airport Authority	(308)	(41)	(327)	(293)	(135)	39
503210	Mohave Educational Services Cooperative, Inc.	287	806	306	334	165	50
302830	Mohave Educational Services Cooperative, Inc.	(528)	(578)	(583)	(109)	-	-
481160	Mohave Valley Elementary School District #16	(2,582)	(559)	(2,549)	(2,328)	(917)	683
500640	Mohave Valley Fire Department	(55)	(6)	(52)	(53)	(24)	9
493170	Mohawk Valley Elementary District #17	(340)	-	(287)	(247)	(76)	55
473180	Morenci Unified School District #18	(3,335)	(224)	(3,206)	(3,086)	(1,342)	587
300750	Morristown Elementary School District #75	(320)	59	(275)	(250)	(108)	(6)
480110	Mount Lemmon Domestic Water Improvement District	(112)	(76)	(105)	(55)	(33)	(7)
301010	Mountain Institute JTED #2	(274)	(128)	(270)	(146)	(37)	44
302110	Mountain Oak Charter School	(77)	90	(77)	(15)	42	173
308260	Mountain Rose Academy	(232)	(78)	(167)	(178)	(92)	(28)
302780	Mountain School	(283)	(19)	(304)	(307)	(141)	52
300210	Murphy Elementary School District #21	(4,242)	(2,039)	(3,286)	(2,648)	(1,259)	(85)

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Employer Number	Employer Name	FY2025	FY2026	FY2027	FY2028	FY2029	Thereafter
462230	Naco Elementary School District #23	\$ (418)	\$ (97)	\$ (335)	\$ (314)	\$ (147)	\$ (218)
300810	Nadaburg Unified School District #81	(2,319)	849	(1,960)	(1,821)	(174)	1,860
410190	Navajo County	(8,481)	(725)	(7,024)	(6,362)	(2,412)	2,333
482990	Navajo County Accommodation District #99	(145)	(34)	(82)	(72)	(31)	1
482000	Navajo County Arizona - Superintendent of Schools	(521)	(225)	(404)	(319)	(199)	(132)
496200	New Magma Irrigation & Drainage District	(227)	(72)	(187)	(179)	(82)	51
306770	New School for the Arts & Academics	(218)	12	(240)	(228)	(64)	61
302740	New School for the Arts Middle School	(90)	11	(97)	(84)	(37)	62
491010	Nogales Unified School District #1	(9,706)	(1,656)	(9,742)	(9,119)	(4,400)	(24)
420450	Nogales, City of	(3,090)	(782)	(2,907)	(2,495)	(931)	537
302480	North Star Charter School Inc.	(103)	530	(179)	(287)	(49)	207
302760	Northeast Arizona Technological Institute of Vocational Education	(165)	28	(189)	(188)	(38)	115
495040	Northern Apache Special Health Care District	(503)	(396)	(453)	(424)	(267)	(108)
306830	Northern Arizona Academy for Career Development	(199)	28	(150)	(108)	(32)	57
495150	Northern Arizona Council of Governments	(1,475)	(185)	(1,385)	(1,352)	(573)	331
302840	Northern Arizona Council of Governments - Head Start	(3,528)	(718)	(3,511)	(3,331)	(1,474)	465
497140	Northern Arizona Fire District	(11)	14	1	(10)	(7)	8
496040	Northern Arizona Intergovernmental Public Transportation Authority	(1,747)	(14)	(1,875)	(1,800)	(703)	411
104160	Northern Arizona University	(53,491)	(8,639)	(53,362)	(48,578)	(18,632)	17,105
483000	Northern Arizona Vocational Institute of Technology	(143)	(82)	(142)	(104)	(64)	(40)
493770	Northland Pioneer College	(5,643)	(343)	(5,242)	(4,777)	(1,767)	2,003
307580	Northland Preparatory Academy	(1,330)	(275)	(1,304)	(1,262)	(575)	185
497300	Northwest Fire District	(967)	237	(826)	(914)	(309)	347
302820	Nosotros Academy	(319)	44	(392)	(368)	(104)	157
200020	Oracle School District #2	(1,195)	(247)	(1,003)	(954)	(418)	8
420040	Oro Valley, Town of	(5,713)	(941)	(5,763)	(5,196)	(2,055)	1,407
300080	Osborn School District #8	(6,315)	73	(5,684)	(5,793)	(2,516)	610
481060	Owens-Whitney Elementary School District #6	(71)	(3)	(78)	(79)	(38)	15
307090	PACE Academy	(124)	19	(106)	(105)	(25)	(11)
464080	Page Unified School District #8	(7,087)	(2,844)	(6,281)	(5,819)	(3,082)	(181)
420230	Page, City of	(2,075)	276	(1,972)	(2,191)	(764)	741
200250	Painted Rock Academy	(822)	(250)	(848)	(896)	(509)	(100)
300490	Palo Verde Elementary District #49	(1,042)	(185)	(1,035)	(957)	(404)	116
300940	Paloma Elementary School District #94	(324)	(35)	(350)	(352)	(175)	(18)
462490	Palominas Elementary School District #49	(2,114)	(369)	(2,126)	(2,110)	(1,112)	(30)
302580	Paradise Education Center, Paradise Honors High School	(2,991)	458	(3,921)	(3,900)	(1,755)	724
300690	Paradise Valley Unified School District #69	(63,589)	(7,530)	(59,103)	(58,103)	(27,930)	(4,174)
420470	Paradise Valley, Town of	(1,866)	(89)	(2,064)	(2,183)	(938)	622
500620	Paragon Preparatory Academy	(56)	(36)	(6)	-	-	-
303040	Paramount Academy	(446)	(383)	(391)	(331)	(290)	(398)
308270	Park View School, Inc.	(107)	(166)	(268)	(218)	(204)	(237)
494270	Parker Unified School District #27	(4,376)	(1,163)	(4,226)	(4,045)	(2,142)	(384)
420480	Parker, Town of	(531)	3	(607)	(630)	(263)	182
491060	Patagonia Elementary School District #6	(331)	(85)	(244)	(250)	(92)	111

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Employer Number	Employer Name	FY2025	FY2026	FY2027	FY2028	FY2029	Thereafter
307050	Patagonia Montessori Elementary School	\$ (67)	\$ (12)	\$ (73)	\$ (57)	\$ (16)	\$ 18
491820	Patagonia Union High School District #20	(376)	(35)	(346)	(270)	(108)	6
420500	Patagonia, Town of	(148)	(7)	(135)	(135)	(62)	47
240020	Paulden Community School	(239)	(108)	(189)	(154)	(87)	3
471100	Payson Unified School District #10	(4,361)	(36)	(4,127)	(4,006)	(1,671)	795
220240	Payson, Town of	(2,502)	(49)	(2,314)	(2,153)	(756)	935
481080	Peach Springs Unified School District #8	(197)	733	183	(70)	203	226
302550	PEAK School, The	(268)	(300)	(330)	(293)	(258)	(322)
462220	Pearce Elementary School District #22	(343)	(64)	(287)	(241)	(92)	42
300920	Pendergast Elementary School District #92	(18,645)	(4,012)	(17,093)	(15,645)	(6,720)	2,298
300110	Peoria Unified School District #11	(70,941)	(11,425)	(66,273)	(63,215)	(28,545)	5,018
420520	Peoria, City of	(26,042)	(4,258)	(23,732)	(21,970)	(9,003)	5,546
300010	Phoenix Elementary School District #1	(19,351)	(4,736)	(18,497)	(17,530)	(7,852)	3,272
308110	Phoenix School of Academic Excellence	(266)	(59)	(213)	(166)	(49)	35
302100	Phoenix Union High School District	(77,612)	(15,746)	(73,573)	(68,861)	(30,388)	6,757
495800	Phoenix-Mesa Gateway Airport Authority	(2,640)	(221)	(2,757)	(2,654)	(1,037)	888
200330	Picacho Elementary School District No. 33	(438)	(159)	(436)	(367)	(167)	56
496400	Picture Rocks Fire & Medical District	(35)	37	(34)	(42)	(14)	100
306090	Pillar Academy of Business & Finance	(58)	(34)	(43)	(47)	(37)	(59)
307070	Pima Accommodation District	(33)	(37)	(263)	(253)	(101)	95
495120	Pima Association of Governments	(1,936)	(606)	(1,862)	(1,779)	(880)	214
450990	Pima Community College	(35,598)	(9,708)	(29,752)	(26,785)	(11,099)	6,447
210200	Pima County	(111,565)	(22,370)	(103,044)	(96,041)	(40,577)	23,760
307040	Pima County Joint Technical Education District	(1,911)	(72)	(1,782)	(1,581)	(608)	565
450320	Pima County Reserve Fund 32	(213)	(38)	-	-	-	-
307060	Pima County Special Projects	(283)	(188)	(137)	(47)	1	5
200260	Pima Prevention Partnership (Arizona Collegiate High School)	(291)	(31)	(193)	(158)	(48)	44
200230	Pima Prevention Partnership (Pima Partnership Academy)	(189)	(88)	(260)	(252)	(112)	-
302560	Pima Prevention Partnership (Pima Partnership High School)	(819)	(438)	(519)	(306)	(139)	(3)
472060	Pima Unified School District #6	(1,174)	527	(1,372)	(1,401)	(454)	616
420550	Pima, Town of	(125)	-	(104)	(94)	(36)	25
210210	Pinal County	(29,223)	(4,197)	(28,295)	(26,144)	(10,728)	5,713
200860	Pinal County Juvenile Justice Education Services	(93)	(4)	(140)	(148)	(69)	38
200880	Pinal County School Education Services	(101)	(22)	(115)	(97)	(46)	(1)
200000	Pinal County School Office	286	949	(976)	(1,191)	(641)	(81)
200890	Pinal County School Office Data Processing	(99)	(62)	(102)	(102)	(33)	7
306900	Pine Forest Charter School	(659)	(255)	(623)	(502)	(159)	188
471120	Pine Strawberry School District #12	(641)	(137)	(643)	(640)	(293)	(46)
496090	Pine-Strawberry Fire District	(8)	14	(16)	(21)	(23)	(41)
497540	Pinetop Fire District	(21)	198	(155)	(177)	(127)	(28)
497130	Pinetop Water Community Facilities District	(151)	(58)	(130)	(130)	(59)	15
497110	Pinetop-Lakeside Sanitary District	(503)	(138)	(464)	(429)	(186)	61
420240	Pinetop-Lakeside, Town of	(657)	155	(724)	(665)	(108)	472
495010	Pinewood Fire District	(30)	15	(25)	(46)	(24)	10

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Employer Number	Employer Name	FY2025	FY2026	FY2027	FY2028	FY2029	Thereafter
497390	Pinewood Sanitary District	\$ (419)	\$ (204)	\$ (292)	\$ (271)	\$ (185)	\$ (121)
482040	Pinon Unified School District #4	(4,079)	(665)	(3,362)	(3,580)	(1,689)	96
303310	Pointe Schools	(1,325)	(1,060)	(933)	(916)	(926)	(2,140)
462640	Pomerene School District #64	(198)	18	(182)	(195)	(76)	31
480050	Ponderosa Park Domestic Water Improvement District	(94)	3	(114)	(117)	(60)	-
492010	Prescott Unified School District #1	(6,857)	(130)	(6,668)	(6,156)	(2,434)	1,290
104940	Prescott Valley Historical Society	(263)	(97)	(234)	(222)	(110)	1
307030	Prescott Valley School	(37)	20	(132)	(153)	(72)	24
504410	Prescott Valley, Town of	(1,731)	2,221	(1,587)	(1,375)	974	5,476
420600	Prescott, City of	(9,333)	(1,356)	(8,790)	(8,156)	(3,178)	2,717
307370	Presidio Schools	(614)	(98)	(565)	(525)	(236)	30
101750	Public Safety Personnel Retirement System	(1,902)	709	(2,165)	(1,880)	(461)	1,272
497320	Puerco Valley Fire District	(171)	118	(230)	(247)	(92)	192
494040	Quartzsite Elementary School District #4	(523)	(206)	(458)	(411)	(227)	(67)
504220	Quartzsite, Town of	(131)	347	(115)	(89)	196	672
300950	Queen Creek Unified School District #95	(9,704)	12,284	(12,084)	(14,473)	(2,590)	10,103
420460	Queen Creek, Town of	(5,855)	2,738	(6,214)	(6,409)	(1,494)	5,082
496000	Queen Valley Domestic Water Improvement District	(88)	(20)	(72)	(64)	(25)	14
496700	Queen Valley Sanitary District	(41)	(8)	(38)	(35)	(15)	7
200030	Ray Unified School District #3	(1,179)	(507)	(1,073)	(875)	(373)	34
461270	Red Mesa Unified School District #27	(2,345)	(503)	(1,723)	(1,435)	(547)	125
200050	Red Rock Elementary District #5	(551)	268	(621)	(651)	(152)	241
492870	Rimrock Public High School	(8)	-	-	-	-	-
497120	Rio Rico Medical & Fire District	(209)	(35)	(163)	(127)	(62)	28
300020	Riverside Elementary School District #2	(2,038)	(226)	(1,782)	(1,933)	(1,134)	80
300660	Roosevelt Elementary School District #66	(21,723)	(4,306)	(19,927)	(20,034)	(10,193)	(38)
497360	Roosevelt Irrigation District	(647)	(56)	(682)	(648)	(253)	205
240070	Rose Academies Public High Schools	(334)	(224)	(273)	(232)	(126)	(21)
461100	Round Valley Schools #10	(2,215)	414	(2,085)	(1,811)	(461)	1,021
302850	RSD Charter School (High School)	(95)	(17)	(47)	(56)	(54)	(19)
200180	Sacaton Elementary School District #18	(2,823)	(878)	(2,586)	(2,414)	(997)	532
300900	Saddle Mountain Unified School District #90	(2,462)	2,938	(3,212)	(3,560)	(585)	3,297
472010	Safford Unified School District #1	(5,992)	(1,504)	(5,594)	(5,180)	(2,495)	202
420620	Safford, City of	(3,007)	(608)	(2,694)	(2,611)	(1,133)	626
450300	Sahuarita Unified Schools #30	(12,140)	(2,128)	(13,171)	(13,135)	(6,673)	709
420790	Sahuarita, Town of	(2,595)	(150)	(2,544)	(2,512)	(1,006)	789
494300	Salome Consolidated Elementary School District	(325)	38	(232)	(239)	(83)	43
493930	Salt River Schools	(2,399)	(1,846)	(1,752)	(1,379)	(655)	136
496600	San Carlos Irrigation And Drainage District	(554)	(180)	(473)	(457)	(258)	(56)
471200	San Carlos Unified School District #20	(5,100)	(1,496)	(4,453)	(4,244)	(2,112)	(236)
450350	San Fernando Elementary School District #35	(67)	(18)	(47)	(61)	(23)	6
420810	San Luis, City of	(2,776)	417	(2,663)	(2,674)	(903)	1,258
462180	San Simon Unified School District #18	(368)	(84)	(380)	(386)	(204)	(64)
461180	Sanders Unified School District #18	(2,561)	(1,044)	(2,257)	(1,717)	(702)	(179)

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Employer Number	Employer Name	FY2025	FY2026	FY2027	FY2028	FY2029	Thereafter
410220	Santa Cruz County	\$ (4,743)	\$ (971)	\$ (4,153)	\$ (3,770)	\$ (1,479)	\$ 947
502210	Santa Cruz County Provisional Community College District	(24)	11	(114)	(146)	(104)	(30)
491030	Santa Cruz Valley Unified School District #35	(6,036)	(1,243)	(5,862)	(5,470)	(2,509)	(70)
200400	Santa Cruz Valley Union High School District #840	(1,021)	(392)	(927)	(861)	(415)	47
302610	SC Jensen Corporation, Inc. dba Intelli-School	(105)	(11)	(97)	(86)	(43)	9
300480	Scottsdale Unified School District #48	(51,726)	(6,492)	(48,302)	(47,813)	(21,967)	7,194
420630	Scottsdale, City of	(47,403)	(6,251)	(45,789)	(43,474)	(17,742)	9,667
306750	Sedona Charter School	(274)	31	(259)	(244)	(77)	102
500610	Sedona Fire District	(575)	(221)	(434)	(386)	(210)	59
420060	Sedona, City of	(2,597)	103	(2,631)	(2,526)	(789)	1,158
497470	Sedona-Oak Creek Airport Authority	(151)	77	(168)	(139)	(5)	158
492090	Sedona-Oak Creek Unified School District #9	(2,204)	(854)	(1,811)	(1,612)	(620)	345
302460	Self Development Academy	(585)	(454)	(568)	(429)	(220)	(51)
492400	Seligman Unified School District #40	(654)	(23)	(540)	(452)	(123)	192
300710	Sentinel Elementary District #71	(163)	(39)	(108)	(123)	(32)	(23)
482100	Show Low Unified School District #10	(4,608)	(697)	(4,693)	(4,623)	(1,939)	934
420640	Show Low, City of	(2,375)	(124)	(2,347)	(2,129)	(820)	725
462680	Sierra Vista Unified School District #68	(13,349)	(5,027)	(11,861)	(9,937)	(4,786)	669
420650	Sierra Vista, City of	(5,023)	(471)	(5,039)	(4,826)	(1,989)	1,373
492150	Skull Valley School #15	(59)	105	(60)	(76)	-	84
302340	Skyline Prep High School	(213)	111	(194)	(246)	(61)	139
306950	Skyview School, Inc.	(441)	(85)	(459)	(428)	(216)	56
482050	Snowflake Unified School District #5	(3,647)	(305)	(3,732)	(3,503)	(1,607)	454
420660	Snowflake, Town of	(597)	(136)	(616)	(559)	(218)	94
472050	Solomon School #5	(342)	(9)	(255)	(238)	(78)	59
493110	Somerton School District #11	(4,936)	323	(4,622)	(4,393)	(1,307)	585
420610	Somerton, City of	(1,211)	(28)	(1,187)	(1,137)	(378)	349
491250	Sonoita Elementary School District #25	(551)	(214)	(446)	(376)	(172)	53
495810	Sonoita-Elgin Fire Dist	(37)	(38)	(69)	(74)	(54)	(18)
308190	Sonoran Desert School	(50)	(56)	(6)	-	-	-
308060	Sonoran Science Academy Broadway K-8	(92)	(76)	(103)	(102)	(71)	(30)
420670	South Tucson, City of	(560)	(109)	(452)	(414)	(144)	215
495110	SouthEastern Arizona Governments Organization	(237)	53	(247)	(223)	(77)	90
450560	Southern Arizona Community Academy	(358)	(182)	(284)	(268)	(132)	(22)
501010	Southwest Technical Education District of Yuma	(77)	123	(137)	(169)	(27)	153
420680	Springerville, Town of	(475)	(111)	(431)	(392)	(164)	60
462210	St. David Unified School District #21	(996)	(213)	(860)	(872)	(356)	103
461010	St. Johns Unified School District	(1,696)	(95)	(1,655)	(1,649)	(800)	223
420440	St. Johns, City of	(543)	(24)	(490)	(447)	(173)	209
200240	Stanfield Elementary School District #24	(1,252)	(450)	(982)	(866)	(397)	169
420260	Star Valley, Town of	(123)	(28)	(107)	(83)	(23)	34
308030	StarShine Academy	(51)	(111)	(23)	-	-	-
109060	State Board of Equalization	(85)	(8)	(55)	(71)	(33)	9
306720	STEP UP School	(218)	(49)	(204)	(153)	(36)	65

(continued)

## Supplementary Schedules

### Schedule of Net Deferred Outflows and Inflows of Resources by Employer to be Recognized in LTD OPEB Expense Five Years and in the Aggregate Thereafter

Employer Number	Employer Name	FY2025	FY2026	FY2027	FY2028	FY2029	Thereafter
497490	Summit Fire & Medical District	\$ (78)	\$ (7)	\$ (81)	\$ (82)	\$ (40)	\$ 20
497340	Sun City Fire District	(214)	250	(484)	(581)	(265)	104
497330	Sun City West Fire District	(1,002)	(197)	-	-	-	-
497270	Sun Lakes Fire District	(302)	(55)	-	-	-	-
450120	Sunnyside Unified School District	(30,915)	(5,080)	(29,754)	(27,591)	(10,787)	2,553
496790	Sunsites-Pearce Fire District	(23)	(11)	(37)	(13)	(3)	13
200150	Superior Unified School District #15	(912)	(254)	(832)	(768)	(324)	104
420710	Superior, Town of	(213)	(1)	(215)	(241)	(104)	66
495200	Superstition Fire & Medical District	(752)	85	(846)	(834)	(312)	252
420690	Surprise, City of	(16,058)	944	(16,620)	(15,417)	(5,110)	6,775
450130	Tanque Verde Unified School District #13	(3,950)	(270)	(3,692)	(3,624)	(1,281)	873
420720	Taylor, Town of	(564)	(222)	(582)	(358)	(94)	170
302270	Telesis Preparatory Academy	(682)	(207)	(782)	(571)	(147)	232
300030	Tempe Elementary School District #3	(27,573)	(3,716)	(27,855)	(27,070)	(12,476)	292
302130	Tempe Union School District No. 213	(30,799)	(5,436)	(30,091)	(28,510)	(13,491)	1,543
420730	Tempe, City of	(34,667)	(3,752)	(33,889)	(32,152)	(13,049)	9,789
472040	Thatcher Unified School District #4	(2,324)	208	(2,341)	(2,376)	(999)	373
420740	Thatcher, Town of	(618)	(92)	(665)	(586)	(225)	110
495060	Three Points Fire District	(10)	-	(12)	(11)	(5)	3
500210	Timber Mesa Fire And Medical District	(282)	24	(270)	(234)	(66)	130
300170	Tolleson Elementary School District #17	(6,639)	(2,053)	(6,664)	(6,400)	(3,171)	113
302140	Tolleson Union High School District #214	(17,907)	10,969	(19,139)	(20,450)	(5,630)	12,891
420750	Tolleson, City of	(3,753)	133	(3,946)	(3,703)	(1,206)	1,846
200220	Tohtec School District #22	(1,784)	378	(1,498)	(1,684)	(567)	820
462010	Tombstone Unified School District/Tombstone USD #1	(1,552)	184	(1,550)	(1,619)	(584)	465
420770	Tombstone, City of	(299)	93	(282)	(284)	(47)	284
471330	Tonto Basin School District #33	(385)	(181)	(356)	(338)	(179)	(63)
481120	Topock Elementary School #12	(243)	(68)	(287)	(282)	(102)	(63)
496760	Tri-City Fire District	(66)	(18)	(22)	(12)	(3)	19
307210	Triumphant Learning Center	(182)	(13)	(192)	(166)	(62)	87
464150	Tuba City Unified School District #15	(5,099)	(1,496)	(4,804)	(4,429)	(2,000)	393
480060	Tucson Airport Authority	(4,787)	(518)	(4,751)	(4,219)	(1,513)	1,417
302180	Tucson Country Day School	(1,200)	(214)	(1,092)	(953)	(358)	256
302690	Tucson Preparatory School	(224)	(43)	(233)	(251)	(135)	(30)
240010	Tucson Unified School District #1	(117,281)	(19,591)	(109,237)	(97,764)	(36,455)	20,392
497440	Tusayan Fire District	(120)	53	(128)	(134)	(32)	70
480130	Tusayan, Town of	(114)	(47)	(141)	(138)	(72)	-
300620	Union Elementary School District #62	(3,233)	(441)	(2,957)	(2,934)	(1,332)	20
104120	University of Arizona, The	(184,961)	(27,088)	(199,427)	(181,261)	(69,953)	62,951
450200	Vail School District #20	(26,940)	539	(27,761)	(26,061)	(9,502)	6,143
481220	Valentine ESD #22	(175)	54	(258)	(209)	(51)	124
306760	Valley Academy	(1,099)	(271)	(1,075)	(989)	(503)	(7)
302470	Valley Academy for Career and Technology	(121)	(26)	(151)	(156)	(102)	17
496030	Valley Metro	(8,069)	1,490	(9,467)	(9,035)	(3,091)	4,198

(continued)

## Supplementary Schedules

### Schedule of Net Deferred Outflows and Inflows of Resources by Employer to be Recognized in LTD OPEB Expense Five Years and in the Aggregate Thereafter

Employer Number	Employer Name	FY2025	FY2026	FY2027	FY2028	FY2029	Thereafter
496010	Valley Schools	\$ (910)	\$ (50)	\$ (847)	\$ (813)	\$ (330)	\$ 39
463220	Valley Union High School #22	(374)	(119)	(350)	(327)	(149)	(8)
210250	Valleywise Health	(83,828)	20	(90,603)	(92,349)	(38,983)	21,628
497240	Verde Valley Fire District	(102)	8	(120)	(112)	(36)	25
461090	Vernon Elementary School District #9	(285)	56	(321)	(318)	(119)	84
300060	Washington Elementary School District #6	(52,095)	(11,869)	(50,331)	(47,223)	(23,060)	2,104
493240	Wellton Elementary School #24	(483)	(114)	(427)	(420)	(138)	86
420780	Wellton, Town of	(313)	(29)	(382)	(416)	(249)	(81)
494190	Wenden Elementary School District #19	(274)	(84)	(336)	(336)	(170)	(45)
410040	Western Arizona Council Of Governments	(3,188)	226	(3,231)	(3,246)	(1,352)	574
240040	Western Arizona Vocational Education #50	(83)	2	(115)	(105)	(54)	(29)
302700	Western Maricopa Education Center	(2,747)	1,159	(3,430)	(3,486)	(1,110)	2,132
497410	Whetstone Fire District	(123)	(108)	(128)	(126)	(68)	(33)
495180	White Mountain Summer Homes Water Improvement District	(22)	(2)	(20)	(19)	(5)	10
482200	Whiteriver Unified School District #20	(5,541)	(1,476)	(5,251)	(4,878)	(2,559)	(533)
300090	Wickenburg Unified School District #9	(3,100)	(814)	(2,881)	(2,599)	(1,182)	425
420800	Wickenburg, Town of	(1,032)	197	(1,050)	(1,141)	(412)	470
462130	Willcox Unified School District #13	(2,279)	(116)	(1,997)	(1,855)	(503)	467
420820	Willcox, City of	(763)	(119)	(717)	(578)	(197)	137
464020	Williams Unified School District #2	(1,264)	(3)	(1,360)	(1,254)	(477)	112
420850	Williams, City of	(1,310)	(223)	(1,255)	(1,148)	(430)	277
492020	Williamson Valley School District #2	(8)	9	1	(4)	4	4
302230	Willow Creek Charter	(171)	(53)	(160)	(160)	(83)	22
300070	Wilson School District No. 7	(3,510)	(1,634)	(3,112)	(2,780)	(1,577)	(944)
461080	Window Rock Unified School District #8	(7,317)	(3,533)	(7,007)	(6,303)	(3,642)	(950)
482010	Winslow Unified School District #1	(4,455)	(1,001)	(3,933)	(3,812)	(1,855)	(207)
420900	Winslow, City of	(1,188)	152	(1,140)	(1,089)	(234)	771
492520	Yarnell Elementary School District #52	(139)	19	(152)	(125)	(36)	32
492530	Yavapai Accommodation District #99	(223)	(18)	(236)	(249)	(135)	11
492990	Yavapai College	(9,054)	(127)	(9,005)	(8,811)	(3,244)	3,573
410230	Yavapai County	(23,345)	(3,203)	(22,655)	(21,517)	(9,177)	5,360
471050	Young Elementary School District #5	(352)	(134)	(361)	(304)	(140)	52
307340	Young Scholar's Academy	(643)	43	(810)	(793)	(357)	200
420920	Youngtown, Town of	(377)	(105)	(388)	(331)	(119)	126
481130	Yucca Elementary School District #13	(109)	(2)	(105)	(104)	(32)	2
410240	Yuma County	(19,026)	(4,010)	(18,258)	(17,041)	(7,570)	3,889
497210	Yuma County Airport Authority	(509)	(54)	(516)	(521)	(263)	77
480100	Yuma County Intergovernmental Public Transportation Authority	(114)	(23)	(125)	(132)	(66)	28
493000	Yuma County Superintendent's Office	(25)	(3)	-	-	-	-
493010	Yuma Elementary School District One	(14,836)	1,847	(14,578)	(14,673)	(4,715)	5,489
480070	Yuma Mesa Irrigation & Drainage District	(581)	(127)	(528)	(503)	(252)	29
500820	Yuma Metropolitan Planning Organization	(95)	(10)	(118)	(114)	(49)	24
493830	Yuma Union High School District #70	(17,281)	2,397	(16,873)	(17,145)	(6,214)	3,284
420980	Yuma, City of	(14,909)	(1,755)	(14,775)	(13,384)	(4,539)	5,883

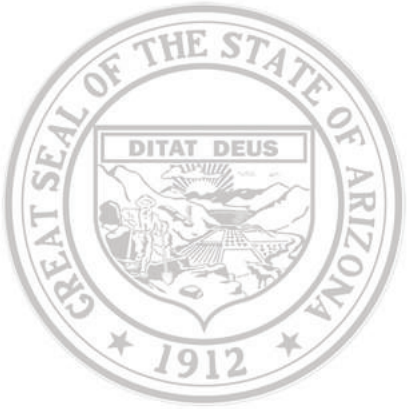
Total \$ (4,432,546) \$ (442,243) \$ (4,279,204) \$ (4,060,012) \$ (1,688,088) \$ 879,866

### Note 1. Recognition Period

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

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

Average expected remaining service lives as of fiscal year end June 30,	Years		
	Pension	HBS	LTD
2024	2.9	5.4	8.5
2023	2.8	5.3	8.5
2022	2.9	5.4	8.5
2021	2.9	5.4	8.5
2020	2.9	5.5	8.2
2019	2.9	5.5	8.2
2018	3.0	5.6	8.2
2017	3.2	5.9	8.6



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# Schedules of Employer Allocations, and Pension and OPEB Amounts by Employer 2024



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**Arizona State Retirement System**

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85012

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