

# Alabama Retired Education Employees' Health Care Trust Table of Contents

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#### INDEPENDENT AUDITOR'S REPORT

To the Board of Control Alabama Retired Education Employees' Health Care Trust

#### **Opinion**

We have audited the accompanying schedule of employer allocations ("the schedule") of the Alabama Retired Education Employees' Health Care Trust as of and for the year ended September 30, 2023, and the related notes. We have also audited the total for all entities of the columns titled 2023 net OPEB liability, total deferred outflows of resources, total deferred inflows of resources, and total employer OPEB expense ("specified column totals") included in the accompanying schedule of other postemployment benefit amounts by employer of the Alabama Retired Education Employees' Health Care Trust for the year ended September 30, 2023, and the related notes.

In our opinion, the schedule and specified column totals referred to above present fairly, in all material respects, the employer allocations as of and for the year ended September 30, 2023 and the 2023 net OPEB liability, total deferred outflows of resources, total deferred inflows of resources, and total OPEB expense for the total of all participating entities for the Alabama Retired Education Employees' Health Care Trust as of and for the year ended September 30, 2023, in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP).

#### **Basis for Opinion**

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Information section of our report. We are required to be independent of PRT 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 opinion.

#### Responsibilities of Management for the Financial Information

Management is responsible for the preparation and fair presentation of the schedule and specified column totals 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 the schedule that is free from material misstatement, whether due to fraud or error.

In preparing the schedule, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Alabama Retired Education Employees' Health Care Trust's ability to continue as a going concern within one year after the date that the schedule is available to be issued.

#### Auditor's Responsibilities for the Audit of the Financial Information

Our objectives are to obtain reasonable assurance about whether the schedule and specified column totals as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. 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 generally accepted 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 schedule and specified column totals.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the schedule, 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
  schedule.
- 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 Alabama Retired Education Employees' Health Care Trust'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 evaluating the overall presentation of the schedule.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Alabama Retired Education Employees' Health Care Trust's ability to continue as a going concern for a reasonable period of time.

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.

### **Disclaimer of Opinion on Supplementary Information**

Our audit was conducted for the purpose of forming an opinion on the schedule of employer allocations and specified column totals included in the accompanying schedule of other postemployment benefit amounts by employer of the Alabama Retired Education Employees' Health Care Trust. The schedule of discount rate sensitivity, amortization of deferred outflows/(inflows), and employer contributions as of and for the fiscal year ended September 30, 2023, the supplemental schedule, is the responsibility of

management and is presented for purposes of additional analysis and is not a required part of the schedule of employer allocations and specified column totals included in the accompanying schedule of other postemployment benefit amounts by employer. The supplemental schedule has not been subjected to the auditing procedures applied in the audit of the schedule of employer allocations and specified column totals included in the accompanying schedule of other postemployment benefit amounts by employer and, accordingly, we do not express an opinion or provide any assurance on the schedule.

#### Other Matter

We have audited, in accordance with auditing standards generally accepted in the United States of America, the financial statements of the Alabama Retired Education Employees' Health Care Trust as of and for the year ended September 30, 2023, and our report thereon, dated January 31, 2024, expressed an unmodified opinion on those financial statements.

#### Restriction on Use

Our report is intended solely for the information and use of Alabama Retired Education Employees' Health Care Trust management, members of the Board of Control, Alabama Retired Education Employees' Health Care Trust plan employers and their auditors and is not intended to be and should not be used by anyone other than these specified parties.

March 29, 2024

Montgomery, Alabama

Carr, Riggs & Ungram, L.L.C.

(Dollar Amounts Not in	Thousands)		2022
		2023	2023
	Employer	Employer	Employer Allocation
Employer	Code	Contributions	Percentage
Alabama A&M University	TAMI	\$ 835,225	0.536560%
Alabama Aerospace and Aviation Schools, Inc	TAER	20,190	0.012970%
Alabama Association of School Boards	TAAB	15,181	0.009752%
Alabama Education Association	TAEA	77,134	0.049552%
Alabama Fire College	TAFC	48,199	0.030964%
Alabama High School Athletic Association	TAAA	20,091	0.012907%
Alabama Industrial Development Training Institute	TIDT	180,673	0.116067%
Alabama Institute for Deaf and Blind	TAID	1,111,545	0.714072%
Alabama Retired State Employees Association	TREA	5,556	0.003569%
Alabama School of Cyber Technology & Engineering	TCYB	43,421	0.027894%
Alabama School of Fine Arts	THFA	94,440	0.060670%
Alabama State Employees Association	TASE	9,524	0.006118%
Alabama State University	TMST	1,117,480	0.717885%
Alabama Technology Network	TATN	57,599	0.037002%
Alabaster City School System	TALR	859,533	0.552176%
Albertville City Board of Education	TALB	638,871	0.410420%
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Andalysis City Board of Education	TALX	410,757	0.263876%
Andalusia City Board of Education Anniston Board of Education	TADL	236,330	0.151822%
	TANN	230,240	0.147909%
Arab City Board of Education	TARB	333,907	0.214507%
Athens City Board of Education	TATH	545,697	0.350563%
Athens State University	TATC	284,888	0.183016%
Attalla City Schools	TATT	195,673	0.125703%
Auburn City Board of Education	TAUB	1,163,882	0.747694%
Auburn University	TAPI	8,545,465	5.489726%
Autauga County Board of Education	TATG	1,178,583	0.757138%
Baldwin County Board of Education	TBLD	4,173,685	2.681233%
Barbour County Schools	TBAR	124,719	0.080121%
Bessemer Board of Education	TBSM	487,597	0.313239%
Bevill State Community College	TWCT	259,174	0.166497%
Bibb County Board of Education	TBIB	488,996	0.314138%
Birmingham City Schools	TBMH	2,678,359	1.720615%
Bishop State Community College	TMJC	190,531	0.122400%
Blount County Board of Education	TBLT	1,045,201	0.671452%
Boaz City Board of Education	TBOZ	332,643	0.213694%
Breakthrough Charter School	TBRK	40,565	0.026060%
Brewton City Board of Education	TBWT	158,017	0.101512%
Bullock County Board of Education	TBLK	179,361	0.115224%
Butler County Board of Education	TBLR	378,105	0.242900%
Calhoun Community College	TDEC	410,857	0.263940%
Calhoun County Board of Education	TCAL	1,217,077	0.781867%
CAPNA, Inc	TNCA	419,058	0.269209%
Central Alabama Community College	TACC	123,911	0.079602%
Chambers County Board of Education	TCHB	488,159	0.313600%
Chattahoochee Valley Community College	TCVS	113,273	0.072768%
Cherokee County Board of Education	TCHK	550,969	0.353950%
Chickasaw City School System	TCKW	174,034	0.111802%
Chilton County Board of Education	TCHT	957,937	0.615392%

 ${\it The\ accompanying\ notes\ are\ an\ integral\ part\ of\ the\ Schedules\ of\ Employer\ Allocations\ and\ OPEB\ Amounts\ by\ Employer.}$ 

Image: Personal policy         Employer and Code policy         Employer	(Dollar Amounts Not in 1	l housands)		2022
Imployer         Engloyer         Employer         Allocation           Choctaw County Board of Education         TCHW         199,681         0.128278%           Clarke County Board of Education         TCLK         373,957         0.240253%           Clay County Board of Education         TCLY         255,966         0.16598%           Clay County Board of Education         TCLB         333,435         0.21588%           Costal Alabama Community College         TBMC         401,079         0.25785%           Coffee County Board of Education         TCOL         443,476         0.20890%           Conecut County Board of Education         TCON         251,62         0.165204%           Conecut County Board of Education         TCON         443,476         0.284995%           Conecut County Board of Education         TCON         441,69         0.0891997           Council for Leaders in Alabama Schools         TCCA         8.915         0.008797           Council for Leaders in Alabama Schools         TCNT         39,14         0.0251338           Coving Board of Education         TCNT         39,15         0.0827537           Coving County Board of Education         TCNT         1,25         0.2058388           Cullman County Board of Education <td< th=""><th></th><th></th><th>2023</th><th></th></td<>			2023	
Employer         Code         Contributions         Percentage           Choctaw County Board of Education         TCHW         199.681         0.12827884           Clarke County Board of Education         TCLX         373.957         0.24023596           Clay County Board of Education         TCLB         353.435         0.21548889           Clebume County Board of Education         TCLB         335.435         0.2154889           Costal Alabama Community College         TBMC         401.079         0.225765996           Coffee County Board of Education         TCOL         443.476         0.22848959           Conceut County Board of Education         TCON         257,162         0.16520499           Coosa County Board of Education         TCON         257,162         0.16520499           Council for Leaders in Alabama Schools         TACA         8.915         0.00572796           Covenant Academy of Mobile         TCNT         33.154         0.08572796           Covenant Academy of Mobile         TCNT         33.154         0.02515396           Covington County Board of Education         TCNT         33.154         0.02515396           Covenant Academy of Mobile         TCNT         33.154         0.02527896           Covenant Academy of Mobile		Employer		
Choctaw County Board of Education	Employer			
Clay County Board of Education         TCLY         256,996         0.1650986           Cleburne County Board of Education         TCLB         335,435         0.2154888           Coastal Alabama Community College         TBMC         401,079         0.2576598           Coffee County Board of Education         TCOF         315,844         0.2020938           Conecula County Board of Education         TCON         423,476         0.2848958           Conecula County Board of Education         TCON         434,476         0.2848958           Conecula County Board of Education         TCAA         188,849         0.0891998           Coving Gord County Board of Education         TCNT         39,154         0.0251538           Covington County Board of Education         TCNT         39,154         0.02515386           Covington County Board of Education         TCRW         317,061         0.0836648           Cullman Ciny Board of Education         TCRW         331,761         0.0836698           Cullman County Board of Education         TCLU         1,251,055         0.8036696           Cullman County Board of Education         TDLV         1,540,00         0.989339           Cullman County Board of Education         TDLV         154,00         0.0989339           D				
Clay County Board of Education         TCLY         256,996         0.1650986           Cleburne County Board of Education         TCLB         335,435         0.2154888           Coastal Alabama Community College         TBMC         401,079         0.2576598           Coffee County Board of Education         TCOF         315,844         0.2020938           Conecula County Board of Education         TCON         423,476         0.2848958           Conecula County Board of Education         TCON         434,476         0.2848958           Conecula County Board of Education         TCAA         188,849         0.0891998           Coving Gord County Board of Education         TCNT         39,154         0.0251538           Covington County Board of Education         TCNT         39,154         0.02515386           Covington County Board of Education         TCRW         317,061         0.0836648           Cullman Ciny Board of Education         TCRW         331,761         0.0836698           Cullman County Board of Education         TCLU         1,251,055         0.8036696           Cullman County Board of Education         TDLV         1,540,00         0.989339           Cullman County Board of Education         TDLV         154,00         0.0989339           D	Clarke County Board of Education	TCLK	373,957	0.240235%
Coastal Alabam Community College         TBMC         401,079         0.25765996           Coffee County Board of Education         TCOF         315,844         0.202903%           Colbert County Board of Education         TCOL         443,476         0.284895%           Cone County Board of Education         TCON         257,162         0.165204%           Cosoa County Board of Education         TCSA         138,849         0.089199%           Council for Leaders in Alabama Schools         TACA         8,915         0.005727%           Covanty County Board of Education         TCNT         39,154         0.025153%           Covington County Board of Education         TCNT         317,061         0.2253496%           Cullman County Board of Education         TCMN         398,307         0.255878%           Cullman County Board of Education         TDLV         151,006         0.803696%           Dale County Board of Education         TDLV         154,002         0.089338%           Dales County Board of Education         TDLV         154,002         0.089338%           Dales County Board of Education         TDLV         154,002         0.089338%           Dallas County Board of Education         TDLN         1,344,510         0.68915%           Decautr Board o		TCLY		0.165098%
Coffee County Board of Education         TCOF         315,844         0.202003%           Colbert County Board of Education         TCOL         443,476         0.284895%           Conecule County Board of Education         TCON         257,162         0.165204%           Coso County Board of Education         TCSA         138,849         0.089199%           Council for Leaders in Alabama Schools         TACA         8,915         0.005727%           Covenant Academy of Mobile         TCR         39,154         0.025153%           Covington County Board of Education         TCOV         444,169         0.285340%           Crenshaw County Board of Education         TCMN         398,307         0.255878%           Cullman Cruty Board of Education         TCUL         1,251,056         0.803696%           Dale County Board of Education         TDL         151,002         0.803696%           Dale County Board of Education         TDL         151,002         0.803696%           Dale County Board of Education         TDL         151,002         0.803696%           Dale Sounty Board of Education         TDLS         430,157         0.276570%           Dauphin Island Sea Lab         TDLS         430,157         0.276570%           Dauphin Island Sea Lab <t< td=""><td>Cleburne County Board of Education</td><td>TCLB</td><td>335,435</td><td>0.215488%</td></t<>	Cleburne County Board of Education	TCLB	335,435	0.215488%
Colbert County Board of Education         TCOL         443,476         0.284895%           Conecult County Board of Education         TCON         257,162         0.165204%           Coosa County Board of Education         TCSA         138,849         0.089199%           Council for Leaders in Alabama Schools         TACA         8,915         0.005727%           Covenant Academy of Mobile         TCNT         39,154         0.025153%           Covington County Board of Education         TCNV         444,169         0.285349%           Crenshaw County Board of Education         TCRW         317,061         0.2036849%           Cullman County Board of Education         TCUL         1,251,056         0.803696%           Dale County Board of Education         TDLL         433,152         0.2786263%           Daleville City Board of Education         TDLV         154,002         0.098933%           Dallas County Board of Education         TDLS         430,517         0.276570%           Dauphin Island Sea Lab         TMES         101,448         0.064915%           Decatur Board of Education         TDR         211,644         0.074915%           Decatur Board of Education         TDR         21,664         0.7550111%           Demopolis City Schools         <	Coastal Alabama Community College	TBMC	401,079	0.257659%
Conceuh County Board of Education         TCON         257,162         0.165204%           Coosa County Board of Education         TCSA         138,849         0.089199%           Council for Leaders in Alabama Schools         TACA         8,915         0.005727%           Covenant Academy of Mobile         TCNT         39,154         0.025153%           Covington County Board of Education         TCNT         317,061         0.203684%           Cullman City Board of Education         TCM         317,061         0.203684%           Cullman County Board of Education         TCM         1,21,056         0.803696%           Cullman County Board of Education         TDL         1,21,056         0.803696%           Dale County Board of Education         TDLV         154,002         0.098933%           Dales County Board of Education         TDLV         154,002         0.098933%           Dallas County Board of Education         TDLV         154,002         0.098933%           Death County Board of Education         TDLV         154,002         0.098933%           Death County Board of Education         TDTR         1,344,510         0.8637329           Deckalb County Board of Education         TDTR         1,344,510         0.8637329           Deckalb County Board	Coffee County Board of Education	TCOF	315,844	0.202903%
Coosa County Board of Education         TCSA         138,849         0.089199%           Council for Leaders in Alabama Schools         TACA         8,915         0.005727%           Covenant Academy of Mobile         TCNT         39,154         0.025153%           Covington County Board of Education         TCOV         444,169         0.285340%           Crenshaw County Board of Education         TCRW         317,061         0.236848%           Cullman City Board of Education         TCMN         398,307         0.255878%           Cullman County Board of Education         TCUL         1,251,056         0.803696%           Dale County Board of Education         TDLV         1,430,151         0.278263%           Dale Wille City Board of Education         TDLV         1,400,211         0.29833%           Dallas County Board of Education         TDLV         1,400,411         0.276570%           Dauphin Island Sea Lab         TMES         110,48         0.064915%           Decatur Board of Education         TDTR         1,41,510         0.863732%           Dekalb County Board of Education         TDTR         1,167,645         0.750111%           Demopolis City Schools         TDPL         271,696         0.174541%           Dothan Board of Education	Colbert County Board of Education	TCOL	443,476	0.284895%
Council for Leaders in Alabama Schools         TACA         8,915         0.005727%           Covannat Academy of Mobile         TCNT         39,154         0.025153%           Covington County Board of Education         TCOV         444,169         0.285340%           Crenshaw County Board of Education         TCRW         317,061         0.203684%           Cullman County Board of Education         TCM         398,307         0.255878%           Cullman County Board of Education         TDLL         1,251,056         0.80366%           Dale County Board of Education         TDL         433,152         0.278263%           Dale County Board of Education         TDLV         154,002         0.098933%           Dale Stall County Board of Education         TDLV         154,002         0.098933%           Dallas County Board of Education         TDLS         430,171         0.276570%           Dauphin Island Sea Lab         TMES         101,048         0.064915%           Decatur Board of Education         TDTR         1,344,510         0.863732%           Decatur Board of Education         TDTR         1,344,510         0.863732%           Debald County Board of Education         TDTR         1,266,849         0.775297%           Elba City Board of Education	Conecuh County Board of Education	TCON	257,162	0.165204%
Covenant Academy of Mobile         TCNT         39,154         0.025153%           Covington County Board of Education         TCOV         444,169         0.2855340%           Crenshaw County Board of Education         TCRW         317,061         0.203684%           Cullman County Board of Education         TCMN         398,307         0.255878%           Cullman County Board of Education         TCUL         1,251,056         0.803696%           Dale County Board of Education         TDL         154,002         0.098933%           Dalewille City Board of Education         TDLS         430,517         0.278570%           Dauly Board of Education         TDLS         430,517         0.276570%           Dauly Board of Education         TDLS         430,517         0.276570%           Decatur Board of Education         TDKB         1,167,645         0.750111%           Decatur Board of Education         TDKB         1,167,645         0.750111%           Demopolis City Schools         TDPL         271,696         0.775297%           Elba City Board of Education         TELB         102,287         0.065711%           Elba City Board of Education         TELM         1,491,144         0.957922%           Empower Schools of Alabama         TEMP	Coosa County Board of Education	TCSA	138,849	0.089199%
Covington County Board of Education         TCOV         444,169         0.285340%           Crenshaw County Board of Education         TCRW         317,061         0.203684%           Cullman County Board of Education         TCUL         1,251,056         0.803696%           Dale County Board of Education         TDAL         433,152         0.278263%           Dale County Board of Education         TDLV         154,002         0.098933%           Dallas County Board of Education         TDLS         430,517         0.276570%           Dallas County Board of Education         TDLS         430,517         0.276570%           Dauphin Island Sea Lab         TMES         101,048         0.064915%           Decatur Board of Education         TDTR         1,344,510         0.863732%           Deckalb County Board of Education         TDTR         1,344,510         0.863732%           Debalb County Board of Education         TDTN         1,206,849         0.775297%           Debalb County Board of Education         TDTN         1,206,849         0.775297%           Elba City Board of Education         TELM         1,491,44         0.957932%           Elmore County Board of Education         TENP         889,767         0.571599%           Entreprise State Community	Council for Leaders in Alabama Schools	TACA	8,915	0.005727%
Crenshaw County Board of Education         TCRW         317,061         0.203684%           Cullman City Board of Education         TCMN         398,307         0.25587%           Cullman County Board of Education         TCUL         1,251,056         0.803696%           Dale County Board of Education         TDAL         433,152         0.278263%           Dale County Board of Education         TDLV         154,002         0.098933%           Dallas County Board of Education         TDLS         430,517         0.276570%           Dauphin Island Sea Lab         TMES         101,048         0.064915%           Decatur Board of Education         TDTR         1,344,510         0.8637329%           Dekalb County Board of Education         TDTR         1,344,510         0.8637329%           Demopolis City Schools         TDFL         271,665         0.750111%           Demopolis City Schools         TDTN         1,206,849         0.775297%           Elba City Board of Education         TELB         102,287         0.065711%           Detail Division of Education         TELB         102,287         0.05711%           Elmore County Board of Education         TELB         192,248         0.018854%           Entreprise State Community College         TEPC <td>Covenant Academy of Mobile</td> <td>TCNT</td> <td>39,154</td> <td>0.025153%</td>	Covenant Academy of Mobile	TCNT	39,154	0.025153%
Cullman City Board of Education         TCMN         398,307         0.255878%           Cullman County Board of Education         TCUL         1,251,056         0.803696%           Dale County Board of Education         TDAL         433,152         0.278263%           Dale County Board of Education         TDLV         154,002         0.098933%           Dallas County Board of Education         TDLS         430,517         0.276570%           Dauphin Island Sea Lab         TMES         101,048         0.064915%           Decatur Board of Education         TDTR         1,344,510         0.8637329%           Dekalb County Board of Education         TDKB         1,167,645         0.750111%           Demopolis City Schools         TDPL         271,696         0.174541%           Dothan Board of Education         TDTN         1,206,849         0.775297%           Elba City Board of Education         TELM         1,491,144         0.957932%           Elba City Board of Education         TELM         1,491,144         0.957932%           Elba City Board of Education         TENP         889,767         0.571599%           Emperies Board of Education         TENP         889,767         0.5715996           Enterprise State Community College         TEFL	Covington County Board of Education	TCOV	444,169	0.285340%
Cullman County Board of Education         TCUL         1,251,056         0.803696%           Dale County Board of Education         TDAL         433,152         0.278263%           Daleville City Board of Education         TDLV         154,002         0.098933%           Dallas County Board of Education         TDLS         430,517         0.276570%           Dauphin Island Sea Lab         TMES         110,048         0.064915%           Decatur Board of Education         TDTR         1,344,510         0.863732%           Dekalb County Board of Education         TDKB         1,167,645         0.750111%           Demopolis City Schools         TDPL         271,696         0.174541%           Dothan Board of Education         TDTN         1,206,849         0.775297%           Elba City Board of Education         TELB         102,287         0.065711%           Elmore County Board of Education         TELM         1,491,144         0.957932%           Enterprise Board of Education         TENP         889,767         0.571599%           Enterprise State Community College         TEPC         132,429         0.085074%           Escambia County Board of Education         TESC         697,811         0.448283%           Etowah County Board of Education         <		TCRW	317,061	0.203684%
Dale County Board of Education         TDAL         433,152         0.278263%           Daleville City Board of Education         TDLV         154,002         0.098933%           Dallas County Board of Education         TDLS         430,517         0.276570%           Dauphin Island Sea Lab         TMES         101,048         0.064915%           Decatur Board of Education         TDTR         1,344,510         0.863732%           Dekalb County Board of Education         TDKB         1,167,645         0.750111%           Demopolis City Schools         TDPL         271,696         0.1745411%           Demopolis City Schools         TDPL         271,696         0.775297%           Elba City Board of Education         TELB         102,287         0.065711%           Elba City Board of Education         TELM         1,491,144         0.957932%           Elmpower Schools of Alabama         TEMP         29,348         0.018854%           Enterprise Board of Education         TENP         889,767         0.571599%           Enterprise State Community College         TEPC         132,429         0.085074%           Escambia County Board of Education         TEFL         357,416         0.229699%           Estowal County Board of Education         TEFL	Cullman City Board of Education	TCMN	398,307	0.255878%
Daleville City Board of Education         TDLV         154,002         0.098933%           Dallas County Board of Education         TDLS         430,517         0.276570%           Dauphin Island Sea Lab         TMES         101,048         0.064915%           Decatur Board of Education         TDTR         1,344,510         0.863732%           Dekalb County Board of Education         TDKB         1,167,645         0.750111%           Demopolis City Schools         TDPL         271,696         0.174541%           Dothan Board of Education         TDTN         1,206,849         0.775297%           Elba City Board of Education         TELB         102,287         0.065711%           Elba City Board of Education         TELM         1,491,144         0.957932%           Empower Schools of Alabama         TEMP         29,348         0.018854%           Enterprise Board of Education         TENP         889,767         0.571599%           Enterprise State Community College         TEPC         132,429         0.085074%           Escambia County Board of Education         TESC         697,811         0.448283%           Etowah County Board of Education         TEFL         357,416         0.229609%           Fairfield Board of Education         TFRY	Cullman County Board of Education	TCUL	1,251,056	0.803696%
Dallas County Board of Education         TDLS         430,517         0.276570%           Dauphin Island Sea Lab         TMES         101,048         0.064915%           Decatur Board of Education         TDTR         1,344,510         0.83732%           Dekalb County Board of Education         TDKB         1,167,645         0.750111%           Demopolis City Schools         TDPL         271,696         0.174541%           Dothan Board of Education         TDTN         1,206,849         0.775297%           Elba City Board of Education         TELB         102,287         0.065711%           Elmore County Board of Education         TELM         1,491,144         0.957932%           Empower Schools of Alabama         TEMP         29,348         0.018854%           Enterprise Board of Education         TENP         889,767         0.571599%           Enterprise State Community College         TEPC         132,429         0.085074%           Escambia County Board of Education         TEH         1,177,910         0.756706%           Eufaula City Board of Education         TEH         357,416         0.229609%           Fairfield Board of Education         TFRF         204,436         0.131333%           Fayette County Board of Education         TFLO	Dale County Board of Education	TDAL	433,152	0.278263%
Dauphin Island Sea Lab         TMES         101,048         0.064915%           Decatur Board of Education         TDTR         1,344,510         0.863732%           Dekalb County Board of Education         TDTR         1,344,510         0.863732%           Demopolis City Schools         TDPL         271,696         0.174511%           Dothan Board of Education         TDTN         1,206,849         0.775297%           Elba City Board of Education         TELB         102,287         0.065711%           Elmore County Board of Education         TELM         1,491,144         0.957932%           Empower Schools of Alabama         TEMP         29,348         0.018854%           Enterprise Board of Education         TENP         889,767         0.571599%           Enterprise State Community College         TEPC         132,429         0.0885074%           Escambia County Board of Education         TESC         697,811         0.448283%           Etwall City Board of Education         TEFH         1,177,910         0.756706%           Eufaula City Board of Education         TFRF         204,436         0.131333%           Fayette County Board of Education         TFLO         611,596         0.392898%           For Payne City Board of Education         TFR<	Daleville City Board of Education	TDLV	154,002	0.098933%
Decatur Board of Education         TDTR         1,344,510         0.863732%           Dekalb County Board of Education         TDKB         1,167,645         0.750111%           Demopolis City Schools         TDPL         271,696         0.174541%           Dothan Board of Education         TDTN         1,206,849         0.757297%           Elba City Board of Education         TELB         102,287         0.065711%           Elmore County Board of Education         TELM         1,491,144         0.957932%           Empower Schools of Alabama         TEMP         29,348         0.018854%           Enterprise Board of Education         TEMP         889,767         0.571599%           Enterprise State Community College         TEPC         132,429         0.085074%           Entowal County Board of Education         TESC         697,811         0.448283%           Etowah County Board of Education         TETH         1,177,910         0.756706%           Eufaula City Board of Education         TEFL         357,416         0.229609%           Fairfield Board of Education         TFRF         204,436         0.131333%           Fayette County Board of Education         TFAY         331,044         0.212667%           Fort Payne City Board of Education         <	Dallas County Board of Education	TDLS	430,517	0.276570%
Dekalb County Board of Education         TDKB         1,167,645         0.750111%           Demopolis City Schools         TDPL         271,696         0.174541%           Dothan Board of Education         TDTN         1,206,849         0.775297%           Elba City Board of Education         TELB         102,287         0.065711%           Elmore County Board of Education         TELM         1,491,144         0.957932%           Empower Schools of Alabama         TEMP         29,348         0.018854%           Enterprise Board of Education         TENP         889,767         0.571599%           Enterprise State Community College         TEPC         132,429         0.085074%           Escambia County Board of Education         TESC         697,811         0.448283%           Estowah County Board of Education         TETH         1,177,910         0.756706%           Eufaula City Board of Education         TEFL         357,416         0.229609%           Fairfield Board of Education         TFRF         204,436         0.131333%           Fayette County Board of Education         TFAY         331,044         0.212667%           Fort Payne City Board of Education         TFLO         611,596         0.392898%           Fort Payne City Board of Education	Dauphin Island Sea Lab	TMES	101,048	0.064915%
Demopolis City Schools         TDPL         271,696         0.174541%           Dothan Board of Education         TDTN         1,206,849         0.775297%           Elba City Board of Education         TELB         102,287         0.065711%           Elmore County Board of Education         TELM         1,491,144         0.957932%           Empower Schools of Alabama         TEMP         29,348         0.018854%           Enterprise Board of Education         TENP         889,767         0.571599%           Enterprise State Community College         TEPC         132,429         0.085074%           Escambia County Board of Education         TESC         697,811         0.448283%           Etowah County Board of Education         TEFL         357,416         0.229609%           Fairfield Board of Education         TFRF         204,436         0.131333           Fayette County Board of Education         TFRF         204,436         0.131333           Fort Payne City Board of Education         TFLO         611,596         0.392898%           Fort Payne City Board of Education         TFRK         595,170         0.382345%           Gadsden City Board of Education         TGDS         690,574         0.443634%           Gadsden State Community College         <	Decatur Board of Education	TDTR	1,344,510	0.863732%
Dothan Board of Education         TDTN         1,206,849         0.775297%           Elba City Board of Education         TELB         102,287         0.065711%           Elmore County Board of Education         TELM         1,491,144         0.957932%           Empower Schools of Alabama         TEMP         29,348         0.018854%           Enterprise Board of Education         TENP         889,767         0.571599%           Enterprise State Community College         TEPC         132,429         0.085074%           Escambia County Board of Education         TESC         697,811         0.48283%           Etowah County Board of Education         TETH         1,177,910         0.756706%           Eufaula City Board of Education         TEFL         357,416         0.229609%           Fairfield Board of Education         TFRF         204,436         0.131333%           Fayette County Board of Education         TFRF         204,436         0.131333%           Fort Payne City Board of Education         TFLO         611,596         0.392898%           Fort Payne City Board of Education         TFRK         595,170         0.382345%           Gadsden City Board of Education         TGDS         364,015         0.233848%           Gadsden State Community College <td>Dekalb County Board of Education</td> <td>TDKB</td> <td>1,167,645</td> <td>0.750111%</td>	Dekalb County Board of Education	TDKB	1,167,645	0.750111%
Elba City Board of Education         TELB         102,287         0.065711%           Elmore County Board of Education         TELM         1,491,144         0.957932%           Empower Schools of Alabama         TEMP         29,348         0.018854%           Enterprise Board of Education         TENP         889,767         0.571599%           Enterprise State Community College         TEPC         132,429         0.085074%           Escambia County Board of Education         TESC         697,811         0.48283%           Etowah County Board of Education         TETH         1,177,910         0.756706%           Eufaula City Board of Education         TEFL         357,416         0.229609%           Fairfield Board of Education         TFRF         204,436         0.131333%           Fayette County Board of Education         TFAY         331,044         0.212667%           Florence City Board of Education         TFLO         611,596         0.392898%           Fort Payne City Board of Education         TFTP         434,875         0.279370%           Franklin County Board of Education         TFRK         595,170         0.382345%           Gadsden City Board of Education         TGCB         364,015         0.233848%           Geneva City Board of Educatio	Demopolis City Schools	TDPL	271,696	0.174541%
Elmore County Board of Education         TELM         1,491,144         0.957932%           Empower Schools of Alabama         TEMP         29,348         0.018854%           Enterprise Board of Education         TENP         889,767         0.571599%           Enterprise State Community College         TEPC         132,429         0.085074%           Escambia County Board of Education         TESC         697,811         0.448283%           Etowah County Board of Education         TETH         1,177,910         0.756706%           Eufaula City Board of Education         TEFL         357,416         0.229609%           Fairfield Board of Education         TFRF         204,436         0.131333%           Fayette County Board of Education         TFAY         331,044         0.212667%           Florence City Board of Education         TFLO         611,596         0.392898%           Fort Payne City Board of Education         TFTP         434,875         0.279370%           Franklin County Board of Education         TFRK         595,170         0.382345%           Gadsden City Board of Education         TGDS         690,574         0.443634%           Gadsden State Community College         TGDC         364,015         0.233848%           Geneva County Board of Ed	Dothan Board of Education	TDTN	1,206,849	0.775297%
Empower Schools of Alabama         TEMP         29,348         0.018854%           Enterprise Board of Education         TENP         889,767         0.571599%           Enterprise State Community College         TEPC         132,429         0.085074%           Escambia County Board of Education         TESC         697,811         0.448283%           Etowah County Board of Education         TETH         1,177,910         0.756706%           Eufaula City Board of Education         TEFL         357,416         0.229609%           Fairfield Board of Education         TFRF         204,436         0.131333%           Fayette County Board of Education         TFAY         331,044         0.212667%           Fort Payne City Board of Education         TFLO         611,596         0.392898%           Fort Payne City Board of Education         TFRK         595,170         0.382345%           Gadsden City Board of Education         TGDS         690,574         0.443634%           Gadsden State Community College         TGDC         364,015         0.233848%           Geneva City Board of Education         TGEN         374,587         0.240640%           Geneva County Board of Education         TGEN         374,587         0.240640%           George Corley Wallace State C	Elba City Board of Education	TELB	102,287	0.065711%
Enterprise Board of Education         TENP         889,767         0.571599%           Enterprise State Community College         TEPC         132,429         0.085074%           Escambia County Board of Education         TESC         697,811         0.448283%           Etowah County Board of Education         TETH         1,177,910         0.756706%           Eufaula City Board of Education         TEFL         357,416         0.229609%           Fairfield Board of Education         TFRF         204,436         0.131333%           Fayette County Board of Education         TFAY         331,044         0.212667%           Florence City Board of Education         TFLO         611,596         0.392898%           Fort Payne City Board of Education         TFTP         434,875         0.279370%           Franklin County Board of Education         TFRK         595,170         0.382345%           Gadsden City Board of Education         TGDS         690,574         0.443634%           Gadsden State Community College         TGDC         364,015         0.233848%           Geneva City Board of Education         TGEN         374,587         0.240640%           George Corley Wallace State Community College         TGWS         132,811         0.085320%           Greene Co	Elmore County Board of Education	TELM	1,491,144	0.957932%
Enterprise State Community College         TEPC         132,429         0.085074%           Escambia County Board of Education         TESC         697,811         0.448283%           Etowah County Board of Education         TETH         1,177,910         0.756706%           Eufaula City Board of Education         TEFL         357,416         0.229609%           Fairfield Board of Education         TFRF         204,436         0.131333%           Fayette County Board of Education         TFAY         331,044         0.212667%           Florence City Board of Education         TFLO         611,596         0.392898%           Fort Payne City Board of Education         TFTP         434,875         0.279370%           Franklin County Board of Education         TFRK         595,170         0.382345%           Gadsden City Board of Education         TGDS         690,574         0.443634%           Gadsden State Community College         TGDC         364,015         0.233848%           Geneva City Board of Education         TGEN         374,587         0.240640%           George Corley Wallace State Community College         TGWS         132,811         0.085320%           Greene County Board of Education         TGRN         168,925         0.108520%           Gulf S	Empower Schools of Alabama	TEMP	29,348	0.018854%
Escambia County Board of Education         TESC         697,811         0.448283%           Etowah County Board of Education         TETH         1,177,910         0.756706%           Eufaula City Board of Education         TEFL         357,416         0.229609%           Fairfield Board of Education         TFRF         204,436         0.131333%           Fayette County Board of Education         TFAY         331,044         0.212667%           Florence City Board of Education         TFLO         611,596         0.392898%           Fort Payne City Board of Education         TFTP         434,875         0.279370%           Franklin County Board of Education         TFRK         595,170         0.382345%           Gadsden City Board of Education         TGDS         690,574         0.443634%           Gadsden State Community College         TGDC         364,015         0.233848%           Geneva City Board of Education         TGEN         374,587         0.240640%           George Corley Wallace State Community College         TGWS         132,811         0.085320%           Greene County Board of Education         TGRN         168,925         0.108520%           Gulf Shores City Board of Education         TGSC         282,510         0.181488%	Enterprise Board of Education	TENP	889,767	0.571599%
Etowah County Board of Education         TETH         1,177,910         0.756706%           Eufaula City Board of Education         TEFL         357,416         0.229609%           Fairfield Board of Education         TFRF         204,436         0.131333%           Fayette County Board of Education         TFAY         331,044         0.212667%           Florence City Board of Education         TFLO         611,596         0.392898%           Fort Payne City Board of Education         TFTP         434,875         0.279370%           Franklin County Board of Education         TFRK         595,170         0.382345%           Gadsden City Board of Education         TGDS         690,574         0.443634%           Gadsden State Community College         TGDC         364,015         0.233848%           Geneva City Board of Education         TGEN         374,587         0.240640%           George Corley Wallace State Community College         TGWS         132,811         0.085320%           Greene County Board of Education         TGRN         168,925         0.108520%           Gulf Shores City Board of Education         TGSC         282,510         0.181488%	Enterprise State Community College	TEPC	132,429	0.085074%
Eufaula City Board of Education         TEFL         357,416         0.229609%           Fairfield Board of Education         TFRF         204,436         0.131333%           Fayette County Board of Education         TFAY         331,044         0.212667%           Florence City Board of Education         TFLO         611,596         0.392898%           Fort Payne City Board of Education         TFTP         434,875         0.279370%           Franklin County Board of Education         TFRK         595,170         0.382345%           Gadsden City Board of Education         TGDS         690,574         0.443634%           Gadsden State Community College         TGDC         364,015         0.233848%           Geneva City Board of Education         TGCB         163,582         0.105087%           Geneva County Board of Education         TGEN         374,587         0.240640%           George Corley Wallace State Community College         TGWS         132,811         0.085320%           Greene County Board of Education         TGRN         168,925         0.108520%           Gulf Shores City Board of Education         TGSC         282,510         0.181488%	Escambia County Board of Education	TESC	697,811	0.448283%
Fairfield Board of Education         TFRF         204,436         0.131333%           Fayette County Board of Education         TFAY         331,044         0.212667%           Florence City Board of Education         TFLO         611,596         0.392898%           Fort Payne City Board of Education         TFTP         434,875         0.279370%           Franklin County Board of Education         TFRK         595,170         0.382345%           Gadsden City Board of Education         TGDS         690,574         0.443634%           Gadsden State Community College         TGDC         364,015         0.233848%           Geneva City Board of Education         TGCB         163,582         0.105087%           Geneva County Board of Education         TGEN         374,587         0.240640%           George Corley Wallace State Community College         TGWS         132,811         0.085320%           Greene County Board of Education         TGRN         168,925         0.108520%           Gulf Shores City Board of Education         TGSC         282,510         0.181488%	Etowah County Board of Education	TETH	1,177,910	0.756706%
Fayette County Board of Education         TFAY         331,044         0.212667%           Florence City Board of Education         TFLO         611,596         0.392898%           Fort Payne City Board of Education         TFTP         434,875         0.279370%           Franklin County Board of Education         TFRK         595,170         0.382345%           Gadsden City Board of Education         TGDS         690,574         0.443634%           Gadsden State Community College         TGDC         364,015         0.233848%           Geneva City Board of Education         TGCB         163,582         0.105087%           Geneva County Board of Education         TGEN         374,587         0.240640%           George Corley Wallace State Community College         TGWS         132,811         0.085320%           Greene County Board of Education         TGRN         168,925         0.108520%           Gulf Shores City Board of Education         TGSC         282,510         0.181488%	Eufaula City Board of Education	TEFL	357,416	0.229609%
Florence City Board of Education         TFLO         611,596         0.392898%           Fort Payne City Board of Education         TFTP         434,875         0.279370%           Franklin County Board of Education         TFRK         595,170         0.382345%           Gadsden City Board of Education         TGDS         690,574         0.443634%           Gadsden State Community College         TGDC         364,015         0.233848%           Geneva City Board of Education         TGCB         163,582         0.105087%           Geneva County Board of Education         TGEN         374,587         0.240640%           George Corley Wallace State Community College         TGWS         132,811         0.085320%           Greene County Board of Education         TGRN         168,925         0.108520%           Gulf Shores City Board of Education         TGSC         282,510         0.181488%	Fairfield Board of Education	TFRF	204,436	0.131333%
Fort Payne City Board of Education         TFTP         434,875         0.279370%           Franklin County Board of Education         TFRK         595,170         0.382345%           Gadsden City Board of Education         TGDS         690,574         0.443634%           Gadsden State Community College         TGDC         364,015         0.233848%           Geneva City Board of Education         TGCB         163,582         0.105087%           Geneva County Board of Education         TGEN         374,587         0.240640%           George Corley Wallace State Community College         TGWS         132,811         0.085320%           Greene County Board of Education         TGRN         168,925         0.108520%           Gulf Shores City Board of Education         TGSC         282,510         0.181488%	Fayette County Board of Education	TFAY	331,044	0.212667%
Franklin County Board of Education         TFRK         595,170         0.382345%           Gadsden City Board of Education         TGDS         690,574         0.443634%           Gadsden State Community College         TGDC         364,015         0.233848%           Geneva City Board of Education         TGCB         163,582         0.105087%           Geneva County Board of Education         TGEN         374,587         0.240640%           George Corley Wallace State Community College         TGWS         132,811         0.085320%           Greene County Board of Education         TGRN         168,925         0.108520%           Gulf Shores City Board of Education         TGSC         282,510         0.181488%	Florence City Board of Education	TFLO	611,596	0.392898%
Gadsden City Board of Education         TGDS         690,574         0.443634%           Gadsden State Community College         TGDC         364,015         0.233848%           Geneva City Board of Education         TGCB         163,582         0.105087%           Geneva County Board of Education         TGEN         374,587         0.240640%           George Corley Wallace State Community College         TGWS         132,811         0.085320%           Greene County Board of Education         TGRN         168,925         0.108520%           Gulf Shores City Board of Education         TGSC         282,510         0.181488%		TFTP	434,875	0.279370%
Gadsden State Community College         TGDC         364,015         0.233848%           Geneva City Board of Education         TGCB         163,582         0.105087%           Geneva County Board of Education         TGEN         374,587         0.240640%           George Corley Wallace State Community College         TGWS         132,811         0.085320%           Greene County Board of Education         TGRN         168,925         0.108520%           Gulf Shores City Board of Education         TGSC         282,510         0.181488%		TFRK	595,170	0.382345%
Geneva City Board of Education         TGCB         163,582         0.105087%           Geneva County Board of Education         TGEN         374,587         0.240640%           George Corley Wallace State Community College         TGWS         132,811         0.085320%           Greene County Board of Education         TGRN         168,925         0.108520%           Gulf Shores City Board of Education         TGSC         282,510         0.181488%		TGDS	690,574	0.443634%
Geneva County Board of EducationTGEN374,5870.240640%George Corley Wallace State Community CollegeTGWS132,8110.085320%Greene County Board of EducationTGRN168,9250.108520%Gulf Shores City Board of EducationTGSC282,5100.181488%	•	TGDC	364,015	0.233848%
George Corley Wallace State Community CollegeTGWS132,8110.085320%Greene County Board of EducationTGRN168,9250.108520%Gulf Shores City Board of EducationTGSC282,5100.181488%		TGCB	163,582	0.105087%
Greene County Board of EducationTGRN168,9250.108520%Gulf Shores City Board of EducationTGSC282,5100.181488%				0.240640%
Gulf Shores City Board of Education TGSC 282,510 0.181488%		TGWS	132,811	0.085320%
	·			0.108520%
			282,510	
•	Guntersville City Board of Education	TGUN	258,009	0.165749%
H. Councill Trenholm State Technical College TMGT 144,017 0.092519%	<del>-</del>	TMGT	144,017	0.092519%
Hale County Board of Education THAL 328,034 0.210734%		THAL	328,034	0.210734%
Haleyville City Board of Education THAV 230,887 0.148325%		THAV	230,887	0.148325%
Hartselle City Board of Education THCS 487,345 0.313077%	Hartselle City Board of Education	THCS	487,345	0.313077%

 ${\it The\ accompanying\ notes\ are\ an\ integral\ part\ of\ the\ Schedules\ of\ Employer\ Allocations\ and\ OPEB\ Amounts\ by\ Employer.}$ 

(Dollar Amounts Not in Thou	isands)		2022
	Employer	2023 Employer	2023 Employer Allocation
Employer	Code	Contributions	Percentage
Henry County Board of Education	THNY	349,016	0.224213%
Homewood City Board of Education	THOM	643,805	0.413589%
Hoover City Board of Education	THOV	1,971,825	1.266728%
Houston County Board of Education	THST	840,485	0.539939%
Huntsville City Schools	THTS	2,739,441	1.759855%
J. F. Drake State Technical College	THVS	74,712	0.047996%
J. F. Ingram State Technical College	TDRT	164,370	0.105594%
Jackson County Board of Education	TJKS	769,552	0.494371%
Jacksonville City Board of Education	TJCS	201,413	0.129391%
Jacksonville State University	TJST	1,074,886	0.690522%
Jasper City Board of Education	TJSP	362,578	0.232925%
Jefferson County American Federation of Teachers	TJFT	6,023	0.003869%
Jefferson County Board of Education	TJEF	4,493,480	2.886674%
Jefferson State Community College	TJJC	369,931	0.237649%
Lamar County Schools	TLAM	291,396	0.187197%
Lanett City Schools	TLNT	135,220	0.086867%
Lauderdale County Board of Education	TLAU	1,138,421	0.731337%
Law Enforcement AcademyBaldwin County	TSWP	1,235	0.000793%
Law Enforcement AcademyTuscaloosa	TLET	4,376	0.002811%
Lawrence County Board of Education	TLAW	698,293	0.448593%
Lawson State Community College	TLSC	219,153	0.140787%
Lee County Board of Education	TLEE	1,298,651	0.834271%
Leeds City Schools	TLDS	266,987	0.171516%
Limestone County Board of Education	TLST	1,249,047	0.802405%
Linden City Board of Education	TLND	74,966	0.048159%
Lowndes County Board of Education	TLDN	266,660	0.171306%
Lurleen B. Wallace Community College	TLUR	121,336	0.077948%
Macon County Board of Education	TMAC	305,704	0.196389%
Madison City Board of Education	TMDC	1,498,805	0.962853%
Madison County Board of Education	TMAD	2,617,888	1.681768%
MAEF Public Charter Schools, Inc. (ACCEL Day and Evening Academy)	TACL	52,999	0.034047%
Magic City Acceptance Academy, LLC	TMAG	44,504	0.028590%
Marengo County Board of Education	TMNG	177,318	0.113912%
Marion County Board of Education	TMAR	437,588	0.281113%
Marion Military Institute	TMMI	108,367	0.069616%
Marshall County Board of Education	TMSH	849,044	0.545438%
Midfield City Board of Education	TMID	140,025	0.089954%
Mobile County Public School System	TMOB	7,249,083	4.656912%
Monroe County Board of Education	TMON	462,620	0.297194%
Montgomery City and County Board of Education	TMTG	3,352,408	2.153634%
Montgomery Education Foundation	TMEF	173,453	0.111429%
Morgan County Board of Education	TMOR	1,021,876	0.656467%
Mountain Brook City Board of Education	TMTB	728,781	0.468179%
Muscle Shoals City Schools	TMSC	348,645	0.223974%
Northeast Alabama Community College	TNEC	144,740	0.092983%
Northwest Shoals Community College	TNWC	220,989	0.141966%
Oneonta City Board of Education	TONE	167,171	0.107393%
Opelika City Board of Education	TOPK	686,266	0.440867%

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(Dollar Amounts Not in The	ousands)		
		2022	2023
	F1	2023	Employer
Employer	Employer Code	Employer Contributions	Allocation Percentage
Opp City Board of Education	TOPP	183,865	0.118117%
Orange Beach City Schools	TOBC	156,862	0.100770%
Organized Community Action Program, Inc.	TOCA	102,946	0.066134%
Oxford City Schools	TOXF	610,005	0.391876%
Ozark City Board of Education	TOZK	287,388	0.184622%
Pelham City Board of Education	TPLS	422,503	0.184022%
Pell City School System	TPEL	517,210	0.332263%
Perry County Board of Education	TPRY	161,891	0.104001%
Phenix City Board of Education	ТРНС	987,216	0.634201%
Pickens County Board of Education	TPKS	347,478	0.223225%
Piedmont City Schools	TPMT	129,287	0.083056%
Pike County Board of Education	TPIK	316,244	0.203160%
Pike Road City Schools	TPRB	310,946	0.199756%
Randolph County Board of Education			0.195094%
Reid State Technical College	TRAN	303,689	
	TEVN	50,762	0.032610%
Roanoke City Schools Russell County Board of Education	TROK	193,035	0.124008%
·	TRUS	506,966	0.325682%
Russellville City Board of Education	TRSV	354,815	0.227938%
Saraland Board of Education	TSAR	382,202	0.245532%
Satsuma City Schools Sahaal Synapinton danta of Alahama	TSTM	171,937	0.110455%
School Superintendents of Alabama	TSAL	5,203	0.003342%
Scottsboro Board of Education	TSCO	353,084	0.226826%
Selma Public Schools	TSMA	385,074	0.247377%
Sheffield City Board of Education	TSHF	154,843	0.099473%
Shelby County Board of Education	TSBY	3,042,084	1.954277%
Shelton State Community College	TTVS	298,234	0.191590%
Snead State Community College	TSJC	116,585	0.074896%
Southern Union State Community College	TSUC	241,895	0.155397%
Special Programming for Achievement Network	TBSC	39,507	0.025380%
St. Clair County Board of Education	TSTC	1,139,144	0.731802%
State of AlabamaHigh School of Math & Science	THMS	64,944	0.041721%
Sumter County Board of Education	TSUM	188,900	0.121352%
Sylacauga City Board of Education	TSYL	298,504	0.191763%
Talladega City Board of Education	TTAL	257,184	0.165219%
Talladega County Board of Education	TTDG	1,022,233	0.656697%
Tallapoosa County Board of Education	TTPS	398,179	0.255796%
Tallassee City Board of Education	TTAS	212,436	0.136472%
Tarrant Board of Education	TTAR	178,923	0.114943%
Thomasville City Schools	TTOM	156,607	0.100607%
Troy City Board of Education	TTRY	231,222	0.148540%
Troy University	TTST	1,935,314	1.243273%
Trussville City Board of Education	TTCB	612,284	0.393340%
Tuscaloosa City Schools	TTUS	1,538,710	0.988489%
Tuscaloosa County Schools	TTLS	2,457,836	1.578948%
Tuscumbia City Board of Education	TTSC	203,832	0.130945%
University of Alabama System (Chancellor's Office)	TUCO	190,128	0.122141%
University Charter School	TUWC	87,881	0.056456%
University of Alabama	TUVA	6,928,191	4.450766%

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(Bonat Amounts Not in	Employer	2023 Employer	2023 Employer Allocation
Employer	Code	Contributions	Percentage Percentage
University of AlabamaBirmingham	TUMC	17,104,128	10.987930%
University of AlabamaHuntsville	TUAH	1,599,046	1.027249%
University of Montevallo	TALC	815,100	0.523632%
University of North Alabama	TFST	1,288,087	0.827485%
University of South Alabama	TUSA	6,382,144	4.099978%
University of West Alabama	TLVC	509,686	0.327429%
Vestavia Hills Board of Education	TVES	989,163	0.635452%
Walker County Board of Education	TWLK	1,026,252	0.659279%
Wallace Community CollegeDothan	TGWD	277,389	0.178199%
Wallace State Community CollegeHanceville	TCUT	313,280	0.201255%
Washington County Board of Education	TWSH	355,030	0.228076%
Wilcox County Board of Education	TWIL	268,604	0.172555%
Winfield City Board of Education	TWFD	175,998	0.113064%
Winston County Board of Education	TWIN	389,966	0.250520%
Woodlawn Community Charter School (i3 Academy)	TWDL	93,868	0.060302%
	Total	\$ 155,662,882	100.000000%

# Alabama Retired Education Employees' Health Care Trust Schedule of Other Postemployment Benefit (OPEB) Amounts by Employer For the Fiscal Year Ended September 30, 2024, with Net OPEB Liability as of September 30, 2023 (Dollar Amounts Not in Thousands)

						Deferred Outflow	s				Deferred Inflows				OPEB Expense	
															Deferred Amounts from	
							Changes in					Changes in			Changes in	
					Difference		Proportion &			Difference		Proportion &			Proportion &	
					Between		Differences			Between		Differences			Differences	
					Projected		Between			Projected		Between			Between	
				Difference Between	& Actual		Employer Contributions		Difference Between	& Actual		Employer Contributions		Proportionate	Employer Contributions	
		2022	2023	Expected	Investment		&	Total	Expected	Investment		&	Total	Share of	&	Total
	Employer	Net OPEB	Net OPEB	& Actual	Earnings on OPEB Plan	Change of	Proportionate Share	Deferred Outflows of	& Actual	Earnings on OPEB Plan	Change of	Proportionate Share	Deferred Inflows of	Plan OPEB	Proportionate Share	Employer OPEB
Employer	Code	Liability	Liability	Experience	Investments	Assumptions	Contributions	Resources	Experience	Investments	Assumptions	Contributions	Resources	Expense	Contributions	Expense
Alabama A&M University	TAMI TAER	\$ 9,751,942 : 83,736	\$ 10,313,493 249,309	\$ 201,663 4,875	\$ 352,290 8,516	\$ 8,688,763 210.035	\$ 1,276,043 659,298	\$ 10,518,759 882,724	\$ 16,274,388 393,403	S -	\$ 10,202,832 246,634	\$ 4,742,132	\$ 31,219,352 640,037	\$ (4,290,067) (103,706)	\$ (1,029,403) 129,800	\$ (5,319,470) 26,094
Alabama Aerospace and Aviation Schools, Inc Alabama Association of School Boards	TAAB	166,195	187,458	3,665	6,403	157,927	88,948	256,943	295,802		185,446	155,574	636,822	(77,975)	(11,512)	(89,487)
Alabama Education Association	TAEA	1,016,243	952,463	18,624	32,534	802,417	262,516	1,116,091	1,502,959	-	942,243	758,130	3,203,332	(396,192)	(106,746)	(502,938)
Alabama Fire College Alabama High School Athletic Association	TAFC TAAA	584,235 215,493	595,169 248,087	11,638 4,851	20,330 8,474	501,409 209,005	185,032 116,471	718,409 338,801	939,159 391,474	-	588,783 245,425	217,164 110,351	1,745,106 747,250	(247,571) (103,196)	(14,451) 11,741	(262,022) (91,455)
Alabama Industrial Development Training Institute	TIDT	1,991,202	2,230,979	43,623	76,206	1,879,523	418,923	2,418,275	3,520,420	-	2,207,041	333,328	6,060,789	(928,013)	(941)	(928,954)
Alabama Institute for Deaf and Blind Alabama Retired State Employees Association	TAID TREA	13,946,466 82,623	13,725,537 68,606	268,379 1,341	468,839 2,343	11,563,292 57,798	4,371,518 10,647	16,672,028 72,129	21,658,493 108,259	-	13,578,265 67,870	7,478,124 129,620	42,714,882 305,749	(5,709,362) (28,537)	(669,743) (22,481)	(6,379,105) (51,018)
Alabama School of Cyber Technology & Engineering	TCYB	370,629	536,169	10,484	18,315	451,704	1,247,553	1,728,056	846,060	-	530,416	129,020	1,376,476	(223,029)	302,542	79,513
Alabama School of Fine Arts	THFA	1,079,729	1,166,160	22,802	39,834	982,450	194,948	1,240,034	1,840,167	-	1,153,648	283,524	3,277,339	(485,084)	16,613	(468,471)
Alabama State Employees Association Alabama State University	TASE	129,515 9,549,942	117,604 13,798,824	2,300 269,812	4,017 471,342	99,077 11,625,034	52,721 16,019,776	158,115 28,385,964	185,575 21,774,137	-	116,342 13,650,765	94,922 9,738,076	396,839 45,162,978	(48,920) (5,739,846)	(14,116) 1,407,405	(63,036) (4,332,441)
Alabama Technology Network	TATN	719,056	711,242	13,907	24,295	599,197	239,631	877,030	1,122,319	-	703,610	419,276	2,245,205	(295,853)	(71,540)	(367,393)
Alabaster City School System	TALR	10,558,709	10,613,652	207,532	362,543	8,941,637	3,776,377	13,288,089	16,748,030	-	10,499,770	4,799,183	32,046,983	(4,414,924)	(356,174)	(4,771,098)
Albertville City Board of Education Alexander City Board of Education	TALB	7,970,288 4,613,011	7,888,882 5,072,094	154,253 99,176	269,470 173,253	6,646,112 4,273,064	2,401,521 1,794,584	9,471,356 6,340,077	12,448,423 8.003.614	-	7,804,236 5,017,671	4,096,422 1,406,224	24,349,081 14,427,509	(3,281,512) (2,109,821)	(263,398)	(3,544,910) (2,148,299)
Andalusia City Board of Education	TADL	2,963,809	2,918,241	57,061	99,682	2,458,518	1,524,011	4,139,272	4,604,898	-	2,886,929	1,451,467	8,943,294	(1,213,892)	99,078	(1,114,814)
Anniston Board of Education	TANN	2,865,987 4,174,730	2,843,041 4,123,138	55,591 80,621	97,113 140,839	2,395,164 3,473,601	1,363,541	2,547,868 5,058,602	4,486,234 6,506,189	-	2,812,536 4,078,897	2,351,941 2,028,056	9,650,711 12,613,142	(1,182,610) (1,715,086)	(733,741) (105,120)	(1,916,351) (1,820,206)
Arab City Board of Education Athens City Board of Education	TATH	6,554,705	6,738,355	131,757	230,170	5,676,832	2,651,415	8,690,174	10,632,925	-	6,666,054	2,669,632	19,968,611	(2,802,929)	7,037	(2,795,892)
Athens State University	TATC	3,400,184	3,517,843	68,785	120,163	2,963,662	791,489	3,944,099	5,551,052	-	3,480,097	1,130,347	10,161,496	(1,463,305)	(65,888)	(1,529,193)
Attalla City Schools Auburn City Board of Education	TATT	2,462,142 14,113,919	2,416,202 14,371,803	47,245 281,016	82,533 490,914	2,035,567 12,107,749	662,435 4,602,367	2,827,780 17,482,046	3,812,695 22,678,281	-	2,390,277 14,217,597	1,567,172 5,825,474	7,770,144 42,721,352	(1,005,059) (5,978,186)	(288,953) 208,717	(1,294,012) (5,769,469)
Auburn University	TAPI	71,030,699	105,520,782	2,063,277	3,604,394	88,897,625	124,744,222	219,309,518	166,508,682	-	104,388,567	68,811,406	339,708,655	(43,893,100)	12,679,950	(31,213,150)
Autauga County Board of Education Baldwin County Board of Education	TATG	14,543,648 52,120,724	14,553,333 51,537,336	284,565 1.007.724	497,115 1,760,420	12,260,682 43,418,431	3,955,760 18,873,601	16,998,122 65,060,176	22,964,731 81,324,397	-	14,397,179 50,984,352	7,308,559 28,029,975	44,670,469 160,338,724	(6,053,697) (21,437,802)	(952,596) (909,715)	(7,006,293) (22,347,517)
Barbour County Schools	TBAR	1,434,730	1,540,050	30,113	52,605	1,297,439	675,288	2,055,445	2,430,154		1,523,526	944,030	4,897,710	(640,609)	(135,990)	(776,599)
Bessemer Board of Education	TBSM	5,864,706	6,020,926	117,729	205,664	5,072,423	1,317,232	6,713,048	9,500,844	-	5,956,323	3,383,035	18,840,202	(2,504,504)	(577,978)	(3,082,482)
Bevill State Community College Bibb County Board of Education	TWCT TBIB	3,314,115 5,727,961	3,200,322 6,038,202	62,577 118,067	109,317 206.254	2,696,161 5,086,977	616,478 2,029,820	3,484,533 7,441,118	5,050,014 9,528,104	-	3,165,984 5,973,413	2,562,861 1,949,103	10,778,859 17,450,620	(1,331,226) (2,511,689)	(689,143) (140,637)	(2,020,369) (2,652,326)
Birmingham City Schools	TBMH	33,750,308	33,072,810	646,682	1,129,706	27,862,703	4,556,118	34,195,209	52,187,918	-	32,717,945	21,685,370	106,591,233	(13,757,178)	(4,049,878)	(17,807,056)
Bishop State Community College Blount County Board of Education	TMJC	2,280,548 13,374,175	2,352,707 12,906,311	46,003 252,361	80,364 440,856	1,982,075 10.873,122	49,334 5,711,165	2,157,776 17,277,504	3,712,503 20,365,778	-	2,327,463 12,767,829	1,572,055 7,841,379	7,612,021 40,974,986	(978,649) (5,368,592)	(551,800) (425,879)	(1,530,449) (5,794,471)
Boaz City Board of Education	TBOZ	4,040,155	4,107,530	80,316	140,306	3,460,452	1,674,511	5,355,585	6,481,560	-	4,063,457	1,802,114	12,347,131	(1,708,595)	106,414	(1,602,181)
Breakthrough Charter School	TBRK	333,849 2.046,199	500,903 1,951,219	9,794 38,153	17,110 66,650	421,994 1,643,835	1,182,282 1,204,486	1,631,180 2,953,124	790,410 3.078,967	-	495,529 1,930,283	1.116.804	1,285,939 6,126,054	(208,360)	277,314 47,630	68,954 (764,012)
Brewton City Board of Education Bullock County Board of Education	TBWT	2,235,033	2,214,779	43,306	75,653	1,865,875	401,364	2,386,198	3,494,855	-	2,191,014	1,308,476	6,994,345	(811,642) (921,275)	(368,545)	(1,289,820)
Butler County Board of Education	TBLR	4,838,817	4,668,902	91,292	159,481	3,933,389	1,266,788	5,450,950	7,367,389	-	4,618,805	3,108,526	15,094,720	(1,942,106)	(612,021)	(2,554,127)
Calhoun Community College Calhoun County Board of Education	TDEC TCAL	5,084,462 15,517,932	5,073,329 15,028,663	99,200 293,860	173,296 513,351	4,274,105 12,661,131	1,111,180 3,721,458	5,657,781 17,189,800	8,005,563 23,714,788	-	5,018,893 14,867,409	2,370,616 9,543,386	15,395,072 48,125,583	(2,110,334) (6,251,419)	(134,925) (1,546,196)	(2,245,259) (7,797,615)
CAPNA, Inc	TNCA	5,521,549	5,174,596	101,180	176,755	4,359,419	1,841,189	6,478,543	8,165,360	-	5,119,074	3,807,102	17,091,536	(2,152,458)	(755,314)	(2,907,772)
Central Alabama Community College Chambers County Board of Education	TACC TCHB	1,439,298 6.329,146	1,530,073 6,027,866	29,918 117,865	52,264 205,901	1,289,034 5,078,270	395,165 1,850,622	1,766,381 7,252,658	2,414,410 9,511,795	-	1,513,656 5,963,188	853,520 3,932,058	4,781,586 19,407,041	(636,459) (2,507,391)	(235,457) (544,729)	(871,916) (3.052,120)
Chattahoochee Valley Community College	TCVS	1,389,243	1,398,713	27,349	47,777	1,178,368	534,247	1,787,741	2,207,128	-	1,383,705	578,402	4,169,235	(581,819)	41,934	(539,885)
Cherokee County Board of Education	TCHK	6,975,453	6,803,454	133,030	232,393	5,731,676	2,061,322	8,158,421	10,735,650	-	6,730,455	3,719,927	21,186,032	(2,830,008)	(265,457)	(3,095,465)
Chickasaw City School System Chilton County Board of Education	TCKW TCHT	2,122,668 11.954.507	2,149,000 11,828,761	42,020 231,291	73,406 404.049	1,810,458 9,965,324	957,513 2,983,504	2,883,397 13,584,168	3,391,058 18.665.436	-	2,125,942 11,701,841	635,162 6.172.151	6,152,162 36,539,428	(893,911) (4,920,367)	211,068 (530,285)	(682,843) (5,450,652)
Choctaw County Board of Education	TCHW	2,572,155	2,465,693	48,212	84,224	2,077,262	704,483	2,914,181	3,890,791	-	2,439,237	1,520,729	7,850,757	(1,025,647)	(261,861)	(1,287,508)
Clarke County Board of Education Clay County Board of Education	TCLK	4,824,712 2,858,264	4,617,681 3,173,428	90,291 62,051	157,731 108,398	3,890,238 2,673,504	1,485,143 123,320	5,623,403 2,967,273	7,286,565 5,007,576	-	4,568,135 3,139,378	2,949,068 1,462,687	14,803,768 9,609,641	(1,920,801) (1,320,038)	(481,340) (313,743)	(2,402,141) (1,633,781)
Cleburne County Board of Education	TCLB	4,215,677	4,142,006	80,990	141,483	3,489,497	1,045,718	4,757,688	6,535,963	-	4,097,563	2,285,122	12,918,648	(1,722,934)	(327,535)	(2,050,469)
Coastal Alabama Community College	TBMC	4,921,477 3,716,801	4,952,588 3,900,093	96,839 76,260	169,171 133,220	4,172,385 3,285,694	1,744,611 1,866,973	6,183,006 5,362,147	7,815,038 6,154,231	-	4,899,448 3,858,246	2,627,003 1,037,929	15,341,489 11,050,406	(2,060,111) (1,622,308)	(492,233) 325,940	(2,552,344) (1,296,368)
Coffee County Board of Education Colbert County Board of Education	TCOF TCOL	5,538,854	5,476,113	107,076	187,054	4,613,437	1,793,255	6,700,822	8,641,145	-	5,417,356	2,962,770	17,021,271	(2,277,880)	(220,116)	(2,497,996)
Conecuh County Board of Education	TCON	3,282,695	3,175,478	62,091	108,468	2,675,231	1,072,914	3,918,704	5,010,810	-	3,141,406	2,124,613	10,276,829	(1,320,891)	(210,231)	(1,531,122)
Coosa County Board of Education Council for Leaders in Alabama Schools	TCSA TACA	1,743,086 283,228	1,714,530 110,084	33,525 2,152	58,565 3,760	1,444,432 92,742	613,654 518,674	2,150,176 617,328	2,705,478 173,709		1,696,133 108,903	1,238,920 585,818	5,640,531 868,430	(713,187) (45,790)	(247,919) 94	(961,106) (45,696)
Covenant Academy of Mobile	TCNT		483,480	9,454	16,515	407,315	1,259,967	1,693,251	762,917	-	478,292	-	1,241,209	(201,112)	239,082	37,970
Covington County Board of Education Crenshaw County Board of Education	TCOV TCRW	5,518,795 3,736,668	5,484,671 3,915,121	107,243 76,553	187,346 133,733	4,620,646 3,298,354	1,758,690 987,408	6,673,925 4,496,048	8,654,648 6,177,945	-	5,425,821 3,873,112	2,878,966 1,300,631	16,959,435 11,351,688	(2,281,438) (1,628,557)	(244,311) (150,525)	(2,525,749) (1,779,082)
Cullman City Board of Education	TCMN	4,973,775	4,918,359	96,170	168,002	4,143,548	1,510,091	5,917,811	7,761,026	-	4,865,586	2,358,577	14,985,189	(2,045,872)	(180,253)	(2,226,125)
Cullman County Board of Education Dale County Board of Education	TCUL TDAL	15,779,761 5,500,150	15,448,242 5,348,631	302,064 104,583	527,683 182,699	13,014,611 4,506,037	4,634,089 2,410,833	18,478,447 7,204,152	24,376,870 8,439,982	-	15,282,485 5,291,241	9,467,945 2,849,944	49,127,300 16,581,167	(6,425,948) (2,224,850)	(1,160,207) 53,666	(7,586,155) (2,171,184)
Dale County Board of Education  Daleville City Board of Education	TDLV	1,861,058	1,901,642	37,183	64,957	1,602,068	584,151	2,288,359	3,000,734	-	1,881,237	668,447	5,550,418	(791,020)	6,611	(784,409)
Dallas County Board of Education	TDLS	5,909,556	5,316,094	103,947	181,588	4,478,626	623,941	5,388,102	8,388,639	-	5,259,053	4,620,321	18,268,013	(2,211,316)	(1,035,487)	(3,246,803)
Dauphin Island Sea Lab Decatur Board of Education	TMES	1,249,981 16,544,096	1,247,757 16,602,227	24,398 324,628	42,621 567,101	1,051,192 13,986,804	557,037 5,572,053	1,675,248 20,450,586	1,968,924 26,197,824	-	1,234,369 16,424,088	790,103 7,743,658	3,993,396 50,365,570	(519,024) (6,905,968)	(8,595) 62,099	(527,619) (6,843,869)
Dekalb County Board of Education	TDKB	14,573,599	14,418,269	281,924	492,501	12,146,895	3,629,432	16,550,752	22,751,603	-	14,263,564	7,672,753	44,687,920	(5,997,515)	(941,400)	(6,938,915)
Demopolis City Schools  Dothan Board of Education	TDPL TDTN	3,401,379 15,214,846	3,354,946 14,902,366	65,600 291,390	114,599 509,037	2,826,427 12.554,730	1,243,384 4,518,295	4,250,010 17,873,452	5,294,006 23,515,495	-	3,318,948 14,742,467	1,873,662 9,589,313	10,486,616 47,847,275	(1,395,545)	(104,314)	(1,499,859)
Elba City Board of Education	TELB	1,242,714	1,263,056	24,697	43,144	1,064,081	607,232	1,739,154	1,993,066		1,249,504	569,497	3,812,067	(525,388)	(26,223)	(551,611)
Elmore County Board of Education	TELM	18,547,907	18,412,887	360,032	628,950	15,512,223	5,818,716	22,319,921	29,054,993	-	18,215,321	9,411,048	56,681,362	(7,659,140)	(418,810)	(8,077,950)
Empower Schools of Alabama Enterprise Board of Education	TEMP TENP	198,371 10,960,046	362,394 10,986,987	7,086 214,832	12,379 375,295	305,304 9,256,158	945,831 2,780,106	1,270,600 12,626,391	571,847 17,337,141		358,505 10,869,099	5,582,159	930,352 33,788,399	(150,744) (4,570,216)	190,435 (654,896)	39,691 (5,225,112)
Enterprise State Community College	TEPC	1,623,090	1,635,255	31,975	55,857	1,377,646	587,129	2,052,607	2,580,384	-	1,617,709	895,152	5,093,245	(680,211)	(163,412)	(843,623)
Escambia County Board of Education Etowah County Board of Education	TESC TETH	8,430,123 14,851,530	8,616,683 14,545,023	168,484 284,403	294,330 496,831	7,259,259 12,253,681	2,293,500 4,700,963	10,015,573 17,735,878	13,596,872 22,951,617	-	8,524,228 14,388,958	3,899,379 7,216,286	26,020,479 44,556,861	(3,584,249) (6,050,242)	(570,248) (348,590)	(4,154,497) (6,398,832)
Etowan County Board of Education  Eufaula City Board of Education	TEFL	4,463,438	4,413,431	86,297	150,755	3,718,163	693,427	4,648,642	6,964,263		4,366,075	2,390,658	13,720,996	(1,835,839)	(295,444)	(2,131,283)
Fairfield Board of Education	TFRF	2,608,744	2,524,409	49,360	86,229	2,126,727	689,653	2,951,969	3,983,443	-	2,497,322	1,565,783	8,046,548	(1,050,068)	(334,949)	(1,385,017)
Fayette County Board of Education Florence City Board of Education	TFAY	4,205,028 7,504,244	4,087,785 7,552,086	79,930 147,668	139,631 257,965	3,443,818 6,362,373	1,694,677 2,533,061	5,358,056 9,301,067	6,450,404 11,916,969		4,043,924 7,471,054	2,664,561 2,847,812	13,158,889 22,235,835	(1,700,381) (3,141,415)	(174,178) (53,674)	(1,874,559) (3,195,089)
Fort Payne City Board of Education	TFTP	5,325,767	5,369,907	104,999	183,426	4,523,962	3,273,717	8,086,104	8,473,555	-	5,312,289	2,843,074	16,628,918	(2,233,699)	108,821	(2,124,878)
Franklin County Board of Education Gadsden City Board of Education	TFRK TGDS	7,270,516 9,594,947	7,349,255 8,527,319	143,702 166,737	251,037 291,277	6,191,494 7,183,973	3,093,969 5,128,014	9,680,202 12,770,001	11,596,908 13,455,858	-	7,270,399 8,435,823	2,934,637 7,222,472	21,801,944 29,114,153	(3,057,043) (3,547,079)	367,561 (421,006)	(2,689,482) (3,968,085)
Gadsden State Community College	TGDC	4,541,630	4,494,916	87,890	153,538	3,786,812	1,045,791	5,074,031	7,092,845	-	4,446,687	2,690,784	14,230,316	(1,869,733)	(597,100)	(2,466,833)
Geneva City Board of Education	TGCB	2,019,831	2,019,937	39,496	68,997	1,701,727	546,094	2,356,314	3,187,401	-	1,998,263	1,114,990	6,300,654	(840,225)	(126,661)	(966,886)

The accompanying notes are an integral part of the Schedules of Employer Allocations and OPEB Amounts by Employer. See Independent Auditor's Report.

# Alabama Retired Education Employees' Health Care Trust Schedule of Other Postemployment Benefit (OPEB) Amounts by Employer For the Fiscal Year Ended September 30, 2024, with Net OPEB Liability as of September 30, 2023 (Dollar Amounts Not in Thousands)

						(Donat And	unts Not in Thousand	•,								
						Deferred Outflow					Deferred Inflows				OPEB Expense Deferred	<del></del> -
							Changes in					Changes in			Amounts from	
							Proportion					Proportion			Changes in Proportion	
					Difference		&			Difference		&			&	
					Between Projected		Differences Between			Between Projected		Differences Between			Differences Between	
				Difference	&		Employer		Difference	&		Employer			Employer	
				Between	Actual		Contributions		Between	Actual		Contributions		Proportionate	Contributions	
		2022 Net	2023 Net	Expected &	Investment Earnings on		& Proportionate	Total Deferred	Expected &	Investment Earnings on		& Proportionate	Total Deferred	Share of Plan	& Proportionate	Total Employer
	Employer	OPEB	OPEB	Actual	OPEB Plan	Change of	Share	Outflows of	Actual	OPEB Plan	Change of	Share	Inflows of	OPEB	Share	OPEB
Employer Geneva County Board of Education	Code TGEN	4,742,645	4,625,461	Experience 90,443	Investments 157,997	Assumptions 3,896,791	Contributions 1,434,886	5.580,117	7,298,841	Investments	Assumptions 4,575,831	Contributions 2,590,818	Resources 14,465,490	(1,924,035)	Contributions (207,449)	(2,131,484)
George Corley Wallace State Community College	TGWS	1,692,310	1,639,972	32,067	56,018	1,381,620	36,898	1,506,603	2,587,827	-	1,622,375	1,032,927	5,243,129	(682,173)	(293,232)	(975,405)
Greene County Board of Education	TGRN TGSC	2,143,511 3,338,796	2,085,913 3,488,479	40,786 68,211	71,251 119,160	1,757,310 2,938,923	674,869 6,211,579	2,544,216 9,337,873	3,291,510 5,504,717	-	2,063,532 3,451,048	1,439,274 518,258	6,794,316 9,474,023	(867,669) (1,451,089)	(274,931) 2,204,602	(1,142,600) 753,513
Gulf Shores City Board of Education Guntersville City Board of Education	TGUN	3,183,916	3,185,937	62,295	108,826	2,684,042	915,456	3,770,619	5,027,314	_	3,151,752	1,493,749	9,672,815	(1,325,244)	(133,841)	(1,459,085)
H. Councill Trenholm State Technical College	TMGT	1,784,808	1,778,345	34,772	60,745	1,498,195	473,220	2,066,932	2,806,176	-	1,759,264	988,026	5,553,466	(739,733)	(11,828)	(751,561)
Hale County Board of Education Haleyville City Board of Education	THAL	4,019,504 2,918,649	4,050,617 2,851,030	79,203 55,747	138,362 97,386	3,412,505 2,401,895	935,232 1,129,730	4,565,302 3,684,758	6,391,754 4,498,841	-	4,007,154 2,820,439	2,048,412 1,656,053	12,447,320 8,975,333	(1,684,922) (1,185,933)	(514,916) (54,363)	(2,199,838) (1,240,296)
Hartselle City Board of Education	THCS	5,982,551	6,017,815	117,668	205,557	5,069,802	2,674,426	8,067,453	9,495,934	-	5,953,245	2,329,074	17,778,253	(2,503,208)	480,052	(2,023,156)
Henry County Board of Education	THNY	4,356,771 7,791,785	4,309,706 7,949,808	84,269 155,445	147,212 271,551	3,630,779 6,697,440	1,445,541 2,461,805	5,307,801 9,586,241	6,800,589 12,544,563	-	4,263,464 7,864,508	2,167,031 2,812,184	13,231,084 23,221,255	(1,792,693) (3,306,854)	(148,649) 257,807	(1,941,342)
Homewood City Board of Education Hoover City Board of Education	THOM	25,368,417	24,348,414	476,091	831,697	20,512,700	7,514,918	29,335,406	38,421,079	_	24,087,160	14,613,569	77,121,808	(10,128,121)	(1,059,083)	(11,187,204)
Houston County Board of Education	THST	10,274,734	10,378,445	202,933	354,508	8,743,482	3,193,283	12,494,206	16,376,879	-	10,267,086	4,772,756	31,416,721	(4,317,084)	(263,849)	(4,580,933)
Huntsville City Schools J. F. Drake State Technical College	THTS	31,992,406 968,495	33,827,060 922,556	661,430 18,039	1,155,470 31,513	28,498,133 777,222	6,176,139 337,681	36,491,172 1,164,455	53,378,103 1,455,766	-	33,464,103 912,657	11,788,337 576.132	98,630,543 2,944,555	(14,070,921)	(2,340,073) (168,692)	(16,410,994) (552,445)
J. F. Ingram State Technical College	TDRT	1,570,463	2,029,667	39,687	69,330	1,709,925	1,844,533	3,663,475	3,202,755	-	2,007,889	842,418	6,053,062	(844,275)	144,042	(700,233)
Jackson County Board of Education	TJKS	9,667,559	9,502,552	185,806	324,590	8,005,573	2,589,505	11,105,474	14,994,748	-	9,400,592	5,660,450	30,055,790	(3,952,742)	(871,841)	(4,824,583)
Jacksonville City Board of Education Jacksonville State University	TJCS TJST	2,517,814 13,371,923	2,487,080 13,272,866	48,631 259,528	84,954 453,377	2,095,279 11,181,932	1,166,361 4,558,848	3,395,225 16,453,685	3,924,539 20,944,191	-	2,460,394 13,130,451	1,353,369 6,667,442	7,738,302 40,742,084	(1,034,542) (5,521,066)	42,682 (24,960)	(991,860) (5,546,026)
Jasper City Board of Education	TJSP	4,610,632	4,477,172	87,543	152,932	3,771,863	1,570,211	5,582,549	7,064,845	-	4,429,133	2,503,215	13,997,193	(1,862,352)	(281,932)	(2,144,284)
Jefferson County American Federation of Teachers	TJFT	37,628	74,373	1,454	2,540	62,657	1,010,185	1,076,836	117,358 87,555,614	-	73,575	1,111,730	1,302,663	(30,936)	7,862	(23,074)
Jefferson County Board of Education Jefferson State Community College	TJEF TJJC	56,311,118 4,609,255	55,486,217 4,567,968	1,084,937 89,319	1,895,306 156,033	46,745,227 3,848,356	14,803,399 814,268	64,528,869 4,907,976	7,208,118	-	54,890,862 4,518,954	31,947,885 2,272,805	174,394,361 13,999,877	(23,080,401) (1,900,123)	(3,896,908) (243,562)	(26,977,309) (2,143,685)
Lamar County Schools	TLAM	3,723,694	3,598,205	70,357	122,908	3,031,364	1,289,608	4,514,237	5,677,861	-	3,559,597	2,388,624	11,626,082	(1,496,733)	(274,708)	(1,771,441)
Lanett City Schools Landerdale County Board of Education	TLNT TLAU	1,686,949 13,982,125	1,669,718 14,057,406	32,648 274,868	57,034 480,175	1,406,680 11,842,881	577,059 4,520,562	2,073,421 17,118,486	2,634,766 22,182,173	-	1,651,803 13,906,573	804,040 6,462,578	5,090,609 42,551,324	(694,545) (5,847,410)	(10,226) (333,157)	(704,771) (6,180,567)
Law Enforcement Academy-Baldwin County	TSWP	23,450	15,250	274,608	521	12,848	22,890	36,557	24,064	-	15,906,575	60,494	99,644	(6,343)	(7,727)	(14,070)
Law Enforcement AcademyTuscaloosa	TLET	47,320	54,035	1,057	1,846	45,523	42,697	91,123	85,266	-	53,456	9,118	147,840	(22,479)	15,855	(6,624)
Lawrence County Board of Education Lawson State Community College	TLAW	8,803,716 2.857,726	8,622,635 2,706,137	168,601 52,914	294,533 92,437	7,264,273 2,279,827	3,737,676 613,696	11,465,083 3,038,874	13,606,263 4,270,204	-	8,530,116 2,677,100	4,929,216 2,582,229	27,065,595 9,529,533	(3,586,726) (1,125,662)	(290,351) (575,997)	(3,877,077)
Lee County Board of Education	TLEE	16,466,998	16,035,952	313,555	547,758	13,509,738	3,514,283	17,885,334	25,304,260	-	15,863,890	9,192,858	50,361,008	(6,670,417)	(1,547,575)	(8,217,992)
Leeds City Schools	TLDS	3,301,815	3,296,799	64,463	112,613	2,777,439	2,210,089	5,164,604	5,202,251	-	3,261,425	2,223,224	10,686,900	(1,371,357)	93,750	(1,277,607)
Limestone County Board of Education Linden City Board of Education	TLST	15,268,777 958,000	15,423,434 925,692	301,579 18,100	526,836 31,620	12,993,712 779,864	5,844,237 760,385	19,666,364 1,589,969	24,337,724 1,460,715	-	15,257,944 915,760	7,194,241 978,805	46,789,909 3,355,280	(6,415,631) (385,057)	(585,044) 1,766	(7,000,675) (383,291)
Lowndes County Board of Education	TLDN	3,235,859	3,292,761	64,384	112,475	2,774,038	1,189,817	4,140,714	5,195,879	-	3,257,430	2,371,293	10,824,602	(1,369,679)	(478,093)	(1,847,772)
Lurleen B. Wallace Community College Macon County Board of Education	TLUR TMAC	1,542,290 3,909,774	1,498,276 3,774,882	29,296 73,811	51,178 128,943	1,262,246 3,180,208	320,417 2,222,410	1,663,137 5,605,372	2,364,236 5,956,653	-	1,482,200 3,734,379	1,158,374 2,330,471	5,004,810 12,021,503	(623,233) (1,570,224)	(231,798) (274,544)	(855,031) (1,844,768)
Madison City Board of Education	TMDC	18,119,273	18,507,486	361,882	632,181	15,591,920	5,601,192	22,187,175	29,204,267	-	18,308,905	5,453,335	52,966,507	(7,698,493)	1,325,108	(6,373,385)
Madison County Board of Education	TMAD TACL	32,653,594 532,593	32,326,104 654,440	632,081 12,796	1,104,200 22,354	27,233,629 551,343	12,276,309 1,004,117	41,246,219 1,590,610	51,009,638 1,032,687	-	31,979,252 647,418	17,150,182 19,479	100,139,072 1,699,584	(13,446,573) (272,225)	(1,205,742) 320,658	(14,652,315) 48,433
MAEF Public Charter Schools, Inc. (ACCEL Day and Evening Academy)  Magic City Acceptance Academy, LLC	TMAG	463,364	549,543	10,745	18,771	462,971	1,217,944	1,710,431	867,162	-	543,646	19,479	1,410,808	(228,590)	312,325	83,735
Marengo County Board of Education	TMNG	2,203,286	2,189,551	42,813	74,791	1,844,622	484,450	2,446,676	3,455,047	-	2,166,058	1,018,187	6,639,292	(910,780)	(136,797)	(1,047,577)
Marion County Board of Education Marion Military Institute	TMAR TMMI	5,478,149 1,402,381	5,403,407 1,338,133	105,654 26,165	184,570 45,708	4,552,185 1,127,331	2,031,927 155,869	6,874,336 1,355,073	8,526,417 2,111,535	-	5,345,430 1,323,775	2,933,499 980,591	16,805,346 4,415,901	(2,247,637) (556,618)	(453,222) (167,990)	(2,700,859) (724,608)
Marshall County Board of Education	TMSH	10,341,511	10,484,132	204,999	358,119	8,832,521	3,976,989	13,372,628	16,543,652	-	10,371,640	4,483,797	31,399,089	(4,361,047)	47,310	(4,313,737)
Midfield City Board of Education  Mobile County Public School System	TMID TMOB	1,755,249 92,606,009	1,729,051 89,512,847	33,809 1,750,265	59,061 3,057,598	1,456,666 75,411,487	117,857 20,716,317	1,667,393 100,935,667	2,728,392 141,248,638	-	1,710,499 88,552,397	1,121,330 57,840,087	5,560,221 287,641,122	(719,227) (37,234,327)	(152,841) (9,871,153)	(872,068) (47,105,480)
Monroe County Board of Education	TMON	5,834,965	5,712,506	111,698	195,129	4,812,590	1,461,493	6,580,910	9,014,167	-	5,651,212	3,615,817	18,281,196	(2,376,211)	(577,811)	(2,954,022)
Montgomery City and County Board of Education	TMTG	42,429,578	41,396,076	809,429	1,414,013	34,874,768	3,467,935	40,566,145	65,321,786	-	40,951,904	32,203,223	138,476,913	(17,219,377)	(8,443,241)	(25,662,618)
Montgomery Education Foundation Morgan County Board of Education	TMEF TMOR	856,950 12,884,362	2,141,826 12,618,290	41,880 246,729	73,161 431,017	1,804,414 10,630,475	5,340,933 3,645,433	7,260,388 14,953,654	3,379,738 19,911,289	-	2,118,844 12,482,898	8,041,347	5,498,582 40,435,534	(890,926) (5,248,785)	1,141,574 (1,037,688)	250,648 (6,286,473)
Mountain Brook City Board of Education	TMTB	8,944,709	8,999,106	175,962	307,393	7,581,436	2,799,633	10,864,424	14,200,323	-	8,902,547	3,910,718	27,013,588	(3,743,325)	(25,925)	(3,769,250)
Muscle Shoals City Schools Northeast Alabama Community College	TMSC	4,295,173 1,774,232	4,305,125 1,787,273	84,179 34,947	147,055 61,050	3,626,919 1,505,716	1,367,503 417,834	5,225,656 2,019,547	6,793,360 2,820,264	-	4,258,932 1,768,096	2,228,546 780,655	13,280,838 5,369,015	(1,790,786) (743,445)	(270,007) (69,336)	(2,060,793) (812,781)
Northwest Shoals Community College	TNWC	2,886,091	2,728,808	53,357	93,211	2,298,927	669,216	3,114,711	4,305,978	-	2,699,528	1,779,810	8,785,316	(1,135,093)	(320,841)	(1,455,934)
Oneonta City Board of Education	TONE	2,088,988	2,064,255	40,363	70,511	1,739,063	740,352	2,590,289	3,257,333	-	2,042,106	1,062,995	6,362,434	(858,659)	(39,971)	(898,630)
Opelika City Board of Education Opp City Board of Education	TOPK TOPP	8,355,615 2,311,183	8,474,123 2,270,395	165,697 44,394	289,460 77,552	7,139,157 1,912,729	3,088,263 881,158	10,682,577 2,915,833	13,371,917 3,582,616	-	8,383,198 2,246,034	3,772,117 1,213,553	25,527,232 7,042,203	(3,524,951) (944,407)	(155,779) (15,787)	(3,680,730) (960,194)
Orange Beach City Schools	TOBC	1,499,191	1,936,957	37,874	66,163	1,631,820	5,012,275	6,748,132	3,056,462	-	1,916,174	-	4,972,636	(805,710)	1,033,925	228,215
Organized Community Action Program, Inc. Oxford City Schools	TOCA TOXF	1,352,845 7,465,303	1,271,194 7,532,440	24,856 147,284	43,422 257,294	1,070,937 6,345,821	46,198 2,684,197	1,185,413 9,434,596	2,005,906 11,885,968	-	1,257,554 7,451,619	1,628,851 3,352,678	4,892,311 22,690,265	(528,775) (3,133,242)	(455,896) (192,846)	(984,671) (3,326,088)
Ozark City Board of Education	TOZK	3,703,516	3,548,713	69,389	121,217	2,989,669	1,686,255	4,866,530	5,599,765	-	3,510,637	2,266,844	11,377,246	(1,476,145)	(173,369)	(1,649,514)
Pelham City Board of Education	TPLS	5,209,181	5,217,135	102,012	178,208	4,395,257	2,011,815	6,687,292	8,232,486	-	5,161,156	2,317,305	15,710,947	(2,170,154)	(15,443)	(2,185,597)
Pell City School System Perry County Board of Education	TPEL	6,429,311 2.145.854	6,386,593 1,999,056	124,879 39,088	218,154 68,284	5,380,484 1,684,136	1,940,546 576,244	7,664,063 2,367,752	10,077,855 3,154,452	-	6,318,066 1,977,607	3,060,611 2,016,785	19,456,532 7,148,844	(2,656,606) (831,539)	(260,522) (502,931)	(2,917,128) (1,334,470)
Phenix City Board of Education	TPHC	10,364,779	12,190,303	238,360	416,398	10,269,910	2,759,168	13,683,836	19,235,938	-	12,059,503	2,240,161	33,535,602	(5,070,755)	48,511	(5,022,244)
Pickens County Board of Education Picdmont City Schools	TPKS TPMT	4,428,007 1,621,421	4,290,714 1,596,457	83,898 31,216	146,563 54,532	3,614,779 1,344,960	1,419,039 412.524	5,264,279 1,843,232	6,770,621 2,519,162	-	4,244,676 1,579,327	3,016,151 922,280	14,031,448 5,020,769	(1,784,794) (664,073)	(439,653) (132,129)	(2,224,447) (796,202)
Pike County Board of Education	TPIK	4,067,243	3,905,032	76,356	133,389	3,289,855	1,337,130	4,836,730	6,162,025	-	3,863,132	2,523,904	12,549,061	(1,624,363)	(227,720)	(1,852,083)
Pike Road City Schools	TPRB	3,524,347	3,839,611	75,077	131,154	3,234,740	3,164,208	6,605,179	6,058,793	-	3,798,413	128,310	9,985,516	(1,597,150)	1,603,266	6,116
Randolph County Board of Education Reid State Technical College	TRAN TEVN	3,955,818 649,234	3,750,001 626,817	73,325 12,256	128,093 21,411	3,159,247 528,072	1,396,468 126,340	4,757,133 688,079	5,917,391 989,099	-	3,709,764 620,092	2,800,445 379,151	12,427,600 1.988.342	(1,559,875)	(353,011)	(1,912,886) (306,798)
Roanoke City Schools	TROK	2,392,685	2,383,627	46,608	81,420	2,008,124	777,343	2,913,495	3,761,294	-	2,358,052	1,363,711	7,483,057	(991,509)	(41,347)	(1,032,856)
Russell County Board of Education Russellville City Board of Education	TRUS	6,402,323 4,482,156	6,260,098 4,381,313	122,405 85,669	213,833 149,658	5,273,917 3,691,105	2,099,420 2,261,966	7,709,575 6,188,398	9,878,250 6,913,583	-	6,192,929 4,334,302	3,531,027 2,327,253	19,602,206 13,575,138	(2,603,990) (1,822,479)	(215,316) (71,039)	(2,819,306) (1,893,518)
Russellville City Board of Education Saraland Board of Education	TRSV	4,482,156 4,783,364	4,381,313 4,719,492	85,669 92,282	149,658 161,209	3,691,105 3,976,010	2,261,966 1,996,303	6,188,398	6,913,583 7,447,219	-	4,334,302 4,668,853	2,327,253 2,220,821	13,575,138	(1,822,479) (1,963,151)	(71,039)	(1,893,518) (1,643,551)
Satsuma City Schools	TSTM	2,224,165	2,123,106	41,514	72,521	1,788,644	914,954	2,817,633	3,350,198	-	2,100,325	1,153,415	6,603,938	(883,142)	84,292	(798,850)
School Superintendents of Alabama Scottishers Board of Education	TSAL TSCO	59,173 4,495,860	64,247 4,359,938	1,256 85,251	2,195 148,927	54,126 3,673,098	28,000 1,589,679	85,577 5,496,955	101,381 6,879,854	-	63,558 4,313,157	47,801 2,611,587	212,740 13,804,598	(26,725) (1,813,588)	4,761 (282,904)	(21,964) (2,096,492)
Scottsboro Board of Education Selma Public Schools	TSMA	4,986,284	4,754,956	92,975	162,420	4,005,887	1,536,687	5,797,969	7,503,180	-	4,703,936	4,286,039	16,493,155	(1,977,902)	(1,181,312)	(3,159,214)
Sheffield City Board of Education	TSHF	2,010,832	1,912,026	37,386	65,311	1,610,816	698,577	2,412,090	3,017,121	-	1,891,511	1,202,146	6,110,778	(795,337)	(148,406)	(943,743)
Shelby County Board of Education Shelton State Community College	TSBY	38,079,682 3,628,515	37,564,145 3,682,642	734,502 72,008	1,283,122 125,792	31,646,498 3,102,499	18,832,654 592,693	52,496,776 3,892,992	59,275,112 5,811,100	-	37,161,089 3,643,128	26,715,318 1,833,251	123,151,519 11,287,479	(15,625,422) (1,531,854)	(544,463) (303,276)	(16,169,885) (1,835,130)
Snead State Community College	TSJC	1,249,908	1,439,611	28,149	49,174	1,212,822	389,989	1,680,134	2,271,663	-	1,424,164	750,268	4,446,095	(598,827)	(52,845)	(651,672)
Southern Union State Community College Special Programming for Achievement Network	TSUC	2,991,681 509,890	2,986,958 487,839	58,405 9,539	102,029 16,664	2,516,410 410,987	915,377 21,247	3,592,221 458,437	4,713,332 769,795	-	2,954,909 482,604	1,497,750 502.637	9,165,991 1,755,036	(1,242,477) (202,925)	(57,497) (128,657)	(1,299,974)
Special Programming for Achievement Network St. Clair County Board of Education	TSTC	14,086,950	14,066,334	275,043	480,480	11,850,402	3,697,851	16,303,776	22,196,260	-	13,915,405	6,652,974	42,764,639	(5,851,124)	(259,936)	(6,111,060)

The accompanying notes are an integral part of the Schedules of Employer Allocations and OPEB Amounts by Employer. See Independent Auditor's Report.

# Alabama Retired Education Employees' Health Care Trust Schedule of Other Postemployment Benefit (OPEB) Amounts by Employer For the Fiscal Year Ended September 30, 2024, with Net OPEB Liability as of September 30, 2023 (Dollar Amounts Not in Thousands)

Sumter County Board of Education  TSUM 2,359,223 2,332,568 45,609 79,676 1,965,108 694,641 2,785,034 3,680,723 - 2,307,540 2,356,645 8,345,208 (970,270) (747,204) (1,717,474 5ylacauga City Board of Education  TSVL 3,735,337 3,685,976 72,073 125,906 108,478 2,675,460 643,59 3,503,939 5,011,239 - 3,846,425 2,356,670 11,819,457 (1,733,242) (245,326) (1,788,426) (1,78							Deferred Outflov	s				Deferred Inflows				OPEB Expense	
Part																	
Part																	
Part																	
Part						n:00					p.:ee						
Part																	
Part																	
Part					Difference					Difference							
Part															Proportionate		
Part			2022	2023					Total					Total			Total
Part   Color   Libral   Libral   Section   Libral   Section   Libral   Section   Sec													Proportionate				
State of Adabam—High School of Mark & Science   THOSE   500,724   801,379   15,601   2.393   0.75,600   316,222   1.235,002   1.265,406   - 793,34   2.95,423   (3.95,227)   (1.4999)   (1.71,407)   (1.		Employer	OPEB	OPEB	Actual	OPEB Plan	Change of	Share	Outflows of	Actual	OPEB Plan	Change of	Share	Inflows of	OPEB	Share	OPEB
Semant Courty Board of Education   TSIM   23,9223   23,3568   45,969   79,676   1965,108   79,676   1965,108   79,676   1965,108   13,144   24,637,779   53,165,561   3,146,562   23,556,07   13,145,148   16,141,149   14,141,1	Employer	Code	Liability	Liability	Experience	Investments	Assumptions	Contributions	Resources	Experience	Investments	Assumptions	Contributions	Resources	Expense	Contributions	Expense
Sphemagn   TSYL   3,373,373   33,88,376   72,773   125,006   3,106,368   1,334,442   4,47,729   5,161,661   3,464,662   2,256,670   11,319,457   (1,332,421)   (1,322,426)   (1,322,42	State of Alabama-High School of Math & Science										-						(348,481)
Talladega (Cmp Board of Education TDG 12,7576) 13,137,279 (2.00) 108,478 (2.075,460 (3.84.359) 13,530,393 (5.01.239) (5.0	Sumter County Board of Education										-						(1,717,474)
Tallapson Courny Board of Education	Sylacauga City Board of Education	TSYL									-					(245,326)	(1,778,568)
Tallausce City Bender of Education TAS 2,079,14 2,053,19 10,79,8 96,19 10,79,8 96,19 10,79,8 96,19 10,79,8 10,	Talladega City Board of Education	TTAL			62,096	108,478	2,675,460	684,359	3,530,393		-					(521,959)	(1,842,965)
Tallsuse City Board of Education  TAS 2679,341 2623,194 51,292 88,083 2,209,951 1,344,545 3,399,391 4,193,232 - 2,59,5088 1,566,285 8,300,556 (1,091,161) (28,310) (1,379,471)	Talladega County Board of Education	TTDG			246,815	431,168	10,634,188	3,358,078	14,670,249		-			39,157,986	(5,250,618)	(945,628)	(6,196,246)
Tarma Bound of Education TTAR 2,005,502 2,209,710 43,200 75,468 1,861,318 63,894 2,615,880 3,486,321 - 2,185,664 564,254 62,18,250 (919,023) 13,068 (905,955 floromassification from 2,020,320 13,336 3,71 (1,005,777 from 2,005,777 from 3,005,777 fr	Tallapoosa County Board of Education	TTPS	4,988,336	4,916,779	96,139	167,948	4,142,217	1,804,024	6,210,328	7,758,532	-	4,864,023		15,157,211	(2,045,213)	(109,301)	(2,154,514)
Troy Cip Band Effaciants   Troy   2,002,380   1,933,808   37,812   6,055   1,629,167   2,403,39   2,573,433   3,513,493   - 1,913,059   1,344,69   6,306,201   (004,309)   (25,6371)   (1,009,770)	Tallassee City Board of Education	TTAS	2,679,341	2,623,194	51,292	89,603	2,209,951	1,044,545	3,395,391	4,139,323	-	2,595,048	1,566,585	8,300,956	(1,091,161)	(288,310)	(1,379,471)
Try Upsard of Education TTSY 1,292.952, 2,855.167 55,828 9,75.27 2,405.380 2,885.167 49.049.953.767 1,102.833 1,103.049 9,345.49 (1,187.653) (393.673) (1,281.232) (1,181.049.049) (1,181.049.049.049.049.049.049.049.049.049.049	Tarrant Board of Education	TTAR	2,065,802	2,209,370	43,200	75,468	1,861,318		2,615,880	3,486,321	-	2,185,664		6,218,230	(919,023)	13,068	(905,955)
Try   15,90,998   23,877.60   20,112.880   28,385.51   49,804.99   37,709.66   23,641.134   16,807.579   78,18,3394   9,940.587   1,042.883   (8,897.70   1,042.883   1,041.984   1,041.	Thomasville City Schools	TTOM							2,673,433		-					(256,371)	(1,060,770)
TusselloCity Board of Education TICS 7,487.295 7,506.982 147,834 258.255 6.309.330 2,250.279 9,025.988 11,930.375 - 7,479.488 3,483.763 22,99.596 (3,144.948) (99.936) (32,148.887) Tuscalcoses Corpty Schools TILS 18,683.640 19,000.2	Troy City Board of Education	TTRY									-						(1,581,326)
Tucaslosa Cargo Schools	Troy University										-						
Tuscambia Comp. Schools TIS 30,922.689 30,349.756 993,437 10,16.691 25,588.624 9,071.400 36,270.152 47,891.020 - 30,024.109 16,769,141 94,884.270 (12,624.478) (1,104.547) (1,025.090 10,000 10	Trussville City Board of Education										-						
Tuscumbia City Board of Education TTSC 2,542,386 2,516,950 49,215 85,974 2,120,444 1,109,373 3,365,006 3,971,674 - 2,489,944 1,477,604 7,999,222 (1,046,967) 21,1877 (1,025,006) TUSC 1,537,877 2,3477; 1,347,906 80,194 1,977,883 2,799,19 4,863,302 3,70,675 1 - 2,222,541 1,096,625 7,123,817 (2,075,075) University Chalama System (Chancellor's Office) TUVC 976,983 1,085,109 21,219 37,067 914,217 1,476,709 2,449,272 1,712,364 - 1,073,525 2,370 2,788,259 (451,393) 681,093 229,660 University of Alabama TUVA 57,432,788 85,550,422 1,672,719 2,922,244 7,2773,248 1,016,021,82 178,270,501 134,996,042 - 84,632,484 55,473,815 275,102,41 (35,788,610) 11,651,694 (21,148,614) 11,006,022 (1,148,614)	Tuscaloosa City Schools										-						
Linivestity of Alabama System (Chanceller's Office)   TUCO   1.537.877   2.347.731   4.5906   80.194   1.977.883   2.759.410   4.863.402   3.704.651   - 2.322.541   1.096.625   7.123.817   0.765.781   0.008.55   (3.757.12)   0.1008.55   0.1008.											-						
Link-engly Charter School Link-engly Charter											-						
Linivestry of Alabama	University of Alabama System (Chancellor's Office)										-						
Liniversity of Alabama—Himmingham         TUMC $12,146,574$ $21,204,535$ $41,29,740$ $77,214,356$ $177,932,548$ $255,297,966$ $444,574,610$ $33,3274,288$ $20,838,355$ $140,000,229$ $682,273,112$ $67,859,900$ $26,859,900$											-						
Liniversity of Alabama—Huntsville TLAH 13,303,095 19,745,278 386,085 674,462 16,654,717 26,899,338 44,844,062 31,157,467 - 19,533,2416 13,522,666 65,943,519 (24,652,505) 65,954,519 15,905,506 313,000 15,905,506 31,000 14,145,500 15,905,506 15,905,5											-						
Liniversity of Monte-callo TALC 6,776,271 10,064,986 196,803 343,801 8,479,404 12,023,516 21,043,524 15,882,252 9,956,991 7,165,848 33,005,991 4,186,905 6,106,996 11,065,848 33,005,991 1,165,998 1,165,998 1,164,991 1,165,991 1,16											-						
Linivestigy of North Alabama TIST 10,520,269 15,905,506 311,005 543,303 13,399,841 20,465,368 34,719,517 25,098,200 - 15,734,844 10,401,124 51,224,388 (6,61,57) 20,38,476 (4,577,68) 11,11,111,111,111,111,111,111,111,111,																	
University of South Alabama TUSA TUSA TUSA TUSA TUSA TUSA TUSA TUSA																	
$ \begin{array}{c ccccccccccccccccccccccccccccccccccc$																	
Vestavia Hills Board of Education TVES 1,240,516 12,214,345 23,8330 417,219 10,200,165 3,810,623 14,756,837 19,273,876 - 12,083,287 6,067,156 37,424,319 (5,080,756) 21,203 (5,099,446) Walker Commy Marcy College-Hanceville TCWD 3,504,544 3,425,244 66,075 117,000 2,885,659 786,347 3,855,972 5,049,934 - 3,388,492 2,114,199 10,907,623 14,247,875 (364,829) (6,178,2216) Walker Commy Roard of Education TCWD 3,804,547 3,859,68 5,72 13,000 2,885,659 786,347 3,859,772 - 3,326,955 2,205,06,29 11,981,826 (1,09,137) (384,829) (6,178,2216) Walker Commy Roard of Education TCWD 3,804,54 34,54,54 46,075 117,000 2,885,659 786,347 3,859,772 - 3,326,955 2,205,06,29 11,981,826 (1,09,137) (378,806) (1,987,344,344,344,344,344,344,344,344,344,34																	
Walker County Board of Education         TWLK         1.290.1083         12.672.326         247.785         432.863         10.675.998         4.489.093         15.807.549         19.996.556         - 12.536.354         8.507.239         41.00.149         52.71.261         (54.802)         (61.56.15)           Wallace Community College-Deduan         TCWD         3.508.444         3.425.244         66.975         117.000         2.885.559         7.646.147         3.885.9972         5.404.934         - 3.388.492         2.211.4199         10.907.625         (1.422.787)         (1.792.216         (1.792.216         (1.792.216         1.792.216         1.792.216         1.792.216         1.893.912         1.813.13         3.259.021         895.411         4.362.211         6.014.772         - 3.826.925         2.050.629         11.981.826         (1.699.137)         4.788.006         (1.987.943)         1.798.706         1.987.836         4.189.138         1.987.712         - 4.1850.929         2.887.859         1.4142.60         (1.282.583)         (4.181.81)         2.788.738         - 4.182.504         (1.282.183)         4.181.81         2.288.738         - 4.282.11.779         - 4.282.11.779         - 4.282.11.779         - 4.282.11.779         - 4.282.11.779         - 4.282.11.779         - 4.282.11.779         - 4.282.11.779         - 4.282.11.779<																	
Wallace Community College—Dothan TGWD 3,504,544 3,425,244 66,975 117,000 2,885,650 786,347 3,855,972 5,404,934 - 3,388,492 2,114,199 10,907,625 (1,424,787) (367,429) (1,792,216 Wallace Community College—Hancwille TCUT 3,780,797 3,868,432 75,641 123,138 3,259,021 895,411 4,362,211 6,104,272 - 3,266,925 2,050,629 11,981,326 (1,693,137) (378,806) (1,927,365,947) Wallace Community College—Hancwille TCUT 3,780,797 3,868,432 75,641 123,138 3,259,021 895,411 4,362,211 6,104,272 - 3,266,925 2,050,629 11,918,266 (1,603,137) (378,806) (1,927,365,947) Wallace Community College—Hancwille TCUT 3,780,797 4,192,192,192,192,192,192,192,192,192,192																	
Walker-State Community College-Hanceville TCUT 3,780,797 3,868,432 75,641 132,138 3,259,021 895,411 4,362,211 6,104,272 - 3,326,925 2,059,6629 11,981,326 (1,690,137) G78,896) (1,987,042) Washington County Board of Education TWIH 4,614,953 4,383,968 85,721 149,748 3,693,342 1,483,513 5,412,324 6,917,772 - 4,336,929 2,887,859 14,142,500 (1,823,583) Willow Commy Board of Education TWIH 3,255,407 3,316,765 648,54 113,255 2,794,261 896,942 3,809,352 5,337,588 - 3,3281,177 1,746,791 10,261,726 (1,579,665) (454,121) (1,833,786) Willow Commy Board of Education TWFD 2,268,755 2,173,252 4,2494 74,234 (1,830,390) 1,005,780 2,953,398 3,429,327 - 2,149,933 1,333,194 6,912,454 (00),999 (50,279) (900,279) Willow Community Charter School (3 Academy) TWDL 1,140,570 1,159,997 22,664 39,593 976,500 2,827,041 3,865,798 1,829,021 - 1,146,660 263,865 3,239,546 (482,147) 681,530 199,383																	
Washington County Board of Education         TWSH         4,614,953         4,381,968         85,721         149,748         3,693,342         1,483,513         5,412,324         6,917,772         -         4,336,929         2,887,859         14,142,560         (1,822,883)         (541,818)         (2,365,401)           Wilcox County Board of Education         TWIL         3,255,407         3,216,765         64,854         113,295         2,794,261         896,942         3,869,325         5,233,758         -         3,281,177         1,746,791         10,261,726         (179,065)         (451,211)         (1,823,803)         4,818,18         (2,365,401)         (4,818,18)         2,386,341         (4,818,18)         2,386,341         (4,818,18)         2,386,341         (4,818,18)         2,386,341         (4,818,18)         2,386,341         (4,818,18)         2,386,341         (4,818,18)         2,386,341         (4,818,18)         2,386,341         (4,818,18)         2,386,341         (4,818,18)         2,386,341         (4,818,18)         2,386,341         (4,818,18)         2,386,341         (4,818,18)         2,386,341         (4,818,18)         2,386,341         (4,818,18)         2,386,341         (4,818,18)         2,386,341         (4,818,18)         2,386,341         (4,818,18)         2,386,341         (4,818,18)																	
Wikox County Board of Education TWIL 3,255,407 3,316,765 $648.54$ 113,295 2,794.261 896,942 3,869,352 5,233,758 - 3,281,177 1,746,791 10,261,726 (1,379,665) (454,121) (1,833,789) (1,905,780) (1,905																	
Winfield City Board of Education TWFD 2,268,595 2,173,252 42,494 74,234 1,830,890 1,005,780 2,953,398 3,429,327 - 2,149,933 1,333,194 6,912,454 (903,999) $(56,279)$ (960,278 Winston County Board of Education TWIN 4,748,380 4,815,363 94,156 164,484 4,056,778 2,803,531 7,118,949 7,598,501 - 4,763,695 3,005,637 15,367,383 (2,003,030) (190,288) (2,193,118) $(56,279)$ (960,278 Winston County Board of Education TWIN 1,140,570 1,159,097 22,664 39,593 976,500 2,827,041 3,865,798 1,829,021 - 1,146,660 263,865 3,239,546 (482,147) 681,530 199,383																	
Winston County Board of Education TWIN 4,748,380 4,815,363 94,156 164,484 4,056,778 2,803,531 7,118,949 7,598,501 - 4,763,695 3,005,637 15,367,833 (2,003,030) (190,288) (2,193,318 Woodlawn Community Charter School (i3 Academy) TWDL 1,140,570 1,159,097 22,664 39,593 976,500 2,827,041 3,865,798 1,829,021 - 1,146,660 263,865 3,239,546 (482,147) 681,530 199,383																	
Woodlawn Community Charter School (i3 Academy) TWDL 1,140,570 1,159,097 22,664 39,593 976,500 2,827,041 3,865,798 1,829,021 - 1,146,660 263,865 3,239,546 (482,147) 681,530 199,383											-						
											-						
Total for All Employers 5 1,742,448,593 5 1,922,150,410 5 37,584,330 5 6,5657,097 5 1,619,345,526 5 1,127,019,842 5 2,849,606,795 5 3,033,096,659 5 - 5 1,901,526,144 5 1,127,019,842 5 6,061,642,645 5 (799,549,981) 5 - 5 (799,5	Woodlawn Community Charter School (i3 Academy)	TWDL	1,140,570	1,159,097	22,664	39,593	9/6,500	2,827,041	3,865,798	1,829,021	-	1,146,660	263,865	3,239,546	(482,147)	681,530	199,383
		Total for All Employers	\$ 1,742,448,593	\$ 1,922,150,410	\$ 37,584,330	\$ 65,657,097	\$ 1,619,345,526	\$ 1,127,019,842	\$ 2,849,606,795	\$ 3,033,096,659	s -	\$ 1,901,526,144	\$ 1,127,019,842	\$ 6,061,642,645	\$ (799,549,981)	s -	\$ (799,549,981)

As of and for the Fiscal Year Ended September 30, 2023

# 1) Plan Description

The Alabama Retired Education Employees' Health Care Trust (Trust) is a cost-sharing multiple-employer defined benefit postemployment healthcare plan that administers healthcare benefits to the retired employees of participating state and local educational institutions. The Trust was established under the Alabama Retiree Health Care Funding Act of 2007 which authorized and directed the Public Education Employees' Health Insurance Board (Board) to create an irrevocable trust to fund postemployment healthcare benefits to retired members. Active and retired member health insurance benefits are paid through the Public Education Employees' Health Insurance Plan (PEEHIP). In order to comply with the reporting requirements of Governmental Accounting Standards Board (GASB) Statement No. 74, Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans, the contributions and benefit payments related to retired members that are processed through PEEHIP are segregated from PEEHIP and reported as part of the Trust. In accordance with GASB, the Trust is considered a component unit of the State of Alabama (State) and is included in the State's Annual Comprehensive Financial Report.

PEEHIP was established in 1983 pursuant to the provisions of the *Code of Alabama 1975, Title 16, Chapter 25A* (Act 455 of the Legislature of 1983) to provide a uniform plan of health insurance for active and retired employees of state and local educational institutions which provide instruction at any combination of grades K-14 (collectively, eligible employees), and to provide a method for funding the benefits related to the plan. The four-year universities participate in the plan with respect to their retired employees and are eligible to participate in the plan with respect to their active employees if they elect to do so. At this time, only two universities have elected to participate in the plan with respect to their active employees. Responsibility for the establishment of the health insurance plan and its general administration and operations is vested in the Board. The Board is a corporate body for purposes of management of the health insurance plan. The *Code of Alabama 1975, Title 16, Chapter 25A, Article 4* provides the Board with the authority to amend the benefit provisions in order to provide reasonable assurance of stability in future years for the plan. The Teachers' Retirement System of Alabama (TRS) has been appointed as the administrator of PEEHIP and, consequently, serves as the administrator of the Trust.

The assets of the Trust may not be used for any purpose other than to acquire permitted investments, pay administrative expenses, and provide postemployment healthcare benefits to or for retired members and their dependents. The Alabama Legislature has no authority or power to appropriate the assets of the Trust. The Board periodically reviews the funds available in PEEHIP and determines if excess funds are available. If excess funds are determined to be available, the Board authorizes a transfer of funds from PEEHIP to the Trust. The Board can also authorize a transfer of funds from the Trust to PEEHIP if there is a funding shortfall for any amount up to 10% of the fair market value of the Trust's assets in the previous fiscal year.

As of and for the Fiscal Year Ended September 30, 2023

# 1) Plan Description, Continued

As of September 30, 2023, there were 196 participating employers and 11 participating universities. The following table summarizes the membership of the plan as of September 30, 2022, the date of the most recent actuarial valuation:

	TRS Members	Elig V	mber Not ible for or Vaiving EEHIP	PEEHIP Membership
Retired Members or Surviving Spouses		· ·		
Currently Receiving Benefits	105,5	549	(6,662)	98,887
Inactive Members Entitled to				
But Not Yet Receiving Benefits	7,1	.57	(150)	7,007
Non-vested Inactive Members Who				
Have Not Contributed More than 5 years	34,8	392	(34,892)	-
Active Members	135,7	783	(2,406)	133,377
Total	283,3	881	(44,110)	239,271
	Male	Female	Total	
Retired Members Currently				
Receiving Benefits	23,764	72,756	96,520	
Surviving Spouses Currently				
Receiving Benefits	1,024	1,343	2,367	
Total	24,788	74,099	98,887	·

PEEHIP offers a basic hospital medical plan to active members and non-Medicare eligible retired members. Benefits include inpatient hospitalization for a maximum of 365 days without a dollar limit, inpatient rehabilitation, outpatient care, physician services, and prescription drugs.

Active employees and non-Medicare eligible retired members who do not have Medicare eligible dependents can enroll in a health maintenance organization (HMO) in lieu of the basic hospital medical plan. The HMO includes hospital medical benefits, dental benefits, vision benefits, and an extensive formulary. However, participants in the HMO are required to receive care from a participating physician in the HMO plan.

As of and for the Fiscal Year Ended September 30, 2023

# 1) Plan Description, Continued

The PEEHIP offers four optional plans (Hospital Indemnity, Cancer, Dental, and Vision) that may be selected in addition to or in lieu of the basic hospital medical plan or HMO. The Hospital Indemnity Plan provides a per-day benefit for hospital confinement, maternity, intensive care, cancer, and convalescent care. The Cancer Plan covers cancer disease only and benefits are provided regardless of other insurance. Coverage includes a per-day benefit for each hospital confinement related to cancer. The Dental Plan covers diagnostic and preventative services, as well as basic and major dental services. Diagnostic and preventative services include oral examinations, teeth cleaning, x-rays, and emergency office visits. Basic and major services include fillings, general aesthetics, oral surgery not covered under a Group Medical Program, periodontics, endodontics, dentures, bridgework, and crowns. Dental services are subject to a maximum of \$1,250 per year for individual coverage and \$1,000 per person per year for family coverage. The Vision Plan covers annual eye examinations, eyeglasses, and contact lens prescriptions.

PEEHIP members may opt to elect the PEEHIP Supplemental Plan as their hospital medical coverage in lieu of the PEEHIP Hospital Medical Plan. The PEEHIP Supplemental Plan provides secondary benefits to the member's primary plan provided by another employer. Only active and non-Medicare eligible retired members and dependents are eligible for the PEEHIP Supplemental Plan. There is no premium required for this plan, and the plan covers most out-of-pocket expenses not covered by the primary plan. The plan cannot be used as a supplement to Medicare, the PEEHIP Hospital Medical Plan, VIVA Health Plan (offered through PEEHIF), Marketplace (Exchange) Plans, Alabama State Employees' Insurance Board, Local Government Health Insurance Board, Medicaid, All Kids, Tricare, or Champus.

PEEHIP remains the primary payer for retired members until the retired member is Medicare eligible. If a member or dependent is already Medicare eligible due to age or disability at the time of his or her retirement, the member will be enrolled in the PEEHIP Medicare Advantage Plan on the date of the member's retirement. A Medicare eligible retired member and/or Medicare eligible dependent must have both Medicare Part A (hospital insurance) and Part B (medical insurance) to have coverage with PEEHIP.

Effective January 1, 2020, Medicare eligible members and Medicare eligible dependents covered on a retiree contract were enrolled in Humana Medicare Employer Plan for PEEHIP retirees. Effective January 1, 2023, United Health Care (UHC) replaced the Humana contract. The MAPDP plan is fully insured by UHC and members are able to have all of their Medicare Part A, Part B, and Part D (prescription drug coverage) in one convenient plan. With the MAPDP plan for PEEHIP, retirees can continue to see their same providers with no interruption and see any doctor who accepts Medicare on a national basis. Retirees have the same benefits in and out-of-network and there is no additional retiree cost share if a retiree uses an out-of-network provider and no balance billing from the provider.

### 2) Contributions

In accordance with the *Code of Alabama 1975, Title 16, Chapter 25A, Articles 8 & 8.1*, the Board is required to certify to the Governor and the Legislature, the amount, as a monthly premium per active employee, necessary to fund the coverage of active and retired member benefits for the following fiscal year. The Legislature then sets the employer premium rate in the annual appropriation bill.

As of and for the Fiscal Year Ended September 30, 2023

# 2) Contributions, Continued

Each year, the State Legislature specifies the monthly employer rate that participating employers must contribute for each active employee. The monthly employer rate for fiscal year 2023 was \$800 per active employee. Approximately, 11.051% of the employer contributions were used to assist in funding retired member benefit payments in fiscal year 2023. Act 473 of the Legislature of 2003 requires universities that do not participate in the PEEHIP to pay the required monthly rate for each university retired member who participates in the plan. The required monthly employer rate for fiscal year 2023 was \$272 per university retired member. In addition to the employer payments each month, retired members are required to pay certain premium amounts. The required monthly retired member premiums for fiscal year 2023 are as follows:

### Retired Member Premiums

#### Effective 10/1/2022

Retiree Premium Rates								
Coverage Type	Premium if Retiree Subscriber is Non- Medicare Eligible	Premium if Retiree Subscriber is Medicare Eligible						
Individual Coverage	\$196	\$25						
Family Coverage:								
Non-Medicare eligible dependent(s) but no spouse	\$451	\$280						
Non-Medicare eligible dependent(s) and Non-Medicare spouse	\$551	\$380						
Non-Medicare eligible dependent(s) and Medicare eligible								
spouse	\$481	\$310						
Non-Medicare eligible spouse only	\$526	\$355						
Medicare eligible spouse only	\$335	\$164						
Non-spousal Medicare eligible dependent only	\$310	\$139						
Non-spousal Medicare eligible dependent and Medicare								
eligible spouse	\$481	\$310						

#### **Effective 1/1/2023**

#### **Retiree Premium Rates**

	Premium if Retiree Subscriber is Non-	Premium if Retiree Subscriber is
Coverage Type	Medicare Eligible	Medicare Eligible
Individual Coverage	\$196	\$25
Family Coverage:		
Non-Medicare eligible dependent(s) but no spouse	\$451	\$280
Non-Medicare eligible dependent(s) and Non-Medicare spouse	\$551	\$380
Non-Medicare eligible dependent(s) and Medicare eligible		
spouse	\$451	\$280
Non-Medicare eligible spouse only	\$526	\$355
Medicare eligible spouse only	\$261	\$90
Non-spousal Medicare eligible dependent only	\$261	\$90
Non-spousal Medicare eligible dependent and Medicare		
eligible spouse	\$326	\$155

# As of and for the Fiscal Year Ended September 30, 2023

# 2) Contributions, Continued

- -PEEHIP Supplemental Plan \$0
- -Optional Plans (Hospital Indemnity, Cancer, Dental, Vision) up to two optional plans can be taken by retired members at no cost if the retired member is not also taking one of the hospital medical plans. Otherwise, retired members can purchase the optional plans at the normal monthly rate of \$38 or \$50 for family dental.
- -For employees who retired after September 30, 2005, but before January 1, 2012, the retired member premium increased by 2% of the employer contribution for each year under 25 years of service and was reduced by 2% for each year over 25 years of service.
- -Effective January 1, 2012, the retired member premiums paid by employees who retire with less than 25 years of service are increased by 4% of the employer contribution for each year under 25 years of service and are reduced by 2% for each year over 25 years of service. Additionally, non-Medicare eligible employees who retire are required to pay 1% more for each year less than age 65 (age premium) and to pay the net difference between the active employee subsidy and the non-Medicare eligible retired member subsidy (subsidy premium). When the retired member becomes Medicare eligible, the age and subsidy premiums no longer apply. However, the years of service premium (if applicable to the retired member) will continue to be applied throughout retirement. These changes were phased in over a five-year period ending October 1, 2016.

# Surviving Spouse Premiums

#### **Surviving Dependent Monthly Premiums**

	<b>Effective 10/1/2022</b>	<b>Effective 1/1/2023</b>
Individual Coverage:		
Non-Medicare eligible survivor	\$945	\$945
Medicare eligible survivor	\$214	\$65
Family Coverage:		
Non-Medicare eligible survivor and more than one dependent		
or only dependent non-Medicare eligible	\$1,261	\$1,261
Non-Medicare survivor and Medicare eligible dependent only Medicare eligible survivor and more than one dependent or	\$980	\$980
only dependent non-Medicare eligible	\$627	\$627
Medicare eligible survivor and Medicare eligible dependent only	\$327	\$130
Supplemental medical plan (individual or family)	\$173	\$176
Optional (each plan) - Cancer, Indemnity, Vision, and Individual		
Dental	\$38	\$38
Optional - Family dental premium	\$50	\$50
Tobacco premium for survivor enrolling in Hospital Medical	\$50	\$50
Wellness premium/non-Medicare eligible survivor	\$50	\$50

The rates above do not reflect any discounts, waivers, or retired member sliding scale adjustments.

As of and for the Fiscal Year Ended September 30, 2023

# 3) Net Other Postemployment Benefit (OPEB) Liability

The components of the net OPEB liability for benefits determined in accordance with GASB Statement No. 74, Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans, as of September 30, 2023, were as follows:

Net OPEB Liability	\$1,922,150,410
Less: Fiduciary Net Position	1,877,790,000_
Total OPEB Liability	\$ 3,799,940,410

Fiduciary Net Position as a
Percentage of the Total OPEB Liability 49.42%

The total OPEB liability (TOL) is based on the actuarial valuation as of September 30, 2022. The result is rolled forward using standard actuarial techniques to the measurement date. The roll forward calculation adds the normal cost (also called the service cost) for the period October 1, 2022, through September 30, 2023, subtracts the actual benefit payments for the same period, and then applies the single equivalent interest rate (SEIR) for the period. If applicable, actuarial gains and losses arising from benefit changes, the differences between estimates and actual experience, and changes in assumptions or other inputs are reconciled to the TOL as of the measurement date. The following table shows the procedure used to determine the TOL as of September 30, 2023:

\$ 3,376,169,593
\$ (154,346,000)
\$ 230,929,762
\$ 79,386,683
\$ (558,900,710)
\$ 752,790,879
\$ 73,910,203
\$ 3,799,940,410
\$ \$ \$ \$ \$

<sup>\*</sup>The TOL as of September 30, 2022, was calculated using the discount rate as of the prior measurement date.

<sup>\*\*</sup>Change due to Experience includes demographic changes such as retirements, terminations, disabilities, and deaths different from expected as well as claims costs different than expected. The major cause of the gain was savings due to pharmacy negotions for pre-Medicare retirees and lower than anticipated premium rate increases for Medicare-Eligible retirees.

<sup>\*\*\*</sup>Assumptions regarding plan participation, tobacco usage, and health care costs were updated.

<sup>\*\*\*\*</sup>Reflects impact of Act 2022-222

As of and for the Fiscal Year Ended September 30, 2023

# 4) Actuarial Assumptions

The total OPEB liability was determined by an actuarial valuation as of September 30, 2022, and rolled forward to the measurement date of September 30, 2023, using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.50%
Projected Salary Increases <sup>1</sup>	3.25% - 5.00%
Long-Term Investment Rate of Return <sup>2</sup>	7.00%
Municipal Bond Index Rate at the	
Measurement Date	4.53%
Municipal Bond Index Rate at the	
Prior Measurement Date	4.40%
Projected Year for Fiduciary Net	
Position (FNP) to be Depleted	N/A
Single Equivalent Interest Rate at the	
Measurement Date	7.00%
Single Equivalent Interest Rate at the	
Prior Measurement Date	7.00%
Healthcare Cost Trend Rate	
Pre-Medicare Eligible	7.00%
Medicare Eligible	**
Ultimate Trend Rate	
Pre-Medicare Eligible	4.50% in 2023 FYE
Medicare Eligible	4.50% in 2023 FYE
Optional Plan Trend Rate	2.00%

<sup>&</sup>lt;sup>1</sup>Includes 2.75% wage inflation.

The rates of mortality are based on the Pub-2010 Public Mortality Plans Mortality Tables, adjusted generationally based on scale MP-2020, with an adjustment of 66-2/3% to the table beginning in 2019. The mortality tables are adjusted forward and/or back depending on the plan and group covered, as shown in the table below.

Group	Membership Table	Set Forward (+)/Set Back (-)	Adjustment to Rates
Active Members	Teacher Employee Below Median	None	65%
		Male: +2	Male: 108% ages < 63, 96% ages > 67; Phasing down 63 - 67
Service Retirees	Teacher Below Median	Female: +2	Female: 112% < 69, 98% ages > 74; Phasing down 69 - 74
		Male: +8	
Disabled Retirees	Teacher Disability	Female: +3	None
		Male: +2	
Beneficiaries	Teacher Contingent Survivor Below Median	Female: None	None

<sup>&</sup>lt;sup>2</sup>Compounded annually, net of investment expense, including inflation.

<sup>\*\*</sup>Initial Medicare claims are set based on scheduled increases through Plan Year 2025.

As of and for the Fiscal Year Ended September 30, 2023

# 4) Actuarial Assumptions, Continued

The decremental assumptions used in the valuation were selected based on the actuarial experience study prepared as of September 30, 2020, submitted to and adopted by the TRS Board on September 13, 2021.

The remaining actuarial assumptions (e.g., initial per capita costs, health care cost trends, rate of plan participation, rates of plan election, etc.) were based on the actuarial valuation as of September 30, 2022.

The long-term expected return on plan assets is to be reviewed as part of regular experience studies prepared every five years, in conjunction with similar analysis for the TRS. Several factors should be considered in evaluating the long-term rate of return assumption, including long-term historical data, estimates inherent in current market data, and a log-normal distribution analysis in which best-estimate ranges of expected future real rates of return (expected return, net of investment expense and inflation), as developed for each major asset class. These ranges should be combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and then adding expected inflation. The assumption is intended to be a long-term assumption and is not expected to change absent a significant change in the asset allocation, a change in the inflation assumption, or a fundamental change in the market that alters expected returns in future years.

The long-term expected rate of return on the OPEB plan investments will be determined based on the allocation of assets by asset class and by the mean and variance of real returns. The target asset allocation and best estimates of expected geometric real rates of return for each major asset class are to be summarized in a manner suggested by the following table:

		Long-Term
		Expected
	Target	Real Rate
	Allocation	of Return*
	30.00%	4.40%
	38.00%	8.00%
	8.00%	10.00%
	4.00%	11.00%
ped		
	15.00%	9.50%
_	5.00%	1.50%
Total	100.00%	
		Allocation 30.00% 38.00% 8.00% 4.00% pped 15.00% 5.00%

<sup>\*</sup> Geometric mean, includes 2.50% inflation.

As of and for the Fiscal Year Ended September 30, 2023

# 4) Actuarial Assumptions, Continued

The discount rate (also known as SEIR, as described by GASB Statement No. 74) used to measure the total OPEB liability was 7.00%. Premiums paid to PEEHIP for active employees include an amount to partially fund the cost of coverage for retired employees. The projection of cash flows used to determine the discount rate assumed that plan contributions will be made at the current contribution rates. Each year, the State specifies the monthly employer rate that participating school systems must contribute for each active employee. Currently, the monthly employer rate is \$800 per non-university active member. Approximately, 11.051% of the employer contributions were used to assist in funding retired member benefit payments in 2023 and it is assumed that the amount will increase or decrease at the same rate as expected benefit payments for the closed group with a cap of 20.00%. It is assumed the \$800 rate will remain flat until, based upon budget projections, it increases to \$940 in fiscal year 2027 and then will increase with inflation at 2.50% starting in fiscal year 2028. The discount rate determination will use a municipal bond rate to the extent the Trust is projected to run out of money before all benefits are paid. Projected future benefit payments for all current plan members are projected through 2121.

The following table presents the net OPEB liability of the Trust calculated using the current healthcare trend rate, as well as what the net OPEB liability would be if calculated using one percentage point lower or one percentage point higher than the current rate:

		Cur	rent Healthcare						
1% Dec	rease (6.0%	Tre	end Rate (7.0%	1% Increase (8.0%					
decreasi	ng to 3.50%	decre	asing to 4.50% for	decreasing to 5.50% for					
for pre-N	1edicare and	pre	e-Medicare and	pre-Medicare and					
Known d	Known decreasing to		wn decreasing to	Known decreasing to					
3.50% f	3.50% for Medicare		% for Medicare	5.50% for Medicare					
El	Eligible)		Eligible)		Eligible)				
	151010)		Liigibic)		Eligible)				

The following table presents the net OPEB liability of the Trust calculated using the discount rate of 7.00%, as well as what the net OPEB liability would be if calculated using one percentage point lower or one percentage point higher than the current rate:

	Current	
1%	Discount	1%
Decrease	Rate	Increase
(6.00%)	(7.00%)	(8.00%)
\$ 2,372,890,713	\$1,922,150,410	\$ 1,538,511,675

As of and for the Fiscal Year Ended September 30, 2023

# 5) Basis and Calculation of Employer Cost Share

GASB Statement No. 75, Accounting and Financial Reporting for Postemployment Benefit Plans Other Than Pensions, requires participating employers to recognize their proportionate share of the net OPEB liability, deferred outflows of resources, deferred inflows of resources, and OPEB expense. Employer contributions per active member per month are summed and the contributions of any new units joining during the year are annualized to determine total employer contributions. Separately, the percentage of the retired members' expenses paid for by the per active member per month amount is calculated. For all participating agencies with both active and retired members participating in PEEHIP, the total employer contributions is reduced by the total retired member cost paid for by employer contributions from the universities where only retired members participate. It is not reduced by the previously discussed percentage. This calculation produces, by agency, their component of employer contributions specifically used for retired members and their dependents as the employer's cost share.

## 6) Measurement Focus and Basis of Accounting

The schedules are presented in accordance with the standards issued by the Governmental Accounting Standards Board (GASB). As prescribed by GASB, they are reported using the economic resources measurement focus and the accrual basis of accounting.

For purposes of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of the Trust and additions to/deductions from the fiduciary net position of the Trust have been determined on the same basis as they are reported. For this purpose, benefit payments (including refunds of employer and employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

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 and disclosure in the financial statements. Actual results may differ from these estimates.

### 7) Additional Financial and Actuarial Information

Additional financial information supporting the preparation of the Schedule of Employer Allocations and the Schedule of OPEB Amounts by Employer (including the disclosure of the net OPEB liability and the unqualified audit opinion on the financial statements) is located in the Trust's financial statements for the fiscal year ended September 30, 2023. The supporting actuarial information is included in the GASB Statement No. 74 Report for PEEHIP prepared as of September 30, 2023. The additional financial and actuarial information is available at www.rsa-al.gov.

Supplementary Schedules

# Alabama Retired Education Employees' Health Care Trust Schedule of Rate Sensitivity, Amortization of Deferred Outflows/(Inflows), and Employer Contributions As of and for the Fiscal Year Ended September 30, 2023 (Dollar Amounts Not in Thousands)

Projected Deferred Outflows/(Inflows) to be Recognized in OPEB Expense for the Fiscal Year Ended September 30

						Projected Defe	erred Outflows/(Inflows	) to be Recognized in (	OPEB Expense for th	e Fiscal Year Ended S	September 30	
		Net OPEB	Net OPEB	Net OPEB	Net OPEB							2023
		Liability @	Liability @	Liability @	Liability @							Actual
Employee	Employer Code	Minus 1% Trend	Plus 1% Trend	Minus 1% (6.00%)	Plus 1% (8.00%)	2025	2026	2027	2028	2029	Thomastton	Employer
Employer Alabama A&M University	TAMI	\$ 7,817,517	\$ 13,344,112	\$ 12,731,986	\$ 8,255,041	\$ (7,117,446)	\$ (3,857,151)	\$ (3,372,423)	\$ (4,017,331)	\$ (2,320,455)	**Thereafter	S 835,225
Alabama Aerospace and Aviation Schools, Inc	TAER	188,974	322,569	307,772	199,550	(13,526)	67,924	67,210	35,082	63,506	22,491	20,190
Alabama Association of School Boards	TAAB	142,091	242,542	231,416	150,043	(119,852)	(83,381)	(66,764)	(66,961)	(44,301)	1,380	15,181
Alabama Education Association	TAEA	721,957	1,232,344	1,175,814	762,363	(642,729)	(381,147)	(355,388)	(424,640)	(264,468)	(18,869)	77,134
Alabama Fire College	TAFC	451,132	770,059	734,735	476,380	(351,263)	(166,778)	(156,309)	(216,201)	(132,000)	(4,146)	48,199
Alabama High School Athletic Association	TAAA	188,047	320,987	306,263	198,572	(138,080)	(82,152)	(68,144)	(77,979)	(44,585)	2,491	20,091
Alabama Industrial Development Training Institute	TIDT	1,691,058	2,886,553	2,754,140	1,785,702	(1,265,030)	(590,698)	(549,338)	(780,722)	(471,112)	14,386	180,673
Alabama Institute for Deaf and Blind	TAID	10,403,810	17,758,785	16,944,147	10,986,080	(8,637,319)	(4,550,913)	(4,124,496)	(5,257,176)	(3,306,228)	(166,722)	1,111,545
Alabama Retired State Employees Association	TREA	52,003	88,766	84,694	54,913	(65,342)	(48,547)	(45,302)	(45,621)	(26,034)	(2,774)	5,556
Alabama School of Cyber Technology & Engineering	TCYB	406,411	693,723	661,900	429,156	(5,698)	160,397	136,016	18,993	22,166	19,706	43,421
Alabama School of Fine Arts	THFA	883,937	1,508,837	1,439,623	933,408	(677,788)	(351,806)	(327,190)	(431,109)	(251,077)	1,665	94,440
Alabama State Employees Association	TASE	89,142	152,162	145,182	94,132	(77,697)	(41,901)	(38,015)	(47,276)	(30,901)	(2,934)	9,524
Alabama State University	TMST	10,459,360	17,853,607	17,034,619	11,044,740	(6,451,698)	(1,015,795)	(2,175,905)	(5,325,102)	(2,313,737)	505,223	1,117,480
Alabama Technology Network	TATN	539,114	920,240	878,027	569,286	(480,475)	(235,558)	(202,816)	(263,621)	(177,610)	(8,095)	57,599
Alabaster City School System	TALR	8,045,035	13,732,473	13,102,532	8,495,291	(6,465,600)	(3,148,509)	(2,846,919)	(3,816,394)	(2,386,523)	(94,949)	859,533
Albertville City Board of Education	TALB	5,979,688	10,207,030	9,738,809	6,314,354	(4,921,108)	(2,584,396)	(2,350,614)	(3,022,915)	(1,909,731)	(88,961)	638,871
Alexander City Board of Education	TALX	3,844,593	6,562,528	6,261,489	4,059,763	(2,991,005)	(1,405,857)	(1,192,017)	(1,586,474)	(931,837)	19,758	410,757
Andalusia City Board of Education	TADL	2,211,995	3,775,766	3,602,563	2,335,794	(1,610,189)	(794,315)	(737,233)	(1,007,957)	(619,095)	(35,233)	236,330
Anniston Board of Education	TANN	2,154,994	3,678,468	3,509,728	2,275,603	(2,278,311)	(1,333,423)	(1,234,526)	(1,416,057)	(809,416)	(31,110)	230,240
Arab City Board of Education	TARB	3,125,294	5,334,721	5,090,005	3,300,208	(2,502,707)	(1,286,880)	(1,191,348)	(1,563,170)	(962,579)	(47,856)	333,907
Athens City Board of Education	TATH	5,107,601	8,718,420	8,318,485	5,393,458	(3,967,736)	(1,908,123)	(1,721,340)	(2,304,911)	(1,338,434)	(37,893)	545,697
Athens State University	TATC	2,666,487	4,551,561	4,342,770	2,815,723	(2,091,667)	(1,029,088)	(965,838)	(1,314,806)	(799,495)	(16,503)	284,888
Attalla City Schools	TATT	1,831,455	3,126,203	2,982,796	1,933,956	(1,630,439)	(910,185)	(809,849)	(966,730)	(594,749)	(30,412)	195,673
Auburn City Board of Education	TAUB	10,893,672	18,594,956	17,741,961	11,503,359	(8,308,085)	(4,309,298)	(4,019,992)	(5,311,140)	(3,189,840)	(100,951)	1,163,882
Auburn University	TAPI	79,983,620	136,528,056	130,265,188	84,460,069	(46,819,618)	(5,633,354)	(13,981,869)	(38,845,060)	(19,283,477)	4,164,241	8,545,465
Autauga County Board of Education	TATG	11,031,270	18,829,829	17,966,060	11,648,658	(9,240,526)	(4,842,799)	(4,419,812)	(5,619,287)	(3,409,858)	(140,065)	1,178,583
Baldwin County Board of Education	TBLD	39,064,748	66,681,579	63,622,735	41,251,087	(31,191,371)	(16,439,974)	(14,811,944)	(19,326,531)	(12,919,739)	(588,989)	4,173,685
Barbour County Schools	TBAR	1,167,342	1,992,594	1,901,189	1,232,674	(992,167)	(515,660)	(485,434)	(590,996)	(258,885)	877	124,719
Bessemer Board of Education	TBSM	4,563,798	7,790,175	7,432,821	4,819,220	(4,032,529)	(2,253,688)	(2,017,792)	(2,401,692)	(1,386,416)	(35,037)	487,597
Bevill State Community College	TWCT	2,425,810	4,140,737	3,950,791	2,561,575	(2,465,132)	(1,349,483)	(1,197,262)	(1,396,227)	(837,972)	(48,250)	259,174
Bibb County Board of Education	TBIB	4,576,892	7,812,527	7,454,147	4,833,047	(3,577,133)	(1,686,773)	(1,507,811)	(2,036,905)	(1,188,847)	(12,033)	488,996
Birmingham City Schools	TBMH	25,068,835	42,791,252	40,828,315	26,471,864	(23,423,217)	(13,337,144)	(12,049,733)	(14,330,517)	(8,831,831)	(423,582)	2,678,359
Bishop State Community College	TMJC	1,783,327	3,044,050	2,904,413	1,883,135	(1,849,753)	(1,057,399)	(916,073)	(1,023,568)	(595,431)	(12,021)	190,531
Blount County Board of Education Boaz City Board of Education	TBLT	9,782,845	16,698,829	15,932,814	10,330,362	(7,926,556)	(4,097,933)	(3,688,999)	(4,759,253)	(3,028,818)	(195,923)	1,045,201
	TBOZ TBRK	3,113,463 379,679	5,314,527 648,094	5,070,737 618,364	3,287,715 400,929	(2,365,485) (10,652)	(1,207,094) 152,996	(1,095,554) 151,560	(1,438,153) 41,722	(855,455) (10,657)	(29,805) 20,272	332,643 40,565
Breakthrough Charter School Brewton City Board of Education	TBWT	1,479,003	2,524,585	2,408,776	1,561,779	(1,076,639)	(495,033)	(457,931)	(663,685)	(446,373)	(33,269)	158,017
Bullock County Board of Education	TBLK	1,678,778	2,865,591	2,734,140	1,772,735	(1,584,938)	(833,021)	(728,319)	(884,303)	(552,979)	(24,587)	179,361
Butler County Board of Education	TBLR	3,538,977	6,040,858	5,763,749	3,737,043	(3,263,825)	(1,745,824)	(1,525,746)	(1,850,375)	(1,187,017)	(70,983)	378,105
Calhoun Community College	TDEC	3,845,529	6,564,126	6,263,014	4,060,752	(3,100,450)	(1,687,063)	(1,581,776)	(2,037,280)	(1,279,702)	(51,020)	410,857
Calhoun County Board of Education	TCAL	11,391,566	19,444,835	18,552,854	12,029,118	(10,096,560)	(5,591,624)	(5,032,350)	(6,128,978)	(3,866,489)	(219,782)	1,217,077
CAPNA, Inc	TNCA	3,922,288	6,695,151	6,388,028	4,141,807	(3,586,242)	(1,874,255)	(1,649,116)	(2,048,857)	(1,351,984)	(102,539)	419,058
Central Alabama Community College	TACC	1,159,779	1,979,685	1,888,872	1,224,688	(1,060,856)	(574,583)	(496,748)	(573,474)	(308,326)	(1,218)	123,911
Chambers County Board of Education	TCHB	4,569,058	7,799,154	7,441,388	4,824,775	(3,981,324)	(2,139,980)	(1,936,148)	(2,424,126)	(1,568,852)	(103,953)	488,159
Chattahoochee Valley Community College	TCVS	1,060,210	1,809,725	1,726,709	1,119,546	(794,919)	(396,158)	(370,289)	(503,484)	(304,465)	(12,179)	113,273
Cherokee County Board of Education	TCHK	5,156,945	8,802,649	8,398,850	5,445,564	(4,247,609)	(2,259,377)	(2,082,783)	(2,670,622)	(1,675,172)	(92,048)	550,969
Chickasaw City School System	TCKW	1,628,919	2,780,483	2,652,936	1,720,085	(1,080,617)	(464,787)	(464,191)	(742,955)	(499,277)	(16,938)	174,034
Chilton County Board of Education	TCHT	8,966,074	15,304,641	14,602,581	9,467,879	(7,484,420)	(3,979,490)	(3,709,659)	(4,750,159)	(2,897,576)	(133,956)	957,937
Choctaw County Board of Education	TCHW	1,868,969	3,190,237	3,043,893	1,973,570	(1,643,586)	(858,501)	(781,604)	(989,679)	(623,208)	(39,998)	199,681
Clarke County Board of Education	TCLK	3,500,153	5,974,587	5,700,518	3,696,046	(3,071,248)	(1,603,221)	(1,453,244)	(1,831,558)	(1,145,035)	(76,059)	373,957
Clay County Board of Education	TCLY	2,405,424	4,105,940	3,917,590	2,540,049	(2,148,679)	(1,163,971)	(1,134,059)	(1,435,927)	(776,298)	16,566	256,996
Cleburne County Board of Education	TCLB	3,139,596	5,359,134	5,113,297	3,315,310	(2,716,041)	(1,439,997)	(1,300,300)	(1,633,570)	(1,019,681)	(51,371)	335,435
Coastal Alabama Community College	TBMC	3,754,009	6,407,906	6,113,960	3,964,110	(3,209,786)	(1,593,749)	(1,375,388)	(1,772,009)	(1,164,073)	(43,478)	401,079
Coffee County Board of Education	TCOF	2,956,228	5,046,135	4,814,656	3,121,680	(2,018,194)	(876,642)	(819,858)	(1,232,360)	(730,860)	(10,345)	315,844
Colbert County Board of Education	TCOL	4,150,835	7,085,269	6,760,251	4,383,145	(3,450,082)	(1,803,042)	(1,617,267)	(2,069,122)	(1,318,236)	(62,700)	443,476
Conecuh County Board of Education	TCON	2,406,978	4,108,592	3,920,121	2,541,690	(2,105,729)	(1,165,424)	(1,024,395)	(1,234,529)	(781,035)	(47,013)	257,162
Coosa County Board of Education	TCSA	1,299,595	2,218,344	2,116,584	1,372,330	(1,234,712)	(650,600)	(551,635)	(646,797)	(385,637)	(20,974)	138,849
Council for Leaders in Alabama Schools	TACA TCNT	83,442	142,432 625,550	135,898	88,112 386,983	(59,493)	(40,660)	(36,699)	(41,136)	(45,983) 132,064	(27,131)	8,915
Covenant Academy of Mobile Covington County Board of Education		366,473 4,157,321		596,855 6,770,814	4,389,994	(38,867) (3,466,913)	119,088	117,702	55,397 (2,075,117)	. ,	66,658 (58,473)	6,532 444,169
Covington County Board of Education  Crenshaw County Board of Education	TCOV TCRW	2,967,619	7,096,341 5,065,578	4,833,208	3,133,708	(2,397,479)	(1,798,927) (1,165,449)	(1,627,762) (1,053,573)	(1,399,728)	(1,258,318) (828,187)	(11,224)	317,061
Cullman City Board of Education	TCMN	3,728,064	6,363,619	6,071,704	3,936,712	(3,015,104)	(1,534,930)	(1,425,122)	(1,878,426)	(1,157,621)	(56,175)	398,307
Cullman County Board of Education	TCUL	11,709,601	19,987,706	19,070,822	12,364,953	(10,144,049)	(5,507,952)	(4,956,515)	(6,096,237)	(3,743,980)	(200,120)	1,251,056
Dale County Board of Education	TDAL	4,054,205	6,920,326	6,602,874	4,281,107	(3,108,654)	(1,571,618)	(1,459,511)	(1,951,547)	(1,210,867)	(74,818)	433,152
Daleville City Board of Education	TDLV	1,441,424	2,460,439	2,347,573	1,522,096	(1,083,506)	(528,846)	(499,919)	(697,760)	(439,646)	(12,382)	154,002
Dallas County Board of Education	TDLS	4,029,542	6,878,227	6,562,706	4,255,063	(4,000,016)	(2,331,529)	(2,148,900)	(2,558,878)	(1,699,588)	(141,000)	430,517
Dauphin Island Sea Lab	TMES	945,786	1,614,410	1,540,353	998,719	(780,473)	(429,037)	(377,748)	(454,770)	(263,654)	(12,466)	101,048
Decatur Board of Education	TDTR	12,584,310	21,480,790	20,495,415	13,288,616	(9,684,171)	(5,095,779)	(4,707,018)	(6,235,564)	(4,039,747)	(152,705)	1,344,510
Dekalb County Board of Education	TDKB	10,928,893	18,655,076	17,799,323	11,540,551	(9,274,098)	(4,962,589)	(4,503,980)	(5,673,867)	(3,559,047)	(163,587)	1,167,645
Demopolis City Schools	TDPL	2,543,013	4,340,797	4,141,674	2,685,338	(2,060,188)	(1,098,310)	(988,570)	(1,255,563)	(794,362)	(39,613)	271,696
Dothan Board of Education	TDTN	11,295,834	19,281,426	18,396,941	11,928,028	(10,010,819)	(5,408,248)	(4,860,236)	(5,932,117)	(3,570,454)	(191,949)	1,206,849
Elba City Board of Education	TELB	957,383	1,634,205	1,559,240	1,010,965	(715,248)	(343,956)	(308,195)	(423,287)	(273,007)	(9,220)	102,287
Elmore County Board of Education	TELM	13,956,771	23,823,512	22,730,671	14,737,890	(11,255,596)	(5,962,139)	(5,521,510)	(7,101,730)	(4,321,076)	(199,390)	1,491,144
Empower Schools of Alabama	TEMP	274,691	468,883	447,374	290,064	(17,903)	100,493	99,455	52,753	84,284	21,166	29,348
Enterprise Board of Education	TENP	8,328,018	14,215,512	13,563,412	8,794,113	(7,043,956)	(3,758,879)	(3,381,156)	(4,240,320)	(2,634,903)	(102,794)	889,767
Enterprise State Community College	TEPC	1,239,505	2,115,774	2,018,719	1,308,877	(1,025,177)	(547,168)	(485,539)	(599,629)	(369,059)	(14,066)	132,429
Escambia County Board of Education	TESC	6,531,353	11,148,695	10,637,277	6,896,894	(5,508,314)	(2,822,839)	(2,518,698)	(3,192,545)	(1,906,792)	(55,718)	697,811
Etowah County Board of Education	TETH	11,024,971	18,819,077	17,955,801	11,642,006	(8,903,273)	(4,500,681)	(4,187,792)	(5,568,789)	(3,472,880)	(187,568)	1,177,910
Eufaula City Board of Education	TEFL	3,345,333	5,710,317	5,448,371	3,532,561	(2,867,820)	(1,618,896)	(1,504,397)	(1,865,970)	(1,164,828)	(50,443)	357,416
Fairfield Board of Education	TFRF	1,913,475	3,266,206	3,116,377	2,020,566	(1,735,261)	(883,080)	(781,597)	(996,343)	(661,057)	(37,241)	204,436
Fayette County Board of Education	TFAY	3,098,497	5,288,980	5,046,362	3,271,911	(2,578,354)	(1,408,692)	(1,238,566)	(1,527,760)	(990,065)	(57,396)	331,044
Florence City Board of Education	TFLO	5,724,400	9,771,266	9,323,035	6,044,778	(4,367,359)	(2,087,758)	(1,984,139)	(2,760,603)	(1,668,663)	(66,246)	611,596

# Alabama Retired Education Employees' Health Care Trust Schedule of Rate Sensitivity, Amortization of Deferred Outflows/(Inflows), and Employer Contributions As of and for the Fiscal Year Ended September 30, 2023 (Dollar Amounts Not in Thousands)

				(Dollar Amou	ints Not in Thousands)	.,						
	Employer	Net OPEB Liability @ Minus	Net OPEB Liability @ Plus	Net OPEB Liability @ Minus 1%	Net OPEB Liability @ Plus 1%		d Outflows/(Inflows) to					2023 Actual Employer
Employer  Fig. 10 Cit. Part 6 Cit. 10	Code	1% Trend	1% Trend	(6.00%)	(8.00%)	2025	2026	(1.226.079)	2028	2029	Thereafter (45.570)	Contributions
Fort Payne City Board of Education Franklin County Board of Education	TFTP TFRK	4,070,332 5,570,657	6,947,854 9,508,833	6,629,139 9,072,640	4,298,136 5,882,430	(3,001,370) (4,049,586)	(1,447,525) (1,986,288)	(1,326,078) (1,864,620)	(1,767,418) (2,583,158)	(954,844) (1,578,466)	(45,579) (59,624)	434,875 595,170
Gadsden City Board of Education	TGDS	6,463,616	11,033,071	10,526,958	6,825,366	(5,337,636)	(2,789,298)	(2,549,092)	(3,274,676)	(2,149,857)	(243,593)	690,574
Gadsden State Community College	TGDC	3,407,098	5,815,747	5,548,965	3,597,783	(3,085,198)	(1,663,344)	(1,474,507)	(1,786,306)	(1,096,188)	(50,742)	364,015
Geneva City Board of Education	TGCB	1,531,091	2,613,495	2,493,608	1,616,781	(1,332,337)	(707,890)	(632,033)	(782,129)	(470,325)	(19,626)	163,582
Geneva County Board of Education	TGEN	3,506,050	5,984,652	5,710,122	3,702,273	(2,920,475)	(1,544,838)	(1,409,202)	(1,803,207)	(1,145,034)	(62,617)	374,587
George Corley Wallace State Community College	TGWS	1,243,081	2,121,877	2,024,542	1,312,652	(1,224,622)	(671,550)	(607,490)	(737,102)	(471,935)	(23,827)	132,811
Greene County Board of Education	TGRN	1,581,100	2,698,859	2,575,056	1,669,589	(1,431,850)	(790,662)	(683,231)	(805,652)	(509,750)	(28,955)	168,925
Gulf Shores City Board of Education	TGSC	2,644,230 2,414,906	4,513,568 4,122,124	4,306,520 3,933,032	2,792,219 2,550,061	182,499 (2,004,553)	1,079,826 (1,008,640)	312,445 (922,412)	(1,042,708)	(656,821) (729,693)	(11,391) (30,680)	282,510 258,009
Guntersville City Board of Education H. Councill Trenholm State Technical College	TGUN TMGT	1,347,967	2,300,912	2,195,363	1,423,408	(1,118,282)	(636,900)	(573,603)	(1,206,218) (700,963)	(438,517)	(18,269)	144,017
Hale County Board of Education	THAL	3,070,324	5,240,890	5,000,478	3,242,161	(2,731,759)	(1,379,600)	(1,235,661)	(1,562,572)	(937,713)	(34,713)	328,034
Haleyville City Board of Education	THAV	2,161,050	3,688,805	3,519,591	2,281,998	(1,754,255)	(916,966)	(821,337)	(1,062,785)	(697,326)	(37,906)	230,887
Hartselle City Board of Education	THCS	4,561,439	7,786,149	7,428,980	4,816,729	(3,095,411)	(1,552,789)	(1,510,743)	(2,147,610)	(1,351,033)	(53,214)	487,345
Henry County Board of Education	THNY	3,266,711	5,576,113	5,320,323	3,449,539	(2,644,723)	(1,350,005)	(1,233,613)	(1,620,574)	(1,025,374)	(48,994)	349,016
Homewood City Board of Education	THOM	6,025,869	10,285,859	9,814,022	6,363,119	(4,495,989)	(2,229,858)	(2,116,689)	(2,928,954)	(1,809,991)	(53,533)	643,805
Hoover City Board of Education	THOV	18,455,836	31,503,193	30,058,066	19,488,755	(15,198,389)	(8,320,896)	(7,717,985)	(9,830,820)	(6,328,020)	(390,292)	1,971,825
Houston County Board of Education	THST	7,866,750	13,428,150	12,812,168	8,307,028	(6,359,174)	(3,274,731)	(2,964,301)	(3,849,360)	(2,389,628)	(85,321)	840,485
Huntsville City Schools	THTS	25,640,548 699,287	43,767,139 1,193,649	41,759,436 1,138,893	27,075,574 738,425	(21,760,901) (626,701)	(10,954,718) (289,969)	(9,698,477) (262,472)	(12,369,676) (354,208)	(7,302,733) (230,868)	(52,866) (15,882)	2,739,441 74,712
J. F. Drake State Technical College J. F. Ingram State Technical College	TDRT	1,538,466	2,626,085	2,505,620	1,624,569	(923,820)	(297,891)	(374,293)	(648,061)	(194,893)	49,371	164,370
Jackson County Board of Education	TJKS	7,202,833	12,294,877	11,730,881	7,605,954	(6,334,211)	(3,400,425)	(3,044,803)	(3,747,836)	(2,305,792)	(117,249)	769,552
Jacksonville City Board of Education	TJCS	1,885,180	3,217,909	3,070,295	1,990,688	(1,463,152)	(753,742)	(674,803)	(877,358)	(545,211)	(28,811)	201,413
Jacksonville State University	TJST	10,060,690	17,173,097	16,385,326	10,623,757	(7,861,690)	(4,205,128)	(3,885,686)	(5,035,377)	(3,156,532)	(143,986)	1,074,886
Jasper City Board of Education	TJSP	3,393,648	5,792,788	5,527,059	3,583,581	(2,763,978)	(1,443,690)	(1,333,054)	(1,725,133)	(1,085,164)	(63,625)	362,578
Jefferson County American Federation of Teachers	TJFT	56,374	96,227	91,813	59,529	(24,482)	10,245	15,465	(56,318)	(175,545)	4,808	6,023
Jefferson County Board of Education	TJEF	42,057,957	71,790,838	68,497,620	44,411,817	(36,256,088)	(19,632,982)	(17,756,598)	(22,008,433)	(13,547,660)	(663,731)	4,493,480
Jefferson State Community College	TJJC	3,462,471	5,910,265	5,639,147	3,656,255	(2,938,289)	(1,587,653)	(1,466,305)	(1,866,796)	(1,182,222)	(50,636)	369,931
Lamar County Schools	TLAM	2,727,401	4,655,537	4,441,976	2,880,045	(2,371,001)	(1,276,454)	(1,118,139)	(1,381,394)	(910,976)	(53,881)	291,396
Lanett City Schools	TLNT TLAU	1,265,629 10,655,363	2,160,365 18,188,174	2,061,264	1,336,462	(1,012,423)	(507,104)	(464,726)	(621,711)	(392,396)	(18,828)	135,220
Lauderdale County Board of Education Law Enforcement Academy-Baldwin County	TSWP	11,559	19,731	17,353,839 18,826	11,251,713 12,206	(8,574,746) (14,469)	(4,365,193) (8,066)	(3,971,661) (11,956)	(5,196,842) (17,212)	(3,199,024) (10,001)	(125,372) (1,383)	1,138,421 1,235
Law Enforcement AcademyBardwin County  Law Enforcement AcademyTuscaloosa	TLET	40,958	69,914	66,707	43,251	(18,551)	(8,644)	(8,607)	(13,974)	(7,430)	489	4,376
Lawrence County Board of Education	TLAW	6,535,865	11,156,395	10,644,625	6,901,658	(5,268,475)	(2,694,285)	(2,405,879)	(3,121,786)	(1,998,990)	(111,097)	698,293
Lawson State Community College	TLSC	2,051,222	3,501,335	3,340,720	2,166,023	(2,095,078)	(1,252,221)	(1,117,468)	(1,242,581)	(734,180)	(49,131)	219,153
Lee County Board of Education	TLEE	12,155,080	20,748,116	19,796,350	12,835,364	(10,794,784)	(5,710,670)	(5,158,857)	(6,477,774)	(4,112,771)	(220,818)	1,298,651
Leeds City Schools	TLDS	2,498,938	4,265,563	4,069,891	2,638,796	(1,874,405)	(1,029,104)	(852,470)	(1,039,700)	(693,802)	(32,815)	266,987
Limestone County Board of Education	TLST	11,690,797	19,955,609	19,040,198	12,345,097	(9,413,130)	(4,625,234)	(4,112,422)	(5,440,251)	(3,405,794)	(126,714)	1,249,047
Linden City Board of Education	TLND	701,665	1,197,707	1,142,765	740,935	(532,999)	(284,874)	(248,401)	(356,945)	(328,225)	(13,867)	74,966
Lowndes County Board of Education	TLDN	2,495,877	4,260,338	4,064,906	2,635,564	(2,288,166)	(1,266,169)	(1,122,664)	(1,294,911)	(688,521)	(23,457)	266,660
Lurleen B. Wallace Community College Macon County Board of Education	TLUR TMAC	1,135,677 2,861,320	1,938,545 4,884,131	1,849,619 4,660,084	1,199,238 3,021,460	(1,120,260) (2,315,996)	(633,969) (1,074,152)	(551,781) (953,548)	(631,190) (1,267,762)	(383,280) (747,661)	(21,193) (57,012)	121,336 305,704
Madison City Board of Education	TMDC	14,028,476	23,945,910	22,847,453	14,813,608	(9,576,050)	(4,840,449)	(4,879,258)	(6,998,759)	(4,363,258)	(121,558)	1,498,805
Madison County Board of Education	TMAD	24,502,840	41,825,127	39,906,508	25,874,192	(19,925,349)	(10,143,695)	(9,084,390)	(11,830,296)	(7,545,478)	(363,645)	2,617,888
MAEF Public Charter Schools, Inc. (ACCEL Day and Evening Academy)	TACL	496,059	846,747	807,905	523,822	(134,850)	40,961	37,475	(54,260)	(10,272)	11,972	52,999
Magic City Acceptance Academy, LLC	TMAG	416,547	711,026	678,409	439,860	(3,603)	175,935	174,360	30,393	(85,087)	7,625	44,504
Marengo County Board of Education	TMNG	1,659,656	2,832,951	2,702,997	1,752,542	(1,394,621)	(711,019)	(661,894)	(867,420)	(534,302)	(23,360)	177,318
Marion County Board of Education	TMAR	4,095,725	6,991,198	6,670,495	4,324,950	(3,471,670)	(1,697,398)	(1,501,253)	(1,958,044)	(1,238,853)	(63,792)	437,588
Marion Military Institute	TMMI	1,014,291	1,731,344	1,651,923	1,071,058	(984,934)	(573,689)	(507,579)	(590,680)	(381,261)	(22,685)	108,367
Marshall County Board of Education	TMSH	7,946,860	13,564,894	12,942,640	8,391,622	(6,206,016)	(3,059,402)	(2,775,313)	(3,695,218)	(2,210,022)	(80,490)	849,044
Midfield City Board of Education	TMID TMOB	1,310,602 67,849,775	2,237,133 115,816,194	2,134,510 110,503,428	1,383,953 71,647,139	(1,177,234)	(624,235) (33,443,776)	(647,304)	(877,481) (37,102,000)	(545,821) (23,088,101)	(20,753)	140,025 7,249,083
Mobile County Public School System Monroe County Board of Education	TMON	4,330,019	7,391,126	7,052,077	4,572,357	(61,465,730) (3,827,077)	(2,144,456)	(30,269,806) (1,917,245)	(2,303,732)	(1,433,799)	(1,336,042) (73,977)	462,620
Montgomery City and County Board of Education	TMTG	31,377,781	53,560,309	51,103,370	33,133,903	(31,974,515)	(18,798,718)	(16,549,471)	(18,622,895)	(11,407,071)	(558,098)	3,352,408
Montgomery Education Foundation	TMEF	1,623,481	2,771,201	2,644,079	1,714,342	(89,746)	609,998	603,860	221,902	243,262	172,530	173,453
Morgan County Board of Education	TMOR	9,564,528	16,326,173	15,577,253	10,099,827	(8,339,094)	(4,681,802)	(4,175,045)	(5,014,890)	(3,108,295)	(162,754)	1,021,876
Mountain Brook City Board of Education	TMTB	6,821,225	11,643,492	11,109,377	7,202,989	(5,341,158)	(2,662,900)	(2,449,389)	(3,363,020)	(2,253,369)	(79,328)	728,781
Muscle Shoals City Schools	TMSC	3,263,238	5,570,185	5,314,668	3,445,872	(2,779,269)	(1,416,537)	(1,262,298)	(1,599,003)	(957,701)	(40,374)	348,645
Northeast Alabama Community College	TNEC	1,354,734	2,312,463	2,206,385	1,430,554	(1,117,400)	(568,503)	(521,344)	(688,582)	(438,219)	(15,420)	144,740
Northwest Shoals Community College	TNWC	2,068,407	3,530,668	3,368,708	2,184,170	(1,820,492)	(990,995)	(913,344)	(1,147,204)	(748,370)	(50,200)	220,989
Oneonta City Board of Education	TONE	1,564,683	2,670,836	2,548,318	1,652,254	(1,252,231)	(648,794)	(597,652)	(776,557)	(473,104)	(23,807)	167,171
Opelika City Board of Education Opp City Board of Education	TOPK TOPP	6,423,295 1,720,935	10,964,244 2,937,550	10,461,288 2,802,798	6,782,787 1,817,250	(5,050,732) (1,378,628)	(2,537,672) (705,102)	(2,293,759) (639,148)	(3,027,966) (839,699)	(1,869,946) (535,579)	(64,580) (28,214)	686,266 183,865
Orange Beach City Schools	TOBC	1,468,193	2,506,132	2,391,170	1,550,363	(79,618)	553,195	547,644	298,031	409,198	47,046	156,862
Organized Community Action Program, Inc.	TOCA	963,551	1,644,734	1,569,286	1,017,478	(1,103,683)	(707,933)	(672,299)	(749,251)	(449,078)	(24,654)	102,946
Oxford City Schools	TOXF	5,709,509	9,745,847	9,298,782	6,029,053	(4,575,741)	(2,248,152)	(2,030,253)	(2,694,842)	(1,643,528)	(63,153)	610,005
Ozark City Board of Education	TOZK	2,689,887	4,591,503	4,380,879	2,840,432	(2,189,630)	(1,135,872)	(1,021,361)	(1,300,875)	(805,166)	(57,812)	287,388
Pelham City Board of Education	TPLS	3,954,533	6,750,190	6,440,543	4,175,856	(3,079,730)	(1,504,844)	(1,380,275)	(1,866,176)	(1,143,091)	(49,539)	422,503
Pell City School System	TPEL	4,840,969	8,263,293	7,884,235	5,111,904	(3,942,693)	(1,999,955)	(1,835,688)	(2,421,161)	(1,524,443)	(68,529)	517,210
Perry County Board of Education	TPRY	1,515,263	2,586,479	2,467,831	1,600,068	(1,595,665)	(915,030)	(801,180)	(893,248)	(534,438)	(41,531)	161,891
Phenix City Board of Education	TPHC	9,240,119	15,772,422	15,048,904	9,757,261	(6,980,885)	(3,326,814)	(3,081,402)	(4,254,328)	(2,364,514)	156,177	987,216
Pickens County Board of Education	TPKS	3,252,316	5,551,541	5,296,878	3,434,338	(2,914,425)	(1,619,969)	(1,398,030)	(1,668,832)	(1,103,524)	(62,389)	347,478
Piedmont City Schools  Pike County Board of Education	TPMT	1,210,097 2,959,972	2,065,576 5,052,525	1,970,823 4,820,754	1,277,823 3,125,633	(1,054,582) (2,417,968)	(569,200) (1,357,090)	(507,569)	(628,157) (1,604,731)	(398,751) (990,265)	(19,278) (62,386)	129,287 316,244
Pike County Board of Education Pike Road City Schools	TPIK TPRB	2,959,972	5,052,525 4,967,881	4,820,754 4,739,992	3,125,633	(2,417,968) (1,016,501)	(278,892)	(1,279,891) (423,715)	(1,004,731) (1,031,370)	(639,968)	10,109	316,244 310,946
Randolph County Board of Education	TRAN	2,842,460	4,851,938	4,629,368	3,001,545	(2,363,815)	(1,420,549)	(1,297,494)	(1,538,606)	(982,564)	(67,439)	303,689
Reid State Technical College	TEVN	475,121	811,007	773,805	501,712	(401,960)	(232,869)	(216,932)	(267,785)	(171,246)	(9,471)	50,762
Roanoke City Schools	TROK	1,806,764	3,084,056	2,942,583	1,907,883	(1,648,504)	(780,198)	(673,204)	(886,423)	(556,692)	(24,541)	193,035
Russell County Board of Education	TRUS	4,745,087	8,099,627	7,728,078	5,010,656	(3,875,851)	(2,067,253)	(1,882,680)	(2,417,734)	(1,566,827)	(82,286)	506,966
Russellville City Board of Education	TRSV	3,320,988	5,668,761	5,408,722	3,506,854	(2,535,776)	(1,183,356)	(1,068,118)	(1,511,193)	(1,030,518)	(57,779)	354,815
Saraland Board of Education Satsuma City Schools	TSAR TSTM	3,577,324 1,609,291	6,106,314 2,746,980	5,826,203 2,620,970	3,777,537 1,699,359	(2,604,474) (1,218,441)	(1,349,043) (610,856)	(1,275,004) (582,033)	(1,737,041) (807,847)	(1,090,020) (531,276)	(55,507) (35,852)	382,202 171,937

See Independent Auditor's Report.

# Alabama Retired Education Employees' Health Care Trust Schedule of Rate Sensitivity, Amortization of Deferred Outflows/(Inflows), and Employer Contributions As of and for the Fiscal Year Ended September 30, 2023 (Dollar Amounts Not in Thousands)

				,		Projected Deferred Outflows/(Inflows) to be Recognized in OPEB Expense for the Fiscal Year Ended September 30						
Employer	Employer Code	Net OPEB Liability @ Minus 1% Trend	Net OPEB Liability @ Plus 1% Trend	Net OPEB Liability @ Minus 1% (6.00%)	Net OPEB Liability @ Plus 1% (8.00%)	2025	2026	2027	2028	2029	Thereafter	2023 Actual Employer Contributions
School Superintendents of Alabama	TSAL	48,699	83,127	79,313	51,424	(36,630)	(26,817)	(22,890)	(24,565)	(16,403)	142	5,203
Scottsboro Board of Education	TSCO	3,304,786	5,641,106	5,382,335	3,489,746	(2,761,209)	(1,446,503)	(1,300,889)	(1,661,936)	(1,074,254)	(62,852)	353,084
Selma Public Schools	TSMA	3,604,206	6,152,199	5,869,983	3,805,922	(3,683,069)	(2,031,673)	(1,748,372)	(1,972,573)	(1,178,445)	(81,054)	385,074
Sheffield City Board of Education	TSHF	1,449,296	2,473,875	2,360,393	1,530,408	(1,238,657)	(636,482)	(578,620)	(742,719)	(468,747)	(33,463)	154,843
Shelby County Board of Education	TSBY	28,473,218	48,602,366	46,372,859	30,066,781	(22,888,338)	(11,974,859)	(12,019,827)	(15,545,808)	(7,783,020)	(442,891)	3,042,084
Shelton State Community College	TTVS	2,791,403	4,764,786	4,546,213	2,947,629	(2,395,890)	(1,349,675)	(1,217,466)	(1,482,811)	(920,977)	(27,668)	298,234
Snead State Community College	TSJC	1,091,209	1,862,640	1,777,196	1,152,281	(895,899)	(561,368)	(494,767)	(546,907)	(281,564)	14,544	116,585
Southern Union State Community College	TSUC	2,264,082	3,864,676	3,687,394	2,390,797	(1,830,048)	(970,888)	(882,793)	(1,136,848)	(723,439)	(29,754)	241,895
Special Programming for Achievement Network	TBSC	369,777	631,190	602,236	390,472	(410,717)	(258,294)	(229,948)	(245,933)	(143,651)	(8,056)	39,507
St. Clair County Board of Education	TSTC	10,662,130	18,199,725	17,364,861	11,258,858	(8,584,079)	(4,580,277)	(4,265,298)	(5,505,389)	(3,385,927)	(139,893)	1,139,144
State of AlabamaHigh School of Math & Science	THMS	607,861	1,037,589	989,992	641,881	(505,683)	(354,833)	(294,160)	(311,289)	(234,688)	(17,999)	64,944
Sumter County Board of Education	TSUM	1,768,061	3,017,993	2,879,550	1.867.015	(2,018,809)	(1,138,513)	(908,138)	(928,654)	(539,361)	(26,699)	188,900
Sylacauga City Board of Education	TSYL	2,793,930	4,769,099	4,550,329	2,950,298	(2,420,268)	(1,323,868)	(1,160,325)	(1,393,017)	(840,971)	(43,279)	298,504
Talladega City Board of Education	TTAL	2,407,184	4,108,943	3,920,456	2,541,907	(2,260,584)	(1,249,380)	(1,151,287)	(1,407,476)	(897,522)	(66,693)	257,184
Talladega County Board of Education	TTDG	9,567,870	16,331,877	15,582,695	10,103,355	(8,158,304)	(4,316,514)	(3,894,887)	(4,908,735)	(3,066,324)	(142,973)	1,022,233
Tallapoosa County Board of Education	TTPS	3,726,865	6.361,574	6,069,753	3,935,447	(2,974,376)	(1,524,541)	(1,395,826)	(1,834,420)	(1,159,135)	(58,585)	398,179
Tallassee City Board of Education	TTAS	1,988,353	3,394,019	3,238,328	2,099,635	(1,709,348)	(860,809)	(754,492)	(953,074)	(593,880)	(33,962)	212,436
Tarrant Board of Education	TTAR	1,674,679	2,858,593	2,727,463	1,768,406	(1,262,895)	(589,913)	(541,149)	(756,987)	(451,528)	122	178,923
Thomasville City Schools	TTOM	1,465,806	2,502,058	2,387,283	1,547,843	(1,286,652)	(639,501)	(539,701)	(680,709)	(459,085)	(29,120)	156,607
Troy City Board of Education	TTRY	2,164,186	3,694,157	3,524,697	2,285,309	(2,031,671)	(1,101,608)	(951,860)	(1,118,891)	(679,246)	(37,613)	231,222
Troy University	TTST	18,114,102	30,919,869	29,501,501	19,127,895	(11,651,364)	(1,478,845)	(3,153,766)	(8,699,803)	(4,333,143)	963,496	1,935,314
Trussville City Board of Education	TTCB	5,730,840	9,782,258	9,333,523	6.051.578	(4,597,972)	(2,406,183)	(2,216,923)	(2.863.666)	(1,720,458)	(62,496)	612,284
Tuscaloosa City Schools	TTUS	14,401,978	24,583,459	23,455,757	15,208,014	(12,095,152)	(6,735,414)	(6,139,968)	(7,501,885)	(4,397,190)	(137,128)	1,538,710
Tuscaloosa County Schools	TTLS	23,004,789	39,268,029	37,466,711	24,292,300	(19,013,037)	(10,287,633)	(9,394,040)	(11,875,789)	(7,462,254)	(381,365)	2,457,836
Tuscumbia City Board of Education	TTSC	1,907,821	3,256,556	3,107,170	2,014,597	(1,479,223)	(800,841)	(752,735)	(959,818)	(553,293)	(28,306)	203,832
University of Alabama System (Chancellor's Office)	TUCO	1,779,555	3,037,612	2,898,269	1,879,152	(950,191)	(74,999)	(243,350)	(760,365)	(330,559)	99,049	190,128
University Of Arabama System (Chanceriot's Office)	TUWC	822,546	1,404,046	1,339,639	868,582	(158,108)	53,042	31,326	(149,389)	(121,584)	5,726	87,881
University of Alabama	TUVA	64,846,301	110,689,407	105,611,819	68,475,558	(37,154,714)	(4,478,970)	(11,368,540)	(31,543,561)	(15,685,517)	3,399,462	6,928,191
University of Alabama-Birmingham	TUMC	160,090,771	273,266,973	260,731,563	169,050,581	(92,127,395)	(10,040,585)	(27,089,721)	(77,561,886)	(39,217,532)	8,338,617	17,104,128
University of Alabama—Birininghani University of Alabama—Huntsville	TUAH	14,966,709	25,547,427	24,375,505	15,804,352	(7,743,782)	(401,613)	(2,085,660)	(7,053,038)	(3,952,289)	777,465	1,599,046
University of Montevallo	TALC	7,629,152	13,022,582	12,425,205	8,056,133	(4,901,465)	(633,991)	(1,308,064)	(3,644,089)	(1,871,002)	397,044	815,100
University of North Alabama	TEST	12,056,203	20,579,338	19,635,315	12,730,953	(6,889,251)	(690,723)	(1,606,186)	(5,162,014)	(2,822,440)	655,743	1,288,087
University of South Alabama	TUSA	59,735,425	101,965,395	97,287,998	63,078,641	(36,405,367)	(5,121,343)	(11,316,939)	(29,844,510)	(14,894,546)	3,054,060	6,382,144
University of West Alabama	TLVC	4,770,546	8,143,084	7,769,541	5,037,539	(2,556,570)	(204,051)	(991,032)	(2,595,849)	(895,830)	257,402	509,686
Vestavia Hills Board of Education	TVES	9,258,342	15,803,529	15,078,583	9,776,504	(7,384,389)	(3,978,899)	(3,647,095)	(4,659,122)	(2,875,249)	(122,728)	989,163
Walker County Board of Education	TWLK	9,605,487	16,396,088	15,643,960	10,143,078	(8,290,770)	(4,643,567)	(4,166,934)	(4,998,858)	(2,974,807)	(157,664)	1,026,252
Wallace Community CollegeDothan	TGWD	2,596,298	4,431,752	4,228,457	2,741,605	(2,353,341)	(1,272,648)	(1,135,270)	(1,384,549)	(860,601)	(45,244)	277,389
Wallace State Community CollegeHanceville	TCUT	2,932,230	5,005,171	4,775,571	3,096,338	(2,576,870)	(1,272,648)	(1,133,270)	(1,516,100)	(878,625)	(24,437)	313,280
, ,	TWSH	3,323,001	5,672,196	5,411,999	3,508,979	(2,948,931)	(1,509,338)	(1,348,167)	(1,717,705)	(1,128,697)	(77,398)	355,030
Washington County Board of Education	TWIL	2,514,073	4,291,397	4,094,540	2,654,778	(2,233,819)	(1,149,207)		(1,243,877)	(731,031)	(23,023)	268,604
Wilcox County Board of Education Winfield City Board of Education	TWIL	1,647,301	2,811,862	2,682,875	1,739,496	(2,233,819)	(673,356)	(1,011,417) (613,087)	(804,792)	(522,606)	(35,483)	175,998
Winston County Board of Education	TWIN	3,649,994 878,583	6,230,357 1,499,698	5,944,556 1,430,903	3,854,273 927,755	(2,906,222)	(1,386,102) 379,520	(1,332,203) 341,387	(1,753,805)	(833,802)	(36,750)	389,966 93,868
Woodlawn Community Charter School (i3 Academy)	TWDL	6/6,383	1,499,098	1,430,903	921,/33	15,173	379,520	341,387	37,426	(138,776)	(8,478)	93,808
	Total for All Employers	\$ 1,456,969,378	\$ 2,486,974,171	\$ 2,372,890,713	\$ 1,538,511,675	\$ (1,105,030,340)	\$ (477,055,486)	\$ (482,563,912)	\$ (730,268,276)	\$ (425,467,173)	\$ 8,349,337	\$ 155,630,260