

Alabama Retired Education Employees' Health Care Trust Table of Contents

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INDEPENDENT AUDITORS' 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 (the entity) as of and for the year ended September 30, 2022, and the related notes. We have also audited the total for all entities of the columns titled 2022 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, 2022, 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, 2022 and the 2022 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, 2022, in accordance with accounting principles generally accepted in the United States of America.

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 TRS's ability to continue as a going concern within one year after the date that the schedule is available to be issued.

Auditors' 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 is free from material misstatement, whether due to fraud or error, and to issue an auditors' 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 TRS'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 TRS'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, 2022, 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, 2022, and our report thereon, dated January 31, 2023, 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.

May 24, 2023

Montgomery, Alabama

Carr, Riggs & Chapan, L.L.C.

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Cherokee County Board of EducationTCHK765,0570.400325%Chickasaw City School SystemTCKW232,8110.121821%				
Chickasaw City School System TCKW 232,811 0.121821%				
Chilton County Board of Education TCHT 1,311,152 0.686075%				
	Chilton County Board of Education	TCHT	1,311,152	0.686075%

(Dollar Amounts Not i	n Thousands)		2022
		2022	2022 Employer
	Employer	Employer	Allocation
Employer	Code	Contributions	Percentage
Choctaw County Board of Education	TCHW	282,110	0.147617%
Clarke County Board of Education	TCLK	529,167	0.276893%
Clay County Board of Education	TCLY	313,490	0.164037%
Cleburne County Board of Education	TCLB	462,369	0.241940%
Coastal Alabama Community College	TBMC	539,780	0.282446%
Coffee County Board of Education	TCOF	407,653	0.213309%
Colbert County Board of Education	TCOL	607,493	0.317878%
Conecuh County Board of Education	TCON	360,041	0.188396%
Coosa County Board of Education	TCSA	191,179	0.100037%
Council for Leaders in Alabama Schools	TACA	31,064	0.016255%
Covington County Board of Education	TCOV	605,293	0.316726%
Crenshaw County Board of Education	TCRW	409,832	0.214449%
Cullman City Board of Education	TCMN	545,516	0.285447%
Cullman County Board of Education	TCUL	1,730,700	0.905608%
Dale County Board of Education	TDAL	603,248	0.315656%
Daleville City Board of Education	TDLV	204,118	0.106807%
Dallas County Board of Education	TDLS	648,151	0.339152%
Dauphin Island Sea Lab	TMES	137,096	0.071737%
Decatur Board of Education	TDTR	1,814,531	0.949474%
Dekalb County Board of Education	TDKB	1,598,410	0.836386%
Demopolis City Schools	TDPL	373,058	0.195207%
Dothan Board of Education	TDTN	1,668,741	0.873188%
Elba City Board of Education	TELB	136,299	0.071320%
Elmore County Board of Education	TELM	2,034,306	1.064474%
Empower Schools of Alabama	TEMP	21,757	0.011385%
Enterprise Board of Education	TENP	1,202,081	0.629003%
Enterprise State Community College	TEPC	178,018	0.093150%
Escambia County Board of Education	TESC	924,603	0.483809%
Etowah County Board of Education	TETH	1,628,893	0.852337%
Eufaula City Board of Education	TEFL	489,543	0.256159%
Fairfield Board of Education	TFRF	286,123	0.149717%
Fayette County Board of Education	TFAY	461,201	0.241329%
Florence City Board of Education	TFLO	823,054	0.430672%
Fort Payne City Board of Education	TFTP	584,122	0.305648%
Franklin County Board of Education	TFRK	797,419	0.417259%
Gadsden City Board of Education	TGDS	1,052,359	0.550659%
Gadsden State Community College	TGDC	498,119	0.260646%
Geneva City Board of Education	TGCB	221,532	0.115919%
Geneva County Board of Education	TGEN	520,166	0.272183%
George Corley Wallace State Community College	TGWS	185,610	0.097123%
Greene County Board of Education	TGRN	235,097	0.123017%
Gulf Shores City Board of Education	TGSC	366,194	0.191615%
Guntersville City Board of Education	TGUN	349,207	0.182727%
H. Councill Trenholm State Technical College	TMGT	195,755	0.102431%
Hale County Board of Education	THAL	440,853	0.230681%
Haleyville City Board of Education	THAV	320,113	0.167503%
Hartselle City Board of Education	THCS	656,157	0.343342%
Henry County Board of Education	THNY	477,844	0.250037%
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Personan	(Dollar Amounts Not in Thousands)									
Employer Employer Engloyer (Order Order Order) Allocation (Percentage) Honewood City Board of Education THOW 2,782,269 1.457,789 Houston County Board of Education THOY 2,782,269 1.589,078 Houston County Board of Education THST 1,126,917 1.830,000 J. F. Drake State Technical College THWS 100,223 0.0555827 J. F. Drake State Technical College TDRT 1,722,46 0.00130% Jackson County Board of Education TIKS 1,766,621 0.764421% Jackson County American Federation of Teachers TJFT 4,127 0.02160% Jefferson County American Federation of Teachers TJFT 4,127 0.02160% Jefferson State Community College TJL 50,535 0.246407% Lamar County Board of Education TLAM 4,804 0.213075% Lamar County American Federation of Teachers TJL 1,127 0.002160% Jefferson County American Federation of Teachers TJL 1,127 0.002160% Jefferson County Board of Feducation TLA 1,133			2022							
Immewood City Roard of Education THOM 8.54.59.0 0.44.7174-8 Hoover City Board of Education THOV 2,782,369 1.4559068 Houston County Board of Education THST 1,126,917 0.4559068 Houston County Board of Education THST 1,126,917 0.8586728 J. F. Darke State Technical College THVS 100,223 0.0555828 J. F. Ingram State Technical College TDRT 172,24 0.091308 Jackson County Board of Education TIKS 1,060,323 0.5482264 Jacksonville City Board of Education TIKS 1,060,323 0.5482264 Jasper City Board of Education TIST 1,466,612 0.7674218 Jasper City Board of Education TIST 1,416 0.0016069 Jefferson County American Federation of Teachers TIFT 4,127 0.0021609 Jefferson County Board of Education TILM 408,409 0.2137038 Jefferson County Board of Education TILM 408,409 0.2137038 Lamer County Board of Education TILM 1,533,538 0.0026168		Employer								
Houser City Beard of Education	Employer									
Houston County Board of Education	Homewood City Board of Education	THOM	854,591	0.447174%						
Huntsville City Schools	Hoover City Board of Education	THOV	2,782,369	1.455906%						
J. P. Drake State Technical College THVS 106,223 0,05558294 J. F. Ingram State Technical College TDRT 172,246 0,0901308 Jackson County Board of Education TICS 276,150 0,1444998 Jacksonville City Board of Education TICS 276,150 0,1444998 Jacksonville State University TIST 1,466,612 0,7674219 Jacksonville State University TIST 1,466,612 0,7674219 Jacksonville State University TIST 1,466,612 0,7474219 Jacksonville State University TIST 1,466,612 0,7674219 Jager City Board of Education TIFF 6,176,117 3,2317239 Jefferson County American Federation of Teachers TIJC 505,536 0,2645279 Jefferson State Community College TIJC 505,536 0,2645279 Lamar County Board of Education TLAU 1,533,533 0,0068139 Lauderdale County Board of Education TLAU 1,533,533 0,0068139 Law Enforcement Academy- Tuscaloosa TLAT 5,190 0,0027169	Houston County Board of Education	THST	1,126,917	0.589672%						
J. F. Ingram State Technical College	Huntsville City Schools	THTS	3,508,878	1.836060%						
Jackson County Board of Education TJKS 1,060,323 0.5548269 Jacksonville City Board of Education TJCS 276,150 0.1449994 Jacksonville State University TJST 1,466,612 0.7674219 Jacksonville State University TJSP 505,687 0.2646078 Jefferson County American Federation of Teachers TJFT 6,176,117 3.2317239 Jefferson County Board of Education TJEF 6,176,117 3.2317239 Jefferson State Community College TJG 505,536 0.2645278 Lamar County Schools TLM 185,022 0.0968189 Lamet City Schools TLMT 185,022 0.0968189 Lawe Inforcement Academy-Baldwin County TSWP 2.572 0.0013469 Law Enforcement Academy-Pascaloosa TLET 5,190 0.0027169 Law Enforcement Academy-Puscaloosa TLET 5,190 0.0027169 Law Enforcement Academy-Puscaloosa TLET 5,190 0.0027169 Law Enforcement Academy-Puscaloosa TLET 5,190 0.0027169 Law Enforcement A	J. F. Drake State Technical College	THVS	106,223	0.055582%						
Jacksonville City Board of Education	J. F. Ingram State Technical College	TDRT	172,246	0.090130%						
Jacksonville State University TJST 1,466,612 0,767421% Jasper City Board of Education TJSP 505,687 0,264606% Jefferson County American Federation of Teachers TJFT 4,127 0,002160% Jefferson State Community College TJJC 505,536 0,264527% Lamar County Schools TLAM 408,409 0,213705% Lametral City Schools TLAT 185,022 0,096815% Lauderdale County Board of Education TLAT 1,533,338 38,022414% Law Enforcement AcademyBaldwin County TSWP 2,572 0,001346% Law Enforcement AcademyTuscaloosa TLET 5,190 0,002716% Lawrence County Board of Education TLET 1,90 0,002716% Lawrence County Board of Education TLEE 1,806,075 0,945049% Leeds City Schools TLD 1,06,075 0,945049% Leeds City Schools TLD 105,072 0,045096 Limber Oly Board of Education TLST 1,674,656 0.876283% Linden City Board of Education <td< td=""><td>Jackson County Board of Education</td><td>TJKS</td><td>1,060,323</td><td>0.554826%</td></td<>	Jackson County Board of Education	TJKS	1,060,323	0.554826%						
Jasper City Board of Education TJSP 505,687 0.264606% Jefferson County American Federation of Teachers TJFT 4,127 0.002160% Jefferson County Board of Education TJBE 6,176,117 3.231723% Jefferson State Community College TJJC 505,336 0.264527% Lamar County Schools TLAM 408,409 0.213705% Lametr City Schools TLAM 408,409 0.213705% Lametr Cliv Schools TLAM 185,022 0.096815% Lametr Cliv Schools TLAT 185,022 0.096815% Lametr Cliv Schools TLAT 185,022 0.006815% Lametr Cliv Schools TLAT 185,022 0.001346% Law Enforcement AcademyBaldwin County TSWP 2,572 0.001346% Law Enforcement AcademyBaldwin County TLAW 965,578 0.505250% Law Enforcement AcademyIuscaloosa TLET 5,190 0.002716% Law Enforcement Academy TLEE 1,806,075 0.945049% Lees County Board of Education TLDN 362,138 0.184943% Limestone County Board of Education TLDN 354,094 0.185708% Lurleen B. Wallace Community College TLIV 105,156 0.085134% Macion City Board of Education TMDC 1,987,294 1.039874% Madison City Board of Education TMDC 1,987,294 1.039874% Madison City Board of Education TMDC 1,987,294 1.039874% Madison City Board of Education TMDC 1,987,294 1.039874% Marion County Board of Education TMDC 1,987,294 1.039874% Marion County Board of Education TMDC 1,987,294 1.039874% Marion County Board of Educa	Jacksonville City Board of Education	TJCS	276,150	0.144499%						
Jefferson County Board of Education TJFT 4,127 0.002160% Jefferson County Board of Education TJF 6,176,117 3.231723% Jefferson State Community College TJJC 505,536 0.264527% Lamet County Schools TLM 408,409 0.213705% Landerdale County Board of Education TLNT 185,022 0.006815% Law Enforcement AcademyBaldwin County TSWP 2,572 0.001346% Law Enforcement AcademyBuscaloosa TLET 5,190 0.002716% Law Enforcement AcademyBuscaloosa TLET 5,190 0.002716% Law Enforcement AcademyBuscaloosa TLET 5,190 0.002716% Law Enforcement AcademyBuscaloosa TLET 1,530,338 0.002716% Law Enforcement AcademyBuscaloosa TLET 1,530,438 0.002716% Law Enforcement AcademyBuscaloosa TLET 1,500,6075 0.002716% Law Enforcement AcademyBuscaloosa TLET 1,500,6075 0.002716% Law County Board of Education TLET 1,604,656 0.876283%	Jacksonville State University	TJST	1,466,612	0.767421%						
Jefferson County Board of Education TIJE 6,176,117 3,231723% Jefferson State Community College TIJC 505,566 0,264327% Lamar County Schools TLAM 408,409 0,213705% Lauett City Schools TLNT 185,022 0.096815% Lauderdale County Board of Education TLNT 185,022 0.0094815% Law Enforcement AcademyBaldwin County TSWP 2,572 0.001346% Law Enforcement AcademyTuscalosa TLET 5,190 0.002716% Lawson State Community College TLSC 313,431 0.164006% Lewson State Community College TLSC 313,431 0.164006% Leeds City Schools TLDS 362,138 0.189493% Leeds City Schools TLDS 362,138 0.189493% Limestone County Board of Education TLND 105,072 0.054980% Lurleen B. Wallace Community College TLUR 169,156 0.886233% Lurleen B. Wallace Community College TLUR 169,156 0.088513% Macion City Board of Education TMA	Jasper City Board of Education	TJSP	505,687	0.264606%						
Lamar County Schools	Jefferson County American Federation of Teachers	TJFT	4,127	0.002160%						
Lamar County Schools TLAM 408,409 0.213705% Lamett City Schools TLNT 185,022 0.096815% Lauderdale County Board of Education TLAU 1,533,538 0.802441% Law Enforcement Academy-Baldwin County TSWP 2,572 0.001346% Law Enforcement Academy-Tuscaloosa TLET 5,190 0.002716% Law County Board of Education TLAW 965,578 0.505250% Lawson State Community College TLSC 313,431 0.164006% Leed City Schools TLDS 362,138 0.189403% Limestone County Board of Education TLDN 105,072 0.945049% Leeds City Schools TLDN 105,072 0.945490% Limetone County Board of Education TLDN 105,072 0.054980% Limedon City Board of Education TLDN 105,072 0.054980% Lurleen B. Wallace Community College TLUR 169,156 0.088513% Macron County Board of Education TMAC 428,818 0.224384% Macron William Board of Education TMAC	Jefferson County Board of Education	TJEF	6,176,117	3.231723%						
Lanett City Schools TLNT 185,022 0.096815% Lauderdale County Board of Education TLAU 1,533,538 0.8024411% Law Enforcement AcademyBaldwin County TSWP 2,572 0.001346% Law Enforcement AcademyTuscaloosa TLET 5,190 0.002716% Law Enforcement AcademyTuscaloosa TLET 5,190 0.002716% Law County Board of Education TLAW 965,578 0.505250% Lee County Board of Education TLEE 1,806,075 0.945049% Leed City Schools TLDS 362,138 0.189403% Limestone County Board of Education TLND 105,072 0.054980% Limestone County Board of Education TLDN 354,904 0.188708% Limestone County Board of Education TLDN 354,904 0.188708% Lurleen B. Wallace Community College TLUR 169,156 0.088513% Macro County Board of Education TMAC 428,818 0.224384% Madison City Board of Education TMAD 3,581,396 1.039874% Madison County Board of Ed	Jefferson State Community College	TJJC	505,536	0.264527%						
Lauderdale County Board of Education TLAU 1,533,538 0.802441% Law Enforcement Academys—Baldwin County TSWP 2,572 0.001346% Law Enforcement Academys—Baldwin County TLET 5,190 0.002716% Law Enforcement Academys—Tuscaloosa TLAW 965,578 0.505250% Lawson State Community College TLSC 313,431 0.164006% Lee County Board of Education TLDS 362,138 0.189493% Leeds City Schools TLDS 362,138 0.189493% Limestone County Board of Education TLND 105,072 0.054980% Limden City Board of Education TLDN 105,072 0.054980% Lurleen B. Wallace Community College TLUR 169,156 0.088513% Macron County Board of Education TMAC 428,818 0.224384% Madison City Board of Education TMAC 428,818 0.224384% Madison City Board of Education TMAC 428,818 0.224384% Macron County Board of Education TMAD 3,581,396 1.874006% MaEY Public Char	Lamar County Schools	TLAM	408,409	0.213705%						
Law Enforcement Academys-Baldwin County TSWP 2,572 0,001346% Law Enforcement Academys-Tuscaloosa TLET 5,190 0.002716% Lawrence County Board of Education TLAW 965,578 0.052250% Lawson State Community College TLSC 313,431 0.164006% Lee County Board of Education TLEE 1,806,075 0.945049% Leeds City Schools TLDS 362,138 0.189493% Limestone County Board of Education TLDN 105,072 0.054980% Lowneds County Board of Education TLDN 105,072 0.054980% Lowleed B. Wallace Community College TLUR 169,156 0.88713% Macon County Board of Education TMAC 428,818 0.224384% Madison City Board of Education TMAC 428,818 0.224384% Madison County Board of Education TMAC 428,818 0.224384% Madison County Board of Education TMAC 58,414 0.030566% Magic City Acceptance Academy, LLC TMAG 50,821 0.026593% Marion County Board of	Lanett City Schools	TLNT	185,022	0.096815%						
Law Enforcement Academy-Tuscaloosa TLET 5,190 0.002716% Lawrence County Board of Education TLAW 965,578 0.505250% Lawson State Community College TLSC 313,431 0.164006% Lee County Board of Education TLEE 1,806,075 0.945049% Leeds City Schools TLDS 362,138 0.189493% Limestone County Board of Education TLND 105,072 0.054980% Limed City Board of Education TLND 105,072 0.054980% Lowndes County Board of Education TLND 354,904 0.185708% Lurleen B. Wallace Community College TLUR 169,156 0.088513% Macon County Board of Education TMAC 428,818 0.224384% Madison City Board of Education TMAC 428,818 0.224384% Madison County Board of Education TMAD 3,581,396 1.874006% MAEF Public Charter Schools, Inc. (ACCEL Day and Evening Academy) TACL 58,414 0.030566% Marion County Board of Education TMAG 50,821 0.026593% <th< td=""><td>Lauderdale County Board of Education</td><td>TLAU</td><td>1,533,538</td><td>0.802441%</td></th<>	Lauderdale County Board of Education	TLAU	1,533,538	0.802441%						
Lawrence County Board of Education TLAW 965,578 0.505250% Lawson State Community College TLSC 313,431 0.164006% Lee County Board of Education TLEE 1,806,075 0.945049% Leeds City Schools TLDS 362,138 0.189493% Limestone County Board of Education TLST 1,674,656 0.876283% Linden City Board of Education TLND 105,072 0.054980% Lowndes County Board of Education TLDN 354,004 0.188708% Lurleen B. Wallace Community College TLUR 169,156 0.088513% Macon County Board of Education TMAC 428,818 0.224384% Madison City Board of Education TMDC 1,987,294 1.039874% Madison County Board of Education TMAD 3,581,396 1.874006% Magic City Acceptance Academy, LLC TMAG 50,821 0.026593% Marengo County Board of Education TMAG 50,821 0.026593% Marion Military Institute TMMI 153,811 0.080438% Marshall County Board of Educat		TSWP		0.001346%						
Lawrence County Board of Education TLAW 965,578 0.505250% Lawson State Community College TLSC 313,431 0.164006% Lee County Board of Education TLEE 1,806,075 0.945049% Leeds City Schools TLDS 362,138 0.189493% Limestone County Board of Education TLST 1,674,656 0.876283% Linden City Board of Education TLND 105,072 0.054980% Lowndes County Board of Education TLDN 354,904 0.185708% Lurleen B. Wallace Community College TLUR 169,156 0.088513% Macon County Board of Education TMAC 428,818 0.224384% Madison City Board of Education TMDC 1,987,294 1.039874% Macis City Board of Education TMAD 3,581,396 1.874006% Magic City Acceptance Academy, LLC TMAG 50,821 0.026593% Marengo County Board of Education TMAG 50,821 0.026593% Marion Military Institute TMM 153,811 0.080433% Marshall County Board of Education </td <td>Law Enforcement AcademyTuscaloosa</td> <td>TLET</td> <td>5,190</td> <td>0.002716%</td>	Law Enforcement AcademyTuscaloosa	TLET	5,190	0.002716%						
Lawson State Community College TLSC 313,431 0.164006% Lee County Board of Education TLEE 1,806,075 0.945049% Leeds City Schools TLDS 362,138 0.189493% Limestone County Board of Education TLST 1,674,656 0.876283% Linden City Board of Education TLND 105,072 0.054980% Lowndes County Board of Education TLDN 354,904 0.185708% Lurleen B. Wallace Community College TLUR 169,156 0.088513% Macon County Board of Education TMAC 428,818 0.224384% Macion County Board of Education TMDC 1,987,294 1.039874% Madison County Board of Education TMAD 3,581,396 1.874006% Majer City Acceptance Academy, LLC TMAG 50,821 0.030566% Magic City Acceptance Academy, LLC TMAG 50,821 0.026593% Marion County Board of Education TMR 600,835 0.314394% Marion Military Institute TMM 153,811 0.080433% Marshall County Board of Educatio	Lawrence County Board of Education	TLAW		0.505250%						
Leeds City Schools TLDS 362,138 0.189493% Limestone County Board of Education TLST 1,674,656 0.876283% Linden City Board of Education TLND 105,072 0.054980% Lowndes County Board of Education TLDN 354,904 0.185708% Lurleen B. Wallace Community College TLUR 169,156 0.0888513% Macon County Board of Education TMAC 428,818 0.224384% Madison City Board of Education TMDC 1,987,294 1.039874% Madison County Board of Education TMAD 3,581,396 1.874006% MAEF Public Charter Schools, Inc. (ACCEL Day and Evening Academy) TACL 58,414 0.030566% Magic City Acceptance Academy, LLC TMAG 50,821 0.026593% Marengo County Board of Education TMAR 600,835 0.314394% Marion Military Institute TMMR 153,811 0.080483% Marshall County Board of Education TMB 1,134,241 0.593504% Midfield City Board of Education TMID 192,513 0.100735%		TLSC	313,431	0.164006%						
Limestone County Board of Education TLST 1,674,656 0.876283% Linden City Board of Education TLND 105,072 0.054980% Lowndes County Board of Education TLDN 354,904 0.185708% Lurleen B. Wallace Community College TLUR 169,156 0.088513% Macon County Board of Education TMAC 428,818 0.224384% Madison City Board of Education TMDC 1,987,294 1.039874% Madison County Board of Education TMAD 3,581,396 1.874006% MAEF Public Charter Schools, Inc. (ACCEL Day and Evening Academy) TACL 58,414 0.030566% Magic City Acceptance Academy, LLC TMAG 50,821 0.026593% Marion County Board of Education TMAR 600,835 0.314394% Marion County Board of Education TMMI 153,811 0.80483% Marshall County Board of Education TMMI 11,34,241 0.593504% Midfield City Board of Education TMID 192,513 0.100735% Montgomery Education TMOR 4,653,611 2.435055% <	Lee County Board of Education	TLEE	1,806,075	0.945049%						
Linden City Board of Education TLND 105,072 0.054980% Lowndes County Board of Education TLDN 354,904 0.185708% Lurleen B. Wallace Community College TLUR 169,156 0.088513% Macon County Board of Education TMAC 428,818 0.224384% Madison City Board of Education TMDC 1,987,294 1.039874% Madison County Board of Education TMAD 3,581,396 1.874006% MAEF Public Charter Schools, Inc. (ACCEL Day and Evening Academy) TACL 58,414 0.030566% Magic City Acceptance Academy, LLC TMAG 50,821 0.026593% Marengo County Board of Education TMNG 241,653 0.126448% Marion County Board of Education TMAR 600,835 0.314394% Marshall County Board of Education TMMI 153,811 0.080483% Marshall County Board of Education TMID 192,513 0.100735% Mobile County Public School System TMOB 10,156,884 5.314705% Montgomery City and County Board of Education TMTG 4,653,611 2.4	Leeds City Schools	TLDS	362,138	0.189493%						
Lowndes County Board of Education TLDN 354,904 0.185708% Lurleen B. Wallace Community College TLUR 169,156 0.088513% Macon County Board of Education TMAC 428,818 0.224384% Madison City Board of Education TMDC 1,987,294 1.039874% Madison County Board of Education TMAD 3,581,396 1.874006% MAEF Public Charter Schools, Inc. (ACCEL Day and Evening Academy) TACL 58,414 0.030566% Magic City Acceptance Academy, LLC TMAG 50,821 0.026593% Marengo County Board of Education TMNG 241,653 0.126448% Marion County Board of Education TMM 600,835 0.314394% Marion Military Institute TMMI 153,811 0.080483% Marshall County Board of Education TMS 1,134,241 0.593504% Midfield City Board of Education TMID 192,513 0.100735% Mobile County Public School System TMOB 10,156,884 5.314705% Montgomery City and County Board of Education TMOR 4,653,611 2.435055%<		TLST		0.876283%						
Lurleen B. Wallace Community College TLUR 169,156 0.088513% Macon County Board of Education TMAC 428,818 0.224384% Madison City Board of Education TMDC 1,987,294 1.039874% Madison County Board of Education TMAD 3,581,396 1.874006% MAEF Public Charter Schools, Inc. (ACCEL Day and Evening Academy) TACL 58,414 0.030566% Magic City Acceptance Academy, LLC TMAG 50,821 0.026593% Marengo County Board of Education TMNG 241,653 0.126448% Marion County Board of Education TMAR 600,835 0.314394% Marion Military Institute TMMI 153,811 0.080483% Marshall County Board of Education TMSH 1,134,241 0.593504% Midfield City Board of Education TMID 192,513 0.100735% Mobile County Public School System TMOB 10,156,884 5.314705% Montgomery City and County Board of Education TMG 4,653,611 2.435055% Montgomery Education Foundation TMG 1,413,137 0.739440%<	Linden City Board of Education	TLND	105,072	0.054980%						
Macon County Board of Education TMAC 428,818 0.224384% Madison City Board of Education TMDC 1,987,294 1.039874% Madison County Board of Education TMAD 3,581,396 1.874006% MAEF Public Charter Schools, Inc. (ACCEL Day and Evening Academy) TACL 58,414 0.030566% Magic City Acceptance Academy, LLC TMAG 50,821 0.026593% Marengo County Board of Education TMNG 241,653 0.126448% Marion County Board of Education TMAR 600,835 0.314394% Marion Military Institute TMMI 153,811 0.080483% Marion Military Institute TMMI 153,811 0.080483% Marion Military Institute TMMI 1,134,241 0.593504% Midfield City Board of Education TMID 192,513 0.100735% Midfield City Board of Education TMOB 10,156,884 5.314705% Montgomery Education Foundation TMON 639,970 0.334872% Montgomery Education Foundation TMEF 93,989 0.049181% Mor	Lowndes County Board of Education	TLDN	354,904	0.185708%						
Madison City Board of Education TMDC 1,987,294 1.039874% Madison County Board of Education TMAD 3,581,396 1.874006% MAEF Public Charter Schools, Inc. (ACCEL Day and Evening Academy) TACL 58,414 0.030566% Magic City Acceptance Academy, LLC TMAG 50,821 0.026593% Marengo County Board of Education TMNG 241,653 0.126448% Marion County Board of Education TMAR 600,835 0.314394% Marion Military Institute TMMI 153,811 0.080483% Marion Military Institute TMSH 1,134,241 0.593504% Marion Military Institute TMID 192,513 0.100735% Midfield City Board of Education TMOB 10,156,884 5.314705% Mobile County Public School System TMON 639,970 0.334872% Montgomery City an	Lurleen B. Wallace Community College	TLUR	169,156	0.088513%						
Madison County Board of Education TMAD 3,581,396 1.874006% MAEF Public Charter Schools, Inc. (ACCEL Day and Evening Academy) TACL 58,414 0.030566% Magic City Acceptance Academy, LLC TMAG 50,821 0.026593% Marengo County Board of Education TMNG 241,653 0.126448% Marion County Board of Education TMAR 600,835 0.314394% Marion Military Institute TMMI 153,811 0.080483% Marshall County Board of Education TMSH 1,134,241 0.593504% Midfield City Board of Education TMID 192,513 0.100735% Mobile County Public School System TMOB 10,156,884 5.314705% Monroe County Board of Education TMON 639,970 0.334872% Montgomery City and County Board of Education TMTG 4,653,611 2.435055% Montgomery Education Foundation TMEF 93,989 0.049181% Morgan County Board of Education TMOR 1,413,137 0.739440% Mountain Brook City Board of Education TMTB 981,042 0.51334	Macon County Board of Education	TMAC	428,818	0.224384%						
MAEF Public Charter Schools, Inc. (ACCEL Day and Evening Academy) TACL 58,414 0.030566% Magic City Acceptance Academy, LLC TMAG 50,821 0.026593% Marengo County Board of Education TMNG 241,653 0.126448% Marion County Board of Education TMAR 600,835 0.314394% Marion Military Institute TMMI 153,811 0.080483% Marshall County Board of Education TMSH 1,134,241 0.593504% Midfield City Board of Education TMID 192,513 0.100735% Mobile County Public School System TMOB 10,156,884 5.314705% Montgomery City and County Board of Education TMON 639,970 0.334872% Montgomery Education Foundation TMF 93,989 0.049181% Morgan County Board of Education TMOR 1,413,137 0.739440% Mountain Brook City Board of Education TMTB 981,042 0.513341% Muscle Shoals City Schools TMSC 471,088 0.246502% Northwest Shoals Community College TNWC 316,542 0.165634%	Madison City Board of Education	TMDC	1,987,294	1.039874%						
Magic City Acceptance Academy, LLC TMAG 50,821 0.026593% Marengo County Board of Education TMNG 241,653 0.126448% Marion County Board of Education TMAR 600,835 0.314394% Marion Military Institute TMMI 153,811 0.080483% Marshall County Board of Education TMSH 1,134,241 0.593504% Midfield City Board of Education TMID 192,513 0.100735% Mobile County Public School System TMOB 10,156,884 5.314705% Monroe County Board of Education TMON 639,970 0.334872% Montgomery City and County Board of Education TMTG 4,653,611 2.435055% Montgomery Education Foundation TMEF 93,989 0.049181% Morgan County Board of Education TMOR 1,413,137 0.739440% Mountain Brook City Board of Education TMTB 981,042 0.513341% Muscle Shoals City Schools TMSC 471,088 0.246502% Northeast Alabama Community College TNEC 194,595 0.101824% <td< td=""><td>Madison County Board of Education</td><td>TMAD</td><td>3,581,396</td><td>1.874006%</td></td<>	Madison County Board of Education	TMAD	3,581,396	1.874006%						
Marengo County Board of Education TMNG 241,653 0.126448% Marion County Board of Education TMAR 600,835 0.314394% Marion Military Institute TMMI 153,811 0.080483% Marshall County Board of Education TMSH 1,134,241 0.593504% Midfield City Board of Education TMID 192,513 0.100735% Mobile County Public School System TMOB 10,156,884 5.314705% Monroe County Board of Education TMON 639,970 0.334872% Montgomery City and County Board of Education TMTG 4,653,611 2.435055% Montgomery Education Foundation TMEF 93,989 0.049181% Morgan County Board of Education TMOR 1,413,137 0.739440% Mountain Brook City Board of Education TMTB 981,042 0.513341% Muscle Shoals City Schools TMSC 471,088 0.246502% Northwest Shoals Community College TNEC 194,595 0.101824% Northwest Shoals Community College TNWC 316,542 0.165634% <td< td=""><td>MAEF Public Charter Schools, Inc. (ACCEL Day and Evening Academy)</td><td>TACL</td><td>58,414</td><td>0.030566%</td></td<>	MAEF Public Charter Schools, Inc. (ACCEL Day and Evening Academy)	TACL	58,414	0.030566%						
Marion County Board of Education TMAR 600,835 0.314394% Marion Military Institute TMMI 153,811 0.080483% Marshall County Board of Education TMSH 1,134,241 0.593504% Midfield City Board of Education TMID 192,513 0.100735% Mobile County Public School System TMOB 10,156,884 5.314705% Monroe County Board of Education TMON 639,970 0.334872% Montgomery City and County Board of Education TMTG 4,653,611 2.435055% Montgomery Education Foundation TMEF 93,989 0.049181% Morgan County Board of Education TMOR 1,413,137 0.739440% Mountain Brook City Board of Education TMTB 981,042 0.513341% Muscle Shoals City Schools TMSC 471,088 0.246502% Northeast Alabama Community College TNEC 194,595 0.101824% Northwest Shoals Community College TNWC 316,542 0.165634% Oneonta City Board of Education TONE 229,117 0.119888%	Magic City Acceptance Academy, LLC	TMAG	50,821	0.026593%						
Marion Military Institute TMMI 153,811 0.080483% Marshall County Board of Education TMSH 1,134,241 0.593504% Midfield City Board of Education TMID 192,513 0.100735% Mobile County Public School System TMOB 10,156,884 5.314705% Monroe County Board of Education TMON 639,970 0.334872% Montgomery City and County Board of Education TMTG 4,653,611 2.435055% Montgomery Education Foundation TMEF 93,989 0.049181% Morgan County Board of Education TMOR 1,413,137 0.739440% Mountain Brook City Board of Education TMTB 981,042 0.513341% Muscle Shoals City Schools TMSC 471,088 0.246502% Northeast Alabama Community College TNEC 194,595 0.101824% Northwest Shoals Community College TNWC 316,542 0.165634% Oneonta City Board of Education TONE 229,117 0.119888% Opelika City Board of Education TOPK 916,431 0.479533%	Marengo County Board of Education	TMNG	241,653	0.126448%						
Marshall County Board of Education TMSH 1,134,241 0.593504% Midfield City Board of Education TMID 192,513 0.100735% Mobile County Public School System TMOB 10,156,884 5.314705% Monroe County Board of Education TMON 639,970 0.334872% Montgomery City and County Board of Education TMTG 4,653,611 2.435055% Montgomery Education Foundation TMEF 93,989 0.049181% Morgan County Board of Education TMOR 1,413,137 0.739440% Mountain Brook City Board of Education TMTB 981,042 0.513341% Muscle Shoals City Schools TMSC 471,088 0.246502% Northeast Alabama Community College TNEC 194,595 0.101824% Northwest Shoals Community College TNWC 316,542 0.165634% Oneonta City Board of Education TONE 229,117 0.119888% Opelika City Board of Education TOPK 916,431 0.479533%	Marion County Board of Education	TMAR	600,835	0.314394%						
Midfield City Board of Education TMID 192,513 0.100735% Mobile County Public School System TMOB 10,156,884 5.314705% Monroe County Board of Education TMON 639,970 0.334872% Montgomery City and County Board of Education TMTG 4,653,611 2.435055% Montgomery Education Foundation TMEF 93,989 0.049181% Morgan County Board of Education TMOR 1,413,137 0.739440% Mountain Brook City Board of Education TMTB 981,042 0.513341% Muscle Shoals City Schools TMSC 471,088 0.246502% Northeast Alabama Community College TNEC 194,595 0.101824% Northwest Shoals Community College TNWC 316,542 0.165634% Oneonta City Board of Education TONE 229,117 0.11988% Opelika City Board of Education TOPK 916,431 0.479533%	Marion Military Institute	TMMI	153,811	0.080483%						
Mobile County Public School System TMOB 10,156,884 5.314705% Monroe County Board of Education TMON 639,970 0.334872% Montgomery City and County Board of Education TMTG 4,653,611 2.435055% Montgomery Education Foundation TMEF 93,989 0.049181% Morgan County Board of Education TMOR 1,413,137 0.739440% Mountain Brook City Board of Education TMTB 981,042 0.513341% Muscle Shoals City Schools TMSC 471,088 0.246502% Northeast Alabama Community College TNEC 194,595 0.101824% Northwest Shoals Community College TNWC 316,542 0.165634% Oneonta City Board of Education TONE 229,117 0.11988% Opelika City Board of Education TOPK 916,431 0.479533%	Marshall County Board of Education	TMSH	1,134,241	0.593504%						
Monroe County Board of Education TMON 639,970 0.334872% Montgomery City and County Board of Education TMTG 4,653,611 2.435055% Montgomery Education Foundation TMEF 93,989 0.049181% Morgan County Board of Education TMOR 1,413,137 0.739440% Mountain Brook City Board of Education TMTB 981,042 0.513341% Muscle Shoals City Schools TMSC 471,088 0.246502% Northeast Alabama Community College TNEC 194,595 0.101824% Northwest Shoals Community College TNWC 316,542 0.165634% Oneonta City Board of Education TONE 229,117 0.119888% Opelika City Board of Education TOPK 916,431 0.479533%	Midfield City Board of Education	TMID	192,513	0.100735%						
Montgomery City and County Board of Education TMTG 4,653,611 2.435055% Montgomery Education Foundation TMEF 93,989 0.049181% Morgan County Board of Education TMOR 1,413,137 0.739440% Mountain Brook City Board of Education TMTB 981,042 0.513341% Muscle Shoals City Schools TMSC 471,088 0.246502% Northeast Alabama Community College TNEC 194,595 0.101824% Northwest Shoals Community College TNWC 316,542 0.165634% Oneonta City Board of Education TONE 229,117 0.119888% Opelika City Board of Education TOPK 916,431 0.479533%	Mobile County Public School System	TMOB	10,156,884	5.314705%						
Montgomery Education Foundation TMEF 93,989 0.049181% Morgan County Board of Education TMOR 1,413,137 0.739440% Mountain Brook City Board of Education TMTB 981,042 0.513341% Muscle Shoals City Schools TMSC 471,088 0.246502% Northeast Alabama Community College TNEC 194,595 0.101824% Northwest Shoals Community College TNWC 316,542 0.165634% Oneonta City Board of Education TONE 229,117 0.119888% Opelika City Board of Education TOPK 916,431 0.479533%	Monroe County Board of Education	TMON	639,970	0.334872%						
Morgan County Board of Education TMOR 1,413,137 0.739440% Mountain Brook City Board of Education TMTB 981,042 0.513341% Muscle Shoals City Schools TMSC 471,088 0.246502% Northeast Alabama Community College TNEC 194,595 0.101824% Northwest Shoals Community College TNWC 316,542 0.165634% Oneonta City Board of Education TONE 229,117 0.119888% Opelika City Board of Education TOPK 916,431 0.479533%	Montgomery City and County Board of Education	TMTG	4,653,611	2.435055%						
Mountain Brook City Board of EducationTMTB981,0420.513341%Muscle Shoals City SchoolsTMSC471,0880.246502%Northeast Alabama Community CollegeTNEC194,5950.101824%Northwest Shoals Community CollegeTNWC316,5420.165634%Oneonta City Board of EducationTONE229,1170.119888%Opelika City Board of EducationTOPK916,4310.479533%	Montgomery Education Foundation	TMEF	93,989	0.049181%						
Muscle Shoals City SchoolsTMSC471,0880.246502%Northeast Alabama Community CollegeTNEC194,5950.101824%Northwest Shoals Community CollegeTNWC316,5420.165634%Oneonta City Board of EducationTONE229,1170.119888%Opelika City Board of EducationTOPK916,4310.479533%	Morgan County Board of Education	TMOR	1,413,137	0.739440%						
Northeast Alabama Community CollegeTNEC194,5950.101824%Northwest Shoals Community CollegeTNWC316,5420.165634%Oneonta City Board of EducationTONE229,1170.119888%Opelika City Board of EducationTOPK916,4310.479533%	Mountain Brook City Board of Education	TMTB	981,042	0.513341%						
Northwest Shoals Community CollegeTNWC316,5420.165634%Oneonta City Board of EducationTONE229,1170.119888%Opelika City Board of EducationTOPK916,4310.479533%	Muscle Shoals City Schools	TMSC	471,088	0.246502%						
Oneonta City Board of EducationTONE229,1170.119888%Opelika City Board of EducationTOPK916,4310.479533%	Northeast Alabama Community College	TNEC	194,595	0.101824%						
Oneonta City Board of EducationTONE229,1170.119888%Opelika City Board of EducationTOPK916,4310.479533%	Northwest Shoals Community College	TNWC	316,542	0.165634%						
	Oneonta City Board of Education	TONE	229,117	0.119888%						
Opp City Board of Education TOPP 253,487 0.132640%	Opelika City Board of Education	TOPK	916,431	0.479533%						
	Opp City Board of Education	TOPP	253,487	0.132640%						

(Dollar Amounts Not in	Thousands)		2022
		2022	2022 Employer
	Employer	Employer	Allocation
Employer	Code	Contributions	Percentage
Orange Beach City Schools	TOBC	164,429	0.086039%
Organized Community Action Program, Inc.	TOCA	148,378	0.077640%
Oxford City Schools	TOXF	818,783	0.428438%
Ozark City Board of Education	TOZK	406,196	0.212547%
Pelham City Board of Education	TPLS	571,335	0.298958%
Pell City School System	TPEL	705,157	0.368981%
Perry County Board of Education	TPRY	235,354	0.123152%
Phenix City Board of Education	TPHC	1,136,793	0.594840%
Pickens County Board of Education	TPKS	485,657	0.254126%
Piedmont City Schools	TPMT	177,835	0.093054%
Pike County Board of Education	TPIK	446,089	0.233421%
Pike Road City Schools	TPRB	386,545	0.202264%
Randolph County Board of Education	TRAN	433,868	0.227026%
Reid State Technical College	TEVN	71,207	0.037260%
Roanoke City Schools	TROK	262,426	0.137317%
Russell County Board of Education	TRUS	702,197	0.367433%
Russellville City Board of Education	TRSV	491,596	0.257233%
Saraland Board of Education	TSAR	524,632	0.274520%
Satsuma City Schools	TSTM	243,943	0.127646%
School Superintendents of Alabama	TSAL	6,490	0.003396%
Scottsboro Board of Education	TSCO	493,099	0.258020%
Selma Public Schools	TSMA	546,888	0.286165%
Sheffield City Board of Education	TSHF	220,545	0.115403%
Shelby County Board of Education	TSBY	4,176,521	2.185412%
Shelton State Community College	TTVS	397,970	0.208242%
Snead State Community College	TSJC	137,088	0.071733%
Southern Union State Community College	TSUC	328,123	0.171694%
Special Programming for Achievement Network	TBSC	55,924	0.029263%
St. Clair County Board of Education	TSTC	1,545,035	0.808457%
State of AlabamaHigh School of Math & Science	THMS	95,390	0.049914%
Sumter County Board of Education	TSUM	258,756	0.135397%
Sylacauga City Board of Education	TSYL	409,686	0.214373%
Talladega City Board of Education	TTAL	374,409	0.195914%
Talladega County Board of Education	TTDG	1,399,177	0.732135%
Tallapoosa County Board of Education	TTPS	547,113	0.286283%
Tallassee City Board of Education	TTAS	293,866	0.153769%
Tarrant Board of Education	TTAR	226,574	0.118557%
Thomasville City Schools	TTOM	219,618	0.114918%
Troy City Board of Education	TTRY	320,326	0.167614%
Troy University	TTST	1,749,470	0.915430%
Trussville City Board of Education	TTCB	821,195	0.429700%
Tuscaloosa City Schools	TTUS	2,049,193	1.072264%
Tuscaloosa County Schools	TTLS	3,391,553	1.774669%
Tuscumbia City Board of Education	TTSC	278,845	0.145909%
University of Alabama System (Chancellor's Office)	TUCO	168,672	0.088260%
University Charter School	TUWC	107,154	0.056070%
University of Alabama	TUVA	6,299,140	3.296097%
University of AlabamaBirmingham	TUMC	15,590,418	8.157863%
	101110	15,570,110	0.13/003/0

(Sonai Amounts A	Employer	2022 Employer	2022 Employer Allocation
Employer	Code	Contributions	Percentage
University of AlabamaHuntsville	TUAH	1,459,063	0.763471%
University of Montevallo	TALC	743,211	0.388894%
University of North Alabama	TFST	1,153,847	0.603764%
University of South Alabama	TUSA	5,859,137	3.065860%
University of West Alabama	TLVC	458,075	0.239693%
Vestavia Hills Board of Education	TVES	1,342,521	0.702489%
Walker County Board of Education	TWLK	1,414,971	0.740400%
Wallace Community CollegeDothan	TGWD	384,373	0.201128%
Wallace State Community CollegeHanceville	TCUT	414,672	0.216982%
Washington County Board of Education	TWSH	506,161	0.264854%
Wilcox County Board of Education	TWIL	357,048	0.186829%
Winfield City Board of Education	TWFD	248,816	0.130196%
Winston County Board of Education	TWIN	520,795	0.272512%
Woodlawn Community Charter School (i3 Academy)	TWDL	125,096	0.065458%
	Total	\$ 191,109,086	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, 2023, with Net OPEB Liability as of September 30, 2022 (Dollar Amounts Not in Thousands)

						Deferred Outflow					Deferred Inflows				OPEB Expense	
															Deferred Amounts from	
							Changes in					Changes in			Changes in	
					Difference		Proportion &			Difference		Proportion &			Proportion &	
					Between		Differences			Between		Differences			Differences	
				p.ee	Projected		Between		p.m	Projected		Between			Between	
				Difference Between	& Actual		Employer Contributions		Difference Between	& Actual		Employer Contributions		Proportionate	Employer Contributions	
		2021	2022	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	\$ 27,746,666	\$ 9,751,942 83,736	\$ 447,263 3,840	\$ 1,226,399 10.531	\$ 7,910,157 67,921	\$ 1,872,823 291,915	\$ 11,456,642 374,207	\$ 19,717,626 169,307	s -	\$ 14,194,539 121,882	\$ 4,961,316	\$ 38,873,481 291,189	\$ (4,956,093) (42,555)	\$ (1,066,919) 50,504	\$ (6,023,012) 7,949
Alabama Aerospace and Aviation Schools, Inc Alabama Association of School Boards	TAER TAAB	523,502	166,195	7,622	20,901	134.807	121,098	284,428	336.032	-	241,907	212,299	790,238	(84,463)	(17,636)	(102,099)
Alabama Education Association	TAEA	2,815,862	1,016,243	46,609	127,802	824,312	368,763	1,367,486	2,054,760	-	1,479,203	437,056	3,971,019	(516,472)	(81,718)	(598,190)
Alabama Fire College Alabama High School Athletic Association	TAFC TAAA	1,577,945 607,101	584,235 215,493	26,795 9,883	73,473 27,100	473,894 174,795	240,959 139,815	815,121 351,593	1,181,275 435,710	-	850,389 313,664	131,309 154,808	2,162,973 904.182	(296,918) (109,517)	27,103 2,528	(269,815) (106,989)
Alabama Industrial Development Training Institute	TIDT	5,871,205	1,991,202	91,324	250,413	1,615,137	460,281	2,417,155	4,026,047	-	2,898,315	484,711	7,409,073	(1,011,960)	(87,531)	(1,099,491)
Alabama Institute for Deaf and Blind	TAID	37,781,858	13,946,466	639,641	1,753,901	11,312,489	5,813,237	19,519,268	28,198,610	-	20,299,921	4,333,312	52,831,843	(7,087,819)	(76,054)	(7,163,873)
Alabama Retired State Employees Association Alabama School of Cyber Technology & Engineering	TREA TCYB	241,600 619,449	82,623 370,629	3,789 16,999	10,391 46,610	67,019 300,631	23,979 1,146,745	105,178 1,510,985	167,057 749,381	-	120,263 539,472	94,035	381,355 1,288,853	(41,991) (188,361)	(20,299) 238,213	(62,290) 49,852
Alabama School of Cyber Pecinology & Engineering Alabama School of Fine Arts	THFA	3,078,646	1,079,729	49,521	135,786	875,808	315,632	1,376,747	2,183,123	-	1,571,610	308,661	4,063,394	(548,736)	6,699	(542,037)
Alabama State Employees Association	TASE	334,551	129,515	5,940	16,288	105,054	66,406	193,688	261,869	-	188,517	42,675	493,061	(65,821)	(10,769)	(76,590)
Alabama State University Alabama Technology Network	TMST TATN	34,013,081 1,999,143	9,549,942 719,056	437,998 32,979	1,200,996 90,428	7,746,308 583,253	10,489,656 312,555	19,874,958 1,019,215	19,309,199 1,453,873	-	13,900,516 1,046,630	13,141,060 304,065	46,350,775 2,804,568	(4,853,433)	719,925 (76,647)	(4,133,508) (442,083)
Alabaster City School System	TALR	28,268,928	10,558,709	484,264	1,327,858	8,564,556	4,773,433	15,150,111	21,348,843	-	15,368,837	2,876,899	39,594,579	(5,366,106)	71,046	(5,295,060)
Albertville City Board of Education	TALB	21,798,734 12,430,165	7,970,288 4,613,011	365,549 211,571	1,002,340 580,130	6,464,993 3,741,782	3,286,231 2,319,248	11,119,113 6.852,731	16,115,269 9,327,130	=	11,601,235 6,714,516	2,382,709 1,916,656	30,099,213 17,958,302	(4,050,630)	97,519 (99,206)	(3,953,111) (2,443,612)
Alexander City Board of Education Andalusia City Board of Education	TALX TADL	7,508,155	2,963,809	135,932	372,727	2,404,054	2,023,729	4,936,442	5,992,578	-	4,314,002	739,460	11,046,040	(2,344,406)	207,142	(1,299,113)
Anniston Board of Education	TANN	8,618,813	2,865,987	131,446	360,425	2,324,707	-	2,816,578	5,794,790	-	4,171,616	2,076,660	12,043,066	(1,456,540)	(736,661)	(2,193,201)
Arab City Board of Education	TARB TATH	11,165,587 16,918,265	4,174,730 6,554,705	191,470 300.625	525,012 824,317	3,386,276 5,316,761	1,852,098 3,447,559	5,954,856 9,889,262	8,440,962 13,253,076	-	6,076,571 9,540,768	1,094,384 1,899,094	15,611,917 24.692,938	(2,121,664)	(59,348) 206,634	(2,181,012)
Athens City Board of Education Athens State University	TATC	9,475,316	3,400,184	155,946	427,606	2,758,014	1,063,173	4,404,739	6,874,894	-	4,949,173	729,809	12,553,876	(1,728,029)	(14,701)	(1,742,730)
Attalla City Schools	TATT	6,727,036	2,462,142	112,924	309,638	1,997,134	866,330	3,286,026	4,978,250	-	3,583,797	1,110,088	9,672,135	(1,251,301)	(259,033)	(1,510,334)
Auburn City Board of Education Auburn University	TAUB TAPI	38,113,929 271,122,023	14,113,919 71,030,699	647,321 3,257,751	1,774,960 8,932,786	11,448,317 57,615,601	6,551,404 75,379,679	20,422,002 145,185,817	28,537,186 143,618,243	-	20,543,660 103,389,460	3,771,697 92,825,949	52,852,543 339,833,652	(7,172,922)	452,362 7.041.623	(6,720,560) (29,057,317)
Autauga County Board of Education	TATG	39,589,054	14,543,648	667,030	1,829,002	11,796,886	5,171,769	19,464,687	29,406,063	-	21,169,156	4,756,376	55,331,595	(7,391,315)	(682,428)	(8,073,743)
Baldwin County Board of Education	TBLD	145,162,346	52,120,724	2,390,464	6,554,677	42,277,028	26,264,314	77,486,483	105,383,826	-	75,864,853	17,454,166	198,702,845	(26,488,588)	361,504	(26,127,084)
Barbour County Schools Bessemer Board of Education	TBAR TBSM	3,605,454 16,306,670	1,434,730 5,864,706	65,802 268,979	180,431 737,543	1,163,762 4,757,078	842,848 1,845,510	2,252,843 7,609,110	2,900,906 11.857.955	-	2,088,336 8,536,433	1,112,504 3,068,175	6,101,746 23,462,563	(729,153) (2,980,539)	(180,136) (654,721)	(909,289) (3,635,260)
Bevill State Community College	TWCT	9,196,928	3,314,115	151,999	416,781	2,688,200	757,960	4,014,940	6,700,868	-	4,823,893	1,950,255	13,475,016	(1,684,286)	(417,090)	(2,101,376)
Bibb County Board of Education Birmingham City Schools	TBIB	15,171,366 96,384,372	5,727,961 33,750,308	262,707 1,547,924	720,346 4,244,422	4,646,159 27,376,111	2,557,178 6,885,179	8,186,390 40,053,636	11,581,468 68,240,353	-	8,337,393 49,125,606	1,728,594 14,891,618	21,647,455 132,257,577	(2,911,041) (17,152,449)	(182,385) (3,229,296)	(3,093,426) (20,381,745)
Birmingham City Schools Bishop State Community College	TMJC	6,714,222	2,280,548	1,547,924	286,801	1,849,836	70,148	2,311,380	4,611,081	-	3,319,475	1,628,208	9,558,764	(1,152,449)	(681,843)	(1,840,854)
Blount County Board of Education	TBLT	34,887,564	13,374,175	613,393	1,681,930	10,848,283	7,482,781	20,626,387	27,041,484	-	19,466,917	4,187,276	50,695,677	(6,796,970)	112,561	(6,684,409)
Boaz City Board of Education Breakthrough Charter School	TBOZ TBRK	10,537,458 781,894	4,040,155 333,849	185,298 15,312	508,088 41,985	3,277,118 270,797	2,334,955 1,039,434	6,305,459 1,367,528	8,168,862 675,015	-	5,880,689 485,937	1,249,653	15,299,204 1,160,952	(2,053,272) (169,667)	163,843 210,303	(1,889,429) 40,636
Brewton City Board of Education	TBWT	5,189,341	2,046,199	93,847	257,329	1,659,747	1,540,016	3,550,939	4,137,247	-	2,978,366	435,305	7,550,918	(1,039,912)	152,527	(887,385)
Bullock County Board of Education	TBLK	6,226,785	2,235,033	102,508	281,077	1,812,917	485,890	2,682,392	4,519,053	-	3,253,225	967,188	8,739,466	(1,135,881)	(346,893)	(1,482,774)
Butler County Board of Education Calhoun Community College	TBLR TDEC	13,192,786 14,363,638	4,838,817 5,084,462	221,927 233,194	608,527 639,419	3,924,942 4,124,193	1,561,073 1.632,775	6,316,469 6,629,581	9,783,690 10,280,365	-	7,043,189 7,400,741	1,895,677 1,330,749	18,722,556 19,011,855	(2,459,165) (2,584,004)	(434,057) 83,876	(2,893,222) (2,500,128)
Calhoun County Board of Education	TCAL	42,782,352	15,517,932	711,714	1,951,528	12,587,163	4,978,631	20,229,036	31,375,986	-	22,587,285	5,726,971	59,690,242	(7,886,463)	(1,169,309)	(9,055,772)
CAPNA, Inc	TNCA	14,766,081	5,521,549	253,240	694,387	4,478,730	2,279,195	7,705,552	11,164,118	=	8,036,947	2,097,357	21,298,422	(2,806,138)	(879,598)	(3,685,736)
Central Alabama Community College Chambers County Board of Education	TACC TCHB	3,895,157 17,217,217	1,439,298 6,329,146	66,012 290,280	181,005 795,950	1,167,467 5,133,802	497,603 2,398,260	1,912,087 8,618,292	2,910,143 12,797,013	-	2,094,985 9,212,453	1,008,766 2,002,208	6,013,894 24,011,674	(731,474) (3,216,573)	(272,102) (278,773)	(1,003,576) (3,495,346)
Chattahoochee Valley Community College	TCVS	3,663,684	1,389,243	63,716	174,710	1,126,866	751,913	2,117,205	2,808,934	-	2,022,126	330,267	5,161,327	(706,036)	39,178	(666,858)
Cherokee County Board of Education Chickasaw City School System	TCHK TCKW	18,922,472 5,832,454	6,975,453 2,122,668	319,922 97,354	877,230 266,946	5,658,046 1,721,774	2,838,849 1,316,398	9,694,047 3,402,472	14,103,794 4,291,861	-	10,153,192 3,089,672	1,939,107 172,913	26,196,093 7,554,446	(3,545,039) (1,078,774)	(31,316) 299,916	(3,576,355) (778,858)
Chilton County Board of Education	TCHT	32,897,153	11,954,507	548,281	1,503,393	9,696,739	4,121,645	15,870,058	24,171,033	-	17,400,505	3,536,623	45,108,161	(6,075,472)	27,944	(6,047,528)
Choctaw County Board of Education	TCHW	6,935,414 12,845,938	2,572,155 4,824,712	117,969 221,281	323,473 606,753	2,086,369 3,913,500	878,877 1,837,773	3,406,688 6,579,307	5,200,686 9,755,171	=	3,743,926 7.022,659	779,379 1,550,909	9,723,991 18,328,739	(1,307,210) (2,451,996)	(222,769)	(1,529,979) (2,811,369)
Clarke County Board of Education Clay County Board of Education	TCLK TCLY	9,003,172	2,858,264	131,091	359,454	2,318,442	1,837,773	2,984,089	5,779,175	-	4,160,375	1,892,848	11,832,398	(1,452,614)	(339,373)	(1,893,926)
Cleburne County Board of Education	TCLB	11,535,479	4,215,677	193,348	530,161	3,419,490	1,405,349	5,548,348	8,523,753	-	6,136,172	1,361,616	16,021,541	(2,142,474)	(289,513)	(2,431,987)
Coastal Alabama Community College Coffee County Board of Education	TBMC TCOF	13,510,132 9,558,191	4,921,477 3,716,801	225,719 170,467	618,923 467,423	3,991,990 3,014,833	2,166,187 2,513,515	7,002,819 6,166,238	9,950,822 7,515,066	-	7,163,506 5,410,027	2,031,508 724,908	19,145,836 13,650,001	(2,501,174) (1,888,937)	(433,493) 355,484	(2,934,667) (1,533,453)
Colbert County Board of Education	TCOL	15,081,928	5,538,854	254,034	696,564	4,492,767	2,428,383	7,871,748	11,199,108	-	8,062,135	1,809,685	21,070,928	(2,814,935)	(17,109)	(2,832,044)
Conecuh County Board of Education	TCON	8,812,465	3,282,695	150,557	412,830	2,662,714	1,480,022	4,706,123	6,637,341	-	4,778,161	1,329,813	12,745,315	(1,668,317)	(66,655)	(1,734,972)
Coosa County Board of Education Council for Leaders in Alabama Schools	TCSA TACA	4,547,519 334,551	1,743,086 283,228	79,945 12,990	219,210 35,619	1,413,881 229,737	773,209 643,055	2,486,245 921,401	3,524,377 572,664	-	2,537,167 412,255	986,455 69,051	7,047,999 1,053,970	(885,863) (143,941)	(226,938) 94,473	(1,112,801) (49,468)
Covington County Board of Education	TCOV	14,732,238	5,518,795	253,114	694,041	4,476,497	2,364,948	7,788,600	11,158,551	-	8,032,939	1,818,414	21,009,904	(2,804,740)	(139,455)	(2,944,195)
Crenshaw County Board of Education Cullman City Board of Education	TCRW TCMN	10,184,409 13,381,168	3,736,668 4,973,775	171,378 228,117	469,922 625,499	3,030,948 4,034,411	1,247,935 1,999,712	4,920,183 6,887,739	7,555,236 10,056,565	-	5,438,945 7,239,629	1,056,238 1,227,939	14,050,419 18,524,133	(1,899,035) (2,527,751)	(87,848) (69,809)	(1,986,883) (2,597,560)
Cullman City Board of Education Cullman County Board of Education	TCUL	42,622,904	15,779,761	723,723	1,984,455	12,799,542	6,196,686	21,704,406	31,905,382		22,968,393	5,985,176	60,858,951	(8,019,528)	(581,501)	(8,601,029)
Dale County Board of Education	TDAL	14,202,640	5,500,150	252,259	691,696	4,461,373	3,218,121	8,623,449	11,120,852	-	8,005,800	1,326,629	20,453,281	(2,795,264)	338,644	(2,456,620)
Daleville City Board of Education Dallas County Board of Education	TDLV TDLS	5,156,686 16,991,583	1,861,058 5,909,556	85,356 271,036	234,046 743,183	1,509,572 4,793,457	798,639 821,355	2,627,613 6.629,031	3,762,907 11,948,637	-	2,708,882 8,601,714	396,878 2,042,449	6,868,667 22,592,800	(945,819) (3,003,330)	(8,307) (660,389)	(954,126) (3,663,719)
Dauphin Island Sea Lab	TMES	3,212,776	1,249,981	57,329	157,197	1,013,905	777,803	2,006,234	2,527,359	-	1,819,423	604,043	4,950,825	(635,260)	64,623	(570,637)
Decatur Board of Education	TDTR TDKB	46,126,468 40,267,870	16,544,096 14,573,599	758,778 668,403	2,080,577 1,832,769	13,419,522 11,821,180	7,900,576 4,902,168	24,159,453 19,224,520	33,450,803 29,466,622	-	24,080,928 21,212,752	4,789,216 4,633,544	62,320,947 55,312,918	(8,407,974) (7,406,536)	500,123 (434,740)	(7,907,851) (7,841,276)
Dekalb County Board of Education Demopolis City Schools	TDPL	9,152,700	3,401,379	156,001	427,756	2,758,983	1,691,634	5,034,374	6,877,309	-	4,950,912	1,167,881	12,996,102	(1,728,635)	(10,295)	(1,738,930)
Dothan Board of Education	TDTN	40,862,260	15,214,846	697,814	1,913,412	12,341,319	5,876,732	20,829,277	30,763,171	-	22,146,125	6,443,931	59,353,227	(7,732,431)	(1,139,959)	(8,872,390)
Elba City Board of Education Elmore County Board of Education	TELB TELM	3,302,472 50,053,712	1,242,714 18,547,907	56,996 850,681	156,283 2,332,576	1,008,011 15,044,887	786,490 8,057,967	2,007,780 26,286,111	2,512,666 37,502,346		1,808,846 26,997,596	433,421 5,581,684	4,754,933 70,081,626	(631,568) (9,426,345)	(21,513) 200,640	(653,081) (9,225,705)
Empower Schools of Alabama	TEMP		198,371	9,098	24,947	160,906	681,447	876,398	401,089		288,741	-	689,830	(100,814)	117,897	17,083
Enterprise Board of Education	TENP	30,277,992	10,960,046	502,671	1,378,330	8,890,095	3,749,562	14,520,658	22,160,313	-	15,953,007	3,711,166	41,824,486	(5,570,071)	(197,554)	(5,767,625)
Enterprise State Community College Escambia County Board of Education	TEPC TESC	4,365,906 22,832,613	1,623,090 8,430,123	74,441 386,639	204,119 1,060,168	1,316,548 6,837,982	783,267 2,957,435	2,378,375 11,242,224	3,281,754 17,045,018		2,362,505 12,270,552	762,971 2,970,428	6,407,230 32,285,998	(824,881) (4,284,325)	(77,188) (505,360)	(902,069) (4,789,685)
Etowah County Board of Education	TETH	39,806,681	14,851,530	681,150	1,867,721	12,046,620	6,339,467	20,934,958	30,028,574	-	21,617,296	3,380,306	55,026,176	(7,547,786)	85,307	(7,462,479)
Eufaula City Board of Education	TEFL	12,797,318 7,257,771	4,463,438 2,608,744	204,711 119.647	561,320 328.074	3,620,458 2,116,048	1,085,168 847.023	5,471,657 3,410,792	9,024,705 5,274,666	-	6,496,803 3,797,184	1,461,195 938,639	16,982,703 10,010,489	(2,268,390) (1,325,805)	(164,880) (289,823)	(2,433,270) (1,615,628)
Fairfield Board of Education Fayette County Board of Education	TFRF	11,258,951	4,205,028	119,647	528,822	3,410,852	2,306,931	6,439,464	8,502,221		6,120,671	1,705,765	16,328,657	(2,137,063)	(24,409)	(2,161,472)
Florence City Board of Education	TFLO	19,934,651	7,504,244	344,175	943,730	6,086,967	3,280,784	10,655,656	15,172,966	-	10,922,879	1,349,106	27,444,951	(3,813,778)	59,052	(3,754,726)
Fort Payne City Board of Education Franklin County Board of Education	TFTP TFRK	12,727,928 19,131,780	5,325,767 7,270,516	244,261 333,455	669,766 914,336	4,319,925 5,897,382	4,197,302 4,253,374	9,431,254 11.398,547	10,768,265 14,700,386	•	7,751,975 10,582,673	2,057,721 1,600,621	20,577,961 26,883,680	(2,706,641) (3,694,994)	247,561 697,685	(2,459,080) (2,997,309)
Gadsden City Board of Education	TGDS	23,582,008	9,594,947	440,062	1,206,656	7,782,812	6,528,311	15,957,841	19,400,194	-	13,966,022	2,526,808	35,893,024	(4,876,306)	291,490	(4,584,816)
Gadsden State Community College	TGDC	12,470,828	4,541,630	208,297	571,153	3,683,882	1,310,638	5,773,970	9,182,803 4,083,933	-	6,610,616	1,920,970	17,714,389	(2,308,127)	(601,788)	(2,909,915)
Geneva City Board of Education Geneva County Board of Education	TGCB TGEN	5,475,634 12,903,135	2,019,831 4,742,645	92,638 217,517	254,013 596,433	1,638,359 3,846,933	756,106 1,953,107	2,741,116 6,613,990	4,083,933 9,589,239		2,939,986 6,903,205	792,111 1,395,806	7,816,030 17,888,250	(1,026,513) (2,410,289)	(91,429) (23,035)	(1,117,942) (2,433,324)
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Alabama Retired Education Employees' Health Care Trust Schedule of Other Postemployment Benefit (OPEB) Amounts by Employer For the Fiscal Year Ended September 30, 2023, with Net OPEB Liability as of September 30, 2022 (Dollar Amounts Not in Thousands)

						(Donat Amou	ints :vot in 1 nousand	3)								
						Deferred Outflows	i				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	
		2021	2022	Expected	Investment		&	Total	Expected	Investment		&	Total	Share of	&	Total
		Net	Net		Earnings on		Proportionate	Deferred		Earnings on		Proportionate	Deferred	Plan	Proportionate	Employer
Employer	Employer Code	OPEB Liability	OPEB Liability	Actual	OPEB Plan Investments	Change of Assumptions	Share Contributions	Outflows of Resources	Actual Experience	OPEB Plan Investments	Change of Assumptions	Share Contributions	Inflows of Resources	OPEB Expense	Share Contributions	OPEB Expense
George Corley Wallace State Community College	TGWS	4,982,513	1,692,310	Experience 77,616	212,824	1,372,695	54,580	1,717,715	3,421,713	- Investments	2,463,260	625,146	6,510,119	(860,058)	(244,984)	(1,105,042)
Greene County Board of Education	TGRN	5,774,844	2,143,511	98,310	269,567	1,738,680	858,659	2,965,216	4,334,004	-	3,120,010	1,015,229	8,469,243	(1,089,365)	(223,452)	(1,312,817)
Gulf Shores City Board of Education	TGSC	8,561,255 8,561,410	3,338,796 3,183,916	153,130 146,027	419,885 400,408	2,708,220 2,582,591	8,514,524 1,231,429	11,795,759 4,360,455	6,750,771 6,437,616	-	4,859,818 4,634,381	909,769	11,610,589 11,981,766	(1,696,829) (1,618,118)	2,302,945 (125,712)	606,116 (1,743,830)
Guntersville City Board of Education H. Councill Trenholm State Technical College	TMGT	4,970,474	1.784.808	81.858	224.457	1,447,723	746,171	2,500,209	3,608,735	-	2,597,896	669,227	6.875.858	(907,068)	89,559	(817,509)
Hale County Board of Education	THAL	10,962,635	4,019,504	184,350	505,491	3,260,367	1,130,888	5,081,096	8,127,107	-	5,850,630	1,544,362	15,522,099	(2,042,775)	(539,348)	(2,582,123)
Haleyville City Board of Education	THAV	7,902,693	2,918,649	133,861	367,048	2,367,423	1,549,801	4,418,133	5,901,270	-	4,248,270	962,732	11,112,272	(1,483,304)	52,640	(1,430,664)
Hartselle City Board of Education Henry County Board of Education	THCS	16,017,173 11,795,008	5,982,551 4,356,771	274,384 199,819	752,363 547,905	4,852,666 3,533,937	3,812,232 1,918,592	9,691,645 6,200,253	12,096,227 8,809,034	-	8,707,963 6,341,543	1,144,020 1,216,252	21,948,210 16,366,829	(3,040,430) (2,214,182)	580,132 (29,758)	(2,460,298) (2,243,940)
Homewood City Board of Education	THOM	21,376,244	7,791,785	357,362	979,891	6,320,202	3,516,475	11,173,930	15,754,350	-	11,341,412	1,564,057	28,659,819	(3,959,909)	443,525	(3,516,384)
Hoover City Board of Education	THOV	69,592,946	25,368,417	1,163,497	3,190,320	20,577,252	10,565,728	35,496,797	51,292,856	-	36,925,258	7,204,111	95,422,225	(12,892,637)	(356,054)	(13,248,691)
Houston County Board of Education Huntsville City Schools	THST	28,019,784 89,071,110	10,274,734 31,992,406	471,240 1.467,299	1,292,145 4,023,349	8,334,213 25,950,212	4,361,113 7,931,524	14,458,711 39,372,384	20,774,668 64,686,020	-	14,955,493 46,566,874	3,176,194 11,243,950	38,906,355 122,496,844	(5,221,783) (16,259,052)	(32,563)	(5,254,346) (18,736,016)
J. F. Drake State Technical College	THVS	2,577,258	968,495	44,419	121,797	785,581	411,247	1,363,044	1,958,217	-	1,409,702	356,443	3,724,362	(492,203)	(180,519)	(672,722)
J. F. Ingram State Technical College	TDRT	4,003,970	1,570,463	72,028	197,501	1,273,860	1,387,295	2,930,684	3,175,348	-	2,285,904	1,182,826	6,644,078	(798,135)	(33,939)	(832,074)
Jackson County Board of Education	TJKS	26,256,299	9,667,559	443,393	1,215,787	7,841,711	3,375,079	12,875,970	19,547,010	-	14,071,714	3,636,690	37,255,414	(4,913,208)	(591,371)	(5,504,579)
Jacksonville City Board of Education Jacksonville State University	TJCS	6,513,285 36,341,505	2,517,814 13,371,923	115,477 613,290	316,639 1,681,647	2,042,291 10,846,457	1,607,170 6,449,992	4,081,577 19,591,386	5,090,814 27,036,931	-	3,664,830 19,463,639	831,549 3,901,070	9,587,193 50,401,640	(1,279,593) (6,795,827)	109,422 393,720	(1,170,171) (6,402,107)
Jasper City Board of Education	TJSP	12,333,700	4,610,632	211,462	579,831	3,739,852	2,038,339	6,569,484	9,322,319	-	6,711,052	1,324,159	17,357,530	(2,343,197)	(170,259)	(2,513,456)
Jefferson County American Federation of Teachers	TJFT	1,212,703	37,628	1,726	4,732	30,522	1,170,041	1,207,021	76,081	-	54,770	1,367,839	1,498,690	(19,124)	(10,899)	(30,023)
Jefferson County Board of Education Jefferson State Community College	TJEF TJJC	153,912,086 13,104,279	56,311,118 4,609,255	2,582,652 211,399	7,081,659 579,658	45,676,010 3,738,735	20,235,128 1,221,802	75,575,449 5,751,594	113,856,459 9,319,535	-	81,964,224 6,709,048	20,266,146 1,287,241	216,086,829 17,315,824	(28,618,214) (2,342,497)	(2,330,508) (110,520)	(30,948,722) (2,453,017)
Lamar County Schools	TLAM	10,146,278	3,723,694	170,783	468,290	3,020,424	1,713,884	5,373,381	7,529,003	-	5,420,060	1,473,511	14,422,574	(1,892,440)	(140,680)	(2,033,120)
Lanett City Schools	TLNT	4,539,769	1,686,949	77,370	212,150	1,368,346	806,171	2,464,037	3,410,873	-	2,455,456	437,656	6,303,985	(857,333)	(4,244)	(861,577)
Lauderdale County Board of Education Law Enforcement Academy—Baldwin County	TLAU	37,681,622	13,982,125	641,276	1,758,385	11,341,414	6,116,640	19,857,715 54,916	28,270,709 47,415	-	20,351,825	4,062,288	52,684,822 125,108	(7,105,940)	(82,672)	(7,188,612)
Law Enforcement AcademyBaldwin County Law Enforcement AcademyTuscaloosa	TSWP	77,451 117,700	23,450 47,320	1,076 2,170	2,949 5,951	19,021 38,383	31,870 56,315	102,819	95,678	-	34,133 68,877	43,560 12,696	177,251	(11,919) (24,049)	(3,229) 15,416	(15,148) (8,633)
Lawrence County Board of Education	TLAW	23,223,793	8,803,716	403,773	1,107,151	7,141,016	4,870,127	13,522,067	17,800,390	-	12,814,338	2,902,140	33,516,868	(4,474,190)	3,186	(4,471,004)
Lawson State Community College	TLSC	7,908,015	2,857,726	131,067	359,386	2,318,006	780,953	3,589,412	5,778,087	-	4,159,592	1,911,615	11,849,294	(1,452,342)	(452,103)	(1,904,445)
Lee County Board of Education Leeds City Schools	TLEE	45,617,227 8,471,507	16,466,998 3,301,815	755,242 151,434	2,070,882 415,235	13,356,985 2,678,223	4,557,133 2,991,166	20,740,242 6,236,058	33,294,917 6,675,999	-	23,968,707 4,805,991	5,037,889 1,815,942	62,301,513 13,297,932	(8,368,792) (1,678,034)	(916,750) 262,664	(9,285,542) (1,415,370)
Limestone County Board of Education	TLST	40,729,008	15,268,777	700,287	1,920,194	12,385,064	7,480,685	22,486,230	30,872,213	-	22,224,624	4,917,317	58,014,154	(7,759,838)	(421,682)	(8,181,520)
Linden City Board of Education	TLND	3,198,516	958,000	43,938	120,478	777,069	1,026,272	1,967,757	1,936,998	-	1,394,427	827,592	4,159,017	(486,871)	18,033	(468,838)
Lowndes County Board of Education Lurleen B. Wallace Community College	TLDN	8,466,082 4,253,941	3,235,859 1,542,290	148,409 70,736	406,940 193,958	2,624,723 1,251,008	1,494,003 428,286	4,674,075 1,943,988	6,542,640 3,118,384	-	4,709,987 2,244,896	2,276,670 854,734	13,529,297 6,218,014	(1,644,515) (783,816)	(516,032) (153,767)	(2,160,547) (937,583)
Macon County Board of Education	TMAC	9,338,757	3,909,774	179,318	491,691	3,171,361	2,698,661	6,541,031	7,905,242	-	5,690,911	1,376,589	14,972,742	(1,987,011)	(133,776)	(2,120,787)
Madison City Board of Education	TMDC	50,712,687	18,119,273	831,022	2,278,671	14,697,206	8,338,227	26,145,126	36,635,682	-	26,373,693	2,175,486	65,184,861	(9,208,505)	1,834,717	(7,373,788)
Madison County Board of Education MAEF Public Charter Schools, Inc. (ACCEL Day and Evening Academy)	TMAD TACL	87,572,579 947,749	32,653,594 532,593	1,497,624 24,427	4,106,500 66,979	26,486,525 432,006	16,112,676 1,120,397	48,203,325 1,643,809	66,022,886 1,076,860	-	47,529,272 775,221	10,486,733 27,115	124,038,891 1,879,196	(16,595,079) (270,673)	(369,690) 361,465	(16,964,769) 90,792
Magic City Acceptance Academy, LLC	TMAG	1,266,489	463,364	21,252	58,272	375,851	1,408,637	1,864,012	936,883	-	674,454		1,611,337	(235,488)	292,926	57,438
Marengo County Board of Education	TMNG	6,081,546	2,203,286	101,051	277,084	1,787,166	636,429	2,801,730	4,454,863 11.076,368	-	3,207,015	543,628	8,205,506	(1,119,745)	(93,090)	(1,212,835)
Marion County Board of Education Marion Military Institute	TMAR TMMI	14,487,125 4,030,218	5,478,149 1,402,381	251,250 64,319	688,929 176,363	4,443,527 1,137,523	2,483,909 273,845	7,867,615 1,652,050	2.835.499	-	7,973,776 2,041,250	1,812,186 604,856	20,862,330 5,481,605	(2,784,083) (712,714)	(151,278) (115,680)	(2,935,361) (828,394)
Marshall County Board of Education	TMSH	27,046,925	10,341,511	474,303	1,300,543	8,388,378	5,351,447	15,514,671	20,909,686	-	15,052,691	2,884,157	38,846,534	(5,255,722)	290,777	(4,964,945)
Midfield City Board of Education	TMID	5,570,910 255,091,005	1,755,249 92,606,009	80,503 4,247,279	220,739 11,646,082	1,423,747 75,116,116	229,620 27,056,124	1,954,609 118,065,601	3,548,969 187,241,731	-	2,554,870 134,793,616	729,493 33,997,110	6,833,332 356,032,457	(892,046) (47,063,837)	(138,515) (6,111,419)	(1,030,561) (53,175,256)
Mobile County Public School System Monroe County Board of Education	TMOB TMON	16,070,546	5,834,965	267,615	733,802	4,732,954	1,955,274	7,689,645	11,797,820	-	8,493,143	2,393,151	22,684,114	(2,965,422)	(400,419)	(3,365,841)
Montgomery City and County Board of Education	TMTG	122,752,740	42,429,578	1,945,990	5,335,923	34,416,185	4,710,553	46,408,651	85,789,124	-	61,758,806	24,753,013	172,300,943	(21,563,393)	(7,293,053)	(28,856,446)
Montgomery Education Foundation Morgan County Board of Education	TMEF TMOR	1,834,167 35,131,799	856,950 12,884,362	39,303 590,928	107,770 1,620,331	695,104 10,450,978	2,691,974 4,997,499	3,534,151 17,659,736	1,732,683 26,051,122	-	1,247,343 18,753,964	5.378.807	2,980,026 50,183,893	(435,518) (6,548,040)	537,023 (646,024)	101,505 (7,194,064)
Mountain Brook City Board of Education	TMTB	25,413,540	8,944,709	410,240	1,124,882	7,255,381	3,920,517	12,711,020	18,085,468	-	13,019,563	2,307,581	33,412,612	(4,545,845)	141,403	(4,404,442)
Muscle Shoals City Schools	TMSC	11,395,252	4,295,173	196,994	540,159	3,483,972	1,751,278	5,972,403	8,684,488	-	6,251,883	1,510,604	16,446,975	(2,182,876)	(135,739)	(2,318,615)
Northeast Alabama Community College Northwest Shoals Community College	TNEC	4,990,057 8,022,304	1,774,232 2,886,091	81,373 132,368	223,126 362,953	1,439,144 2,341,014	574,420 873,685	2,318,063 3,710,020	3,587,351 5,835,439	-	2,582,501 4,200,879	468,241 863,947	6,638,093 10,900,265	(901,691) (1,466,758)	(21,501) (242,708)	(923,192) (1,709,466)
Oneonta City Board of Education	TONE	5,535,414	2,088,988	95,809	262,710	1,694,455	1,001,702	3,054,676	4,223,762	-	3,040,648	603,479	7,867,889	(1,061,657)	22,575	(1,039,082)
Opelika City Board of Education	TOPK	22,387,337	8,355,615	383,222	1,050,798	6,777,545	4,072,424	12,283,989	16,894,367	-	12,162,101	2,557,680	31,614,148	(4,246,458)	14,819	(4,231,639)
Opp City Board of Education Orange Beach City Schools	TOPP TOBC	6,176,460	2,311,183 1,499,191	106,000 68,759	290,653 188,538	1,874,685 1,216,049	1,204,949 5,149,142	3,476,287 6,622,488	4,673,022 3,031,242	-	3,364,066 2,182,163	668,840	8,705,928 5,213,405	(1,174,580) (761,913)	77,994 890,854	(1,096,586) 128,941
Organized Community Action Program, Inc.	TOCA	4,362,289	1,352,845	62,047	170,133	1,097,342	85,678	1,415,200	2,735,342	-	1,969,148	1,423,574	6,128,064	(687,537)	(433,488)	(1,121,025)
Oxford City Schools	TOXF	19,762,700	7,465,303	342,389	938,833	6,055,381	3,486,161	10,822,764	15,094,231	-	10,866,199	2,121,233	28,081,663	(3,793,988)	(34,537)	(3,828,525)
Ozark City Board of Education Pelham City Board of Education	TOZK TPLS	9,405,667 13,697,429	3,703,516 5,209,181	169,858 238,914	465,752 655,104	3,004,058 4,225,358	2,176,266 2,675,867	5,815,934 7,795,243	7,488,206 10,532,537	-	5,390,691 7,582,277	1,229,852 1,320,138	14,108,749 19,434,952	(1,882,187) (2,647,391)	(123,747) 64,543	(2,005,934) (2,582,848)
Pell City School System	TPEL	17,524,333	6,429,311	294,874	808,547	5,215,050	2,563,150	8,881,621	12,999,540	-	9,358,250	1,707,920	24,065,710	(3,267,479)	(115,663)	(3,383,142)
Perry County Board of Education	TPRY	5,773,811 31.038.857	2,145,854 10,364,779	98,417 475,370	269,862 1,303,469	1,740,581 8,407,251	696,796 1,312,709	2,805,656	4,338,741 20,956,732	-	3,123,420	1,474,150 3.142,258	8,936,311 39,185,549	(1,090,557) (5,267,546)	(448,227) (594,857)	(1,538,784)
Phenix City Board of Education Pickens County Board of Education	TPHC TPKS	12,213,417	4,428,007	203.086	556,864	3,591,719	1,312,709	11,498,799 6,249,136	8,953,066	-	15,086,559 6,445,231	2,052,640	17,450,937	(2,250,384)	(324,985)	(5,862,403) (2,575,369)
Piedmont City Schools	TPMT	4,483,864	1,621,421	74,365	203,909	1,315,194	557,483	2,150,951	3,278,381	-	2,360,076	590,556	6,229,013	(824,032)	(98,527)	(922,559)
Pike County Board of Education	TPIK	11,007,741	4,067,243	186,540	511,495	3,299,090	1,815,410	5,812,535	8,223,632	-	5,920,118	1,387,232	15,530,982	(2,067,039)	(69,993)	(2,137,032)
Pike Road City Schools Randolph County Board of Education	TPRB	8,982,505 10.742,477	3,524,347 3,955,818	161,641 181,430	443,220 497,482	2,858,727 3,208,709	4,791,822 1,966,582	8,255,410 5,854,203	7,125,941 7,998,339	-	5,129,900 5,757,931	1.779.158	12,255,841 15,535,428	(1,791,130) (2,010,410)	1,715,900 (191,545)	(75,230) (2,201,955)
Reid State Technical College	TEVN	1,845,896	649,234	29,776	81,647	526,618	200,416	838,457	1,312,698	-	944,999	216,166	2,473,863	(329,952)	(68,078)	(398,030)
Roanoke City Schools	TROK	6,467,249	2,392,685	109,738	300,903	1,940,794	1,255,888	3,607,323	4,837,813	-	3,482,697	1,073,208	9,393,718	(1,216,000)	5,589	(1,210,411)
Russell County Board of Education Russellville City Board of Education	TRUS	17,579,153 11,888,476	6,402,323 4,482,156	293,636 205,570	805,153 563,674	5,193,159 3,635,641	2,877,135 2,857,530	9,169,083 7,262,415	12,944,973 9,062,552	-	9,318,967 6,524,048	1,981,821 1,210,045	24,245,761 16,796,645	(3,253,764) (2,277,904)	53,554 111,626	(3,200,210) (2,166,278)
Saraland Board of Education	TSAR	12,704,161	4,783,364	219,384	601,553	3,879,962	3,011,095	7,711,994	9,671,569	-	6,962,474	1,150,921	17,784,964	(2,430,982)	184,103	(2,246,879)
Satsuma City Schools	TSTM	5,933,362	2,224,165	102,009	279,710	1,804,102	1,279,593	3,465,414	4,497,079	-	3,237,406	386,962	8,121,447	(1,130,357)	230,810	(899,547)
School Superintendents of Alabama Scottsboro Board of Education	TSAL TSCO	185,850 12,117,314	59,173 4,495,860	2,714 206.198	7,442 565,397	47,997 3,646,756	49,613 2,066,157	107,766 6.484.508	119,643 9.090,259	-	86,130 6,543,995	61,397 1,471,551	267,170 17,105,805	(30,073)	3,555 (175,365)	(26,518) (2,460,233)
Selma Public Schools	TSMA	13,214,332	4,986,284	228,691	627,073	4,044,558	1,858,169	6,758,491	10,081,858	-	7,257,837	3,426,942	20,766,637	(2,534,110)	(1,059,384)	(3,593,494)
Sheffield City Board of Education	TSHF	5,278,520	2,010,832	92,225	252,881	1,631,060	887,328	2,863,494	4,065,738	-	2,926,888	569,336	7,561,962	(1,021,937)	(99,925)	(1,121,862)
Shelby County Board of Education Shelton State Community College	TSBY	95,517,278 10,409,424	38,079,682 3,628,515	1,746,486 166,418	4,788,882 456,320	30,887,824 2,943,222	24,995,503 897,248	62,418,695 4,463,208	76,993,990 7,336,560	-	55,427,270 5,281,523	19,348,610 1,427,103	151,769,870 14,045,186	(19,352,704) (1,844,070)	808,583 (347,141)	(18,544,121) (2,191,211)
Snead State Community College	TSJC	3,666,474	1,249,908	57,326	157,188	1,013,846	423,408	1,651,768	2,527,211	-	1,819,316	1,029,162	5,375,689	(635,225)	(114,722)	(749,947)
Southern Union State Community College Spacial Programming for Achievement Naturals	TSUC	8,269,640 1,499,203	2,991,681 509,890	137,210 23,386	376,232 64,124	2,426,662 413,591	1,292,508 42,800	4,232,612 543,901	6,048,934 1,030,957	-	4,354,572 742,176	940,022 416,405	11,343,528 2,189,538	(1,520,419) (259,136)	46,896 (122,680)	(1,473,523) (381,816)
Special Programming for Achievement Network St. Clair County Board of Education	TBSC	1,499,203 38,813,567	509,890 14,086,950	23,386 646,084	64,124 1,771,568	413,591 11,426,441	42,800 5,306,167	543,901 19,150,260	1,030,957 28,482,656		20,504,403	416,405 3,853,652	2,189,538 52,840,711	(7,159,213)	(122,680) 259,216	(581,816)
State of Alabama-High School of Math & Science	THMS	2,438,684	869,724	39,889	109,376	705,465	775,261	1,629,991	1,758,511	-	1,265,936	669,836	3,694,283	(442,007)	38,638	(403,369)

Alabama Retired Education Employees' Health Care Trust Schedule of Other Postemployment Benefit (OPEB) Amounts by Employer For the Fiscal Year Ended September 30, 2023, with Net OPEB Liability as of September 30, 2022 (Dollar Amounts Not in Thousands)

				Deferred Outflows				Deferred Inflows				OPEB Expense				
															Deferred	
															Amounts from	
							Changes in					Changes in			Changes in	
							Proportion					Proportion			Proportion	
					Difference		&			Difference		&			&	
					Between		Differences			Between		Differences			Differences	
					Projected		Between			Projected		Between			Between	
				Difference	&		Employer		Difference	&		Employer			Employer	
				Between	Actual		Contributions		Between	Actual		Contributions		Proportionate	Contributions	
		2021	2022	Expected	Investment		&	Total	Expected	Investment		&	Total	Share of	&	Total
		Net	Net		Earnings on		Proportionate	Deferred		Earnings on	61 6	Proportionate	Deferred	Plan	Proportionate	Employer OPEB
r .	Employer	OPEB	OPEB	Actual	OPEB Plan	Change of	Share	Outflows of	Actual	OPEB Plan	Change of	Share	Inflows of	OPEB	Share	
Employer Sumter County Board of Education	Code TSUM	Liability 6,285,429	<u>Liability</u> 2,359,223	Experience 108,203	Investments 296,695	Assumptions 1,913,653	Contributions 839,964	3,158,515	4,770,156	Investments	Assumptions 3,433,992	Contributions 2,394,260	Resources 10,598,408	(1,198,995)	(789,859)	(1,988,854)
	TSYL	9,857,505	3,735,337	171,317	469,754	3,029,868	1,807,411	5,478,350	7,552,544		5,437,008	1,698,237	14.687.789	(1,898,357)	(168,127)	(2,066,484)
Sylacauga City Board of Education Talladega City Board of Education	TTAL	9,473,817	3,413,697	156,566	429,305	2,768,974	859,734	4,214,579	6,902,214	-	4,968,841	1,238,668	13,109,723	(1,734,894)	(386,026)	(2,120,920)
			12,757,081		1,604,324		4.433.666	16,970,816	25,793,770	-	18,568,699		48.542.649			
Talladega County Board of Education	TTDG	34,943,779 13,380,135	4,988,336	585,091 228,785	627,331	10,347,735 4,046,222	2,394,804	7.297.142	10.086.005	-	7,260,823	4,180,180 1,378,333	18,725,161	(6,483,352) (2,535,153)	(730,743) 113,427	(7,214,095) (2,421,726)
Tallapoosa County Board of Education	TTPS	6,975,250	2,679,341	122,885	336,953	2,173,312	1.285.870	3,919,020	5,417,407	-	3,899,942	1,042,996	10,360,345	(1,361,685)	(236,713)	(1,598,398)
Tallassee City Board of Education	TTAS TTAR	5,670,681	2,065,802	94,746	259,794	1,675,648	847,819	2,878,007	4.176.882	-	3,006,899	525,022	7,708,803	(1,049,875)	(25,750)	(1,075,625)
Tarrant Board of Education	TTOM	5,261,159	2,003,802	91,837	251.818	1,624,204	1.153.559	3,121,418	4,176,882	-	2,914,585	941.757	7,708,803	(1,049,873)	(191,883)	(1,209,524)
Thomasville City Schools	TTRY	7,795,688	2,920,592	133,950	367,292	2,368,999	1,080,957	3,951,198	5,905,197	-	4,251,097	1,462,916	11,619,210	(1,484,290)	(353,094)	(1,837,384)
Troy City Board of Education	TTST	61,260,013	15,950,898	731,572	2.005.977	12.938.357	16,923,700	32,599,606	32.251.406	-	23.217.493	24.263.822	79,732,721	(8.106.502)	520,562	(7,585,940)
Troy University		20.283.256	7,487,295	343,397	941.599	6.073,219	3,159,811	10.518.026	15,138,696	-	10.898.208	2.249.275	28.286.179	(3,805,164)	251.804	(3,553,360)
Trussville City Board of Education	TTCB TTUS	20,283,256 51,504,191	18,683,640	343,397 856,906	2,349,645	15,154,985	7,099,493	25.461.029	37,776,787		27,195,164	2,249,275 8.187.068	73,159,019	(9,495,326)	(386,498)	(9,881,824)
Tuscaloosa City Schools	TTLS	84,448,052	30,922,689	1,418,238	3,888,822	25,082,525	12,735,899	43,125,484	62,523,138	-	45,009,835	9,620,664	117,153,637	(15,715,406)	58,006	(15,657,400)
Tuscaloosa County Schools	TTSC	6,604,169	2,542,386	116,604	319,729	2,062,323	1.548.748	4,047,303	5,140,496	-	3,700,596	983,913	9,825,005	(1,292,080)	85,495	(1,206,585)
Tuscumbia City Board of Education University of Alabama System (Chancellor's Office)	TUCO	5,437,399	1,537,877	70,533	193,403	1,247,428	1,488,300	2,999,664	3,109,461	-	2,238,473	1,487,850	6.835.784	(781,574)	275,865	(505,709)
2 2 1		2,177,192	976.983	44.808	122,865	792,467	2,135,205	3,095,345	1,975,380	-	1,422,058	3,301	3,400,739	(496,518)	677,297	180,779
University Charter School	TUWC		57,432,788	2.634.097	7,222,719	46.585.837	60.923.179	3,095,345	1,975,380	-	1,422,058 83,596,882	73,656,638	273,377,903		6.103.986	(23.084.277)
University of Alabama	TUVA TUMC	220,215,581 546,566,499	37,432,788 142,146,574	6,519,409	17.876.284	115,300,291	157.732.991	297.428.975	287.408.705		206,902,899	187,986,006	682,297,610	(29,188,263) (72,241,169)	14.305.406	(57,935,763)
University of Alabama-Birmingham	TUAH	52,882,284	13,303,095	610,133	1,672,991	10,790,627	18,602,348	31,676,099	26,897,766	-	19.363.456	18,568,020	64,829,242	(6,760,846)	2,223,879	(4,536,967)
University of AlabamaHuntsville	TALC	26.058.565	6,776,271	310,787	852,181	5,496,482	7.292.554	13,952,004	13.701.064	-	9,863,271	10,028,997	33,593,332	(3,443,811)	13,689	(3,430,122)
University of Montevallo	TFST	40,437,703	10,520,269	482.501	1.323.024	8,533,376	12.453.411	22,792,312	21.271.121	-	15,312,886	13,974,181	50,558,188	(5,346,571)	812.896	(4,533,675)
University of North Alabama	TUSA	205,378,249	53,421,034	2,450,102	6,718,203	43,331,757	56,285,310	108,785,372	108,012,946	-	77,757,532	74,908,153	260.678.631	(27,149,427)	1,959,405	(25,190,022)
University of South Alabama University of West Alabama	TLVC	14.608,597	4,176,526	191,552	525,238	3,387,734	6,716,278	10,820,802	8,444,594	-	6.079.186	7,329,690	21.853.470	(2,122,577)	664,019	(1,458,558)
Vestavia Hills Board of Education	TVES	33,292,362	12.240.516	561,399	1.539.361	9,928,731	5,578,609	17,608,100	24,749,319	-	17.816.808	3.731.910	46,298,037	(6,220,826)	465,275	(5,755,551)
Walker County Board of Education	TWLK	34,382,508	12,901,083	591,695	1,622,434	10,464,541	6,146,223	18,824,893	26,084,931	-	18,778,304	6,117,906	50.981.141	(6,556,537)	(649,922)	(7,206,459)
Wallace Community College—Dothan	TGWD	9,638,432	3,504,544	160,732	440,730	2,842,664	1.032.546	4.476.672	7.085.900	-	5.101.075	1.331.655	13,518,630	(1,781,066)	(249,800)	(2.030.866)
Wallace State Community College-Hanceville	TCUT	10,394,182	3,780,797	173,402	475,471	3,066,743	1,150,440	4,866,056	7,644,461	-	5,503,177	1,726,891	14,874,529	(1,921,461)	(330,242)	(2,251,703)
Washington County Board of Education	TWSH	12,438,432	4.614.953	211.660	580,374	3,743,358	1.814.690	6,350,082	9.331.057		6,717,342	1,521,365	17,569,764	(2,345,393)	(368,899)	(2,714,292)
	TWIL	8,764,827	3,255,407	149,306	409,398	2,640,579	1,102,786	4.302.069	6,582,165	-	4,738,440	1,537,586	12,858,191	(1,654,450)	(440,904)	(2,095,354)
Wilcox County Board of Education Winfield City Board of Education	TWFD	5,944,780	2,268,595	104.047	285,297	1,840,140	1,312,532	3,542,016	4,586,913	-	3,302,076	653.016	8,542,005	(1,152,936)	50,906	(1,102,030)
		11,287,369	4,748,380	217.780	597.154	3,851,585	3,461,865	8,128,384	9,600,834	-	6,911,553	2.515.148	19.027.535	(2,413,202)	(233,116)	(2,646,318)
Winston County Board of Education	TWIN TWDL	2,330,078	4,748,380 1.140,570	52,311	143,438	925,158	3,558,641	8,128,384 4,679,548	2,306,139	-	1,660,169	2,313,148	3,966,308	(2,413,202)	731,600	(2,646,318)
Woodlawn Community Charter School (i3 Academy)	1 WDL	2,330,078	1,140,570	32,311	143,438	923,158	3,336,041	4,079,348	2,300,139	-	1,000,169	-	3,200,308	(3 (3,03 /)	751,000	131,943
	Total for All Employers	\$ 5,166,813,404	S 1,742,448,593	\$ 79,915,638	\$ 219,129,482	\$ 1,413,363,856	\$ 998,968,488	\$ 2,711,377,464	\$ 3,523,088,026	S -	\$ 2,536,238,858	\$ 998,968,488	\$ 7,058,295,372	\$ (885,540,303)	S -	\$ (885,540,303)

As of and for the Fiscal Year Ended September 30, 2022

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, 2022

1) Plan Description, Continued

As of September 30, 2022, there were 195 participating employers and 11 participating universities. The following table summarizes the membership of the plan as of September 30, 2021, the date of the most recent actuarial valuation:

			nber Not ble for or			
	TRS	W	aiving	PEEHIP		
	Members	hip P	EEHIP	Membership		
Retired Members or Surviving Spouses						
Currently Receiving Benefits	103,0	71	(6,425)	96,646		
Inactive Members Entitled to						
But Not Yet Receiving Benefits	26,3	329	(19,642)	6,687		
Non-vested Inactive Members Who						
Have Not Contributed More than 5 years	31,4	146	(31,446)	-		
Active Members	134,0)34	(2,419)	131,615		
Total	294,8	880	(59,932)	234,948		
	Male	Female	Total			
Retired Members Currently				•		
Receiving Benefits	23,313	71,136	94,449			
Surviving Spouses Currently						
Receiving Benefits	920	1,277	2,197			
Total	24,233	72,413	96,646	ı		

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, 2022

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, or the State or Local Governmental Plans administered by the Local Government Health Insurance Board.

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.

As of and for the Fiscal Year Ended September 30, 2022

1) Plan Description, Continued

Effective January 1, 2020, Medicare eligible members and Medicare eligible dependents who are covered on a retired member contract were enrolled in the Humana Group Medicare Advantage plan for PEEHIP. The MAPDP plan is fully insured by Humana 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 Humana plan for PEEHIP, retired members can continue to see their same providers with no interruption and see any doctor who accepts Medicare on a national basis. Retired members have the same benefits in and out-of-network and there is no additional cost share for the retired member with 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.

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 2022 was \$800 per active employee. Approximately, 15.257% of the employer contributions were used to assist in funding retired member benefit payments in fiscal year 2022. 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 2022 was \$251 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 2022 are as follows:

Retired Member Premiums

- -Individual Coverage: Non-Medicare Eligible Retired Member \$174
- -Family Coverage: Non-Medicare Eligible Retired Member with one or more non-spousal Medicare Eligible Dependent(s) or only one non-spousal Non-Medicare Eligible Dependent \$429
- -Family Coverage: Non-Medicare Eligible Retired Member with Medicare Eligible Spouse & one or more non-spousal Medicare Eligible Dependent(s) or only one non-spousal Non-Medicare Eligible Dependent \$459
- -Family Coverage: Non-Medicare Eligible Retired Member with Non-Medicare Eligible Spouse & one or more non-spousal Medicare Eligible Dependent(s) or only one non-spousal Non-Medicare Eligible Dependent \$529
- -Family Coverage: Non-Medicare Eligible Retired Member with Medicare Eligible Spouse \$313
- -Family Coverage: Non-Medicare Eligible Retired Member with Non-Medicare Eligible Spouse \$504
- -Family Coverage: Non-Medicare Eligible Retired Member with only one non-spousal Medicare Eligible Dependent \$288
- -Individual Coverage: Medicare Eligible Retired Member \$25

As of and for the Fiscal Year Ended September 30, 2022

-Family Coverage: Medicare Eligible Retired Member with one or more non-spousal Non-Medicare Eligible Dependent(s) or more than one non-spousal Non-Medicare Eligible Dependent – \$280

2) Contributions, Continued

- -Family Coverage: Medicare Eligible Retired Member with Medicare Eligible Spouse & one or more non-spousal Medicare Eligible Dependent(s) or only one non-spousal Non-Medicare Eligible Dependent \$310
- -Family Coverage: Medicare Eligible Retired Member with Non-Medicare Eligible Spouse & one or more non-spousal Medicare Eligible Dependent(s) or only one non-spousal Non-Medicare Eligible Dependent \$380
- -Family Coverage: Medicare Eligible Retired Member with Medicare Eligible Spouse \$164
- -Family Coverage: Medicare Eligible Retired Member with Non-Medicare Eligible Spouse \$355
- -Family Coverage: Medicare Eligible Retired Member with only one non-spousal Medicare Eligible Dependent \$139
- -Tobacco Surcharge \$50 per month
- -Wellness Premium \$50 per month
- -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

- -Individual: Non-Medicare Eligible Surviving Spouse \$945
- -Family Coverage: Non-Medicare Eligible Surviving Spouse with one or more Medicare Eligible Dependent(s) or only one Non-Medicare Eligible Dependent—\$1,261
- -Family Coverage: Non-Medicare Eligible Surviving Spouse with only one Medicare Eligible Dependent \$980
- -Individual: Medicare Eligible Surviving Spouse \$214
- -Family Coverage: Medicare Eligible Surviving Spouse with one or more Medicare Eligible Dependent(s) or only one Non-Medicare Eligible Dependent \$627
- -Family Coverage: Medicare Eligible Surviving Spouse with only one Medicare Eligible Dependent \$327

As of and for the Fiscal Year Ended September 30, 2022

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

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, 2022, were as follows:

Net OPEB Liability	\$1,742,448,593
Less: Fiduciary Net Position	1,633,721,000
Total OPEB Liability	\$ 3,376,169,593

Fiduciary Net Position as a Percentage of the Total OPEB Liability

48.39%

The total OPEB liability (TOL) is based on the actuarial valuation as of September 30, 2021. 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, 2021, through September 30, 2022, 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, 2022:

TOL as of September 30, 2021* (a)	\$ 7,088,911,404
Actual Benefit Payments and Refunds for the Period	
October 1, 2021, through September 30, 2022 (b)	\$ (186,253,000)
Interest on TOL (c)	
$[(a) \times (Prior SEIR)] + [(b) \times (Prior SEIR \times 0.5)]$	\$ 277,732,661
Service Cost for the Period October 1, 2021, through	
September 30, 2022, at the End of the Period (d)	\$ 162,866,487
Change Due to Change in Experience (e)**	\$ (2,685,297,272)
Change Due to Change in Assumptions (f)***	\$ (1,281,790,687)
TOL as of September 30, 2022 (g)	
(g) = (a) + (b) + (c) + (d) + (e) + (f)	\$ 3,376,169,593

^{*}The TOL as of September 30, 2021, was calculated using the discount rate as of the prior measurement date

The change in health care cost trend rate resulted in a lower liability which was offset by the change in discount rate resulting in a overall liability gain.

^{**}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 lower than anticipated claims for Medicare eligible retirees, which are based upon negotiated premium rate increases through calendar year 2025.

^{***}Change due to Assumptions was primarily due to the new experience study.

As of and for the Fiscal Year Ended September 30, 2022

4) Actuarial Assumptions

The total OPEB liability was determined by an actuarial valuation as of September 30, 2021, and rolled forward to the measurement date of September 30, 2022, using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.50%
Projected Salary Increases ¹	3.25% - 5.00%
Long-Term Investment Rate of Return ²	7.00%
Municipal Bond Index Rate at the	
Measurement Date	4.40%
Municipal Bond Index Rate at the	
Prior Measurement Date	2.29%
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	3.97%
Healthcare Cost Trend Rate	
Pre-Medicare Eligible	6.50%
Medicare Eligible	**
Ultimate Trend Rate	
Pre-Medicare Eligible	4.50% in 2031
Medicare Eligible	4.50% in 2027
Optional Plan Trend Rate	2.00%

¹Includes 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

²Compounded annually, net of investment expense, including inflation.

^{**}Initial Medicare claims are set based on scheduled increases through Plan Year 2025.

As of and for the Fiscal Year Ended September 30, 2022

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, 2021.

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
Asset Class	Allocation	of Return*
Fixed Income	30.00%	4.40%
U.S. Large Stocks	38.00%	8.00%
U.S. Mid Stocks	8.00%	10.00%
U.S. Small Stocks	4.00%	11.00%
International Developed		
Market Stocks	15.00%	9.50%
Cash	5.00%	1.50%
Total	100.00%	

^{*} Geometric mean, includes 2.50% inflation.

As of and for the Fiscal Year Ended September 30, 2022

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, 15.257% of the employer contributions were used to assist in funding retired member benefit payments in 2022 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 increase with inflation at 2.5% starting in 2027. 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 2120.

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:

	Current Healthcare					
1% Decrease (5.50%	Trend Rate (6.50%	1% Increase (7.50%				
decreasing to 3.50%	decreasing to 4.50% for	decreasing to 5.50% for				
for pre-Medicare and	pre-Medicare and pre-Medicare and pre-Medicare					
Known decreasing to	Known decreasing to	Known decreasing to				
3.50% for Medicare	4.50% for Medicare	5.50% for Medicare				
Eligible)	Eligible)					
\$ 1,321,302,322	\$ 1,742,448,593	\$ 2,258,944,860				

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%)
\$ 2,154,280,359	\$1,742,448,590	\$1,396,728,111

As of and for the Fiscal Year Ended September 30, 2022

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, 2022. The supporting actuarial information is included in the GASB Statement No. 74 Report for PEEHIP prepared as of September 30, 2022. 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, 2022 (Dollar Amounts Not in Thousands)

(Dollar Amounts Not in Thousands)												
	Employer	Net OPEB Liability @ Minus	Net OPEB Liability @ Plus	Net OPEB Liability @ Minus 1%	Net OPEB Liability @ Plus 1%			to be Recognized in O				2022 Actual Employer
Employer	Code	1% Trend \$ 7,394,917	1% Trend \$ 12,642,610	\$ 12,056,836	(8.00%) \$ 7,817,052	\$ (6,823,665)	\$ (7,176,682)	\$ (3,771,270)	\$ (3,287,815)	\$ (3,989,964)	**Thereafter (2,367,443)	\$ 1,069,578
Alabama A&M University Alabama Aerospace and Aviation Schools, Inc	TAMI TAER	63,497	108,557	103,527	67,122	(1,176)	(2,842)	27,336	27,071	15,167	17,462	7,231
Alabama Association of School Boards	TAAB	126,026	215,458	205,475	133,220	(116,167)	(120,047)	(84,923)	(68,294)	(67,960)	(48,419)	18,228
Alabama Education Association	TAEA	770,619	1,317,478	1,256,435	814,610	(648,770)	(657,419)	(340,759)	(315,482)	(406,460)	(234,643)	111,460
Alabama Fire College	TAFC	443,027	757,414	722,320	468,317	(350,110)	(356,394)	(155,796)	(145,468)	(211,716)	(128,368)	64,078
Alabama High School Athletic Association	TAAA	163,409	279,370	266,426	172,737	(126,496)	(137,984)	(85,444)	(71,406)	(79,904)	(51,355)	23,635
Alabama Industrial Development Training Institute	TIDT	1,509,933 10,575,634	2,581,434 18,080,475	2,461,827 17,242,746	1,596,126 11,179,338	(1,247,261) (8,438,844)	(1,268,414) (8,793,333)	(605,328)	(563,869) (3,743,180)	(790,817) (5,089,685)	(516,229) (3,082,690)	218,392 1,529,627
Alabama Institute for Deaf and Blind Alabama Retired State Employees Association	TAID TREA	62,653	107,114	102,151	66,230	(62,086)	(67,151)	(4,164,843) (42,993)	(39,812)	(43,035)	(21,100)	9,062
Alabama School of Cyber Technology & Engineering	TCYB	281,049	480,490	458,228	297,092	9,470	2,092	126,592	102,576	1,960	(20,558)	40,650
Alabama School of Fine Arts	THFA	818,761	1,399,782	1,334,925	865,499	(637,181)	(682,658)	(348,533)	(323,990)	(431,119)	(263,166)	118,423
Alabama State Employees Association	TASE	98,211	167,906	160,126	103,818	(81,283)	(79,832)	(35,781)	(31,967)	(44,485)	(26,025)	14,205
Alabama State University	TMST	7,241,741	12,380,734	11,807,093	7,655,131	(6,135,794)	(6,252,158)	(1,882,612)	(3,033,368)	(5,761,941)	(3,409,944)	1,047,423
Alabama Technology Network	TATN	545,262 8,006,691	932,199 13,688,520	889,007 13,054,285	576,388 8,463,748	(473,909) (6,350,345)	(488,270) (6,568,246)	(216,573) (2,913,344)	(184,066) (2,614,717)	(255,434) (3,717,441)	(167,101) (2,280,375)	78,865 1,158,063
Alabaster City School System Albertville City Board of Education	TALR TALB	6,043,886	10,332,840	9,854,085	6,388,898	(4,726,036)	(5,007,145)	(2,375,290)	(2,144,097)	(2,932,817)	(1,794,715)	874,169
Alexander City Board of Education	TALX	3,498,056	5,980,399	5,703,307	3,697,740	(2,877,112)	(3,005,557)	(1,414,965)	(1,201,173)	(1,597,777)	(1,008,987)	505,948
Andalusia City Board of Education	TADL	2,247,462	3,842,341	3,664,312	2,375,757	(1,552,658)	(1,643,247)	(712,625)	(656,549)	(972,536)	(571,983)	325,066
Anniston Board of Education	TANN	2,173,283	3,715,522	3,543,369	2,297,344	(2,341,632)	(2,308,810)	(1,259,860)	(1,161,876)	(1,384,454)	(769,856)	314,337
Arab City Board of Education	TARB	3,165,706	5,412,203	5,161,437	3,346,419	(2,438,066)	(2,548,395)	(1,175,051)	(1,080,901)	(1,514,855)	(899,793)	457,878
Athens City Board of Education	TATH	4,970,446	8,497,650	8,103,925	5,254,181	(3,789,622)	(4,021,045)	(1,800,579)	(1,615,208)	(2,262,226)	(1,314,996)	718,910
Athens State University Attalla City Schools	TATC TATT	2,578,367 1,867,048	4,408,066 3,191,970	4,203,826 3,044,075	2,725,551 1,973,627	(2,046,679) (1,657,024)	(2,117,762) (1,658,466)	(979,057) (840,245)	(916,475) (740,767)	(1,295,470) (936,291)	(793,694) (553,316)	372,927 270,044
Auburn City Board of Education	TAUB	10,702,614	18,297,565	17,449,777	11,313,566	(7,896,934)	(8,432,449)	(4,042,365)	(3,756,492)	(5,201,986)	(3,100,315)	1,547,993
Auburn University	TAPI	53,862,724	92,085,605	87,818,970	56,937,447	(44,884,014)	(45,134,418)	(12,822,933)	(21,093,601)	(42,456,140)	(28,256,729)	7,790,538
Autauga County Board of Education	TATG	11,028,478	18,854,673	17,981,073	11,658,032	(9,175,668)	(9,386,504)	(4,501,914)	(4,083,198)	(5,474,716)	(3,244,908)	1,595,125
Baldwin County Board of Education	TBLD	39,523,252	67,570,339	64,439,578	41,779,414	(30,066,808)	(31,757,562)	(15,059,435)	(13,448,481)	(18,730,954)	(12,153,122)	5,716,521
Barbour County Schools	TBAR	1,087,959	1,860,012	1,773,832	1,150,064	(999,927)	(999,300)	(508,861)	(478,757)	(589,815)	(272,243)	157,359
Bessemer Board of Education Bevill State Community College	TBSM TWCT	4,447,219 2,513,100	7,603,122 4,296,484	7,250,843 4,097,413	4,701,086 2,656,559	(3,970,880) (2,504,355)	(4,080,789) (2,506,474)	(2,155,383) (1,241,984)	(1,920,772) (1,091,069)	(2,362,485) (1,348,743)	(1,363,144) (767,451)	643,232 363,487
Bibb County Board of Education	TBIB	4,343,525	7,425,843	7,081,778	4,591,472	(3,534,090)	(3,613,291)	(1,631,292)	(1,453,134)	(2,018,375)	(1,210,883)	628,234
Birmingham City Schools	TBMH	25,592,928	43,754,568	41,727,272	27,053,885	(22,778,848)	(23,810,717)	(12,366,133)	(11,090,639)	(13,907,287)	(8,250,317)	3,701,682
Bishop State Community College	TMJC	1,729,344	2,956,547	2,819,561	1,828,063	(1,876,929)	(1,867,726)	(1,022,106)	(881,248)	(1,009,753)	(589,622)	250,127
Blount County Board of Education	TBLT	10,141,664	17,338,546	16,535,192	10,720,595	(7,746,829)	(8,093,993)	(3,661,894)	(3,258,253)	(4,566,549)	(2,741,772)	1,466,859
Boaz City Board of Education	TBOZ	3,063,658	5,237,737	4,995,055	3,238,545	(2,210,599)	(2,401,534)	(1,129,027)	(1,018,488)	(1,406,100)	(827,997)	443,118
Breakthrough Charter School Brewton City Board of Education	TBRK TBWT	253,158 1,551,637	432,808 2,652,733	412,755 2,529,823	267,609 1,640,211	4,260 (1,060,626)	(2,386) (1,103,886)	117,932 (422,306)	116,877 (386,080)	24,129 (631,269)	(54,236) (395,812)	36,616 224,424
Bullock County Board of Education	TBLK	1,694,830	2,897,541	2,763,288	1,791,579	(1,621,262)	(1,608,886)	(775,046)	(671,063)	(859,361)	(521,456)	245,135
Butler County Board of Education	TBLR	3,669,285	6,273,138	5,982,482	3,878,744	(3,260,440)	(3,324,450)	(1,587,900)	(1,369,739)	(1,780,575)	(1,082,983)	530,714
Calhoun Community College	TDEC	3,855,558	6,591,597	6,286,187	4,075,650	(3,002,378)	(3,152,496)	(1,564,159)	(1,460,406)	(1,984,919)	(1,217,916)	557,656
Calhoun County Board of Education	TCAL	11,767,280	20,117,755	19,185,632	12,439,008	(10,067,704)	(10,287,105)	(5,099,468)	(4,546,182)	(5,912,101)	(3,548,646)	1,701,983
CAPNA, Inc	TNCA	4,187,002	7,158,245	6,826,580	4,426,014	(3,700,073)	(3,666,078)	(1,654,699)	(1,432,186)	(1,950,022)	(1,189,812)	605,595
Central Alabama Community College Chambers County Board of Education	TACC TCHB	1,091,423 4,799,404	1,865,935 8,205,230	1,779,480 7,825,054	1,153,726 5,073,375	(1,094,626) (3,968,913)	(1,069,048) (4,066,121)	(563,937) (1,913,096)	(486,267) (1,711,999)	(570,424) (2,322,919)	(317,505) (1,410,334)	157,860 694,171
Chattahoochee Valley Community College	TCVS	1,053,465	1,801,042	1,717,593	1,113,602	(747,871)	(808,269)	(365,794)	(340,308)	(490,746)	(291,134)	152,370
Cherokee County Board of Education	TCHK	5,289,500	9,043,116	8,624,118	5,591,449	(4,120,172)	(4,329,923)	(2,050,471)	(1,876,431)	(2,579,142)	(1,545,907)	765,057
Chickasaw City School System	TCKW	1,609,624	2,751,869	2,624,366	1,701,508	(1,001,693)	(1,100,189)	(421,440)	(421,397)	(724,978)	(482,277)	232,811
Chilton County Board of Education	TCHT	9,065,127	15,498,060	14,779,983	9,582,605	(7,221,883)	(7,613,721)	(3,664,918)	(3,398,981)	(4,614,567)	(2,724,033)	1,311,152
Choctaw County Board of Education	TCHW	1,950,470	3,334,593	3,180,090	2,061,812	(1,661,517)	(1,676,936)	(770,403)	(694,572)	(950,552)	(563,323)	282,110
Clarke County Board of Education Clay County Board of Education	TCLK TCLY	3,658,589 2,167,427	6,254,852 3,705,510	5,965,044 3,533,821	3,867,437 2,291,154	(3,103,034) (2,088,104)	(3,134,313) (2,155,557)	(1,436,087) (1,177,509)	(1,288,129) (1,147,539)	(1,757,245) (1,446,779)	(1,030,624) (832,821)	529,167 313,490
Cleburne County Board of Education	TCLB	3,196,757	5,465,287	5,212,062	3,379,242	(2,672,465)	(2,763,681)	(1,321,526)	(1,183,286)	(1,582,079)	(950,156)	462,369
Coastal Alabama Community College	TBMC	3,731,966	6,380,300	6,084,679	3,945,003	(3,288,931)	(3,257,246)	(1,485,551)	(1,268,555)	(1,726,576)	(1,116,158)	539,780
Coffee County Board of Education	TCOF	2,818,458	4,818,534	4,595,275	2,979,348	(1,866,924)	(2,042,911)	(836,009)	(779,798)	(1,218,078)	(740,043)	407,653
Colbert County Board of Education	TCOL	4,200,124	7,180,680	6,847,975	4,439,886	(3,318,256)	(3,510,303)	(1,656,142)	(1,472,184)	(2,005,738)	(1,236,557)	607,493
Conecuh County Board of Education Coosa County Board of Education	TCON TCSA	2,489,275 1,321,786	4,255,751 2,259,771	4,058,568 2,155,068	2,631,373 1,397,239	(2,011,010) (1,218,457)	(2,146,295) (1,254,277)	(1,060,356) (602,106)	(920,604) (503,737)	(1,188,183) (625,745)	(712,744) (357,432)	360,041 191,179
Council for Leaders in Alabama Schools	TACA	214,772	367,182	350,169	227,032	(72,466)	(74,405)	10,538	13,919	(16,595)	6,440	31,064
Covington County Board of Education	TCOV	4,184,914	7,154,676	6,823,175	4,423,807	(3,345,575)	(3,524,939)	(1,659,856)	(1,490,420)	(2,015,520)	(1,184,994)	605,293
Crenshaw County Board of Education	TCRW	2,833,523	4,844,290	4,619,838	2,995,273	(2,352,171)	(2,422,734)	(1,123,103)	(1,011,821)	(1,384,640)	(835,767)	409,832
Cullman City Board of Education	TCMN	3,771,624	6,448,100	6,149,338	3,986,925	(2,962,785)	(3,069,117)	(1,403,254)	(1,295,075)	(1,821,624)	(1,084,539)	545,516
Cullman County Board of Education	TCUL	11,965,825	20,457,195	19,509,345	12,648,888	(9,909,371)	(10,326,250)	(5,050,167)	(4,504,344)	(5,896,508)	(3,467,905)	1,730,700
Dale County Board of Education	TDAL TDLV	4,170,775 1,411,244	7,130,503 2,412,713	6,800,123 2,300,924	4,408,861 1,491,804	(2,977,746) (1,065,522)	(3,174,666) (1,099,446)	(1,402,808) (495,340)	(1,292,761) (466,846)	(1,877,422) (684,191)	(1,104,429) (429,709)	603,248 204,118
Daleville City Board of Education Dallas County Board of Education	TDLS	4,481,228	7,661,265	7,306,293	4,737,036	(4,074,943)	(4,100,926)	(2,039,438)	(1,860,256)	(2,425,253)	(1,462,953)	648,151
Dauphin Island Sea Lab	TMES	947,863	1,620,500	1,545,417	1,001,971	(713,797)	(793,232)	(398,952)	(348,039)	(441,961)	(248,610)	137,096
Decatur Board of Education	TDTR	12,545,421	21,448,093	20,454,331	13,261,570	(9,315,845)	(9,846,949)	(4,720,118)	(4,336,080)	(6,077,014)	(3,865,488)	1,814,531
Dekalb County Board of Education	TDKB	11,051,190	18,893,503	18,018,103	11,682,041	(9,098,020)	(9,431,869)	(4,578,576)	(4,124,718)	(5,508,312)	(3,346,903)	1,598,410
Demopolis City Schools	TDPL	2,579,273	4,409,615	4,205,303	2,726,509	(2,002,870)	(2,097,720)	(1,006,067)	(897,466)	(1,215,647)	(741,958)	373,058
Dothan Board of Education Elba City Board of Education	TDTN TELB	11,537,449 942,353	19,724,828 1,611,079	18,810,911 1,536,433	12,196,058 996,146	(9,896,443) (738,721)	(10,185,999) (726,362)	(4,968,696) (319,845)	(4,426,076) (284,392)	(5,740,438) (413,379)	(3,306,298) (264,454)	1,668,741 136,299
Elmore County Board of Education Elmore County Board of Education	TELM	14,064,916	24,045,874	22,931,748	14,867,804	(10,831,456)	(11,452,030)	(5,489,516)	(5,054,756)	(6,898,884)	(4,068,873)	2,034,306
Empower Schools of Alabama	TEMP	150,425	257,172	245,256	159,012	(4,533)	(8,482)	63,011	62,384	34,184	40,004	5,280
Enterprise Board of Education	TENP	8,311,025	14,208,821	13,550,478	8,785,455	(6,861,702)	(7,152,598)	(3,507,039)	(3,132,479)	(4,133,834)	(2,516,176)	1,202,081
Enterprise State Community College	TEPC	1,230,792	2,104,206	2,006,711	1,301,051	(1,086,717)	(1,040,696)	(511,974)	(450,789)	(584,883)	(353,796)	178,018
Escambia County Board of Education	TESC	6,392,580	10,928,979	10,422,603	6,757,497	(5,428,119)	(5,580,330)	(2,671,764)	(2,369,580)	(3,131,426)	(1,862,555)	924,603
Etowah County Board of Education	TETH	11,261,945	19,253,817	18,361,723	11,904,827	(8,585,876)	(9,074,372)	(4,071,242)	(3,763,620)	(5,381,499)	(3,214,609)	1,628,893
Eufaula City Board of Education Fairfield Board of Education	TEFL TFRF	3,384,634 1,978,216	5,786,489 3,382,027	5,518,382 3,225,326	3,577,844 2,091,141	(2,792,331) (1,766,460)	(2,916,310) (1,767,439)	(1,500,659) (799,807)	(1,387,622) (699,337)	(1,814,960) (959,622)	(1,099,164) (607,032)	489,543 286,123
Fairfield Board of Education Fayette County Board of Education	TFAY	3,188,681	5,451,481	3,225,326 5,198,896	3,370,705	(2,491,074)	(2,628,919)	(1,279,271)	(1,110,724)	(1,470,913)	(908,292)	286,123 461,201
Florence City Board of Education	TFLO	5,690,484	9,728,651	9,277,890	6,015,322	(4,318,271)	(4,439,699)	(1,922,884)	(1,821,345)	(2,691,378)	(1,595,718)	823,054
Fort Payne City Board of Education	TFTP	4,038,540	6,904,430	6,584,525	4,269,078	(2,922,913)	(3,052,001)	(1,333,131)	(1,213,132)	(1,719,565)	(905,965)	584,122

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, 2022 (Dollar Amounts Not in Thousands)

Remployer	99 (3,044,677) (1,734,926) (8) (761,895) (1) (1,740,979) (0) (713,579) (5) (776,946) (7) (1,028,000) (5) (1,174,557) (9) (682,263) (9) (1,526,181) (2) (2,092,062) (3) (1,571,003) (0) (2,870,658) (1,571,003) (1,57	(693,554) (416,102) (900,201) (644,476) (1,292,061) (961,775) (1,765,013) (5,745,910) (2,300,600)	2022 Actual Employer Contributions 797,419 1,052,359 498,119 221,532 520,166 185,610 235,097 366,194 349,207 195,755 440,853 320,113 656,157 477,844 884,591 2,782,369 1,126,917 3,508,878 106,223 172,246
Franklin County Board of Education	00 (2.520.149) 91 (3.044.677) 66 (1.734.926) 88 (761.895) 10 (1.740.979) 00 (713.579) 67 (1,028.000) 55 (1.174.557) 91 (682.263) 92 (1.526,181) 22 (1,025,053) 88 (2,092.062) 33 (1.571.003) 30 (2.870.658) 22 (9.448.681) 77 (3.759.366) 55 (12.278.947) 33 (338.741) 44 (689.877) 55 (3.363.248) 99 (848.267) 71 (4.888.267) 71 (4.888.267)	(1,516,987) (1,736,106) (1,030,558) (447,065) (1,057,077) (437,563) (468,683) (660,819) (693,554) (416,102) (900,201) (644,476) (1,292,061) (961,775) (1,765,013) (5,745,910) (2,300,600) (7,454,729) (206,659) (307,158) (2,147,472)	797,419 1,052,359 498,119 221,532 520,166 185,610 235,097 366,194 349,207 195,755 440,853 320,113 656,157 477,844 884,591 2,782,369 1,126,917 3,508,878 106,223 172,246
Gadsden Strace Community College 17GD 3,443 9,79 11,862,734 7,691,206 (5,303,387) (5,508,724) (2,288,300) (2,053,366,360) (3,143,246) (1,544,107) (1,356,766,360) (1,354,760) (1,356,760)	99 (3,044,677) (1,734,926) (8) (761,895) (1) (1,740,979) (0) (713,579) (5) (776,946) (7) (1,028,000) (5) (1,174,557) (9) (682,263) (9) (1,526,181) (2) (2,092,062) (3) (1,571,003) (0) (2,870,658) (1,571,003) (1,57	(1,736,106) (1,030,558) (447,065) (1,057,077) (437,663) (468,683) (600,819) (693,554) (416,102) (900,201) (644,476) (1,292,061) (961,775) (1,765,013) (5,745,910) (2,300,600) (7,454,729) (206,659) (307,158)	1,052,359 498,119 221,532 520,166 185,610 235,097 366,194 349,207 195,755 440,853 320,113 656,157 477,844 854,591 2,782,369 1,126,917 3,508,878 106,223 172,246
Galsden State Community College Geneva City Board of Education TGCB 1,531,642 2,618,549 2,407,223 1,619,075 1,1268,060 1,352,697 1,660,229 1,536,538 1,619,075 1,268,060 1,352,697 1,660,229 1,536,388 1,246 1,127,399 1,268,660 1,352,697 1,268,660 1,352,697 1,268,660 1,352,697 1,268,660 1,352,697 1,268,660 1,352,697 1,268,660 1,297,6458 1,297,239 1,286,258 1,298,240 1,283,282 2,199,345 2,199,345 2,199,292 1,356,538 1,218,216 1,417,062 1,457,475 1,452,460 1,457,475 1,452,475	66) (1,734,926) (1,734,926) (1,740,979) (1) (1,740,979) (1) (1713,579) (1) (1713,579) (1,1028,000) (1,174,557) (1,1028,000) (1,174,557) (1,125,61,81) (1,125	(1,030,588) (447,065) (1,057,077) (437,563) (468,683) (660,819) (693,554) (416,102) (900,201) (644,476) (1,292,061) (961,775) (1,765,013) (5,745,910) (2,300,600) (7,454,729) (206,659) (307,158) (2,147,472)	498,119 221,532 520,166 185,610 235,097 366,194 349,207 195,755 440,853 320,113 656,157 477,844 884,591 2,782,369 1,126,917 3,508,878 106,223 172,246
Geneva City Board of Education Geneva County Board of Education TGCB 3,596,357 6,148,459 5,863,580 3,801,653 2,828,166) (2,976,6458) (1,402,739) (1,268,060) (1,352,097) (660,029) (584,960) Geneva County Board of Education TGEN 1,283,282 2,193,945 2,092,292 1,356,538 (1,223,061) (1,245,331) (1,1245,331)	88) (761.895) 1) (1,740,979) 0) (713,579) 5) (776,946) 7 (1,028,000) 5) (1,174,5577) 9) (682,263) 9) (1,526,181) 2) (1,025,053) 8) (2,092,062) 33) (1,571,003) 0) (2,870,658) 0) (2,870,658) 10) (2,870,658) 10) (2,870,658) 10) (3,759,366) 11) (3,759,366) 15) (3,63,3741) 4) (689,877) 15) (3,63,02,48) 9) (848,267) 17) (4,888,923) 3) (1,662,189)	(447,065) (1,057,077) (437,563) (468,683) (660,819) (693,554) (416,102) (900,201) (644,476) (1,292,061) (961,775) (1,765,013) (5,745,910) (2,300,600) (7,454,729) (206,659) (307,158)	221,532 520,166 185,610 235,097 366,194 349,207 195,755 440,833 320,113 656,157 477,844 854,591 2,782,369 1,126,917 3,508,878 106,223 172,246
George Corley Wallace State Community College	0) (713.579) 5) (776,946) 7 (1,028,000) 5) (1,174.557) 9) (682,263) 9) (1,526,181) 2) (1,025,053) 8) (2,092,062) 3) (1,571,003) 3) (1,571,003) 3) (1,571,003) 3) (1,571,003) 3) (1,571,003) 4) (898,877) 5) (3,759,366) 5) (12,278,947) 3) (387,741) 4) (689,877) 5) (3,630,248) 9) (848,267) 7) (4,888,267) 7) (4,888,263) 1,662,189)	(437,563) (468,683) (660,819) (693,554) (416,102) (900,201) (644,476) (1,292,061) (961,775) (1,765,013) (5,745,910) (2,300,600) (7,454,729) (206,659) (307,158) (2,147,472)	185,610 235,097 366,194 349,207 195,755 440,853 320,113 656,157 477,844 854,591 2,782,369 1,126,917 3,508,878 106,223 172,246
Greene County Board of Education Gulf Shores City Board of Education TGN 2,513,816 4,328,481 4,127,928 2,676,343 2,255,193 1,193,3998 1,203,598,988 1,488,481 4,127,928 2,676,343 2,255,193 1,193,3998 1,193,3988 1,203,398,481 1,193,3998 1,193,3988 1,193,399 1,193,3988 1,193,399 1,193,3988 1,193,399 1,193,399 1,193,399 1,193,399 1,193,399 1,1	(76,946) (7 (1,028,000) (1,174,557) (9) (682,263) (9) (1,526,181) (2) (1,025,053) (3) (1,571,003) (0) (2,870,658) (1,571,003)	(468,683) (660,819) (693,554) (416,102) (900,201) (644,476) (1,292,061) (961,775) (1,765,013) (5,745,910) (2,300,600) (7,454,729) (206,659) (307,158)	235,097 366,194 349,207 195,755 440,853 320,113 656,157 477,844 854,591 2,782,369 1,126,917 3,508,878 106,223 172,246
Gulf Shores City Board of Education TGSC 2,531,816 4328,481 4,127,928 2,676,343 24,212 159,255 1,120,176 352,2 Guntersville City Board of Education TGWN 2,414,370 4,127,692 3,936,442 2,552,193 (1,933,998) (2,036,519) (933,988) (848,6 6,1 6,1 6,1 6,1 6,1 6,1 6,1 6,1 6,1 6	7 (1,028,000) (1,174,557) (9) (682,263) (9) (1,526,181) (2) (1,025,053) (8) (2,092,062) (3) (1,571,003) (0) (2,870,658) (2) (9,448,681) (7) (3,759,366) (12,278,947) (3) (338,741) (4) (689,877) (5) (3,630,248) (9) (848,267) (7) (4,888,923) (3) (1,662,189)	(660,819) (693,554) (416,102) (900,201) (644,476) (1,292,061) (961,775) (1,765,013) (5,745,910) (2,300,600) (7,454,729) (206,659) (307,158) (2,147,472)	366,194 349,207 195,755 440,853 320,113 656,157 477,844 854,591 2,782,369 1,126,917 3,508,878 106,223 172,246
Guntersville City Board of Education TGUN 2,414,370 4,127,692 3,986,442 2,552,193 (1,933,998) (2,036,519) (933,988) (848,644) (1,000 1) (1,100 1) (1,136,730) (593,100) (530,300 1) (1,100 1) (1,136,730) (593,100) (530,300 1) (1,100 1) (1,136,730)	5) (1.174.557) 9) (682.263) 9) (1.526,181) 2) (1.025,053) 8) (2.092,062) 3) (1.571,003) (2.870,658) 2) (9.448,681) 7) (3.759,366) 5) (12.278,947) 3) (38,741) 4) (689,877) 5) (3,630,248) 9) (848,267) 7) (4,888,923) 3) (1,662,189)	(693,554) (416,102) (900,201) (644,476) (1,292,061) (961,775) (1,765,013) (5,745,910) (2,300,600) (7,454,729) (206,659) (307,158) (2,147,472)	349,207 195,755 440,853 320,113 656,157 477,844 854,591 2,782,369 1,126,917 3,508,878 106,223 172,246
H. Councill Trenholm State Technical College Hale County Board of Education Hale County Board	99) (682,263) 90) (1,526,181) 22) (1,025,053) 8) (2,092,062) 00) (2,870,658) 01) (2,870,658) 02) (9,448,681) 07) (3,759,366) 05) (12,278,947) 05) (3,630,248) 09) (848,267) 07) (4,888,257) 07) (4,888,253) 1,1662,189)	(416,102) (900,201) (644,476) (1,292,061) (961,775) (1,765,013) (5,745,910) (2,300,600) (7,454,729) (206,659) (307,158) (2,147,472)	195,755 440,853 320,113 656,157 477,844 854,591 2,782,369 1,126,917 3,508,878 106,223 172,246
Hale County Board of Education THAV 2,213,218 3,783,795 3,608,479 2,339,558 (1,669,439) (1,788,395) (830,674) (736,1 Hartselle City Board of Education THCS 4,536,581 7,755,897 7,396,541 4,795,549 (2,918,225) (3,155,282) (1,420,607) (1,380,249) (1,498,440) (1	99 (1,526,181) (1,025,053) 8) (2,092,062) 3) (1,571,003) 0) (2,870,658) 2) (9,448,681) 7) (3,759,366) 5) (12,278,947) 3) (338,741) 4) (689,877) 5) (3,630,248) 9) (848,267) 7) (4,888,923) 3) (1,662,189)	(900,201) (644,476) (1,292,061) (961,775) (1,765,013) (5,745,910) (2,300,600) (7,454,729) (206,659) (307,158) (2,147,472)	440,853 320,113 656,157 477,844 854,591 2,782,369 1,126,917 3,508,878 106,223 172,246
Haltyselle City Board of Education	2) (1,025,053) (2,092,062) (3) (1,571,003) (0) (2,870,658) (2) (9,448,681) (7) (3,759,366) (5) (12,278,947) (3) (338,741) (4) (689,877) (5) (3,630,248) (9) (848,267) (7) (4,888,263) (1,662,189)	(644,476) (1,292,061) (961,775) (1,765,013) (5,745,910) (2,300,600) (7,454,729) (206,659) (307,158) (2,147,472)	320,113 656,157 477,844 854,591 2,782,369 1,126,917 3,508,878 106,223 172,246
Hartselle City Board of Education	88) (2,092,062) (1,571,003) (0) (2,870,658) (2) (9,448,681) (5) (12,278,947) (3) (338,741) (4) (689,877) (5) (3,630,248) (9) (848,267) (4,888,923) (1,662,189)	(1,292,061) (961,775) (1,765,013) (5,745,910) (2,300,600) (7,454,729) (206,659) (307,158) (2,147,472)	656,157 477,844 854,591 2,782,369 1,126,917 3,508,878 106,223 172,246
Henry County Board of Education	3) (1,571,003) 0) (2,870,658) 2) (9,448,681) 7) (3,759,366) 5) (12,278,947) 3) (338,741) 4) (689,877) 5) (3,630,248) 9) (848,267) 7) (4,888,923) 3) (1,662,189)	(961,775) (1,765,013) (5,745,910) (2,300,600) (7,454,729) (206,659) (307,158) (2,147,472)	477,844 854,591 2,782,369 1,126,917 3,508,878 106,223 172,246
Homewood City Board of Education	0) (2,870,658) 2) (9,448,681) 7) (3,759,366) 5) (12,278,947) 3) (338,741) 4) (689,877) 5) (3,630,248) 9) (848,267) 7) (4,888,923) 3) (1,662,189)	(1,765,013) (5,745,910) (2,300,600) (7,454,729) (206,659) (307,158) (2,147,472)	854,591 2,782,369 1,126,917 3,508,878 106,223 172,246
Houster City Beard of Education	2) (9,448,681) 7) (3,759,366) 5) (12,278,947) 3) (338,741) 4) (689,877) 5) (3,630,248) 9) (848,267) 7) (4,888,923) 3) (1,662,189)	(5,745,910) (2,300,600) (7,454,729) (206,659) (307,158) (2,147,472)	1,126,917 3,508,878 106,223 172,246
Huntsville City Schools	5) (12,278,947) 3) (338,741) 4) (689,877) 5) (3,630,248) 9) (848,267) 7) (4,888,923) 3) (1,662,189)	(7,454,729) (206,659) (307,158) (2,147,472)	3,508,878 106,223 172,246
J. F. Drake State Technical College THVS 734,411 1,255,756 1,197,401 776,335 (692,748) (639,665) (255,292) (228,235,292) J. F. Ingram State Technical College TDRT 1,190,886 2,035,980 1,941,646 1,258,867 (975,399) (907,683) (378,863) (454,482) Jackson County Board of Education TJKS 7,390,929 12,533,215 11,992,590 7,744,11 (6,251,318) (6,443,185) (3,129,750) (2,777,412) Jacksonville City Board of Education TJCS 1,909,264 3,264,144 3,112,905 2,018,253 (1,364,530) (1,490,681) (686,395) (608,2 Jacksonville State University TJST 10,139,957 17,335,626 16,532,408 10,718,790 (7,530,983) (8,003,427) (3,863,953) (3,548,743) Jaesper City Board of Education TJSP 3,496,251 5,977,314 5,700,366 3,695,833 (2,819,829) (2,819,829) (2,819,829) (2,819,829) (2,819,829) (2,819,829) (3,196,80) (3,196,80) 1,198,20 7,00	3) (338,741) 4) (689,877) 5) (3,630,248) 9) (848,267) 7) (4,888,923) 3) (1,662,189)	(206,659) (307,158) (2,147,472)	106,223 172,246
J. F. Ingram State Technical College TDRT 1,190,886 2,035,980 1,941,646 1,258,867 (975,99) (907,683) (378,663) (454,415,245,245) Jackson/County Board of Education TJKS 7,330,929 12,533,215 11,952,509 7,749,411 (6251,318) (643,185) (3,129,756) (2,777,415,245) (3,129,756) (7,787,415) (698,295) <	4) (689,877) 5) (3,630,248) 9) (848,267) 7) (4,888,923) 3) (1,662,189)	(307,158) (2,147,472)	172,246
Jackson County Board of Education TJKS 7,330,929 12,533,215 11,952,509 7,749,411 (6,251,318) (6,443,185) (3,129,756) (2,777,4 Jacksonville City Board of Education TJCS 1,909,264 3,264,144 3,112,905 2,018,253 (1,364,330) (1,490,681) (686,395) (698,2 Jacksonville State University TJST 10,139,957 17,335,626 16,532,408 10,718,790 (7,530,983) (8,003,427) (3,863,953) (3,548,7 Jasper City Board of Education TJSP 3,496,251 5,977,314 5,700,365 3,695,833 (2,819,829) (2,819,629) (1,300,524) (1,91,64 Jefferson County American Federation of Teachers TJFT 28,534 48,782 46,522 30,162 (3,196) (22,303) 1,688 7,0	5) (3,630,248) 9) (848,267) 7) (4,888,923) 3) (1,662,189)	(2,147,472)	
Jacksonville City Board of Education TJCS 1,909,264 3,264,144 3,112,905 2,018,253 (1,364,530) (1,490,681) (686,395) (608,2 Jackson/le State University Jacksonville State University TJST 10,139,957 17,335,626 16,532,408 10,718,790 (7,530,983) (8,003,427) (3,863,953) (3,487,982) Jasper City Board of Education TJSP 3,496,515 5,977,314 5,700,365 3,695,833 (2,819,829)	9) (848,267) 7) (4,888,923) 3) (1,662,189)		1.060.323
Jacksonville State University TJST 10,139,957 17,335,626 16,532,408 10,718,790 (7,530,983) (8,003,427) (3,663,953) (3,548,734,983) Jasper City Board of Education TJSP 3,496,251 5,977,314 5,700,365 3,695,833 (2,819,829) (2,819,762) (1,300,524) (1,191,688) Jefferson County American Federation of Teachers TJFT 28,534 48,782 46,522 30,162 (31,966) (22,303) 1,688 7,6	7) (4,888,923) 3) (1,662,189)	(507,454)	
Jasper City Board of Education TJSP 3,496,251 5,977,314 5,700,365 3,695,833 (2,819,829) (2,819,762) (1,300,524) (1,191,6 Jefferson County American Federation of Teachers TJFT 28,534 48,782 46,522 30,162 (31,966) (22,303) 1,688 7,6	3) (1,662,189)	(2.074.221)	276,150
Jefferson County American Federation of Teachers TJFT 28,534 48,782 46,522 30,162 (31,966) (22,303) 1,688 7,6		(2,974,221) (994,109)	1,466,612 505,687
		(185,544)	4,127
		(12,664,154)	6,176,117
Jefferson State Community College TJJC 3,495,207 5,975,529 5,698,663 3,694,729 (2,827,253) (2,987,642) (1,468,215) (1,348,3		(1,117,352)	505,536
Lamar County Schools TLAM 2,823,685 4,827,470 4,603,797 2,984,873 (2,315,451) (2,417,288) (1,156,278) (999,4		(832,412)	408,409
Lanett City Schools TLNT 1,279,217 2,186,994 2,085,664 1,352,240 (954,763) (1,030,633) (462,845) (421,643,645)		(368,052)	185,022
Lauderdale County Board of Education TLAU 10,602,674 18,126,704 17,286,833 11,207,922 (8,272,073) (8,710,496) (4,054,429) (3,664,854)	4) (5,066,122)	(3,059,173)	1,533,538
Law Enforcement Academy—Baldwin County TSWP 17,782 30,402 28,993 18,798 (16,835) (15,277) (5,404) (9,3)		(7,403)	2,572
Law Enforcement Academy-Tuscaloosa TLET 35,883 61,347 58,504 37,931 (14,277) (18,560) (9,253) (9,253)		(8,791)	5,190
Lawrence County Board of Education TLAW 6,675,875 11,413,311 10,884,494 7,056,964 (5,173,571) (5,369,856) (2,439,877) (2,154,5		(1,846,065)	965,578
Lawson State Community College TLSC 2,167,019 3,704,813 3,533,156 2,290,723 (2,114,220) (2,134,450) (1,145,780) (1,107,250)		(658,190)	313,431
Lee County Board of Education TLEE 12,486,958 21,348,142 20,359,011 13,199,769 (10,634,790) (10,990,845) (5,211,074) (4,665, 20,100,100,100,100,100,100,100,100,100,1		(3,800,516)	1,806,075
Leeds City Schools TLDS 2,503,773 4,280,538 4,082,207 2,646,699 (1,769,472) (1,908,048) (949,859) (774,2 Limestone County Board of Education TLST 11,578,345 19,794,745 18,877,588 12,239,288 (9,291,115) (9,556,328) (4,304,498) (3,795,7		(654,306) (3,273,644)	362,138 1,674,656
Linder City Board of Education 11.51 11,276,3-9 17,774, 20 16,67 1,268 12,252,268 (3,27,11.1) (7,50,32,26) (4,50,47,26) (3,72,7,11.1) (7,50,47,26) (4,50,47,26) ((308,005)	105,072
Lownels County Board of Education TLDN 2,453,758 4,195,031 4,000,661 2,593,830 (2,315,330) (2,316,344) (1,043,99) (1,061,6		(667,365)	354,904
Lurleen B. Wallace Community College TLUR 1,169,522 1,999,455 1,906,814 1,236,283 (1,081,061) (1,138,877) (586,241) (504,6		(353,000)	169,156
Macon County Board of Education TMAC 2,964,790 5,068,708 4,833,858 3,134,033 (2,415,684) (2,364,813) (947,166) (828,1		(664,281)	428,818
Madison City Board of Education TMDC 13,739,881 23,490,184 22,401,805 14,524,215 (9,109,700) (9,731,729) (4,512,455) (4,555,5	7) (6,865,793)	(4,264,551)	1,987,294
Madison County Board of Education TMAD 24,761,287 42,332,765 40,371,346 26,174,771 (19,491,838) (20,277,419) (9,288,556) (8,239,80)		(7,075,984)	3,581,396
MAEF Public Charter Schools, Inc. (ACCEL Day and Evening Academy) TACL 403,866 690,464 658,473 426,921 (41,860) (131,737) 22,211 18,5		(38,724)	58,414
Magic City Acceptance Academy, LLC TMAG 351,370 600,714 572,881 371,427 6,949 (2,275) 164,720 163,2		(104,211)	50,821
Marengo County Board of Education TMNG 1,670,756 2,856,383 2,724,038 1,766,130 (1,374,868) (1,417.95) (655,469) (607,000)		(504,997)	241,653
Marion County Board of Education TMAR 4,154,092 7,101,981 6,772,923 4,391,226 (3,510,995) (3,532,113) (1,548,845) (1,354,548) Marion Military Institute TMMI 1,063,428 1,818,074 1,733,837 1,124,134 (927,972) (1,003,549) (524,063) (458,548)		(1,154,466) (346,850)	600,835 153,811
Marshall County Board of Education TMSH 7,841,989 13,406,939 12,785,751 8,289,644 (5,868,429) (6,500,365) (2,851,904) (2,570.4		(2,131,270)	1,134,241
Midfield City Board of Education TMID 1,331,009 2,275,539 2,170,106 1,406,989 (1,131,442) (1,196,757) (576,058) (599,75)		(518,143)	192,513
Mobile County Public School System TMOB 70,223,311 120,056,256 114,493,645 74,231,983 (60,637,170) (62,614,921) (30,462,185) (27,324,452,133)		(21,142,098)	10,156,884
Monroe County Board of Education TMON 4,424,666 7,564,564 7,214,072 4,677,245 (3,813,100) (3,894,440) (1,975,211) (1,750,0	5) (2,229,893)	(1,331,750)	639,970
Montgomery City and County Board of Education TMTG 32,174,436 55,006,545 52,457,908 34,011,095 (31,896,730) (32,474,322) (17,531,270) (15,297,570)	5) (18,068,042)	(10,624,403)	4,653,611
Montgomery Education Foundation TMFF 649,827 1,110,967 1,059,493 686,922 8,134 (8,925) 299,918 297,2		(111,653)	93,989
Morgan County Board of Education TMOR 9,770,238 16,703,542 15,929,610 10,327,966 (8,183,818) (8,487,543) (4,309,203) (3,807,000)		(2,884,189)	1,413,137
Mountain Brook City Board of Education TMTB 6,782,791 11,596,098 11,058,812 7,169,983 (5,107,797) (5,427,566) (2,465,700) (2,254,600) (2,2			981,042 471,088
		(911,000) (421,465)	471,088 194,595
Northeast Alabama Community College TNEC 1,345,403 2,300,149 2,193,575 1,422,205 (1,078,490) (1,134,383) (529,966) (483,2 Northwest Shoals Community College TNWC 2,188,529 3,741,585 3,568,225 2,313,459 (1,872,214) (1,860,545) (882,419) (806,60 (1,134,383) (1		(670,437)	316,542
rounteet atoms Community Conge 1700 2,548,084 2,708,205 2,582,725 1,674,510 (1,207,900) (1,207,901) (902,417) (900,001) (902,417) (902,4		(441,997)	229,117
Opelia City Board of Education TOPK 6,336,080 10,832,384 10,330,484 6,697,771 (4,937,165) (5,126,737) (2,370,864) (2,129,67)		(1,807,247)	916,431
Opp City Board of Education TOPP 1,752,575 2,996,263 2,857,436 1,852,619 (1,301,158) (1,404,773) (640,048) (574,8		(497,348)	253,487
Orange Beach City Schools TOBC 1,136,840 1,943,581 1,853,529 1,201,736 (34,411) (64,254) 476,051 471,3		302,197	38,833
Organized Community Action Program, Inc. TOCA 1,025,865 1,753,855 1,672,593 1,084,426 (1,179,094) (1,123,011) (655,002) (620,003)	2) (725,457)	(410,298)	148,378
Oxford City Schools TOXF 5,660,955 9,678,167 9,229,745 5,984,107 (4,445,188) (4,646,345) (2,089,157) (1,873,2		(1,576,511)	818,783
Ozark City Board of Education TOZK 2,808,384 4,801,312 4,578,851 2,968,699 (2,187,899) (2,237,754) (1,008,636) (895,690)		(718,513)	406,196
Pelham City Board of Education TPLS 3,950,133 6,753,286 6,440,383 4,175,624 (2,963,014) (3,131,005) (1,383,901) (1,260,000) (1,261,000) (1		(1,085,284)	571,335
Pell City School System TPEL 4,875,360 8,335,087 7,948,894 5,153,667 (3,871,947) (4,010,497) (1,837,177) (1,674,574) (1,674,57		(1,438,178)	705,157
Perry County Board of Education TPRY 1,627,206 2,781,928 2,653,032 1,720,094 (1,641,317) (1,627,524) (826,628) (713,8 Phenix City Board of Education TPHC 7,859,633 13,437,104 12,814,518 8,308,295 (6,730,688) (6,958,293) (3,551,402) (3,303,8		(2,763,297)	235,354 1,136,793
rients. City Board of Education 17th (3,557,067 5,740,556 5,474,577 3,549,443 (2,872,418) (2,966,655) (1,401,130) (1,259,656) (1,259,643) (2,872,418) (2,966,655) (1,401,130) (1,259,656)		(1,013,487)	485,657
Freedment City Schools TPMT 1,229,527 2,102,043 2,004,648 1,299,714 (1,035,731) (1,075,670) (524,500) (463,400)			177,835
Pike County Board of Education TPIK 3,084,199 5,272,855 5,028,546 3,26,029 (2,44,038) (2,470,275) (1,121,9,62) (1,143,80)		(897,313)	446,089
Pike Road City Schools TPRB 2,672,520 4,569,034 4,357,335 2,825,079 (547,528) (1,030,088) (276,729) (421,6		(688,838)	386,545
Randolph County Board of Education TRAN 2,999,705 5,128,400 4,890,784 3,170,941 (2,484,332) (2,418,035) (1,274,241) (1,152,5		(878,516)	433,868
Reid State Technical College TEVN 492,316 841,680 802,682 520,419 (401,600) (410,068) (211,778) (196,000)		(157,395)	71,207
Roanoke City Schools TROK 1,814,378 3,101,924 2,958,202 1,917,951 (1,388,805) (1,673,261) (721,378) (615,1		(526,531)	262,426
Russell County Board of Education TRUS 4,854,895 8,300,099 7,915,527 5,132,034 (3,761,216) (3,950,314) (1,879,532) (1,697,200,000,000,000,000,000,000,000,000,00		(1,452,625)	702,197
Russellville City Board of Education TRSV 3,398,828 5,810,756 5,541,524 3,592,848 (2,552,818) (2,587,994) (1,051,608) (937,50		(950,204)	491,596
Saraland Board of Education TSAR 3,627,235 6,201,248 5,913,923 3,834,293 (2,351,063) (2,657,155) (1,219,688) (1,147,233,143,143,143,143,143,143,143,143,143,1			524,632
Satsuma City Schools TSTM 1,686,589 2,883,452 2,749,852 1,782,867 (1,121,455) (1,247,905) (532,364) (504,452)	7) (772,885)	(476,937)	243,943

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, 2022 (Dollar Amounts Not in Thousands)

						Projected Defe	rred Outflows/(Inflows)	e Fiscal Year Ended				
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%)	2024	2025	2026	2027	2028	Thereafter	2022 Actual Employer Contributions
School Superintendents of Alabama	TSAL	44,871	76,713	73,159	47,432	(31,239)	(36,873)	(26,724)	(22,799)	(24,607)	(17,162)	6,490
Scottsboro Board of Education	TSCO	3,409,220	5,828,522	5,558,467	3,603,833	(2,754,702)	(2,816,007)	(1,305,414)	(1,161,517)	(1,599,832)	(983,825)	493,099
Selma Public Schools	TSMA	3,781,110	6,464,318	6,164,804	3,996,952	(3,882,030)	(3,749,456)	(1,854,478)	(1,573,314)	(1,893,596)	(1,055,272)	546,888
Sheffield City Board of Education	TSHF	1,524,818	2,606,883	2,486,097	1,611,862	(1,234,743)	(1,265,813)	(563,605)	(506,621)	(710,177)	(417,509)	220,545
Shelby County Board of Education	TSBY	28,875,900	49,367,253	47,079,903	30,524,264	(21,801,666)	(23,308,219)	(10,943,269)	(11,000,969)	(15,099,482)	(7,197,570)	4,176,521
Shelton State Community College	TTVS	2,751,511	4,704,079	4,486,123	2,908,579	(2,380,989)	(2,428,710)	(1,277,921)	(1,146,629)	(1,453,223)	(894,506)	397,970
Snead State Community College	TSJC	947,808	1,620,406	1,545,327	1,001,913	(854,981)	(895,294)	(580,626)	(513,851)	(558,157)	(321,012)	137,088
Southern Union State Community College	TSUC	2,268,598	3,878,475	3,698,772	2,398,100	(1,745,620)	(1,860,543)	(899,040)	(811,843)	(1,106,267)	(687,603)	328,123
Special Programming for Achievement Network	TBSC	386,651	661,032	630,404	408,723	(405,638)	(417,393)	(240,586)	(212,454)	(238,057)	(131,509)	55,924
St. Clair County Board of Education	TSTC	10,682,163	18,262,600	17,416,433	11,291,948	(8,209,632)	(8,727,562)	(4,242,386)	(3,931,629)	(5,361,599)	(3,217,643)	1,545,035
State of AlabamaHigh School of Math & Science	THMS	659,514	1,127,527	1,075,285	697,161	(472,105)	(519,173)	(316,873)	(256,652)	(294,075)	(205,414)	95,390
Sumter County Board of Education	TSUM	1,789,004	3,058,544	2,916,831	1,891,128	(2,066,863)	(2,044,456)	(1,075,960)	(846,359)	(901,665)	(504,590)	258,756
Sylacauga City Board of Education	TSYL	2,832,513	4,842,564	4,618,192	2,994,206	(2,331,113)	(2,461,371)	(1,222,989)	(1,060,690)	(1,349,388)	(783,888)	409,686
Talladega City Board of Education	TTAL	2,588,613	4,425,584	4,220,532	2,736,383	(2,330,710)	(2,311,575)	(1,107,613)	(1,011,211)	(1,343,433)	(790,602)	374,409
Talladega County Board of Education	TTDG	9,673,720	16,538,532	15,772,246	10,225,939	(8,086,372)	(8,296,298)	(3,980,773)	(3,563,302)	(4,764,014)	(2,881,074)	1,399,177
Tallapoosa County Board of Education	TTPS	3,782,665	6,466,977	6,167,340	3,998,596	(2,891,905)	(3,029,660)	(1,388,371)	(1,261,336)	(1,775,448)	(1,081,299)	547,113
Tallassee City Board of Education	TTAS	2,031,750	3,473,551	3,312,609	2,147,731	(1,773,957)	(1,740,276)	(783,117)	(677,752)	(919,179)	(547,044)	293,866
Tarrant Board of Education	TTAR	1,566,502	2,678,147	2,554,059	1,655,925	(1,226,794)	(1,273,729)	(578,047)	(529,482)	(754,275)	(468,469)	226,574
Thomasville City Schools	TTOM	1,518,409	2,595,925	2,475,648	1,605,087	(1,353,208)	(1,311,617)	(574,596)	(475,584)	(652,042)	(416,526)	219,618
Troy City Board of Education	TTRY	2,214,691	3,786,313	3,610,880	2.341.115	(2,010,955)	(2,065,676)	(1,015,834)	(867,136)	(1,081,415)	(626,996)	320,326
Troy University	TTST	12,095,599	20,679,060	19,720,930	12,786,069	(11,985,670)	(11,258,902)	(3,145,153)	(4,802,015)	(9,535,971)	(6,405,404)	1,749,470
Trussville City Board of Education	TTCB	5,677,631	9,706,677	9,256,934	6,001,735	(4,337,811)	(4,668,369)	(2,248,249)	(2,060,992)	(2,797,801)	(1,654,931)	821,195
Tuscaloosa City Schools	TTUS	14,167,843	24,221,841	23,099,562	14,976,606	(11,650,013)	(12,261,508)	(6,375,685)	(5,784,854)	(7,354,285)	(4,271,645)	2,049,193
Tuscaloosa County Schools	TTLS	23,448,738	40,088,786	38,231,338	24,787,296	(18,288,654)	(19,364,743)	(9,410,264)	(8,527,452)	(11,494,010)	(6,943,030)	3,391,553
Tuscumbia City Board of Education	TTSC	1,927,896	3,296,000	3,143,285	2,037,949	(1,401,897)	(1,506,630)	(734,277)	(686,995)	(931,145)	(516,758)	278,845
University of Alabama System (Chancellor's Office)	TUCO	1,166,175	1,993,734	1,901,358	1,232,746	(877,344)	(909,309)	(246,884)	(413,368)	(846,458)	(542,757)	168,672
University Charter School	TUWC	740.848	1,266,580	1,207,895	783,139	74,327	(160,427)	48,296	26,601	(153,156)	(141,035)	107,154
University of Alabama	TUVA	43,551,400	74,457,004	71,007,161	46,037,507	(35,208,719)	(35,776,093)	(10,351,383)	(17,177,349)	(34,492,203)	(23,006,324)	6,299,140
University of Alabama-Birmingham	TUMC	107,790,037	184,281,634	175,743,247	113,943,170	(88,369,417)	(88,752,434)	(24,437,730)	(41,330,974)	(84,792,940)	(57,185,140)	15,590,418
University of Alabama—Huntsville	TUAH	10,087,764	17,246,395	16,447,312	10,663,618	(7,211,817)	(7,429,374)	(1,743,665)	(3,413,182)	(7,727,171)	(5,627,934)	1,459,063
University of Montevallo	TALC	5,138,460	8,784,892	8,377,858	5,431,786	(4,879,991)	(4,740,809)	(1,319,456)	(1,986,107)	(3,988,380)	(2,726,585)	743,211
University of North Alabama	TFST	7,977,542	13,638,686	13,006,760	8,432,935	(6,627,187)	(6,620,375)	(1,826,761)	(2,729,901)	(5,731,562)	(4,230,090)	1,153,847
University of North Alabama University of South Alabama	TUSA	40,509,279	69,256,087	66,047,220	42,821,728	(35,828,035)	(35,176,439)	(10,386,416)	(16,525,049)	(32,491,064)	(21,486,256)	5,859,137
University of West Alabama	TLVC	3,167,069	5,414,532	5,163,658	3,347,859	(2,231,689)	(2,451,273)	(649,717)	(1,431,865)	(2,819,355)	(1,448,769)	458,075
Vestavia Hills Board of Education	TVES	9,282,008	15,868,847	15,133,590	9,811,866	(6,882,233)	(7,509,642)	(3,683,175)	(3,355,064)	(4,533,145)	(2,726,678)	1,342,521
Walker County Board of Education	TWLK	9,782,918	16,725,220	15,950,284	10,341,370	(8,029,324)	(8,436,789)	(4,280,165)	(3,808,002)	(4,840,866)	(2,761,102)	1,414,971
Wallace Community CollegeDothan	TGWD	2,657,503	4,543,360	4,332,851	2,809,205	(2,307,674)	(2,394,201)	(1,169,520)	(1,033,405)	(1,339,481)	(797,677)	384,373
Wallace State Community College-Hanceville	TCUT	2,866,986	4,901,500	4,674,397	3,030,646	(2,559,501)	(2,608,893)	(1,315,108)	(1,175,873)	(1,489,187)	(859,911)	414,672
Washington County Board of Education	TWSH	3,499,529	5,982,917	5,705,708	3,699,297	(3,032,881)	(3,011,550)	(1,340,999)	(1,181,854)	(1,642,493)	(1,009,905)	506,161
Wilcox County Board of Education Wilcox County Board of Education	TWIL	2,468,581	4,220,374	4.024.829	2,609,499	(2,324,657)	(2,262,374)	(1,088,121)	(951,118)	(1,218,936)	(710,916)	357.048
Winfield City Board of Education	TWFD	1,720,280	2,941,051	2,804,783	1,818,481	(1,290,020)	(1,339,246)	(595,284)	(535,959)	(770,101)	(469,379)	248,816
	TWIN	3,600,706	6,155,894	5,870,670	3,806,250	(2,907,300)	(2,949,440)		(1,238,526)	(1,714,604)	(798,067)	520,795
Winston County Board of Education	TWIN	3,600,706 864.897	6,155,894 1,478,658	1,410,147	3,806,250 914,269	(2,907,300)	(2,949,440)	(1,291,214) 401,687	363,269	(1,/14,604)	(130,883)	520,795 125,096
Woodlawn Community Charter School (i3 Academy)	1 WDL	804,897	1,476,038	1,410,14/	914,269	27,067	4,963	401,087	303,269	40,337	(130,883)	123,096
	Total for All Employers	\$ 1,321,302,322	\$ 2,258,944,860	\$ 2,154,280,359	\$ 1,396,728,111	\$ (1,075,397,353)	\$ (1,110,083,314)	\$ (482,108,460)	\$ (487,616,886)	\$ (735,321,250)	\$ (456,390,645)	\$ 190,965,060