

**Table 6: Actuarial Accrued Liabilities and Valuation Assets
as of December 31, 2022**

Division	Actuarial Accrued Liability					Valuation Assets	Percent Funded	Unfunded (Overfunded) Accrued Liabilities
	Active Employees	Vested Former Employees	Retirees and Beneficiaries	Pending Refunds	Total			
01 - Gnrl	\$ 5,676,360	\$ 642,934	\$ 25,864,484	\$ 0	\$ 32,183,778	\$ 13,928,658	43.3%	\$ 18,255,120
10 - General after 7/1/2022	7,385	0	0	0	7,385	5,672	76.8%	1,713
S1 - Surplus Unassoc	0	0	0	0	0	4,065,520		(4,065,520)
Total	\$ 5,683,745	\$ 642,934	\$ 25,864,484	\$ 0	\$ 32,191,163	\$ 17,999,850	55.9%	\$ 14,191,313

The following results show the combined accrued liabilities and assets for each set of linked divisions. These results are already shown in the table on the prior page(s).

Table 6 (continued)

Division	Actuarial Accrued Liability					Valuation Assets	Percent Funded	Unfunded (Overfunded) Accrued Liabilities
	Active Employees	Vested Former Employees	Retirees and Beneficiaries	Pending Refunds	Total			
Linked Divisions 10, 01	\$ 5,683,745	\$ 642,934	\$ 25,864,484	\$ 0	\$ 32,191,163	\$ 13,934,330	43.3%	\$ 18,256,833

Please see the Comments on Asset Smoothing in the Executive Summary of this report.

The December 31, 2022 valuation assets (actuarial value of assets) are equal to 1.157665 times the reported market value of assets. Refer to the Appendix for a description of the valuation asset derivation and a detailed calculation of valuation assets.

