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	$ 2,829,950	$ 104,897	$ 5,095,381	$ 0	$ 8,030,228	$ 3,681,027	45.8%	$ 4,349,201
10 - General after 07/30/17	11,267	0	0	0	11,267	13,043	115.8%	(1,776)
S1 - Surplus Unassoc.	0	0	0	0	0	695,906		(695,906)
Total	$ 2,841,217	$ 104,897	$ 5,095,381	$ 0	$ 8,041,495	$ 4,389,976	54.6%	$ 3,651,519

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	$ 2,841,217	$ 104,897	$ 5,095,381	$ 0	$ 8,041,495	$ 3,694,070	45.9%	$ 4,347,425

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.