

**Table 6: Actuarial Accrued Liabilities and Valuation Assets  
as of December 31, 2020**

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	\$ 2,265,606	\$ 34,757	\$ 4,971,946	\$ 0	\$ 7,272,309	\$ 3,268,635	44.9%	\$ 4,003,674
10 - General after 07/30/17	3,241	0	0	0	3,241	3,847	118.7%	(606)
S1 - Surplus Unassoc.	0	0	0	0	0	366,555		(366,555)
<b>Total</b>	<b>\$ 2,268,847</b>	<b>\$ 34,757</b>	<b>\$ 4,971,946</b>	<b>\$ 0</b>	<b>\$ 7,275,550</b>	<b>\$ 3,639,037</b>	<b>50.0%</b>	<b>\$ 3,636,513</b>

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	\$ 2,268,847	\$ 34,757	\$ 4,971,946	\$ 0	\$ 7,275,550	\$ 3,272,482	45.0%	\$ 4,003,068

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

The December 31, 2020 valuation assets (actuarial value of assets) are equal to 0.972357 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.