

Actuarial Accrued Liabilities and Valuation Assets As of December 31, 2017

Table 6

Division	Actuarial Accrued Liability	Valuation Assets ¹	Percent Funded	Unfunded (Overfunded) Accrued Liabilities
01 - GnrI				
Active Employees	\$ 1,849,479	\$ 0	0.0%	\$ 1,849,479
Vested Former Employees	23,886	0	0.0%	23,886
Retirees And Beneficiaries	4,908,790	3,289,908	67.0%	1,618,882
Pending Refunds	0	0	0.0%	0
Total	\$ 6,782,155	\$ 3,289,908	48.5%	\$ 3,492,247
S1 - Surplus Unassoc.				
Total	\$ 0	\$ 39,783		\$ (39,783)
Total Municipality				
Active Employees	\$ 1,849,479	\$ 0	0.0%	\$ 1,849,479
Vested Former Employees	23,886	0	0.0%	23,886
Retirees and Beneficiaries	4,908,790	3,289,908	67.0%	1,618,882
Pending Refunds	0	0	0.0%	0
Surplus Assets	0	<u>39,783</u>		<u>(39,783)</u>
Total	\$ 6,782,155	\$ 3,329,691	49.1%	\$ 3,452,464

¹ Includes both employer and employee assets.

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