



**PUERTO RICO GOVERNMENT EMPLOYEES RETIREMENT
SYSTEM
MEDICAL INSURANCE PLAN CONTRIBUTION BENEFIT**

GASB 75 EXPENSE

Measurement Year: July 1, 2019 to June 30, 2020

For Reporting Years ending June 30, 2020 through June 30, 2021

Prepared by

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This work product was prepared solely for the Puerto Rico Government Employees Retirement System ("PRGERS") for the purposes described herein and may not be appropriate to use for other purposes. Milliman and do not intend to benefit and assume no duty or liability to other parties who receive this work. Milliman and PRGERS recommend that any third party recipient be aided by its own actuary or other qualified professional when reviewing the Milliman work product.

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GASB 75 Expense for Measurement Year Ending June 30, 2020

Puerto Rico Government Employees Retirement System Medical Insurance Plan Contribution Benefit

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Certification

Actuarial computations presented in this report under Statement No. 75 of the Governmental Accounting Standards Board are for purposes of assisting the Puerto Rico Government Employees Retirement System ("PRGERS") in fulfilling its financial accounting requirements. No attempt is being made to offer any accounting opinion or advice. This report is for measurement year July 1, 2019 to June 30, 2020 for reporting periods ending June 30, 2020 through June 30, 2021. The measurement date for determining plan assets and obligations is June 30, 2020. The calculations enclosed in this report have been made on a basis consistent with our understanding of the plan provisions. Determinations for purposes other than meeting financial reporting requirements may be significantly different than the results contained in this report. Accordingly, additional determinations may be needed for other purposes, such as judging benefit security or meeting employer funding requirements.

In preparing this report, we relied, without audit, on information as of July 1, 2019 and June 30, 2020 furnished by PRGERS. This information includes, but is not limited to, statutory provisions, member census data, and financial information. Please see Milliman's June 30, 2020 valuation report dated July 6, 2022 for more information on the plan's participants as of July 1, 2019 as well as a summary of the plan provisions and a summary of the actuarial methods and assumptions used.

We performed a limited review of the census and financial information used directly in our analysis and have found them to be reasonably consistent and comparable with information used for other purposes. The valuation results depend on the integrity of this information. If any of this information is inaccurate or incomplete our results may be different and our calculations may need to be revised.

We hereby certify that, to the best of our knowledge, this report, including all costs and liabilities based on actuarial assumptions and methods developed by Milliman in conjunction with PRGERS, is complete and accurate and determined in conformance with generally recognized and accepted actuarial principles and practices, which are consistent with the Actuarial Standards of Practice promulgated by the Actuarial Standards Board and the applicable Code of Professional Conduct, amplifying Opinions and supporting Recommendations of the American Academy of Actuaries.

This valuation report is only an estimate of the plan's financial condition as of a single date. It can neither predict the plan's future condition nor guarantee future financial soundness. Actuarial valuations do not affect the ultimate cost of plan benefits, only the timing of plan contributions. While the valuation is based on an array of individually reasonable assumptions, other assumption sets may also be reasonable and valuation results based on those assumptions would be different. No one set of assumptions is uniquely correct. Determining results using alternative assumptions is outside the scope of our engagement.

Future actuarial measurements may differ significantly from the current measurements presented in this report due to factors such as, but not limited to, the following: plan experience differing from that anticipated by the economic or demographic assumptions; changes in economic or demographic assumptions; increases or decreases expected as part of the natural operation of the methodology used for these measurements (such as the end of an amortization period or additional cost or contribution requirements based on the plan's funded status); and changes in plan provisions or applicable law. Due to the limited scope of the actuarial assignment, we did not perform an analysis of the potential range of such future measurements.

Certification

Milliman's work is prepared solely for the internal use and benefit of Puerto Rico Government Employees Retirement System ("PRGERS"). To the extent that Milliman's work is not subject to disclosure under applicable public records laws, Milliman's work may not be provided to third parties without Milliman's prior written consent. Milliman does not intend to benefit or create a legal duty to any third party recipient of its work product. Milliman's consent to release its work product to any third party may be conditioned on the third party signing a Release, subject to the following exceptions: (a) the Plan Sponsor may provide a copy of Milliman's work, in its entirety, to the Plan Sponsor's professional service advisors who are subject to a duty of confidentiality and who agree to not use Milliman's work for any purpose other than to benefit the PRGERS; and (b) the Plan Sponsor may provide a copy of Milliman's work, in its entirety, to other governmental entities, as required by law.

No third party recipient of Milliman's work product should rely upon Milliman's work product. Such recipients should engage qualified professionals for advice appropriate to their specific needs.

The results shown in this report were developed using models intended for valuations that use standard actuarial techniques.

The consultants who worked on this assignment are retirement actuaries. Milliman's advice is not intended to be a substitute for qualified legal or accounting counsel.

The signing actuaries are independent of the plan sponsor. We are not aware of any relationship that would impair the objectivity of our work.

On the basis of the foregoing, we hereby certify that, to the best of our knowledge and belief, this report is complete and has been prepared in accordance with generally recognized accepted actuarial principles and practices. We are members of the American Academy of Actuaries and meet the Qualification Standards to render the actuarial opinion contained herein.



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Overview of GASB 74 and GASB 75

The Governmental Accounting Standards Board (GASB) released new accounting standards for public postemployment benefit plans other than pension (OPEB) and participating employers in 2015. These standards, GASB Statements No. 74 and 75, have substantially revised the accounting requirements previously mandated under GASB Statements No. 43 and 45. The most notable change is that the Annual Required Contribution (ARC) has been eliminated and the Net OPEB Liability will be an item on the employer's financial statement rather than a footnote entry.

GASB 74 applies to financial reporting for public OPEB plans funded by OPEB trusts and is required to be implemented for plan fiscal years beginning after June 15, 2016. Note that a plan's fiscal year might not be the same as the employer's fiscal year. Even if the plan does not issue standalone financial statements, but rather is considered a trust fund of a government, it is subject to GASB 74. Under GASB 74, enhancements to the financial statement disclosures are required, along with certain required supplementary information.

GASB 75 governs the specifics of accounting for public OPEB plan obligations for participating employers and is required to be implemented for employer fiscal years beginning after June 15, 2017. GASB 75 requires a liability for OPEB obligations, known as the Net OPEB Liability (Total OPEB Liability for unfunded plans), to be recognized on the balance sheets of participating employers. Changes in the Net OPEB Liability (Total OPEB Liability for unfunded plans) will be immediately recognized as OPEB Expense on the income statement or reported as deferred inflows/outflows of resources depending on the nature of the change.

Because the medical insurance plan contribution benefit provided to PRGERS members is not funded by an OPEB trust, GASB 74 does not apply.

As PRGERS is a multiple employer plan and the benefits are not funded by an OPEB trust, GASB 75 applies to the OPEB provided to each participating employer's own employees. The Central Government and its component units are considered to be one employer. Other employers also participate in PRGERS.

Because certain employers that are component units of the Central Government prepare individual financial statements, a proportionate share of OPEB expense is determined for these employers.

This report provides the changes in the Total OPEB Liability for all employers. The appendices contain the information for each agency.

Executive Summary

Relationship Between Valuation Date, Measurement Date, and Reporting Date

The Valuation Date is July 1, 2019. This is the date as of which the actuarial valuation is performed. The Measurement Date is June 30, 2020. This is the date as of which the total OPEB liability is determined. The Reporting Date is the employer's fiscal year ending date. This report is for measurement year July 1, 2019 to June 30, 2020 for reporting periods ending June 30, 2020 through June 30, 2021.

Significant Changes

There have been no significant changes between the valuation date and measurement year end.

Participant Data as of July 1, 2019

Actives	0
Terminated vested participants	0
Retirees	94,590
Beneficiaries	<u>0</u>
Total	94,590
Spouses of Retirees	0

Deferred Inflows and Outflows

Because all participants are inactive, there are no deferred inflows and outflows as any changes due to changes in actuarial assumptions or economic or demographic gains and losses are recognized immediately during the measurement year.

Central Government and Component Units - Proportionate Share

As there are component units of the Central Government that require individual reporting, a proportionate share is determined for those agencies and the remaining agencies in Central Government. GASB 75 requires that the proportionate share be consistent with the manner in which the amounts that are paid as benefits come due are determined. The proportionate share as of each measurement date is based on the ratio of each agency's actual benefit payments to the total actual benefit payments paid during the year ending on the measurement date.

Total OPEB Liability for All Employers

Total OPEB Liability	June 30, 2019	June 30, 2020
Total OPEB liability	\$963,731,403	\$1,010,752,577
Covered payroll	N/A	N/A
Total OPEB liability as a % of covered payroll	N/A	N/A

The total OPEB liability was determined by an actuarial valuation as of the valuation date, calculated based on the discount rate and actuarial assumptions below, and was then projected forward to the measurement date. Any significant changes during this period have been reflected as prescribed by GASB 75.

Discount Rate

Discount rate	3.50%	2.21%
20 Year Tax-Exempt Municipal Bond Yield	3.50%	2.21%

The discount rate was based on the Bond Buyer General Obligation 20-Bond Municipal Index.

Other Key Actuarial Assumptions

Please refer to Milliman's June 30, 2020 valuation dated July 6, 2022 for the other actuarial assumptions used.

Valuation date	July 1, 2018	July 1, 2019
Measurement date	June 30, 2019	June 30, 2020
Actuarial cost method	Entry Age Normal	Entry Age Normal
Medical Trend Rate	not applicable	not applicable

Changes in Total OPEB Liability for All Employers

	Increase (Decrease) Total OPEB Liability
Changes in Total OPEB Liability	
Balance as of June 30, 2019	\$963,731,403
Changes for the year:	
Service cost	0
Interest on total OPEB liability	32,352,886
Effect of plan changes	0
Effect of economic/demographic gains or losses	(6,905,329)
Effect of assumptions changes or inputs	100,983,008
Benefit payments	(79,409,391)
Balance as of June 30, 2020	1,010,752,577

Sensitivity Analysis

The following presents the total OPEB liability of the PRGERS, calculated using the discount rate of 2.21%, as well as what the PRGERS's total OPEB liability would be if it were calculated using a discount rate that is 1 percentage point lower (1.21%) or 1 percentage point higher (3.21%) than the current rate.

	1% Decrease 1.21%	Discount Rate 2.21%	1% Increase 3.21%
Total OPEB Liability as of June 30, 2020	\$1,113,282,363	\$1,010,752,577	\$923,980,833

Schedule of Changes in Total OPEB Liability and Related Ratios for All Employers
(in 1,000s)

	Measurement Year Ending June 30									
	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
Total OPEB Liability										
Service cost	\$0	\$0	\$0	\$0	N/A	N/A	N/A	N/A	N/A	N/A
Interest on total OPEB liability	32,353	36,210	36,770	37,891	N/A	N/A	N/A	N/A	N/A	N/A
Effect of plan changes	0	0	0	0	N/A	N/A	N/A	N/A	N/A	N/A
Effect of economic/demographic gains or (losses)	(6,905)	6,082	(18,937)	(13,832)	N/A	N/A	N/A	N/A	N/A	N/A
Effect of assumption changes or inputs	100,983	26,337	(28,381)	(240,535)	N/A	N/A	N/A	N/A	N/A	N/A
Benefit payments	(79,409)	(80,341)	(81,511)	(90,417)	N/A	N/A	N/A	N/A	N/A	N/A
Net change in total OPEB liability	47,021	(11,712)	(92,059)	(306,893)	N/A	N/A	N/A	N/A	N/A	N/A
Total OPEB liability, beginning	963,731	975,444	1,067,503	1,374,395	N/A	N/A	N/A	N/A	N/A	N/A
Total OPEB liability, ending	1,010,753	963,731	975,444	1,067,503	N/A	N/A	N/A	N/A	N/A	N/A
Covered payroll	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Total OPEB liability as a % of covered payroll	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A

This schedule is presented to illustrate the requirement to show information for 10 years. However, recalculations of prior years are not required, and if prior years are not reported in accordance with the current GASB standards, they should not be reported.

Glossary

Actuarially Determined Contribution	The employer does not pre-fund benefits. The current funding policy is to pay benefits directly from general assets on a pay-as-you-go basis.
Deferred Inflows/Outflows of Resources	Portion of changes in net OPEB liability that is not immediately recognized in OPEB Expense. These changes include differences between expected and actual experience, changes in assumptions, and differences between expected and actual earnings on plan investments.
Discount Rate	Single rate of return that, when applied to all projected benefit payments, results in an actuarial present value of projected benefit payments equal to the sum of: <ol style="list-style-type: none">1) The actuarial present value of benefit payments projected to be made in future periods where the plan assets are projected to be sufficient to meet benefit payments, calculated using the Long-Term Expected Rate of Return.2) The actuarial present value of projected benefit payments not included in (1), calculated using the Municipal Bond Rate.
Municipal Bond Rate	Yield or index rate for 20-year, tax-exempt general obligation municipal bonds with an average rating of AA/Aa or higher.
Projected Benefit Payments	All benefits estimated to be payable through the OPEB plan to current active and inactive employees as a result of their past service and expected future service.
Service Cost	The portion of the actuarial present value of projected benefit payments that is attributed to a valuation year.
Total OPEB Liability	The portion of actuarial present value of projected benefit payments that is attributable to past periods of member service using the Entry Age Normal cost method based on the requirements of GASB 74 and 75.

Changes in Total OPEB Liability by Agency

Agency Code	Agency Name	Balance as of June 30, 2019	Changes for the year						Balance as of June 30, 2020
			Service Cost	Interest on total OPEB liability	Effect of plan changes	Effect of economic / demographic gains or losses	Effect of assumptions changes or inputs	Benefit payments	
various	Central Government	832,231,462	0	27,945,247	0	(5,838,032)	88,466,873	(68,177,772)	874,627,778
218	Asociación de Empleados del ELA	3,128,762	0	104,651	0	(8,357)	323,675	(279,876)	3,268,855
279	Centro de Recaudación de Ingresos Municipales (CRIM)	2,786,887	0	93,169	0	11,426	339,634	(251,976)	2,979,140
301	Adjuntas	735,493	0	24,700	0	(7,953)	73,907	(60,100)	766,047
302	Aguada	995,041	0	33,524	0	(26,884)	111,355	(75,099)	1,037,937
303	Aguadilla	2,017,510	0	67,845	0	(46,420)	205,257	(159,558)	2,084,634
304	Aguas Buenas	356,637	0	11,899	0	5,412	26,516	(33,600)	366,864
305	Aibonito	404,108	0	13,667	0	(9,513)	30,354	(27,500)	411,116
306	Añasco	359,454	0	11,870	0	15,110	34,223	(41,000)	379,657
307	Arecibo	3,058,430	0	101,748	0	18,040	272,009	(305,300)	3,144,927
308	Arroyo	205,914	0	6,981	0	(14,561)	11,728	(13,000)	197,062
309	Barceloneta	393,420	0	13,319	0	(19,028)	24,359	(26,000)	386,070
310	Barranquitas	837,620	0	28,298	0	(14,198)	82,984	(58,700)	876,004
311	Bayamón	7,292,557	0	244,979	0	(121,320)	721,727	(591,400)	7,546,543
312	Cabo Rojo	1,086,026	0	36,113	0	(31,580)	86,535	(109,376)	1,067,718
313	Caguas	5,016,612	0	168,135	0	(39,301)	516,600	(429,202)	5,232,844
314	Camuy	780,678	0	26,236	0	(17,375)	85,016	(62,700)	811,855
315	Carolina	6,872,959	0	229,234	0	(14,896)	617,253	(652,442)	7,052,108
316	Cataño	1,080,565	0	36,357	0	(42,040)	99,106	(84,300)	1,089,688
317	Cayey	1,339,700	0	44,674	0	22,852	115,199	(127,700)	1,394,725
318	Ceiba	585,377	0	19,740	0	(51)	60,818	(43,100)	622,784
319	Ciales	487,189	0	16,573	0	(32,498)	49,453	(27,600)	493,117
320	Cidra	926,328	0	31,287	0	(12,218)	91,667	(65,400)	971,664
321	Coamo	749,414	0	25,385	0	(23,123)	67,554	(48,700)	770,530
322	Comerío	547,874	0	18,468	0	(5,517)	53,019	(40,800)	573,044
323	Corozal	566,221	0	19,176	0	(30,522)	60,641	(37,000)	578,516
324	Culebra	145,733	0	4,915	0	(550)	11,361	(10,700)	150,759
325	Dorado	832,838	0	27,943	0	(29,786)	85,293	(69,556)	846,732
326	Fajardo	780,106	0	26,232	0	(7,400)	71,483	(61,800)	808,621

Changes in Total OPEB Liability by Agency

Agency Code	Agency Name	Balance as of June 30, 2019	Changes for the year						Balance as of June 30, 2020
			Service Cost	Interest on total OPEB liability	Effect of plan changes	Effect of economic / demographic gains or losses	Effect of assumptions changes or inputs	Benefit payments	
327	Guánica	66,767	0	2,247	0	150	5,768	(5,200)	69,732
328	Guayama	319,630	0	10,821	0	(16,982)	23,901	(21,102)	316,268
329	Guayanilla	682,923	0	22,809	0	4,415	64,274	(63,000)	711,421
330	Guaynabo	6,337,040	0	212,497	0	(24,901)	615,587	(536,000)	6,604,223
331	Gurabo	478,427	0	16,028	0	(6,052)	40,318	(41,300)	487,421
332	Hatillo	566,461	0	19,030	0	(4,933)	53,299	(45,900)	587,957
333	Hormigueros	632,015	0	20,915	0	4,370	51,878	(69,500)	639,678
334	Humacao	1,847,144	0	62,346	0	(44,326)	160,188	(132,800)	1,892,552
335	Isabela	1,177,237	0	39,507	0	4,069	109,392	(97,800)	1,232,405
336	Jayuya	277,212	0	9,392	0	(20,317)	24,192	(17,900)	272,579
337	Juana Díaz	616,341	0	20,845	0	(20,453)	61,149	(41,900)	635,982
338	Juncos	704,967	0	23,737	0	(18,638)	55,986	(54,000)	712,052
339	Lajas	630,648	0	21,009	0	967	60,069	(61,300)	651,393
340	Lares	881,574	0	29,448	0	19,337	95,137	(81,100)	944,396
341	Las Marías	413,771	0	13,693	0	10,115	33,689	(45,501)	425,767
342	Las Piedras	648,683	0	22,043	0	(30,767)	58,910	(38,100)	660,769
343	Loíza	309,443	0	10,331	0	(17,440)	25,039	(28,800)	298,573
344	Luquillo	573,227	0	19,315	0	(8,392)	51,743	(43,100)	592,793
345	Manatí	467,574	0	15,810	0	(11,991)	36,900	(32,000)	476,293
346	Maricao	472,871	0	15,633	0	(469)	35,816	(52,900)	470,951
347	Maunabo	537,232	0	18,246	0	(17,371)	51,450	(32,100)	557,457
348	Mayagüez	4,197,209	0	139,980	0	32,767	418,107	(399,000)	4,389,063
349	Moca	343,647	0	11,604	0	259	26,618	(24,400)	357,728
350	Morovis	781,671	0	26,253	0	(11,226)	77,972	(63,700)	810,970
351	Naguabo	178,079	0	6,028	0	(11,176)	13,997	(11,800)	175,128
352	Naranjito	579,083	0	19,393	0	(216)	48,456	(50,412)	596,304
353	Orocovis	360,597	0	12,295	0	(7,133)	29,850	(18,800)	376,809
354	Patillas	648,446	0	21,875	0	(7,943)	59,589	(47,300)	674,667
355	Peñuelas	947,258	0	31,803	0	(2,083)	98,822	(77,900)	997,900

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Changes in Total OPEB Liability by Agency

Agency Code	Agency Name	Balance as of June 30, 2019	Changes for the year						Balance as of June 30, 2020
			Service Cost	Interest on total OPEB liability	Effect of plan changes	Effect of economic / demographic gains or losses	Effect of assumptions changes or inputs	Benefit payments	
356	Ponce	5,167,652	0	171,822	0	48,697	416,384	(521,400)	5,283,155
357	Quebradillas	651,183	0	21,948	0	(2,034)	55,904	(48,600)	678,401
358	Rincón	391,931	0	13,142	0	(36,645)	28,366	(33,200)	363,594
359	Río Grande	1,152,086	0	38,673	0	(4,341)	114,751	(95,100)	1,206,069
360	Sabana Grande	577,895	0	19,336	0	(39,450)	50,795	(51,300)	557,276
361	Salinas	689,148	0	23,338	0	(22,195)	60,087	(45,100)	705,278
362	San Germán	1,085,501	0	36,317	0	19,212	107,237	(96,600)	1,151,667
363	San Juan	36,637,164	0	1,227,243	0	(107,560)	3,579,094	(3,173,420)	38,162,521
364	San Lorenzo	139,455	0	4,610	0	13,304	12,437	(15,600)	154,206
365	San Sebastián	1,560,237	0	52,231	0	21,343	161,533	(137,000)	1,658,344
366	Santa Isabel	745,903	0	25,026	0	(4,848)	62,405	(62,300)	766,186
367	Toa Alta	702,730	0	23,549	0	(14,733)	70,492	(60,300)	721,738
368	Toa Baja	2,851,900	0	96,036	0	(86,128)	257,905	(217,900)	2,901,813
369	Trujillo Alto	1,228,195	0	41,042	0	(24,353)	105,334	(112,100)	1,238,118
370	Utua	1,200,799	0	40,250	0	(14,511)	119,584	(102,499)	1,243,623
371	Vega Alta	583,293	0	19,579	0	(3,407)	48,426	(48,200)	599,691
372	Vega Baja	1,193,109	0	40,194	0	(42,060)	107,790	(90,200)	1,208,833
373	Vieques	617,767	0	21,011	0	(22,629)	60,187	(35,200)	641,136
374	Villalba	144,312	0	4,902	0	(2,584)	11,069	(8,600)	149,099
375	Yabucoa	613,883	0	20,919	0	(27,662)	48,470	(32,700)	622,910
376	Yauco	1,119,247	0	37,394	0	(3,950)	101,573	(102,600)	1,151,664
377	Florida	199,405	0	6,818	0	(5,782)	14,033	(9,300)	205,174
378	Canóvanas	1,023,140	0	34,264	0	(8,325)	92,219	(89,100)	1,052,198
379	Ponce Muelle	177,376	0	5,944	0	(8,045)	13,238	(15,200)	173,313
506	Metropistas	0	0	0	0	0	0	0	0
Total		963,731,403	0	32,352,886	0	(6,905,329)	100,983,008	(79,409,391)	1,010,752,577

Puerto Rico Government Employees Retirement System Medical Insurance Plan Contribution Benefit

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OPEB Expense by Agency for measurement year ending June 30, 2020

Agency Code	Agency Name	Service Cost	Interest on total OPEB liability	Effect of plan changes	Recognition of Deferred Inflows/Outflows of Resources		OPEB Expense	Deferred Inflows of Resources as of June 30, 2020	Deferred Outflows of Resources as of June 30, 2020
					Recognition of economic / demographic gains or losses	Recognition of assumptions changes or inputs			
various	Central Government	0	27,945,247	0	(5,838,032)	88,466,873	110,574,088	0	0
218	Asociación de Empleados del ELA	0	104,651	0	(8,357)	323,675	419,969	0	0
279	Centro de Recaudación de Ingresos Municipales (CRIM)	0	93,169	0	11,426	339,634	444,229	0	0
301	Adjuntas	0	24,700	0	(7,953)	73,907	90,654	0	0
302	Aguada	0	33,524	0	(26,884)	111,355	117,995	0	0
303	Aguadilla	0	67,845	0	(46,420)	205,257	226,682	0	0
304	Aguas Buenas	0	11,899	0	5,412	26,516	43,827	0	0
305	Aibonito	0	13,667	0	(9,513)	30,354	34,508	0	0
306	Añasco	0	11,870	0	15,110	34,223	61,203	0	0
307	Arecibo	0	101,748	0	18,040	272,009	391,797	0	0
308	Arroyo	0	6,981	0	(14,561)	11,728	4,148	0	0
309	Barceloneta	0	13,319	0	(19,028)	24,359	18,650	0	0
310	Barranquitas	0	28,298	0	(14,198)	82,984	97,084	0	0
311	Bayamón	0	244,979	0	(121,320)	721,727	845,386	0	0
312	Cabo Rojo	0	36,113	0	(31,580)	86,535	91,068	0	0
313	Caguas	0	168,135	0	(39,301)	516,600	645,434	0	0
314	Camuy	0	26,236	0	(17,375)	85,016	93,877	0	0
315	Carolina	0	229,234	0	(14,896)	617,253	831,591	0	0
316	Cataño	0	36,357	0	(42,040)	99,106	93,423	0	0
317	Cayey	0	44,674	0	22,852	115,199	182,725	0	0
318	Ceiba	0	19,740	0	(51)	60,818	80,507	0	0
319	Ciales	0	16,573	0	(32,498)	49,453	33,528	0	0
320	Cidra	0	31,287	0	(12,218)	91,667	110,736	0	0
321	Coamo	0	25,385	0	(23,123)	67,554	69,816	0	0
322	Comerio	0	18,468	0	(5,517)	53,019	65,970	0	0
323	Corozal	0	19,176	0	(30,522)	60,641	49,295	0	0
324	Culebra	0	4,915	0	(550)	11,361	15,726	0	0
325	Dorado	0	27,943	0	(29,786)	85,293	83,450	0	0
326	Fajardo	0	26,232	0	(7,400)	71,483	90,315	0	0

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					Recognition of economic / demographic gains or losses	Recognition of assumptions changes or inputs			
327	Guánica	0	2,247	0	150	5,768	8,165	0	0
328	Guayama	0	10,821	0	(16,982)	23,901	17,740	0	0
329	Guayanilla	0	22,809	0	4,415	64,274	91,498	0	0
330	Guaynabo	0	212,497	0	(24,901)	615,587	803,183	0	0
331	Gurabo	0	16,028	0	(6,052)	40,318	50,294	0	0
332	Hatillo	0	19,030	0	(4,933)	53,299	67,396	0	0
333	Hormigueros	0	20,915	0	4,370	51,878	77,163	0	0
334	Humacao	0	62,346	0	(44,326)	160,188	178,208	0	0
335	Isabela	0	39,507	0	4,069	109,392	152,968	0	0
336	Jayuya	0	9,392	0	(20,317)	24,192	13,267	0	0
337	Juana Díaz	0	20,845	0	(20,453)	61,149	61,541	0	0
338	Juncos	0	23,737	0	(18,638)	55,986	61,085	0	0
339	Lajas	0	21,009	0	967	60,069	82,045	0	0
340	Lares	0	29,448	0	19,337	95,137	143,922	0	0
341	Las Marías	0	13,693	0	10,115	33,689	57,497	0	0
342	Las Piedras	0	22,043	0	(30,767)	58,910	50,186	0	0
343	Loiza	0	10,331	0	(17,440)	25,039	17,930	0	0
344	Luquillo	0	19,315	0	(8,392)	51,743	62,666	0	0
345	Manatí	0	15,810	0	(11,991)	36,900	40,719	0	0
346	Maricao	0	15,633	0	(469)	35,816	50,980	0	0
347	Maunabo	0	18,246	0	(17,371)	51,450	52,325	0	0
348	Mayagüez	0	139,980	0	32,767	418,107	590,854	0	0
349	Moca	0	11,604	0	259	26,618	38,481	0	0
350	Morovis	0	26,253	0	(11,226)	77,972	92,999	0	0
351	Naguabo	0	6,028	0	(11,176)	13,997	8,849	0	0
352	Naranjito	0	19,393	0	(216)	48,456	67,633	0	0
353	Orocovis	0	12,295	0	(7,133)	29,850	35,012	0	0
354	Patillas	0	21,875	0	(7,943)	59,589	73,521	0	0
355	Peñuelas	0	31,803	0	(2,083)	98,822	128,542	0	0

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OPEB Expense by Agency for measurement year ending June 30, 2020

Agency Code	Agency Name	Service Cost	Interest on total OPEB liability	Effect of plan changes	Recognition of Deferred Inflows/Outflows of Resources		OPEB Expense	Deferred Inflows of Resources as of June 30, 2020	Deferred Outflows of Resources as of June 30, 2020
					Recognition of economic / demographic gains or losses	Recognition of assumptions changes or inputs			
356	Ponce	0	171,822	0	48,697	416,384	636,903	0	0
357	Quebradillas	0	21,948	0	(2,034)	55,904	75,818	0	0
358	Rincón	0	13,142	0	(36,645)	28,366	4,863	0	0
359	Río Grande	0	38,673	0	(4,341)	114,751	149,083	0	0
360	Sabana Grande	0	19,336	0	(39,450)	50,795	30,681	0	0
361	Salinas	0	23,338	0	(22,195)	60,087	61,230	0	0
362	San Germán	0	36,317	0	19,212	107,237	162,766	0	0
363	San Juan	0	1,227,243	0	(107,560)	3,579,094	4,698,777	0	0
364	San Lorenzo	0	4,610	0	13,304	12,437	30,351	0	0
365	San Sebastián	0	52,231	0	21,343	161,533	235,107	0	0
366	Santa Isabel	0	25,026	0	(4,848)	62,405	82,583	0	0
367	Toa Alta	0	23,549	0	(14,733)	70,492	79,308	0	0
368	Toa Baja	0	96,036	0	(86,128)	257,905	267,813	0	0
369	Trujillo Alto	0	41,042	0	(24,353)	105,334	122,023	0	0
370	Utua	0	40,250	0	(14,511)	119,584	145,323	0	0
371	Vega Alta	0	19,579	0	(3,407)	48,426	64,598	0	0
372	Vega Baja	0	40,194	0	(42,060)	107,790	105,924	0	0
373	Vieques	0	21,011	0	(22,629)	60,187	58,569	0	0
374	Villalba	0	4,902	0	(2,584)	11,069	13,387	0	0
375	Yabucoa	0	20,919	0	(27,662)	48,470	41,727	0	0
376	Yauco	0	37,394	0	(3,950)	101,573	135,017	0	0
377	Florida	0	6,818	0	(5,782)	14,033	15,069	0	0
378	Canóvanas	0	34,264	0	(8,325)	92,219	118,158	0	0
379	Ponce Muelle	0	5,944	0	(8,045)	13,238	11,137	0	0
506	Metropistas	0	0	0	0	0	0	0	0
Total		0	32,352,886	0	(6,905,329)	100,983,008	126,430,565	0	0

Supplemental Information by Agency

Agency Code	Agency Name	Total OPEB Liability as of June 30, 2020			Retiree Count as of July 1, 2019
		1% Decrease 1.21%	Discount Rate 2.21%	1% Increase 3.21%	
various	Central Government	964,269,024	874,627,778	798,884,966	81,163
218	Asociación de Empleados del ELA	3,591,177	3,268,855	2,993,757	300
279	Centro de Recaudación de Ingresos Municipales (CRIM)	3,290,285	2,979,140	2,714,867	243
301	Adjuntas	842,055	766,047	701,241	70
302	Aguada	1,138,694	1,037,937	951,963	98
303	Aguadilla	2,286,482	2,084,634	1,912,012	194
304	Aguas Buenas	396,564	366,864	340,885	40
305	Aibonito	446,019	411,116	380,804	45
306	Añasco	412,086	379,657	351,504	41
307	Arecibo	3,425,903	3,144,927	2,902,835	331
308	Arroyo	214,050	197,062	182,407	21
309	Barceloneta	418,114	386,070	358,464	46
310	Barranquitas	962,844	876,004	802,187	84
311	Bayamón	8,301,768	7,546,543	6,906,176	725
312	Cabo Rojo	1,155,883	1,067,718	990,906	118
313	Caguas	5,755,211	5,232,844	4,789,608	495
314	Camuy	889,732	811,855	745,220	77
315	Carolina	7,687,362	7,052,108	6,504,767	727
316	Cataño	1,190,659	1,089,688	1,003,077	110
317	Cayey	1,525,899	1,394,725	1,282,571	141
318	Ceiba	683,020	622,784	571,335	58
319	Ciales	539,622	493,117	453,354	49
320	Cidra	1,071,811	971,664	886,843	86
321	Coamo	840,919	770,530	710,170	81
322	Comerio	626,669	573,044	527,139	59
323	Corozal	632,835	578,516	531,876	56
324	Culebra	162,338	150,759	140,601	19
325	Dorado	927,924	846,732	777,407	83
326	Fajardo	879,061	808,621	747,760	87
327	Guánica	75,288	69,732	64,872	8
328	Guayama	340,661	316,268	294,795	36
329	Guayanilla	775,269	711,421	656,296	72
330	Guaynabo	7,247,854	6,604,223	6,055,758	640
331	Gurabo	529,370	487,421	451,196	55
332	Hatillo	640,772	587,957	542,458	61
333	Hormigueros	693,298	639,678	592,983	69
334	Humacao	2,071,734	1,892,552	1,739,491	185
335	Isabela	1,343,337	1,232,405	1,136,795	123
336	Jayuya	297,269	272,579	251,343	28
337	Juana Díaz	696,215	635,982	584,501	64
338	Juncos	780,249	712,052	653,876	70
339	Lajas	706,115	651,393	603,827	71
340	Lares	1,030,945	944,396	869,846	93
341	Las Marías	463,651	425,767	393,102	44
342	Las Piedras	725,302	660,769	605,755	62
343	Loíza	323,258	298,573	277,132	35

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Supplemental Information by Agency

Agency Code	Agency Name	Total OPEB Liability as of June 30, 2020			Retiree Count as of July 1, 2019
		1% Decrease 1.21%	Discount Rate 2.21%	1% Increase 3.21%	
344	Luquillo	647,161	592,793	545,946	58
345	Manatí	512,729	476,293	444,292	56
346	Maricao	510,883	470,951	436,313	51
347	Maunabo	607,633	557,457	514,193	58
348	Mayagüez	4,798,072	4,389,063	4,037,621	426
349	Moca	393,581	357,728	327,757	37
350	Morovis	883,198	810,970	748,803	90
351	Naguabo	191,249	175,128	161,380	18
352	Naranjito	648,400	596,304	551,460	67
353	Orocovis	411,059	376,809	347,433	39
354	Patillas	736,573	674,667	621,435	69
355	Peñuelas	1,089,129	997,900	919,354	100
356	Ponce	5,743,631	5,283,155	4,885,221	566
357	Quebradillas	737,883	678,401	626,944	71
358	Rincón	396,745	363,594	335,122	37
359	Río Grande	1,320,179	1,206,069	1,108,475	119
360	Sabana Grande	608,043	557,276	513,713	58
361	Salinas	767,230	705,278	651,690	74
362	San Germán	1,255,238	1,151,667	1,062,492	120
363	San Juan	41,902,347	38,162,521	34,973,618	3,638
364	San Lorenzo	167,332	154,206	142,874	18
365	San Sebastián	1,812,331	1,658,344	1,526,127	165
366	Santa Isabel	831,126	766,186	709,844	84
367	Toa Alta	790,756	721,738	662,894	72
368	Toa Baja	3,179,067	2,901,813	2,665,009	284
369	Trujillo Alto	1,346,611	1,238,118	1,144,412	133
370	Utuado	1,356,958	1,243,623	1,146,049	124
371	Vega Alta	653,538	599,691	553,427	64
372	Vega Baja	1,318,684	1,208,833	1,114,291	124
373	Vieques	700,702	641,136	590,011	65
374	Villalba	160,163	149,099	139,331	18
375	Yabucoa	681,545	622,910	572,808	63
376	Yauco	1,256,226	1,151,664	1,061,529	114
377	Florida	221,640	205,174	190,779	23
378	Canóvanas	1,151,914	1,052,198	967,031	105
379	Ponce Muelle	188,210	173,313	160,427	19
506	Metropistas	0	0	0	0
Total		1,113,282,363	1,010,752,577	923,980,833	94,590

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Central Government Proportionate Share and Total OPEB Liability

Agency Code	Agency Name	Measurement year ending June 30, 2020			Measurement year ending June 30, 2019		
		Actual Employer Benefit Payments	Proportionate Share	Total OPEB Liability as of June 30, 2020	Actual Employer Benefit Payments	Proportionate Share	Total OPEB Liability as of June 30, 2019
various	Central Government - other agencies	51,911,613	76.14155%	665,955,158	52,649,594	76.30065%	634,998,037
101	Senado de Puerto Rico	167,994	0.24641%	2,155,134	171,349	0.24832%	2,066,612
103	Cámara de Representantes de P.R.	127,876	0.18756%	1,640,475	132,984	0.19272%	1,603,898
114	Oficina del Contralor	156,800	0.22999%	2,011,530	157,072	0.22763%	1,894,419
115	Corporación de Servicio Centro Médico	1,174,651	1.72292%	15,069,169	1,200,504	1.73979%	14,479,080
123	Comisión Seguridad en el Tránsito	9,700	0.01423%	124,438	8,694	0.01260%	104,857
135	Departamento de Hacienda	1,742,511	2.55583%	22,354,038	1,734,095	2.51308%	20,914,633
135a	Loteria Tradicional	143,100	0.20989%	1,835,778	141,718	0.20538%	1,709,237
135b	Loteria Electronica (Lotto)	1,200	0.00176%	15,394	1,200	0.00174%	14,473
163	Fondo del Seguro del Estado	2,106,344	3.08949%	27,021,519	2,080,047	3.01444%	25,087,103
168	Departamento de la Vivienda	475,878	0.69800%	6,104,865	489,625	0.70957%	5,905,286
196	Instituto de Cultura Puertorriqueña	177,476	0.26031%	2,276,775	178,165	0.25820%	2,148,819
201	Autoridad de Acueductos y Alcantarillados	3,702,043	5.42999%	47,492,160	3,752,384	5.43802%	45,256,883
203	Autoridad de Edificios Públicos	705,650	1.03501%	9,052,527	713,765	1.03440%	8,608,602
205	Autoridad Metropolitana de Autobuses	658,178	0.96539%	8,443,526	676,570	0.98050%	8,159,999
206	Autoridad de los Puertos	729,964	1.07068%	9,364,442	685,029	0.99276%	8,262,021
207	Autoridad de Tierras de P.R.	131,400	0.19273%	1,685,683	133,539	0.19353%	1,610,592
208	Autoridad de Carreteras	1,301,094	1.90838%	16,691,261	1,321,373	1.91496%	15,936,861
209	Autoridad de Naviera de PR	8,300	0.01217%	106,478	9,451	0.01370%	113,987
210	Autoridad para el Manejo de los Desperdicios Sólidos	16,000	0.02347%	205,258	16,200	0.02348%	195,386
211	Administración de Terrenos	81,000	0.11881%	1,039,119	84,252	0.12210%	1,016,149
212	Corporación del Centro de Bellas Artes, Luis A. Ferré	8,400	0.01232%	107,761	11,294	0.01637%	136,215
214	Administración de Compensaciones de Accidentes de Auto	397,275	0.58270%	5,096,496	391,754	0.56774%	4,724,880

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		Actual Employer Benefit Payments	Proportionate Share	Total OPEB Liability as of June 30, 2020	Actual Employer Benefit Payments	Proportionate Share	Total OPEB Liability as of June 30, 2019
217	Corporación de las Artes Musicales	18,376	0.02695%	235,739	18,758	0.02718%	226,237
219	Banco Gubernamental de Fomento	128,192	0.18803%	1,644,528	121,681	0.17634%	1,467,574
219a	Autoridad para el Financiamiento de Facilidades Industriales, Turísticas, Educativas, Médicas y de Control Ambiental (AFICA)	1,200	0.00176%	15,394	1,900	0.00275%	22,916
219c	Sub-Fondo Desarrollo Turismo (TDF)	1,200	0.00176%	15,394	1,200	0.00174%	14,473
221	Corporación para el Desarrollo de Comercios y Exportaciones	105,900	0.15533%	1,358,552	105,261	0.15255%	1,269,536
222	Compañía de Fomento Industrial (PRIDCO)	448,266	0.65750%	5,750,641	453,853	0.65773%	5,473,846
223	Compañía de Desarrollo Coop. de P.R.	2,400	0.00352%	30,789	2,300	0.00333%	27,740
224	Compañía de Turismo	181,712	0.26653%	2,331,117	185,265	0.26849%	2,234,451
227	Corporación del Centro Cardiovascular	59,500	0.08727%	763,304	58,076	0.08416%	700,445
228	Crop. Sup. Y Seg. Coop. (COSSEC)	13,900	0.02039%	178,318	14,000	0.02029%	168,852
229	Corporación Azucarera de PR (Land Authority)	180,974	0.26544%	2,321,649	187,517	0.27175%	2,261,612
235	Autoridad de Conservación y Desarrollo de Culebra	1,200	0.00176%	15,394	1,200	0.00174%	14,473
237	Departamento de Desarrollo Económico	57,100	0.08375%	732,515	56,710	0.08219%	683,970
241	Administración de Servicios y Desarrollo Agropecuario	513,876	0.75373%	6,592,328	523,497	0.75866%	6,313,811
242	Oficina de Etica Gubernamental	16,700	0.02449%	214,238	17,096	0.02478%	206,192
243	Instituto de Ciencias Forenses	61,500	0.09021%	788,961	59,491	0.08622%	717,511
245	Banco de Desarrollo Economico (EDB)	38,063	0.05583%	488,296	35,733	0.05178%	430,970
249	Corporación para la Difusión Pública	38,900	0.05706%	499,034	40,945	0.05934%	493,831
250	Oficina del Panel del Fiscal Especial Independiente	1,200	0.00176%	15,394	1,200	0.00174%	14,473
262	Oficina de Preservación Histórica (ICP)	4,700	0.00689%	60,295	5,700	0.00826%	68,747
264	Oficina de Servicios Legislativos	40,700	0.05970%	522,125	38,988	0.05650%	470,228

Puerto Rico Government Employees Retirement System Medical Insurance Plan Contribution Benefit

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Central Government Proportionate Share and Total OPEB Liability

Agency Code	Agency Name	Measurement year ending June 30, 2020			Measurement year ending June 30, 2019		
		Actual Employer Benefit Payments	Proportionate Share	Total OPEB Liability as of June 30, 2020	Actual Employer Benefit Payments	Proportionate Share	Total OPEB Liability as of June 30, 2019
265	Superintendencia del Capitolio	25,966	0.03809%	333,108	25,201	0.03652%	303,945
266	Administración de Vivienda Pública	117,800	0.17278%	1,511,213	117,937	0.17092%	1,422,419
270	Corporación de Seguros Agrícolas	4,800	0.00704%	61,577	5,394	0.00782%	65,056
272	Escuela de Artes Plásticas	9,500	0.01393%	121,872	9,594	0.01390%	115,712
292	Administración de Seguros de Salud	11,900	0.01745%	152,661	11,295	0.01637%	136,227
293	Consejo de Educación Superior	3,600	0.00528%	46,183	4,600	0.00667%	55,480
295	Corporación Conservatorio de Música	15,100	0.02215%	193,712	14,250	0.02065%	171,867
296	Junta de Gobierno Servicio 911	3,600	0.00528%	46,183	3,494	0.00506%	42,141
502	Aut de Transporte Marítimo	15,500	0.02273%	198,844	16,580	0.02403%	199,969
507	Comisión Energía de PR	0	0.00000%	0	900	0.00130%	10,855
511	Administración Financiamiento Vivienda (AFV)	120,000	0.17601%	1,539,436	122,535	0.17758%	1,477,874
Total		68,177,772	100.00000%	874,627,778	69,002,809	100.00000%	832,231,462

Puerto Rico Government Employees Retirement System Medical Insurance Plan Contribution Benefit

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Central Government Collective and Allocated Amounts

Agency Code	Agency Name	Total OPEB Liability as of June 30, 2019	Total OPEB Liability as of June 30, 2020	Deferred Outflows of Resources as of June 30, 2020	Deferred Inflows of Resources as of June 30, 2020	OPEB Expense for measurement year ending June 30, 2020		
						Proportionate share of OPEB Expense	Net amortization from changes in proportion	Total OPEB Expense
various	Central Government - other agencies	634,998,037	665,955,158	0	0	84,192,821	(1,324,091)	82,868,730
101	Senado de Puerto Rico	2,066,612	2,155,134	0	0	272,461	(15,945)	256,516
103	Cámara de Representantes de P.R.	1,603,898	1,640,475	0	0	207,396	(42,943)	164,453
114	Oficina del Contralor	1,894,419	2,011,530	0	0	254,306	19,605	273,911
115	Corporación de Servicio Centro Médico	14,479,080	15,069,169	0	0	1,905,107	(140,367)	1,764,740
123	Comisión Seguridad en el Tránsito	104,857	124,438	0	0	15,732	13,549	29,281
135	Departamento de Hacienda	20,914,633	22,354,038	0	0	2,826,091	355,826	3,181,917
135a	Lotería Tradicional	1,709,237	1,835,778	0	0	232,087	37,554	269,641
135b	Lotería Electronica (Lotto)	14,473	15,394	0	0	1,946	175	2,121
163	Fondo del Seguro del Estado	25,087,103	27,021,519	0	0	3,416,173	624,587	4,040,760
168	Departamento de la Vivienda	5,905,286	6,104,865	0	0	771,803	(96,345)	675,458
196	Instituto de Cultura Puertorriqueña	2,148,819	2,276,775	0	0	287,839	17,593	305,432
201	Autoridad de Acueductos y Alcantarillados	45,256,883	47,492,160	0	0	6,004,157	(66,837)	5,937,320
203	Autoridad de Edificios Públicos	8,608,602	9,052,527	0	0	1,144,458	5,116	1,149,574
205	Autoridad Metropolitana de Autobuses	8,159,999	8,443,526	0	0	1,067,466	(125,761)	941,705
206	Autoridad de los Puertos	8,262,021	9,364,442	0	0	1,183,892	648,493	1,832,385
207	Autoridad de Tierras de P.R.	1,610,592	1,685,683	0	0	213,111	(6,620)	206,491
208	Autoridad de Carreteras	15,936,861	16,691,261	0	0	2,110,179	(54,685)	2,055,494
209	Autoridad de Naviera de PR	113,987	106,478	0	0	13,461	(12,671)	790
210	Autoridad para el Manejo de los Desperdicios Sólidos	195,386	205,258	0	0	25,950	(77)	25,873
211	Administración de Terrenos	1,016,149	1,039,119	0	0	131,370	(27,399)	103,971
212	Corporación del Centro de Bellas Artes, Luis A. Ferré	136,215	107,761	0	0	13,624	(33,678)	(20,054)

Puerto Rico Government Employees Retirement System Medical Insurance Plan Contribution Benefit

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Central Government Collective and Allocated Amounts

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						Proportionate share of OPEB Expense	Net amortization from changes in proportion	Total OPEB Expense
214	Administración de Compensaciones de Accidentes de Auto	4,724,880	5,096,496	0	0	644,320	124,571	768,891
217	Corporación de las Artes Musicales	226,237	235,739	0	0	29,803	(1,925)	27,878
219	Banco Gubernamental de Fomento	1,467,574	1,644,528	0	0	207,908	97,238	305,146
219a	Autoridad para el Financiamiento de Facilidades Industriales, Turísticas, Educativas, Médicas y de Control Ambiental (AFICA)	22,916	15,394	0	0	1,946	(8,268)	(6,322)
219c	Sub-Fondo Desarrollo Turismo (TDF)	14,473	15,394	0	0	1,946	175	2,121
221	Corporación para el Desarrollo de Comercios y Exportaciones	1,269,536	1,358,552	0	0	171,754	23,163	194,917
222	Compañía de Fomento Industrial (PRIDCO)	5,473,846	5,750,641	0	0	727,020	(1,959)	725,061
223	Compañía de Desarrollo Coop. de P.R.	27,740	30,789	0	0	3,892	1,556	5,448
224	Compañía de Turismo	2,234,451	2,331,117	0	0	294,710	(16,332)	278,378
227	Corporación del Centro Cardiovascular	700,445	763,304	0	0	96,500	25,859	122,359
228	Crop. Sup. Y Seg. Coop. (COSSEC)	168,852	178,318	0	0	22,544	822	23,366
229	Corporación Azucarera de PR (Land Authority)	2,261,612	2,321,649	0	0	293,513	(52,501)	241,012
235	Autoridad de Conservación y Desarrollo de Culebra	14,473	15,394	0	0	1,946	175	2,121
237	Departamento de Desarrollo Económico	683,970	732,515	0	0	92,608	13,037	105,645
241	Administración de Servicios y Desarrollo Agropecuario	6,313,811	6,592,328	0	0	833,430	(41,037)	792,393
242	Oficina de Etica Gubernamental	206,192	214,238	0	0	27,085	(2,339)	24,746
243	Instituto de Ciencias Forenses	717,511	788,961	0	0	99,744	33,206	132,950
245	Banco de Desarrollo Economico (EDB)	430,970	488,296	0	0	61,732	33,657	95,389

Puerto Rico Government Employees Retirement System Medical Insurance Plan Contribution Benefit

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Central Government Collective and Allocated Amounts

Agency Code	Agency Name	Total OPEB Liability as of June 30, 2019	Total OPEB Liability as of June 30, 2020	Deferred Outflows of Resources as of June 30, 2020	Deferred Inflows of Resources as of June 30, 2020	OPEB Expense for measurement year ending June 30, 2020		
						Proportionate share of OPEB Expense	Net amortization from changes in proportion	Total OPEB Expense
249	Corporación para la Difusión Pública	493,831	499,034	0	0	63,090	(18,987)	44,103
250	Oficina del Panel del Fiscal Especial Independiente	14,473	15,394	0	0	1,946	175	2,121
262	Oficina de Preservación Histórica (ICP)	68,747	60,295	0	0	7,623	(11,375)	(3,752)
264	Oficina de Servicios Legislativos	470,228	522,125	0	0	66,009	26,588	92,597
265	Superintendencia del Capitolio	303,945	333,108	0	0	42,113	13,016	55,129
266	Administración de Vivienda Pública	1,422,419	1,511,213	0	0	191,054	15,540	206,594
270	Corporación de Seguros Agrícolas	65,056	61,577	0	0	7,785	(6,463)	1,322
272	Escuela de Artes Plásticas	115,712	121,872	0	0	15,408	252	15,660
292	Administración de Seguros de Salud	136,227	152,661	0	0	19,300	9,034	28,334
293	Consejo de Educación Superior	55,480	46,183	0	0	5,839	(11,536)	(5,697)
295	Corporación Conservatorio de Música	171,867	193,712	0	0	24,490	12,455	36,945
296	Junta de Gobierno Servicio 911	42,141	46,183	0	0	5,839	1,803	7,642
502	Aut de Transporte Marítimo	199,969	198,844	0	0	25,139	(10,764)	14,375
507	Comisión Energía de PR	10,855	0	0	0	0	(10,855)	(10,855)
511	Administración Financiamiento Vivienda (AFV)	1,477,874	1,539,436	0	0	194,622	(13,060)	181,562
Total		832,231,462	874,627,778	0	0	110,574,088	0	110,574,088

Puerto Rico Government Employees Retirement System Medical Insurance Plan Contribution Benefit

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