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

**GASB 75 EXPENSE**

**Measurement Year: July 1, 2021 to June 30, 2022**

**For Reporting Years ending June 30, 2022 through June 30, 2023**

**Prepared by**

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**February 13, 2024**

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, 2022**

#### **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, 2021 to June 30, 2022 for reporting periods ending June 30, 2022 through June 30, 2023. The measurement date for determining plan assets and obligations is June 30, 2022. 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, 2021 and June 30, 2022 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, 2022 valuation report dated February 13, 2024 for more information on the plan's participants as of July 1, 2021 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 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.

This report provides the changes in the Total OPEB Liability for all employers. Appendices A through C contain the information for each employer. The Total OPEB Liability and all components of the change in Total OPEB Liability are determined directly based on the employer's membership.

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 as shown on Appendices D through E. Please see "Central Government and Component Units - Proportionate Share" in the Executive Summary for more detail.

## Executive Summary

### Relationship Between Valuation Date, Measurement Date, and Reporting Date

The Valuation Date is July 1, 2021. This is the date as of which the actuarial valuation is performed. The Measurement Date is June 30, 2022. 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, 2021 to June 30, 2022 for reporting periods ending June 30, 2022 through June 30, 2023.

### Significant Changes

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

### Participant Data as of July 1, 2021

Actives	0
Terminated vested participants	0
Retirees	88,700
Beneficiaries	<u>0</u>
Total	88,700
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.

## **Executive Summary**

### **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. Effective with the June 30, 2022 measurement date, the proportionate share as of each measurement date is based on the ratio of the Total OPEB Liability determined directly for each agency based on each agency's members to the Total OPEB Liability for all Central Government members as of the measurement date. Previously, the proportionate share as of each measurement date was 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.

Amounts for prior years for component units who become subject to individual reporting are allocated based on the proportionate share determined as of the prior measurement date.

## Total OPEB Liability for All Employers

<b>Total OPEB Liability</b>	<b>June 30, 2021</b>	<b>June 30, 2022</b>
Total OPEB liability	\$926,426,253	\$802,689,035
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. There have not been significant changes between the current valuation date and the fiscal year end. Any significant changes during this period must be reflected as prescribed by GASB 75.

### Discount Rate

Discount rate	2.16%	3.54%
20 Year Tax-Exempt Municipal Bond Yield	2.16%	3.54%

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, 2022 valuation dated February 13, 2024 for the other actuarial assumptions used.

Valuation date	July 1, 2020	July 1, 2021
Measurement date	June 30, 2021	June 30, 2022
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
<b>Changes in Total OPEB Liability</b>	
Balance as of June 30, 2021	\$926,426,253
Changes for the year:	
Service cost	0
Interest on total OPEB liability	19,193,582
Effect of plan changes	0
Effect of economic/demographic gains or losses	33,187,045
Effect of assumptions changes or inputs	(100,042,418)
Benefit payments	(76,075,427)
Balance as of June 30, 2022	802,689,035

### Sensitivity Analysis

The following presents the total OPEB liability of the PRGERS, calculated using the discount rate of 3.54%, 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 (2.54%) or 1 percentage point higher (4.54%) than the current rate.

	1% Decrease 2.54%	Discount Rate 3.54%	1% Increase 4.54%
Total OPEB Liability as of June 30, 2022	\$872,999,417	\$802,689,035	\$742,161,129

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

	Measurement Year Ending June 30									
	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
<b>Total OPEB Liability</b>										
Service cost	\$0	\$0	\$0	\$0	\$0	\$0	N/A	N/A	N/A	N/A
Interest on total OPEB liability	19,194	21,499	32,353	36,210	36,770	37,891	N/A	N/A	N/A	N/A
Effect of plan changes	0	0	0	0	0	0	N/A	N/A	N/A	N/A
Effect of economic/demographic gains or (losses)	33,187	(37,015)	(6,905)	6,082	(18,937)	(13,832)	N/A	N/A	N/A	N/A
Effect of assumption changes or inputs	(100,042)	7,532	100,983	26,337	(28,381)	(240,535)	N/A	N/A	N/A	N/A
Benefit payments	(76,075)	(76,342)	(79,409)	(80,341)	(81,511)	(90,417)	N/A	N/A	N/A	N/A
Net change in total OPEB liability	(123,737)	(84,326)	47,021	(11,712)	(92,059)	(306,893)	N/A	N/A	N/A	N/A
Total OPEB liability, beginning	926,426	1,010,753	963,731	975,444	1,067,503	1,374,395	N/A	N/A	N/A	N/A
Total OPEB liability, ending	802,689	926,426	1,010,753	963,731	975,444	1,067,503	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

<b>Actuarially Determined Contribution</b>	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.
<b>Deferred Inflows/Outflows of Resources</b>	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.
<b>Discount Rate</b>	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"><li>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.</li><li>2) The actuarial present value of projected benefit payments not included in (1), calculated using the Municipal Bond Rate.</li></ol>
<b>Municipal Bond Rate</b>	Yield or index rate for 20-year, tax-exempt general obligation municipal bonds with an average rating of AA/Aa or higher.
<b>Projected Benefit Payments</b>	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.
<b>Service Cost</b>	The portion of the actuarial present value of projected benefit payments that is attributed to a valuation year.
<b>Total OPEB Liability</b>	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, 2021	Changes for the year					Balance as of June 30, 2022	
			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	798,117,828	0	16,537,228	0	33,882,688	(87,574,501)	(65,359,911)	695,603,332
218	Asociación de Empleados del ELA	3,093,986	0	63,878	0	26,656	(313,417)	(274,800)	2,596,303
279	Centro de Recaudación de Ingresos Municipales (CRIM)	2,835,447	0	58,534	0	79,243	(306,925)	(252,400)	2,413,899
301	Adjuntas	722,376	0	14,921	0	(1,140)	(72,925)	(63,500)	599,732
302	Aguada	980,543	0	20,365	0	(8,503)	(98,163)	(75,800)	818,442
303	Aguadilla	1,973,967	0	41,020	0	(74,356)	(192,212)	(150,631)	1,597,788
304	Aguas Buenas	308,070	0	6,313	0	(4,524)	(25,080)	(31,800)	252,979
305	Aibonito	380,318	0	7,936	0	(19,677)	(32,949)	(26,000)	309,628
306	Añasco	364,869	0	7,486	0	(17,329)	(29,852)	(36,800)	288,374
307	Arecibo	2,956,219	0	60,725	0	12,072	(271,099)	(291,300)	2,466,617
308	Arroyo	175,626	0	3,672	0	(7,446)	(15,669)	(11,300)	144,883
309	Barceloneta	366,952	0	7,667	0	(10,628)	(31,531)	(24,100)	308,360
310	Barranquitas	823,969	0	17,179	0	(14,919)	(84,056)	(57,600)	684,573
311	Bayamón	7,104,007	0	147,370	0	(32,999)	(728,507)	(565,680)	5,924,191
312	Cabo Rojo	969,855	0	19,782	0	20,105	(82,878)	(108,600)	818,264
313	Caguas	4,914,295	0	101,853	0	(32,338)	(501,132)	(399,900)	4,082,778
314	Camuy	771,266	0	16,007	0	10,453	(77,869)	(60,700)	659,157
315	Carolina	6,579,688	0	135,483	0	15,287	(605,849)	(617,950)	5,506,659
316	Cataño	1,016,680	0	21,111	0	(1,126)	(98,031)	(79,100)	859,534
317	Cayey	1,315,387	0	27,166	0	(1,940)	(127,790)	(116,000)	1,096,823
318	Ceiba	572,702	0	11,918	0	(4,157)	(57,381)	(42,100)	480,982
319	Ciales	472,143	0	9,864	0	(15,441)	(44,772)	(31,100)	390,694
320	Cidra	937,438	0	19,516	0	(11,255)	(97,836)	(68,200)	779,663
321	Coamo	726,724	0	15,158	0	(17,373)	(68,745)	(50,200)	605,564
322	Comerío	553,622	0	11,538	0	(19,080)	(52,634)	(39,100)	454,346
323	Corozal	544,901	0	11,360	0	(25,276)	(50,208)	(38,200)	442,577
324	Culebra	133,042	0	2,764	0	(14,974)	(9,116)	(10,200)	101,516
325	Dorado	797,735	0	16,555	0	(31,511)	(76,214)	(62,900)	643,665
326	Fajardo	743,173	0	15,448	0	(13,692)	(65,819)	(56,300)	622,810

## Changes in Total OPEB Liability by Agency

Agency Code	Agency Name	Balance as of June 30, 2021	Changes for the year						Balance as of June 30, 2022
			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	66,779	0	1,389	0	(3,615)	(5,402)	(5,000)	54,151
328	Guayama	277,816	0	5,755	0	(1,448)	(22,718)	(22,900)	236,505
329	Guayanilla	685,885	0	14,183	0	4,718	(63,659)	(58,880)	582,247
330	Guaynabo	6,272,297	0	129,868	0	19,857	(632,784)	(522,559)	5,266,679
331	Gurabo	451,834	0	9,323	0	3,806	(41,614)	(40,600)	382,749
332	Hatillo	546,197	0	11,332	0	(24,983)	(48,639)	(43,400)	440,507
333	Hormigueros	607,457	0	12,400	0	(20,261)	(49,708)	(67,100)	482,788
334	Humacao	1,787,512	0	37,262	0	(3,814)	(175,537)	(125,500)	1,519,923
335	Isabela	1,159,181	0	24,021	0	(20,619)	(106,813)	(94,700)	961,070
336	Jayuya	249,838	0	5,220	0	(7,422)	(23,511)	(16,400)	207,725
337	Juana Díaz	587,458	0	12,262	0	(8,614)	(58,066)	(39,800)	493,240
338	Juncos	650,175	0	13,491	0	(8,585)	(64,179)	(51,500)	539,402
339	Lajas	613,888	0	12,629	0	(21,536)	(50,477)	(58,700)	495,804
340	Lares	920,377	0	19,085	0	(1,034)	(87,151)	(74,000)	777,277
341	Las Marías	410,082	0	8,379	0	8,797	(37,471)	(44,600)	345,187
342	Las Piedras	629,995	0	13,190	0	463	(64,763)	(38,900)	539,985
343	Loíza	282,098	0	5,817	0	(4,412)	(24,022)	(25,700)	233,781
344	Luquillo	564,032	0	11,774	0	(38,662)	(50,334)	(38,099)	448,711
345	Manatí	444,422	0	9,267	0	(19,247)	(34,581)	(31,000)	368,861
346	Maricao	427,812	0	8,682	0	13,285	(37,428)	(52,000)	360,351
347	Maunabo	531,604	0	11,123	0	(1,819)	(50,465)	(33,500)	456,943
348	Mayagüez	4,203,585	0	86,826	0	(17,200)	(400,286)	(369,700)	3,503,225
349	Moca	319,203	0	6,640	0	(11,689)	(31,321)	(23,700)	259,133
350	Morovis	778,503	0	16,167	0	(17,163)	(70,755)	(60,400)	646,352
351	Naguabo	157,506	0	3,274	0	1,665	(15,533)	(11,900)	135,012
352	Naranjito	543,969	0	11,244	0	4,388	(49,904)	(47,123)	462,574
353	Orocovis	351,952	0	7,413	0	(21,801)	(31,931)	(17,600)	288,033
354	Patillas	651,186	0	13,521	0	(7,790)	(61,469)	(50,700)	544,748
355	Peñuelas	952,288	0	19,806	0	(32,568)	(87,665)	(71,100)	780,761

**Puerto Rico Government Employees Retirement System Medical Insurance Plan Contribution Benefit**

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## Changes in Total OPEB Liability by Agency

Agency Code	Agency Name	Balance as of June 30, 2021	Changes for the year						Balance as of June 30, 2022
			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	4,993,146	0	102,506	0	71,566	(452,915)	(497,699)	4,216,604
357	Quebradillas	619,187	0	12,852	0	129	(56,908)	(48,600)	526,660
358	Rincón	329,673	0	6,779	0	1,344	(31,161)	(31,800)	274,835
359	Río Grande	1,135,833	0	23,579	0	(32,231)	(108,416)	(88,900)	929,865
360	Sabana Grande	534,693	0	11,014	0	1,423	(50,023)	(49,800)	447,307
361	Salinas	650,277	0	13,612	0	(17,035)	(59,691)	(40,400)	546,763
362	San Germán	1,074,065	0	22,193	0	(9,464)	(97,811)	(93,700)	895,283
363	San Juan	36,107,910	0	747,670	0	(142,966)	(3,626,284)	(3,003,198)	30,083,132
364	San Lorenzo	139,828	0	2,888	0	(13,939)	(11,165)	(12,300)	105,312
365	San Sebastián	1,557,545	0	32,218	0	(1,830)	(149,329)	(132,697)	1,305,907
366	Santa Isabel	726,295	0	15,074	0	(14,261)	(63,809)	(57,200)	606,099
367	Toa Alta	672,386	0	13,956	0	(29,506)	(62,812)	(52,800)	541,224
368	Toa Baja	2,758,229	0	57,324	0	(5,143)	(273,175)	(209,800)	2,327,435
369	Trujillo Alto	1,150,925	0	23,692	0	6,629	(104,176)	(108,700)	968,370
370	Utua	1,176,200	0	24,316	0	15,728	(112,088)	(101,500)	1,002,656
371	Vega Alta	557,007	0	11,569	0	(10,071)	(51,509)	(43,000)	463,996
372	Vega Baja	1,140,754	0	23,757	0	(8,455)	(108,252)	(82,200)	965,604
373	Vieques	609,253	0	12,754	0	(1,106)	(59,994)	(37,800)	523,107
374	Villalba	134,609	0	2,824	0	(7,264)	(10,434)	(7,800)	111,935
375	Yabucoa	561,937	0	11,818	0	(20,082)	(54,715)	(29,800)	469,158
376	Yauco	1,056,585	0	21,787	0	(1,837)	(97,872)	(96,400)	882,263
377	Florida	190,542	0	4,014	0	(12,585)	(15,486)	(9,500)	156,985
378	Canóvanas	1,004,870	0	20,774	0	(12,730)	(98,046)	(86,700)	828,168
379	Ponce Muelle	166,745	0	3,452	0	1,214	(15,001)	(13,900)	142,510
506	Metropistas	0	0	0	0	0	0	0	0
515	Aut Alianzas Publico Privadas (AAPP)	0	0	0	0	0	0	0	0
Total		926,426,253	0	19,193,582	0	33,187,045	(100,042,418)	(76,075,427)	802,689,035

**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, 2022

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, 2022	Deferred Outflows of Resources as of June 30, 2022
					Recognition of economic / demographic gains or losses	Recognition of assumptions changes or inputs			
various	Central Government	0	16,537,228	0	33,882,688	(87,574,501)	(37,154,585)	0	0
218	Asociación de Empleados del ELA	0	63,878	0	26,656	(313,417)	(222,883)	0	0
279	Centro de Recaudación de Ingresos Municipales (CRIM)	0	58,534	0	79,243	(306,925)	(169,148)	0	0
301	Adjuntas	0	14,921	0	(1,140)	(72,925)	(59,144)	0	0
302	Aguada	0	20,365	0	(8,503)	(98,163)	(86,301)	0	0
303	Aguadilla	0	41,020	0	(74,356)	(192,212)	(225,548)	0	0
304	Aguas Buenas	0	6,313	0	(4,524)	(25,080)	(23,291)	0	0
305	Aibonito	0	7,936	0	(19,677)	(32,949)	(44,690)	0	0
306	Añasco	0	7,486	0	(17,329)	(29,852)	(39,695)	0	0
307	Arecibo	0	60,725	0	12,072	(271,099)	(198,302)	0	0
308	Arroyo	0	3,672	0	(7,446)	(15,669)	(19,443)	0	0
309	Barceloneta	0	7,667	0	(10,628)	(31,531)	(34,492)	0	0
310	Barranquitas	0	17,179	0	(14,919)	(84,056)	(81,796)	0	0
311	Bayamón	0	147,370	0	(32,999)	(728,507)	(614,136)	0	0
312	Cabo Rojo	0	19,782	0	20,105	(82,878)	(42,991)	0	0
313	Caguas	0	101,853	0	(32,338)	(501,132)	(431,617)	0	0
314	Camuy	0	16,007	0	10,453	(77,869)	(51,409)	0	0
315	Carolina	0	135,483	0	15,287	(605,849)	(455,079)	0	0
316	Cataño	0	21,111	0	(1,126)	(98,031)	(78,046)	0	0
317	Cayey	0	27,166	0	(1,940)	(127,790)	(102,564)	0	0
318	Ceiba	0	11,918	0	(4,157)	(57,381)	(49,620)	0	0
319	Ciales	0	9,864	0	(15,441)	(44,772)	(50,349)	0	0
320	Cidra	0	19,516	0	(11,255)	(97,836)	(89,575)	0	0
321	Coamo	0	15,158	0	(17,373)	(68,745)	(70,960)	0	0
322	Comerio	0	11,538	0	(19,080)	(52,634)	(60,176)	0	0
323	Corozal	0	11,360	0	(25,276)	(50,208)	(64,124)	0	0
324	Culebra	0	2,764	0	(14,974)	(9,116)	(21,326)	0	0
325	Dorado	0	16,555	0	(31,511)	(76,214)	(91,170)	0	0
326	Fajardo	0	15,448	0	(13,692)	(65,819)	(64,063)	0	0

**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, 2022

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, 2022	Deferred Outflows of Resources as of June 30, 2022
					Recognition of economic / demographic gains or losses	Recognition of assumptions changes or inputs			
327	Guánica	0	1,389	0	(3,615)	(5,402)	(7,628)	0	0
328	Guayama	0	5,755	0	(1,448)	(22,718)	(18,411)	0	0
329	Guayanilla	0	14,183	0	4,718	(63,659)	(44,758)	0	0
330	Guaynabo	0	129,868	0	19,857	(632,784)	(483,059)	0	0
331	Gurabo	0	9,323	0	3,806	(41,614)	(28,485)	0	0
332	Hatillo	0	11,332	0	(24,983)	(48,639)	(62,290)	0	0
333	Hormigueros	0	12,400	0	(20,261)	(49,708)	(57,569)	0	0
334	Humacao	0	37,262	0	(3,814)	(175,537)	(142,089)	0	0
335	Isabela	0	24,021	0	(20,619)	(106,813)	(103,411)	0	0
336	Jayuya	0	5,220	0	(7,422)	(23,511)	(25,713)	0	0
337	Juana Díaz	0	12,262	0	(8,614)	(58,066)	(54,418)	0	0
338	Juncos	0	13,491	0	(8,585)	(64,179)	(59,273)	0	0
339	Lajas	0	12,629	0	(21,536)	(50,477)	(59,384)	0	0
340	Lares	0	19,085	0	(1,034)	(87,151)	(69,100)	0	0
341	Las Marías	0	8,379	0	8,797	(37,471)	(20,295)	0	0
342	Las Piedras	0	13,190	0	463	(64,763)	(51,110)	0	0
343	Loiza	0	5,817	0	(4,412)	(24,022)	(22,617)	0	0
344	Luquillo	0	11,774	0	(38,662)	(50,334)	(77,222)	0	0
345	Manatí	0	9,267	0	(19,247)	(34,581)	(44,561)	0	0
346	Maricao	0	8,682	0	13,285	(37,428)	(15,461)	0	0
347	Maunabo	0	11,123	0	(1,819)	(50,465)	(41,161)	0	0
348	Mayagüez	0	86,826	0	(17,200)	(400,286)	(330,660)	0	0
349	Moca	0	6,640	0	(11,689)	(31,321)	(36,370)	0	0
350	Morovis	0	16,167	0	(17,163)	(70,755)	(71,751)	0	0
351	Naguabo	0	3,274	0	1,665	(15,533)	(10,594)	0	0
352	Naranjito	0	11,244	0	4,388	(49,904)	(34,272)	0	0
353	Orocovis	0	7,413	0	(21,801)	(31,931)	(46,319)	0	0
354	Patillas	0	13,521	0	(7,790)	(61,469)	(55,738)	0	0
355	Peñuelas	0	19,806	0	(32,568)	(87,665)	(100,427)	0	0

**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, 2022

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, 2022	Deferred Outflows of Resources as of June 30, 2022
					Recognition of economic / demographic gains or losses	Recognition of assumptions changes or inputs			
356	Ponce	0	102,506	0	71,566	(452,915)	(278,843)	0	0
357	Quebradillas	0	12,852	0	129	(56,908)	(43,927)	0	0
358	Rincón	0	6,779	0	1,344	(31,161)	(23,038)	0	0
359	Río Grande	0	23,579	0	(32,231)	(108,416)	(117,068)	0	0
360	Sabana Grande	0	11,014	0	1,423	(50,023)	(37,586)	0	0
361	Salinas	0	13,612	0	(17,035)	(59,691)	(63,114)	0	0
362	San Germán	0	22,193	0	(9,464)	(97,811)	(85,082)	0	0
363	San Juan	0	747,670	0	(142,966)	(3,626,284)	(3,021,580)	0	0
364	San Lorenzo	0	2,888	0	(13,939)	(11,165)	(22,216)	0	0
365	San Sebastián	0	32,218	0	(1,830)	(149,329)	(118,941)	0	0
366	Santa Isabel	0	15,074	0	(14,261)	(63,809)	(62,996)	0	0
367	Toa Alta	0	13,956	0	(29,506)	(62,812)	(78,362)	0	0
368	Toa Baja	0	57,324	0	(5,143)	(273,175)	(220,994)	0	0
369	Trujillo Alto	0	23,692	0	6,629	(104,176)	(73,855)	0	0
370	Utua	0	24,316	0	15,728	(112,088)	(72,044)	0	0
371	Vega Alta	0	11,569	0	(10,071)	(51,509)	(50,011)	0	0
372	Vega Baja	0	23,757	0	(8,455)	(108,252)	(92,950)	0	0
373	Vieques	0	12,754	0	(1,106)	(59,994)	(48,346)	0	0
374	Villalba	0	2,824	0	(7,264)	(10,434)	(14,874)	0	0
375	Yabucoa	0	11,818	0	(20,082)	(54,715)	(62,979)	0	0
376	Yauco	0	21,787	0	(1,837)	(97,872)	(77,922)	0	0
377	Florida	0	4,014	0	(12,585)	(15,486)	(24,057)	0	0
378	Canóvanas	0	20,774	0	(12,730)	(98,046)	(90,002)	0	0
379	Ponce Muelle	0	3,452	0	1,214	(15,001)	(10,335)	0	0
506	Metropistas	0	0	0	0	0	0	0	0
515	Aut Alianzas Publico Privadas (AAPP)	0	0	0	0	0	0	0	0
Total		0	19,193,582	0	33,187,045	(100,042,418)	(47,661,791)	0	0

## Supplemental Information by Agency

Agency Code	Agency Name	Total OPEB Liability as of June 30, 2022			Retiree Count as of July 1, 2021
		1% Decrease 2.54%	Discount Rate 3.54%	1% Increase 4.54%	
various	Central Government	757,132,530	695,603,332	642,707,517	76,233
218	Asociación de Empleados del ELA	2,816,964	2,596,303	2,404,891	284
279	Centro de Recaudación de Ingresos Municipales (CRIM)	2,629,816	2,413,899	2,227,340	238
301	Adjuntas	651,068	599,732	555,232	65
302	Aguada	887,536	818,442	758,564	90
303	Aguadilla	1,733,121	1,597,788	1,480,368	175
304	Aguas Buenas	270,717	252,979	237,258	33
305	Aibonito	332,893	309,628	289,171	39
306	Añasco	309,459	288,374	269,800	38
307	Arecibo	2,657,791	2,466,617	2,299,489	307
308	Arroyo	155,928	144,883	135,238	18
309	Barceloneta	330,589	308,360	288,922	43
310	Barranquitas	743,688	684,573	633,534	77
311	Bayamón	6,436,398	5,924,191	5,482,444	670
312	Cabo Rojo	876,836	818,264	766,536	107
313	Caguas	4,435,184	4,082,778	3,778,639	455
314	Camuy	714,002	659,157	611,487	73
315	Carolina	5,933,990	5,506,659	5,132,713	675
316	Cataño	928,604	859,534	799,391	103
317	Cayey	1,186,794	1,096,823	1,018,746	130
318	Ceiba	521,375	480,982	445,953	53
319	Ciales	422,230	390,694	363,272	46
320	Cidra	848,446	779,663	720,378	83
321	Coamo	653,989	605,564	563,433	74
322	Comerio	491,414	454,346	422,139	55
323	Corozal	477,979	442,577	411,651	51
324	Culebra	107,972	101,516	95,756	16
325	Dorado	697,316	643,665	597,143	74
326	Fajardo	669,263	622,810	582,040	80
327	Guánica	57,971	54,151	50,767	7
328	Guayama	252,589	236,505	222,182	31
329	Guayanilla	627,165	582,247	542,877	71
330	Guaynabo	5,711,972	5,266,679	4,881,180	600
331	Gurabo	412,090	382,749	357,115	49
332	Hatillo	474,807	440,507	410,522	54
333	Hormigueros	517,915	482,788	451,782	61
334	Humacao	1,643,517	1,519,923	1,412,584	178
335	Isabela	1,036,391	961,070	895,226	113
336	Jayuya	224,294	207,725	193,282	25
337	Juana Díaz	534,117	493,240	457,787	58
338	Juncos	584,563	539,402	500,305	62
339	Lajas	531,468	495,804	464,345	65
340	Lares	838,742	777,277	723,520	91
341	Las Marías	371,617	345,187	322,056	43
342	Las Piedras	585,566	539,985	500,498	60
343	Loíza	250,744	233,781	218,855	32

**Puerto Rico Government Employees Retirement System Medical Insurance Plan Contribution Benefit**

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## Supplemental Information by Agency

Agency Code	Agency Name	Total OPEB Liability as of June 30, 2022			Retiree Count as of July 1, 2021
		1% Decrease 2.54%	Discount Rate 3.54%	1% Increase 4.54%	
344	Luquillo	484,214	448,711	417,648	52
345	Manatí	393,337	368,861	347,086	51
346	Maricao	386,778	360,351	337,115	47
347	Maunabo	492,541	456,943	425,783	55
348	Mayagüez	3,785,388	3,503,225	3,257,049	403
349	Moca	281,097	259,133	240,381	32
350	Morovis	696,238	646,352	602,777	85
351	Naguabo	145,939	135,012	125,553	16
352	Naranjito	497,752	462,574	431,861	61
353	Orocovis	310,531	288,033	268,428	35
354	Patillas	588,083	544,748	506,926	66
355	Peñuelas	842,579	780,761	726,732	92
356	Ponce	4,536,154	4,216,604	3,936,553	533
357	Quebradillas	566,820	526,660	491,433	65
358	Rincón	296,789	274,835	255,721	33
359	Río Grande	1,006,208	929,865	863,561	108
360	Sabana Grande	482,556	447,307	416,594	55
361	Salinas	588,884	546,763	509,837	67
362	San Germán	964,278	895,283	834,878	110
363	San Juan	32,635,497	30,083,132	27,871,727	3,381
364	San Lorenzo	113,182	105,312	98,443	15
365	San Sebastián	1,411,145	1,305,907	1,214,183	153
366	Santa Isabel	651,153	606,099	566,480	76
367	Toa Alta	585,442	541,224	502,868	65
368	Toa Baja	2,519,758	2,327,435	2,160,556	270
369	Trujillo Alto	1,041,872	968,370	903,953	123
370	Utua	1,081,695	1,002,656	933,577	118
371	Vega Alta	500,295	463,996	432,352	58
372	Vega Baja	1,041,928	965,604	898,946	116
373	Vieques	565,380	523,107	486,293	63
374	Villalba	119,326	111,935	105,337	15
375	Yabucoa	507,671	469,158	435,768	56
376	Yauco	951,303	882,263	821,827	104
377	Florida	167,936	156,985	147,288	21
378	Canóvanas	897,151	828,168	768,473	97
379	Ponce Muelle	153,097	142,510	133,214	18
506	Metropistas	0	0	0	0
515	Aut Alianzas Publico Privadas (AAPP)	0	0	0	0
Total		872,999,417	802,689,035	742,161,129	88,700

**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, 2022				Measurement year ending June 30, 2021		
		Employer Benefit Payments	Liability for Allocation	Proportionate Share	Total OPEB Liability as of June 30, 2022	Employer Benefit Payments for Allocation	Proportionate Share	Total OPEB Liability as of June 30, 2021
various	Central Government - other agencies	47,684,290	512,604,322	73.69205%	512,604,322	47,900,133	72.82509%	581,230,035
101	Senado de Puerto Rico	155,126	1,208,972	0.17380%	1,208,972	160,016	0.24328%	1,941,667
103	Cámara de Representantes de P.R.	119,400	1,003,520	0.14427%	1,003,520	126,343	0.19209%	1,533,072
114	Oficina del Contralor	158,797	1,656,848	0.23819%	1,656,848	160,900	0.24462%	1,952,394
115	Corporación de Servicio Centro Médico	1,130,712	10,001,223	1.43778%	10,001,223	1,162,434	1.76731%	14,105,213
123	Comisión Seguridad en el Tránsito	8,200	108,700	0.01563%	108,700	9,200	0.01399%	111,635
135	Departamento de Hacienda	1,714,238	21,396,082	3.07590%	21,396,082	1,707,396	2.59584%	20,717,893
135a	Lotería Tradicional	141,400	1,630,833	0.23445%	1,630,833	137,500	0.20905%	1,668,453
135b	Lotería Electronica (Lotto)	1,200	55,251	0.00794%	55,251	1,200	0.00182%	14,561
163	Fondo del Seguro del Estado	2,045,779	19,786,793	2.84455%	19,786,793	2,051,329	3.11874%	24,891,247
168	Departamento de la Vivienda	469,800	4,773,114	0.68618%	4,773,114	449,043	0.68270%	5,448,780
176	Departamento del Trabajo y Recursos Humanos	1,503,614	12,907,431	1.85557%	12,907,431	1,490,185	2.26561%	18,082,210
196	Instituto de Cultura Puertorriqueña	168,400	1,994,681	0.28676%	1,994,681	169,643	0.25792%	2,058,483
201	Autoridad de Acueductos y Alcantarillados	3,561,951	32,570,928	4.68240%	32,570,928	3,639,081	5.53269%	44,157,355
203	Autoridad de Edificios Públicos	684,669	7,176,436	1.03169%	7,176,436	704,009	1.07034%	8,542,590
205	Autoridad Metropolitana de Autobuses	598,400	5,462,633	0.78531%	5,462,633	655,000	0.99583%	7,947,904
206	Autoridad de los Puertos	722,729	8,226,516	1.18264%	8,226,516	732,853	1.11419%	8,892,589
207	Autoridad de Tierras de P.R.	119,400	1,097,602	0.15779%	1,097,602	128,300	0.19506%	1,556,819
208	Autoridad de Carreteras	1,254,339	14,674,703	2.10964%	14,674,703	1,271,635	1.93333%	15,430,280
209	Autoridad de Naviera de PR	5,400	62,687	0.00901%	62,687	8,300	0.01262%	100,714
210	Autoridad para el Manejo de los Desperdicios Sólidos	11,400	369,813	0.05316%	369,813	12,400	0.01885%	150,464
211	Administración de Terrenos	74,600	872,584	0.12544%	872,584	77,300	0.11752%	937,974
212	Corporación del Centro de Bellas Artes, Luis A. Ferré	7,600	312,181	0.04488%	312,181	8,200	0.01247%	99,500

### 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, 2022				Measurement year ending June 30, 2021		
		Employer Benefit Payments	Liability for Allocation	Proportionate Share	Total OPEB Liability as of June 30, 2022	Employer Benefit Payments for Allocation	Proportionate Share	Total OPEB Liability as of June 30, 2021
214	Administración de Compensaciones de Accidentes de Auto	392,599	3,757,384	0.54016%	3,757,384	384,702	0.58488%	4,668,053
217	Corporación de las Artes Musicales	17,800	218,547	0.03142%	218,547	17,843	0.02713%	216,511
219	Banco Gubernamental de Fomento	134,600	1,971,213	0.28338%	1,971,213	127,700	0.19415%	1,549,538
219a	Autoridad para el Financiamiento de Facilidades Industriales, Turísticas, Educativas, Médicas y de Control Ambiental (AFICA)	1,300	12,117	0.00174%	12,117	1,100	0.00167%	13,348
219c	Sub-Fondo Desarrollo Turismo (TDF)	0	3,843	0.00055%	3,843	600	0.00091%	7,281
222	Compañía de Fomento Industrial (PRIDCO)	444,210	4,540,244	0.65271%	4,540,244	439,624	0.66838%	5,334,488
223	Compañía de Desarrollo Coop. de P.R.	2,100	11,152	0.00160%	11,152	4,800	0.00730%	58,244
224	Compañía de Turismo	166,204	2,298,595	0.33045%	2,298,595	176,495	0.26833%	2,141,627
227	Corporación del Centro Cardiovascular	56,800	590,612	0.08491%	590,612	55,200	0.08392%	669,808
228	Crop. Sup. Y Seg. Coop. (COSSEC)	13,200	175,141	0.02518%	175,141	11,800	0.01794%	143,184
229	Corporación Azucarera de PR (Land Authority)	169,214	1,327,133	0.19079%	1,327,133	179,958	0.27360%	2,183,647
235	Autoridad de Conservación y Desarrollo de Culebra	1,200	21,550	0.00310%	21,550	1,200	0.00182%	14,561
237	Departamento de Desarrollo Económico	125,299	1,592,104	0.22888%	1,592,104	122,800	0.18670%	1,490,080
241	Administración de Servicios y Desarrollo Agropecuario	555,300	7,710,915	1.10852%	7,710,915	560,499	0.85216%	6,801,210
242	Oficina de Etica Gubernamental	16,800	269,304	0.03872%	269,304	16,200	0.02463%	196,574
243	Instituto de Ciencias Forenses	61,800	924,097	0.13285%	924,097	60,700	0.09229%	736,546
245	Banco de Desarrollo Economico (EDB)	35,804	447,176	0.06429%	447,176	35,472	0.05393%	430,425
249	Corporación para la Difusión Pública	37,000	641,480	0.09222%	641,480	36,400	0.05534%	441,685
250	Oficina del Panel del Fiscal Especial Independiente	0	0	0.00000%	0	400	0.00061%	4,854
262	Oficina de Preservación Histórica (ICP)	4,700	130,453	0.01875%	130,453	4,800	0.00730%	58,244
264	Oficina de Servicios Legislativos	33,599	327,980	0.04715%	327,980	35,900	0.05458%	435,618

**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, 2022				Measurement year ending June 30, 2021		
		Employer Benefit Payments	Liability for Allocation	Proportionate Share	Total OPEB Liability as of June 30, 2022	Employer Benefit Payments for Allocation	Proportionate Share	Total OPEB Liability as of June 30, 2021
265	Superintendencia del Capitolio	28,031	245,239	0.03526%	245,239	26,323	0.04002%	319,409
266	Administración de Vivienda Pública	112,600	1,109,981	0.15957%	1,109,981	111,700	0.16982%	1,355,391
270	Corporación de Seguros Agrícolas	4,900	50,396	0.00724%	50,396	4,700	0.00715%	57,031
271	Fideicomiso Institucional de la Guardia Nacional	0	19,249	0.00277%	19,249	0	0.00000%	0
272	Escuela de Artes Plásticas	9,600	141,117	0.02029%	141,117	9,400	0.01429%	114,062
292	Administración de Seguros de Salud	12,000	292,580	0.04206%	292,580	12,000	0.01824%	145,610
293	Consejo de Educación Superior	4,800	120,899	0.01738%	120,899	3,600	0.00547%	43,683
295	Corporación Conservatorio de Música	14,300	162,576	0.02337%	162,576	14,000	0.02128%	169,879
296	Junta de Gobierno Servicio 911	3,500	82,474	0.01186%	82,474	3,400	0.00517%	41,256
409	Administración de Rehabilitación Vocacional	430,100	4,740,574	0.68151%	4,740,574	424,700	0.64569%	5,153,397
502	Aut de Transporte Marítimo	12,400	415,873	0.05979%	415,873	13,500	0.02052%	163,812
511	Administracion Financiamiento Vivienda (AFV)	116,207	1,232,734	0.17722%	1,232,734	114,300	0.17378%	1,386,940
512	Administracion Financiamiento Infraestructura (AFI)	500	64,747	0.00931%	64,747	0	0.00000%	0
Total		65,359,911	695,603,332	100.00000%	695,603,332	65,774,216	100.00000%	798,117,828

**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, 2021	Total OPEB Liability as of June 30, 2022	Deferred Outflows of Resources as of June 30, 2022	Deferred Inflows of Resources as of June 30, 2022	OPEB Expense for measurement year ending June 30, 2022		
						Proportionate share of OPEB Expense	Net amortization from changes in proportion	Total OPEB Expense
various	Central Government - other agencies	581,230,035	512,604,322	0	0	(27,379,973)	6,438,549	(20,941,424)
101	Senado de Puerto Rico	1,941,667	1,208,972	0	0	(64,575)	(512,994)	(577,569)
103	Cámara de Representantes de P.R.	1,533,072	1,003,520	0	0	(53,601)	(356,550)	(410,151)
114	Oficina del Contralor	1,952,394	1,656,848	0	0	(88,498)	(48,251)	(136,749)
115	Corporación de Servicio Centro Médico	14,105,213	10,001,223	0	0	(534,200)	(2,439,078)	(2,973,278)
123	Comisión Seguridad en el Tránsito	111,635	108,700	0	0	(5,806)	11,071	5,265
135	Departamento de Hacienda	20,717,893	21,396,082	0	0	(1,142,839)	3,535,266	2,392,427
135a	Lotería Tradicional	1,668,453	1,630,833	0	0	(87,108)	190,889	103,781
135b	Lotería Electronica (Lotto)	14,561	55,251	0	0	(2,951)	44,842	41,891
163	Fondo del Seguro del Estado	24,891,247	19,786,793	0	0	(1,056,881)	(2,001,794)	(3,058,675)
168	Departamento de la Vivienda	5,448,780	4,773,114	0	0	(254,949)	49,082	(205,867)
176	Departamento del Trabajo y Recursos Humanos	18,082,210	12,907,431	0	0	(689,431)	(2,981,734)	(3,671,165)
196	Instituto de Cultura Puertorriqueña	2,058,483	1,994,681	0	0	(106,543)	211,141	104,598
201	Autoridad de Acueductos y Alcantarillados	44,157,355	32,570,928	0	0	(1,739,726)	(6,284,750)	(8,024,476)
203	Autoridad de Edificios Públicos	8,542,590	7,176,436	0	0	(383,318)	(298,166)	(681,484)
205	Autoridad Metropolitana de Autobuses	7,947,904	5,462,633	0	0	(291,778)	(1,595,093)	(1,886,871)
206	Autoridad de los Puertos	8,892,589	8,226,516	0	0	(439,407)	496,062	56,655
207	Autoridad de Tierras de P.R.	1,556,819	1,097,602	0	0	(58,627)	(281,190)	(339,817)
208	Autoridad de Carreteras	15,430,280	14,674,703	0	0	(783,827)	1,282,588	498,761
209	Autoridad de Naviera de PR	100,714	62,687	0	0	(3,348)	(29,279)	(32,627)
210	Autoridad para el Manejo de los Desperdicios Sólidos	150,464	369,813	0	0	(19,753)	250,502	230,749
211	Administración de Terrenos	937,974	872,584	0	0	(46,608)	55,818	9,210

**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, 2021	Total OPEB Liability as of June 30, 2022	Deferred Outflows of Resources as of June 30, 2022	Deferred Inflows of Resources as of June 30, 2022	OPEB Expense for measurement year ending June 30, 2022		
						Proportionate share of OPEB Expense	Net amortization from changes in proportion	Total OPEB Expense
212	Corporación del Centro de Bellas Artes, Luis A. Ferré	99,500	312,181	0	0	(16,675)	236,956	220,281
214	Administración de Compensaciones de Accidentes de Auto	4,668,053	3,757,384	0	0	(200,695)	(317,375)	(518,070)
217	Corporación de las Artes Musicales	216,511	218,547	0	0	(11,673)	31,509	19,836
219	Banco Gubernamental de Fomento	1,549,538	1,971,213	0	0	(105,289)	661,564	556,275
219a	Autoridad para el Financiamiento de Facilidades Industriales, Turísticas, Educativas, Médicas y de Control Ambiental (AFICA)	13,348	12,117	0	0	(647)	716	69
219c	Sub-Fondo Desarrollo Turismo (TDF)	7,281	3,843	0	0	(205)	(3,233)	(3,438)
222	Compañía de Fomento Industrial (PRIDCO)	5,334,488	4,540,244	0	0	(242,510)	(107,524)	(350,034)
223	Compañía de Desarrollo Coop. de P.R.	58,244	11,152	0	0	(596)	(44,396)	(44,992)
224	Compañía de Turismo	2,141,627	2,298,595	0	0	(122,776)	445,948	323,172
227	Corporación del Centro Cardiovascular	669,808	590,612	0	0	(31,547)	9,150	(22,397)
228	Crop. Sup. Y Seg. Coop. (COSSEC)	143,184	175,141	0	0	(9,355)	54,511	45,156
229	Corporación Azucarera de PR (Land Authority)	2,183,647	1,327,133	0	0	(70,887)	(616,413)	(687,300)
235	Autoridad de Conservación y Desarrollo de Culebra	14,561	21,550	0	0	(1,151)	9,340	8,189
237	Departamento de Desarrollo Económico	1,490,080	1,592,104	0	0	(85,040)	312,363	227,323
241	Administración de Servicios y Desarrollo Agropecuario	6,801,210	7,710,915	0	0	(411,867)	1,876,872	1,465,005
242	Oficina de Etica Gubernamental	196,574	269,304	0	0	(14,384)	103,915	89,531
243	Instituto de Ciencias Forenses	736,546	924,097	0	0	(49,359)	298,710	249,351
245	Banco de Desarrollo Economico (EDB)	430,425	447,176	0	0	(23,885)	76,441	52,556
249	Corporación para la Difusión Pública	441,685	641,480	0	0	(34,264)	271,059	236,795

**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
250	Oficina del Panel del Fiscal Especial Independiente	4,854	0	0	0	0	(4,854)	(4,854)
262	Oficina de Preservación Histórica (ICP)	58,244	130,453	0	0	(6,968)	83,877	76,909
264	Oficina de Servicios Legislativos	435,618	327,980	0	0	(17,519)	(56,520)	(74,039)
265	Superintendencia del Capitolio	319,409	245,239	0	0	(13,099)	(33,040)	(46,139)
266	Administración de Vivienda Pública	1,355,391	1,109,981	0	0	(59,288)	(73,522)	(132,810)
270	Corporación de Seguros Agrícolas	57,031	50,396	0	0	(2,692)	957	(1,735)
271	Fideicomiso Institucional de la Guardia Nacional	0	19,249	0	0	(1,028)	20,277	19,249
272	Escuela de Artes Plásticas	114,062	141,117	0	0	(7,538)	44,192	36,654
292	Administración de Seguros de Salud	145,610	292,580	0	0	(15,628)	174,598	158,970
293	Consejo de Educación Superior	43,683	120,899	0	0	(6,458)	88,473	82,015
295	Corporación Conservatorio de Música	169,879	162,576	0	0	(8,684)	15,681	6,997
296	Junta de Gobierno Servicio 911	41,256	82,474	0	0	(4,405)	49,124	44,719
409	Administración de Rehabilitación Vocacional	5,153,397	4,740,574	0	0	(253,210)	270,488	17,278
502	Aut de Transporte Marítimo	163,812	415,873	0	0	(22,213)	286,674	264,461
511	Administración Financiamiento Vivienda (AFV)	1,386,940	1,232,734	0	0	(65,845)	27,846	(37,999)
512	Administración Financiamiento Infraestructura (AFI)	0	64,747	0	0	(3,458)	68,705	65,247
Total		798,117,828	695,603,332	0	0	(37,154,585)	0	(37,154,585)

**Puerto Rico Government Employees Retirement System Medical Insurance Plan Contribution Benefit**

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