



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

GASB 75 EXPENSE

Measurement Year: July 1, 2023 to June 30, 2024

For Reporting Years ending June 30, 2024 through June 30, 2025

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, 2024

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, 2023 to June 30, 2024 for reporting periods ending June 30, 2024 through June 30, 2025. The measurement date for determining plan obligations is June 30, 2024. 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, 2023 and June 30, 2024 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, 2024 valuation report dated December 22, 2025 for more information on the plan's participants as of July 1, 2023 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.

Actuarial assumptions, including interest rates, mortality tables, and others identified in this report are adopted by the System. In compliance with GASB Statement No. 75, the individual entry age cost method is used. All costs, liabilities, rates of interest, and other factors for the Plan have been determined on the basis of actuarial assumptions and methods which, in our professional opinion, are individually reasonable (taking into account the experience of the Plan and reasonable expectations); and which, in combination, offer a reasonable estimate of anticipated future experience affecting the Plan and are expected to have no significant bias.

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. We have reviewed the models, including their inputs, calculations, and outputs for consistency, reasonableness, and appropriateness to the intended purpose and in compliance with generally accepted actuarial practice and relevant actuarial standards of practice.

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 accurate and has been prepared in accordance with generally recognized and accepted actuarial principles and practices which are consistent with the principles prescribed by the Actuarial Standards Board and the *Code of Professional Conduct and Qualification Standards for Actuaries Issuing Statements of Actuarial Opinion in the United States*, published by the American Academy of Actuaries. 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

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, 2023. This is the date as of which the actuarial valuation is performed. The Measurement Date is June 30, 2024. 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, 2023 to June 30, 2024 for reporting periods ending June 30, 2024 through June 30, 2025.

Significant Changes

Act 80-2020 is a retirement incentive program that was passed on August 3, 2020, but was not permitted to be fully implemented. In September 2023, an interim stipulation between the Government of Puerto Rico and the Financial Oversight and Management Board was approved that provided a roadmap for partial implementation of Act 80-2020. Under the partial implementation of Act 80-2020, 1,129 government employees in non-essential positions elected to retire early and, on April 1, 2024, they became eligible for a \$100 per month reimbursement for health care coverage until age 62.

This partial implementation of Act 80-2020 increased the Total OPEB Liability as of June 30, 2024 by \$3 million.

Please refer to the June 30, 2024 valuation report for more information about this change.

Participant Data as of July 1, 2023

The following provides a brief summary of the number of participants included in the valuation in total. Appendix C provides the counts by agency. The June 30, 2024 actuarial valuation contains more information on the census data provided by PRGERS. Only retirees eligible for the medical insurance plan contribution benefit (e.g. those retired prior to July 1, 2013 and Act 80-2020 retirees under age 62) are included in the counts below.

Actives	0
Terminated vested participants	0
Retirees	82,389
Beneficiaries	0
Total	82,389
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

Total OPEB Liability	June 30, 2023	June 30, 2024
Total OPEB liability	\$745,282,507	\$684,953,206
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 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	3.65%	3.93%
20 Year Tax-Exempt Municipal Bond Yield	3.65%	3.93%

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, 2024 valuation dated December 22, 2025 for the other actuarial assumptions used.

Valuation date	July 1, 2022	July 1, 2023
Measurement date	June 30, 2023	June 30, 2024
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, 2023	\$745,282,507
Changes for the year:	
Service cost	0
Interest on total OPEB liability	25,945,429
Effect of plan changes	3,148,197
Effect of economic/demographic gains or losses	(5,142,601)
Effect of assumptions changes or inputs	(14,759,575)
Benefit payments	(69,520,751)
Balance as of June 30, 2024	684,953,206

Sensitivity Analysis

The following presents the total OPEB liability of the PRGERS, calculated using the discount rate of 3.93%, 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 (2.93%) or 1 percentage point higher (4.93%) than the current rate.

	1% Decrease 2.93%	Discount Rate 3.93%	1% Increase 4.93%
Total OPEB Liability as of June 30, 2024	\$740,525,577	\$684,953,206	\$636,713,013

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

	Measurement Year Ending June 30									
	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Total OPEB Liability										
Service cost	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A	N/A
Interest on total OPEB liability	25,945	27,132	19,194	21,499	32,353	36,210	36,770	37,891	N/A	N/A
Effect of plan changes	3,148	0	0	0	0	0	0	0	N/A	N/A
Effect of economic/demographic gains or (losses)	(5,143)	(4,904)	33,187	(37,015)	(6,905)	6,082	(18,937)	(13,832)	N/A	N/A
Effect of assumption changes or inputs	(14,760)	(6,508)	(100,042)	7,532	100,983	26,337	(28,381)	(240,535)	N/A	N/A
Benefit payments	(69,521)	(73,126)	(76,075)	(76,342)	(79,409)	(80,341)	(81,511)	(90,417)	N/A	N/A
Net change in total OPEB liability	(60,329)	(57,407)	(123,737)	(84,326)	47,021	(11,712)	(92,059)	(306,893)	N/A	N/A
Total OPEB liability, beginning	745,283	802,689	926,426	1,010,753	963,731	975,444	1,067,503	1,374,395	N/A	N/A
Total OPEB liability, ending	684,953	745,283	802,689	926,426	1,010,753	963,731	975,444	1,067,503	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, 2023	Changes for the year					Balance as of June 30, 2024	
			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	646,564,186	0	22,518,579	3,142,171	(3,960,329)	(12,947,386)	(59,769,348)	595,547,873
218	Asociación de Empleados del ELA	2,434,538	0	84,261	0	14,144	(46,632)	(254,300)	2,232,011
279	Centro de Recaudación de Ingresos Municipales (CRIM)	2,217,876	0	76,628	6,026	15,315	(44,127)	(239,100)	2,032,618
301	Adjuntas	557,380	0	19,237	0	12,792	(10,864)	(61,200)	517,345
302	Aguada	779,184	0	27,162	0	(26,503)	(14,539)	(70,700)	694,604
303	Aguadilla	1,461,002	0	50,809	0	(26,196)	(27,636)	(139,200)	1,318,779
304	Aguas Buenas	228,517	0	7,845	0	(7,828)	(3,426)	(27,400)	197,708
305	Aibonito	291,730	0	10,239	0	(9,929)	(4,846)	(22,600)	264,594
306	Añasco	277,871	0	9,527	0	1,362	(4,621)	(34,000)	250,139
307	Arecibo	2,182,791	0	75,065	0	17,105	(38,348)	(254,697)	1,981,916
308	Arroyo	129,157	0	4,541	0	(665)	(2,263)	(9,600)	121,170
309	Barceloneta	282,347	0	9,891	0	(5,952)	(4,623)	(22,900)	258,763
310	Barranquitas	632,958	0	22,123	0	(11,224)	(12,327)	(54,200)	577,330
311	Bayamón	5,464,341	0	190,145	0	(80,669)	(105,690)	(514,400)	4,953,727
312	Cabo Rojo	776,243	0	26,696	0	(9,282)	(12,934)	(90,500)	690,223
313	Caguas	3,789,350	0	131,730	0	(13,420)	(74,443)	(363,898)	3,469,319
314	Camuy	594,458	0	20,692	0	1,223	(11,292)	(55,600)	549,481
315	Carolina	5,056,346	0	174,533	0	(92,216)	(86,578)	(554,200)	4,497,885
316	Cataño	785,862	0	27,340	0	(18,684)	(14,061)	(74,300)	706,157
317	Cayey	1,020,899	0	35,360	0	7,540	(19,061)	(105,200)	939,538
318	Ceiba	450,072	0	15,706	0	(15,504)	(8,310)	(39,900)	402,064
319	Ciales	352,865	0	12,337	0	(8,660)	(6,263)	(30,000)	320,279
320	Cidra	718,050	0	25,039	0	(4,104)	(14,413)	(64,700)	659,872
321	Coamo	558,158	0	19,481	0	6,149	(10,299)	(49,300)	524,189
322	Comerío	430,344	0	15,078	0	(19,265)	(7,802)	(34,800)	383,555
323	Corozal	406,050	0	14,228	0	(47,684)	(6,685)	(32,800)	333,109
324	Culebra	91,060	0	3,179	0	(4,884)	(1,289)	(8,000)	80,066
325	Dorado	570,714	0	19,872	0	(26,920)	(10,348)	(53,000)	500,318
326	Fajardo	548,043	0	19,112	0	(15,040)	(9,154)	(49,300)	493,661

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Changes in Total OPEB Liability by Agency

Agency Code	Agency Name	Balance as of June 30, 2023	Changes for the year						Balance as of June 30, 2024
			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	42,761	0	1,472	0	1,285	(678)	(4,900)	39,940
328	Guayama	214,387	0	7,556	0	(32,673)	(2,857)	(14,900)	171,513
329	Guayanilla	529,756	0	18,338	0	4,224	(9,218)	(55,200)	487,900
330	Guaynabo	4,911,717	0	170,263	0	15,115	(93,954)	(498,397)	4,504,744
331	Gurabo	339,430	0	11,769	0	(31,855)	(5,291)	(34,300)	279,753
332	Hatillo	393,687	0	13,662	0	6,042	(7,105)	(39,099)	367,187
333	Hormigueros	457,623	0	15,640	0	(2,805)	(7,237)	(58,800)	404,421
334	Humacao	1,415,785	0	49,625	0	(42,107)	(25,705)	(113,400)	1,284,198
335	Isabela	908,078	0	31,568	0	(23,623)	(15,711)	(87,200)	813,112
336	Jayuya	197,479	0	6,935	0	(5,621)	(3,538)	(15,100)	180,155
337	Juana Díaz	469,537	0	16,500	0	(11,873)	(8,973)	(35,300)	429,891
338	Juncos	505,060	0	17,610	0	(3,819)	(9,601)	(45,600)	463,650
339	Lajas	451,691	0	15,579	0	(23,242)	(7,127)	(50,200)	386,701
340	Lares	726,411	0	25,232	0	(1,886)	(12,880)	(70,899)	665,978
341	Las Marías	320,184	0	10,960	0	1,515	(5,449)	(40,200)	287,010
342	Las Piedras	499,995	0	17,638	0	(15,821)	(9,594)	(33,800)	458,418
343	Loíza	221,409	0	7,626	0	(10,182)	(3,357)	(25,200)	190,296
344	Luquillo	410,362	0	14,369	0	(27,093)	(6,982)	(33,700)	356,956
345	Manatí	331,335	0	11,605	0	(23,949)	(4,743)	(27,000)	287,248
346	Maricao	337,904	0	11,480	0	14,140	(5,605)	(47,200)	310,719
347	Maunabo	418,309	0	14,751	0	(10,704)	(7,381)	(28,600)	386,375
348	Mayagüez	3,200,816	0	110,816	0	(5,332)	(57,981)	(332,500)	2,915,819
349	Moca	251,709	0	8,795	0	(2,686)	(4,790)	(21,700)	231,328
350	Morovis	576,019	0	19,994	0	(29,643)	(9,777)	(57,000)	499,593
351	Naguabo	121,029	0	4,248	0	(80)	(2,265)	(9,400)	113,532
352	Naranjito	407,154	0	14,075	0	5,726	(6,993)	(43,454)	376,508
353	Orocovis	268,474	0	9,479	0	(21,924)	(4,421)	(17,700)	233,908
354	Patillas	494,988	0	17,242	0	(2,999)	(9,003)	(45,600)	454,628
355	Peñuelas	705,654	0	24,561	0	(53,303)	(11,635)	(66,098)	599,179

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Changes in Total OPEB Liability by Agency

Agency Code	Agency Name	Balance as of June 30, 2023	Changes for the year						Balance as of June 30, 2024
			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	3,860,869	0	133,025	0	(36,653)	(64,872)	(436,599)	3,455,770
357	Quebradillas	481,281	0	16,804	0	(31,632)	(7,758)	(42,200)	416,495
358	Rincón	250,917	0	8,638	0	(681)	(4,484)	(28,800)	225,590
359	Río Grande	853,702	0	29,588	0	6,679	(15,821)	(86,900)	787,248
360	Sabana Grande	407,262	0	14,053	0	(3,729)	(7,156)	(44,900)	365,530
361	Salinas	487,735	0	17,122	0	(18,885)	(8,361)	(37,600)	440,011
362	San Germán	825,768	0	28,509	0	(7,883)	(13,982)	(90,200)	742,212
363	San Juan	27,850,443	0	966,889	0	(156,565)	(531,030)	(2,745,263)	25,384,474
364	San Lorenzo	89,469	0	3,092	0	629	(1,423)	(9,600)	82,167
365	San Sebastián	1,228,234	0	42,742	0	(39,612)	(21,647)	(115,500)	1,094,217
366	Santa Isabel	552,726	0	19,169	0	8,614	(9,402)	(55,600)	515,507
367	Toa Alta	495,595	0	17,216	0	(24,329)	(8,855)	(48,300)	431,327
368	Toa Baja	2,168,865	0	75,669	0	(16,823)	(40,769)	(193,200)	1,993,742
369	Trujillo Alto	877,834	0	30,370	0	(6,583)	(14,935)	(92,400)	794,286
370	Utua	915,140	0	31,753	0	4,593	(16,259)	(91,200)	844,027
371	Vega Alta	425,796	0	14,769	0	(23,818)	(7,167)	(42,700)	366,880
372	Vega Baja	868,883	0	30,448	0	(35,208)	(15,073)	(70,000)	779,050
373	Vieques	483,727	0	16,999	0	(1,157)	(9,009)	(36,300)	454,260
374	Villalba	101,082	0	3,559	0	(7,938)	(1,439)	(7,200)	88,064
375	Yabucoa	435,106	0	15,449	0	(40,499)	(7,821)	(23,900)	378,335
376	Yauco	819,809	0	28,230	0	(2,083)	(14,340)	(93,600)	738,016
377	Florida	145,043	0	5,122	0	(16,168)	(2,125)	(9,500)	122,372
378	Canóvanas	747,768	0	25,944	0	(31,152)	(13,538)	(74,599)	654,423
379	Ponce Muelle	128,318	0	4,447	0	2,783	(2,198)	(13,100)	120,250
506	Metropistas	0	0	0	0	0	0	0	0
Total		745,282,507	0	25,945,429	3,148,197	(5,142,601)	(14,759,575)	(69,520,751)	684,953,206

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, 2024

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, 2024	Deferred Outflows of Resources as of June 30, 2024
					Recognition of economic / demographic gains or losses	Recognition of assumptions changes or inputs			
various	Central Government	0	22,518,579	3,142,171	(3,960,329)	(12,947,386)	8,753,035	0	0
218	Asociación de Empleados del ELA	0	84,261	0	14,144	(46,632)	51,773	0	0
279	Centro de Recaudación de Ingresos Municipales (CRIM)	0	76,628	6,026	15,315	(44,127)	53,842	0	0
301	Adjuntas	0	19,237	0	12,792	(10,864)	21,165	0	0
302	Aguada	0	27,162	0	(26,503)	(14,539)	(13,880)	0	0
303	Aguadilla	0	50,809	0	(26,196)	(27,636)	(3,023)	0	0
304	Aguas Buenas	0	7,845	0	(7,828)	(3,426)	(3,409)	0	0
305	Aibonito	0	10,239	0	(9,929)	(4,846)	(4,536)	0	0
306	Añasco	0	9,527	0	1,362	(4,621)	6,268	0	0
307	Arecibo	0	75,065	0	17,105	(38,348)	53,822	0	0
308	Arroyo	0	4,541	0	(665)	(2,263)	1,613	0	0
309	Barceloneta	0	9,891	0	(5,952)	(4,623)	(684)	0	0
310	Barranquitas	0	22,123	0	(11,224)	(12,327)	(1,428)	0	0
311	Bayamón	0	190,145	0	(80,669)	(105,690)	3,786	0	0
312	Cabo Rojo	0	26,696	0	(9,282)	(12,934)	4,480	0	0
313	Caguas	0	131,730	0	(13,420)	(74,443)	43,867	0	0
314	Camuy	0	20,692	0	1,223	(11,292)	10,623	0	0
315	Carolina	0	174,533	0	(92,216)	(86,578)	(4,261)	0	0
316	Cataño	0	27,340	0	(18,684)	(14,061)	(5,405)	0	0
317	Cayey	0	35,360	0	7,540	(19,061)	23,839	0	0
318	Ceiba	0	15,706	0	(15,504)	(8,310)	(8,108)	0	0
319	Ciales	0	12,337	0	(8,660)	(6,263)	(2,586)	0	0
320	Cidra	0	25,039	0	(4,104)	(14,413)	6,522	0	0
321	Coamo	0	19,481	0	6,149	(10,299)	15,331	0	0
322	Comerio	0	15,078	0	(19,265)	(7,802)	(11,989)	0	0
323	Corozal	0	14,228	0	(47,684)	(6,685)	(40,141)	0	0
324	Culebra	0	3,179	0	(4,884)	(1,289)	(2,994)	0	0
325	Dorado	0	19,872	0	(26,920)	(10,348)	(17,396)	0	0
326	Fajardo	0	19,112	0	(15,040)	(9,154)	(5,082)	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, 2024

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, 2024	Deferred Outflows of Resources as of June 30, 2024
					Recognition of economic / demographic gains or losses	Recognition of assumptions changes or inputs			
327	Guánica	0	1,472	0	1,285	(678)	2,079	0	0
328	Guayama	0	7,556	0	(32,673)	(2,857)	(27,974)	0	0
329	Guayanilla	0	18,338	0	4,224	(9,218)	13,344	0	0
330	Guaynabo	0	170,263	0	15,115	(93,954)	91,424	0	0
331	Gurabo	0	11,769	0	(31,855)	(5,291)	(25,377)	0	0
332	Hatillo	0	13,662	0	6,042	(7,105)	12,599	0	0
333	Hormigueros	0	15,640	0	(2,805)	(7,237)	5,598	0	0
334	Humacao	0	49,625	0	(42,107)	(25,705)	(18,187)	0	0
335	Isabela	0	31,568	0	(23,623)	(15,711)	(7,766)	0	0
336	Jayuya	0	6,935	0	(5,621)	(3,538)	(2,224)	0	0
337	Juana Díaz	0	16,500	0	(11,873)	(8,973)	(4,346)	0	0
338	Juncos	0	17,610	0	(3,819)	(9,601)	4,190	0	0
339	Lajas	0	15,579	0	(23,242)	(7,127)	(14,790)	0	0
340	Lares	0	25,232	0	(1,886)	(12,880)	10,466	0	0
341	Las Marías	0	10,960	0	1,515	(5,449)	7,026	0	0
342	Las Piedras	0	17,638	0	(15,821)	(9,594)	(7,777)	0	0
343	Loíza	0	7,626	0	(10,182)	(3,357)	(5,913)	0	0
344	Luquillo	0	14,369	0	(27,093)	(6,982)	(19,706)	0	0
345	Manatí	0	11,605	0	(23,949)	(4,743)	(17,087)	0	0
346	Maricao	0	11,480	0	14,140	(5,605)	20,015	0	0
347	Maunabo	0	14,751	0	(10,704)	(7,381)	(3,334)	0	0
348	Mayagüez	0	110,816	0	(5,332)	(57,981)	47,503	0	0
349	Moca	0	8,795	0	(2,686)	(4,790)	1,319	0	0
350	Morovis	0	19,994	0	(29,643)	(9,777)	(19,426)	0	0
351	Naguabo	0	4,248	0	(80)	(2,265)	1,903	0	0
352	Naranjito	0	14,075	0	5,726	(6,993)	12,808	0	0
353	Orocovis	0	9,479	0	(21,924)	(4,421)	(16,866)	0	0
354	Patillas	0	17,242	0	(2,999)	(9,003)	5,240	0	0
355	Peñuelas	0	24,561	0	(53,303)	(11,635)	(40,377)	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, 2024

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, 2024	Deferred Outflows of Resources as of June 30, 2024
					Recognition of economic / demographic gains or losses	Recognition of assumptions changes or inputs			
356	Ponce	0	133,025	0	(36,653)	(64,872)	31,500	0	0
357	Quebradillas	0	16,804	0	(31,632)	(7,758)	(22,586)	0	0
358	Rincón	0	8,638	0	(681)	(4,484)	3,473	0	0
359	Río Grande	0	29,588	0	6,679	(15,821)	20,446	0	0
360	Sabana Grande	0	14,053	0	(3,729)	(7,156)	3,168	0	0
361	Salinas	0	17,122	0	(18,885)	(8,361)	(10,124)	0	0
362	San Germán	0	28,509	0	(7,883)	(13,982)	6,644	0	0
363	San Juan	0	966,889	0	(156,565)	(531,030)	279,294	0	0
364	San Lorenzo	0	3,092	0	629	(1,423)	2,298	0	0
365	San Sebastián	0	42,742	0	(39,612)	(21,647)	(18,517)	0	0
366	Santa Isabel	0	19,169	0	8,614	(9,402)	18,381	0	0
367	Toa Alta	0	17,216	0	(24,329)	(8,855)	(15,968)	0	0
368	Toa Baja	0	75,669	0	(16,823)	(40,769)	18,077	0	0
369	Trujillo Alto	0	30,370	0	(6,583)	(14,935)	8,852	0	0
370	Utua	0	31,753	0	4,593	(16,259)	20,087	0	0
371	Vega Alta	0	14,769	0	(23,818)	(7,167)	(16,216)	0	0
372	Vega Baja	0	30,448	0	(35,208)	(15,073)	(19,833)	0	0
373	Vieques	0	16,999	0	(1,157)	(9,009)	6,833	0	0
374	Villalba	0	3,559	0	(7,938)	(1,439)	(5,818)	0	0
375	Yabucoa	0	15,449	0	(40,499)	(7,821)	(32,871)	0	0
376	Yauco	0	28,230	0	(2,083)	(14,340)	11,807	0	0
377	Florida	0	5,122	0	(16,168)	(2,125)	(13,171)	0	0
378	Canóvanas	0	25,944	0	(31,152)	(13,538)	(18,746)	0	0
379	Ponce Muelle	0	4,447	0	2,783	(2,198)	5,032	0	0
506	Metropistas	0	0	0	0	0	0	0	0
Total		0	25,945,429	3,148,197	(5,142,601)	(14,759,575)	9,191,450	0	0

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, 2024			Retiree Count as of July 1, 2023
		1% Decrease 2.93%	Discount Rate 3.93%	1% Increase 4.93%	
various	Central Government	644,321,118	595,547,873	553,263,511	71,088
218	Asociación de Empleados del ELA	2,407,034	2,232,011	2,078,872	266
279	Centro de Recaudación de Ingresos Municipales (CRIM)	2,198,417	2,032,618	1,887,961	225
301	Adjuntas	558,133	517,345	481,685	62
302	Aguada	749,210	694,604	646,903	83
303	Aguadilla	1,422,522	1,318,779	1,228,037	156
304	Aguas Buenas	210,465	197,708	186,315	28
305	Aibonito	282,688	264,594	248,542	37
306	Añasco	267,394	250,139	234,836	34
307	Arecibo	2,125,548	1,981,916	1,855,539	268
308	Arroyo	129,646	121,170	113,717	17
309	Barceloneta	276,086	258,763	243,527	40
310	Barranquitas	623,700	577,330	536,975	70
311	Bayamón	5,351,414	4,953,727	4,607,940	605
312	Cabo Rojo	738,787	690,223	647,702	97
313	Caguas	3,749,434	3,469,319	3,225,798	418
314	Camuy	591,846	549,481	512,375	67
315	Carolina	4,821,893	4,497,885	4,212,189	595
316	Cataño	758,885	706,157	659,901	92
317	Cayey	1,011,096	939,538	876,955	121
318	Ceiba	433,272	402,064	374,792	49
319	Ciales	343,750	320,279	299,654	42
320	Cidra	714,124	659,872	612,746	76
321	Coamo	562,815	524,189	490,317	71
322	Comerio	412,833	383,555	357,929	50
323	Corozal	358,149	333,109	311,093	41
324	Culebra	84,860	80,066	75,764	13
325	Dorado	539,182	500,318	466,361	62
326	Fajardo	527,892	493,661	463,414	69
327	Guánica	42,468	39,940	37,681	6
328	Guayama	182,131	171,513	161,982	25
329	Guayanilla	522,363	487,900	457,435	66
330	Guaynabo	4,857,721	4,504,744	4,196,634	558
331	Gurabo	299,557	279,753	262,297	38
332	Hatillo	393,795	367,187	343,757	49
333	Hormigueros	431,408	404,421	380,404	56
334	Humacao	1,380,683	1,284,198	1,199,752	165
335	Isabela	871,928	813,112	761,295	105
336	Jayuya	193,414	180,155	168,504	24
337	Juana Díaz	463,602	429,891	400,474	54
338	Juncos	499,732	463,650	432,173	58
339	Lajas	413,323	386,701	363,112	53
340	Lares	714,169	665,978	623,463	86
341	Las Marías	307,404	287,010	269,032	39
342	Las Piedras	494,462	458,418	426,955	55
343	Loíza	202,826	190,296	179,171	29

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, 2024			Retiree Count as of July 1, 2023
		1% Decrease 2.93%	Discount Rate 3.93%	1% Increase 4.93%	
344	Luquillo	383,082	356,956	333,920	45
345	Manatí	304,896	287,248	271,446	43
346	Maricao	331,652	310,719	292,169	45
347	Maunabo	413,985	386,375	361,996	51
348	Mayagüez	3,133,019	2,915,819	2,724,798	365
349	Moca	249,431	231,328	215,750	32
350	Morovis	536,226	499,593	467,390	68
351	Naguabo	122,050	113,532	106,108	15
352	Naranjito	402,703	376,508	353,456	56
353	Orocovis	250,477	233,908	219,339	32
354	Patillas	488,358	454,628	424,967	59
355	Peñuelas	642,709	599,179	560,772	77
356	Ponce	3,698,437	3,455,770	3,241,527	476
357	Quebradillas	445,480	416,495	390,828	56
358	Rincón	242,409	225,590	210,842	29
359	Río Grande	846,605	787,248	735,249	100
360	Sabana Grande	392,359	365,530	341,990	49
361	Salinas	471,266	440,011	412,372	58
362	San Germán	794,507	742,212	696,026	101
363	San Juan	27,378,764	25,384,474	23,642,091	3,092
364	San Lorenzo	87,477	82,167	77,453	12
365	San Sebastián	1,175,319	1,094,217	1,022,920	140
366	Santa Isabel	550,627	515,507	484,378	72
367	Toa Alta	464,598	431,327	402,296	56
368	Toa Baja	2,146,796	1,993,742	1,859,875	249
369	Trujillo Alto	850,147	794,286	744,959	109
370	Utua	904,880	844,027	790,379	110
371	Vega Alta	393,757	366,880	343,301	50
372	Vega Baja	835,479	779,050	729,333	103
373	Vieques	488,023	454,260	424,601	60
374	Villalba	93,408	88,064	83,260	13
375	Yabucoa	407,727	378,335	352,698	47
376	Yauco	791,672	738,016	690,692	94
377	Florida	130,291	122,372	115,317	18
378	Canóvanas	705,313	654,423	610,063	82
379	Ponce Muelle	128,469	120,250	112,981	17
506	Metropistas	0	0	0	0
Total		740,525,577	684,953,206	636,713,013	82,389

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, 2024			Measurement year ending June 30, 2023			
		Employer Benefit Payments	Liability for Allocation	Proportionate Share	Total OPEB Liability as of June 30, 2024	Liability for Allocation	Proportionate Share	Total OPEB Liability as of June 30, 2023
various	Central Government - other agencies	42,984,977	432,021,711	72.54189%	432,021,711	470,875,491	72.82734%	470,875,491
101	Senado de Puerto Rico	133,780	963,560	0.16179%	963,560	1,075,594	0.16636%	1,075,594
103	Cámara de Representantes de P.R.	101,000	776,120	0.13032%	776,120	896,685	0.13868%	896,685
114	Oficina del Contralor	157,700	1,401,001	0.23525%	1,401,001	1,518,112	0.23480%	1,518,112
115	Corporación de Servicio Centro Médico	1,036,003	8,415,772	1.41311%	8,415,772	9,285,428	1.43612%	9,285,428
123	Comisión Seguridad en el Tránsito	8,400	89,942	0.01510%	89,942	104,515	0.01616%	104,515
135	Departamento de Hacienda	1,619,755	18,776,707	3.15285%	18,776,707	20,211,133	3.12593%	20,211,133
135a	Lotería Tradicional	131,497	1,382,016	0.23206%	1,382,016	1,517,053	0.23463%	1,517,053
135b	Lotería Electronica (Lotto)	0	42,794	0.00719%	42,794	52,908	0.00818%	52,908
163	Fondo del Seguro del Estado	1,925,392	17,504,805	2.93928%	17,504,805	18,446,341	2.85298%	18,446,341
168	Departamento de la Vivienda	447,200	4,158,341	0.69824%	4,158,341	4,464,634	0.69052%	4,464,634
176	Departamento del Trabajo y Recursos Humanos	1,379,786	10,904,953	1.83108%	10,904,953	11,941,441	1.84691%	11,941,441
196	Instituto de Cultura Puertorriqueña	158,900	1,699,834	0.28542%	1,699,834	1,836,954	0.28411%	1,836,954
201	Autoridad de Acueductos y Alcantarillados	3,288,324	27,649,348	4.64267%	27,649,348	30,196,059	4.67023%	30,196,059
203	Autoridad de Edificios Públicos	636,399	6,259,678	1.05108%	6,259,678	6,609,132	1.02219%	6,609,132
205	Autoridad Metropolitana de Autobuses	519,700	4,420,503	0.74226%	4,420,503	4,958,671	0.76693%	4,958,671
206	Autoridad de los Puertos	653,502	7,444,341	1.25000%	7,444,341	7,675,490	1.18712%	7,675,490
207	Autoridad de Tierras de P.R.	106,500	971,521	0.16313%	971,521	997,567	0.15429%	997,567
208	Autoridad de Carreteras	1,139,594	12,693,952	2.13147%	12,693,952	13,711,606	2.12069%	13,711,606
209	Autoridad de Naviera de PR	4,900	55,466	0.00931%	55,466	59,310	0.00917%	59,310
210	Autoridad para el Manejo de los Desperdicios Sólidos	9,700	332,715	0.05587%	332,715	367,381	0.05682%	367,381
211	Administración de Terrenos	68,300	782,089	0.13132%	782,089	811,087	0.12545%	811,087
212	Corporación del Centro de Bellas Artes, Luis A. Ferré	8,400	285,255	0.04790%	285,255	287,676	0.04449%	287,676

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, 2024				Measurement year ending June 30, 2023		
		Employer Benefit Payments	Liability for Allocation	Proportionate Share	Total OPEB Liability as of June 30, 2024	Liability for Allocation	Proportionate Share	Total OPEB Liability as of June 30, 2023
214	Administración de Compensaciones de Accidentes de Auto	369,399	3,204,686	0.53811%	3,204,686	3,501,581	0.54157%	3,501,581
217	Corporación de las Artes Musicales	16,600	196,904	0.03306%	196,904	209,011	0.03233%	209,011
219	Banco Gubernamental de Fomento	132,400	1,740,335	0.29222%	1,740,335	1,859,806	0.28764%	1,859,806
219a	Autoridad para el Financiamiento de Facilidades Industriales, Turísticas, Educativas, Médicas y de Control Ambiental (AFICA)	1,200	10,986	0.00184%	10,986	11,625	0.00180%	11,625
221	Corporación para el Desarrollo de Comercios y Exportaciones	100,300	963,502	0.16178%	963,502	1,054,115	0.16303%	1,054,115
222	Compañía de Fomento Industrial (PRIDCO)	408,797	3,915,522	0.65747%	3,915,522	4,250,606	0.65741%	4,250,606
223	Compañía de Desarrollo Coop. de P.R.	2,500	9,747	0.00164%	9,747	10,473	0.00162%	10,473
224	Compañía de Turismo	157,205	2,008,589	0.33727%	2,008,589	2,112,751	0.32677%	2,112,751
227	Corporación del Centro Cardiovascular	51,900	511,393	0.08587%	511,393	551,527	0.08530%	551,527
228	Crop. Sup. Y Seg. Coop. (COSSEC)	12,000	162,243	0.02724%	162,243	168,061	0.02599%	168,061
229	Corporación Azucarera de PR (Land Authority)	153,598	1,132,967	0.19024%	1,132,967	1,226,447	0.18969%	1,226,447
235	Autoridad de Conservación y Desarrollo de Culebra	1,200	19,517	0.00328%	19,517	20,682	0.00320%	20,682
237	Departamento de Desarrollo Económico	25,400	810,748	0.13613%	810,748	485,377	0.07507%	485,377
241	Administración de Servicios y Desarrollo Agropecuario	510,800	6,981,548	1.17229%	6,981,548	7,209,614	1.11507%	7,209,614
242	Oficina de Ética Gubernamental	16,300	250,077	0.04199%	250,077	257,892	0.03989%	257,892
243	Instituto de Ciencias Forenses	57,600	812,799	0.13648%	812,799	871,098	0.13473%	871,098
245	Banco de Desarrollo Económico (EDB)	30,618	371,151	0.06232%	371,151	426,764	0.06600%	426,764
249	Corporación para la Difusión Pública	35,400	599,891	0.10073%	599,891	612,296	0.09470%	612,296
262	Oficina de Preservación Histórica (ICP)	4,800	119,005	0.01998%	119,005	125,694	0.01944%	125,694

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, 2024			Measurement year ending June 30, 2023			
		Employer Benefit Payments	Liability for Allocation	Proportionate Share	Total OPEB Liability as of June 30, 2024	Liability for Allocation	Proportionate Share	Total OPEB Liability as of June 30, 2023
264	Oficina de Servicios Legislativos	32,800	294,743	0.04949%	294,743	309,877	0.04793%	309,877
265	Superintendencia del Capitolio	26,000	215,732	0.03622%	215,732	243,657	0.03768%	243,657
266	Administración de Vivienda Pública	106,200	962,787	0.16166%	962,787	1,030,540	0.15939%	1,030,540
270	Corporación de Seguros Agrícolas	3,800	59,870	0.01005%	59,870	48,443	0.00749%	48,443
271	Fideicomiso Institucional de la Guardia Nacional	0	17,308	0.00291%	17,308	18,383	0.00284%	18,383
272	Escuela de Artes Plásticas	10,500	139,996	0.02351%	139,996	146,111	0.02260%	146,111
292	Administración de Seguros de Salud	10,800	244,422	0.04104%	244,422	265,927	0.04113%	265,927
293	Consejo de Educación Superior	3,700	103,793	0.01743%	103,793	116,223	0.01798%	116,223
295	Corporación Conservatorio de Música	12,500	131,865	0.02214%	131,865	140,235	0.02169%	140,235
296	Junta de Gobierno Servicio 911	3,600	75,410	0.01266%	75,410	79,547	0.01230%	79,547
409	Administración de Rehabilitación Vocacional	403,506	4,090,005	0.68676%	4,090,005	4,420,479	0.68369%	4,420,479
432	Oficina de Int. y Eficiencia Gubernamental	0	16,385	0.00275%	16,385	17,248	0.00267%	17,248
502	Aut de Transporte Marítimo	12,900	352,198	0.05914%	352,198	398,392	0.06162%	398,392
510	AAFAF (Aut Asesoría Financiera Agencia Fiscal)	0	24,327	0.00408%	24,327	0	0.00000%	0
511	Administración Financiamiento Vivienda (AFV)	115,700	1,093,149	0.18355%	1,093,149	1,177,682	0.18214%	1,177,682
512	Administración Financiamiento Infraestructura (AFI)	2,400	59,053	0.00992%	59,053	62,339	0.00964%	62,339
514	Junta de Retiro	417,216	4,799,977	0.80598%	4,799,977	5,223,415	0.80787%	5,223,415
515b	Central Office for Recovery, Reconstruction and Resiliency	0	12,819	0.00215%	12,819	0	0.00000%	0
Total		59,769,348	595,547,873	100.00000%	595,547,873	646,564,186	100.00000%	646,564,186

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, 2023	Total OPEB Liability as of June 30, 2024	Deferred Outflows of Resources as of June 30, 2024	Deferred Inflows of Resources as of June 30, 2024	OPEB Expense for measurement year ending June 30, 2024		
						Proportionate share of OPEB Expense	Net amortization from changes in proportion	Total OPEB Expense
various	Central Government - other agencies	470,875,491	432,021,711	0	0	6,349,618	(2,218,417)	4,131,201
101	Senado de Puerto Rico	1,075,594	963,560	0	0	14,162	7,584	21,746
103	Cámara de Representantes de P.R.	896,685	776,120	0	0	11,407	(30,972)	(19,565)
114	Oficina del Contralor	1,518,112	1,401,001	0	0	20,591	19,998	40,589
115	Corporación de Servicio Centro Médico	9,285,428	8,415,772	0	0	123,690	42,657	166,347
123	Comisión Seguridad en el Tránsito	104,515	89,942	0	0	1,322	(7,495)	(6,173)
135	Departamento de Hacienda	20,211,133	18,776,707	0	0	275,970	(90,640)	185,330
135a	Lotería Tradicional	1,517,053	1,382,016	0	0	20,312	(23,853)	(3,541)
135b	Lotería Electronica (Lotto)	52,908	42,794	0	0	629	(10,743)	(10,114)
163	Fondo del Seguro del Estado	18,446,341	17,504,805	0	0	257,276	726,580	983,856
168	Departamento de la Vivienda	4,464,634	4,158,341	0	0	61,117	79,790	140,907
176	Departamento del Trabajo y Recursos Humanos	11,941,441	10,904,953	0	0	160,275	183,023	343,298
196	Instituto de Cultura Puertorriqueña	1,836,954	1,699,834	0	0	24,983	(3,203)	21,780
201	Autoridad de Acueductos y Alcantarillados	30,196,059	27,649,348	0	0	406,375	335,238	741,613
203	Autoridad de Edificios Públicos	6,609,132	6,259,678	0	0	92,001	194,944	286,945
205	Autoridad Metropolitana de Autobuses	4,958,671	4,420,503	0	0	64,970	(83,438)	(18,468)
206	Autoridad de los Puertos	7,675,490	7,444,341	0	0	109,413	312,940	422,353
207	Autoridad de Tierras de P.R.	997,567	971,521	0	0	14,279	66,175	80,454
208	Autoridad de Carreteras	13,711,606	12,693,952	0	0	186,569	(64,629)	121,940
209	Autoridad de Naviera de PR	59,310	55,466	0	0	815	240	1,055
210	Autoridad para el Manejo de los Desperdicios Sólidos	367,381	332,715	0	0	4,890	(29,856)	(24,966)
211	Administración de Terrenos	811,087	782,089	0	0	11,495	27,807	39,302
212	Corporación del Centro de Bellas Artes, Luis A. Ferré	287,676	285,255	0	0	4,193	1,787	5,980

Puerto Rico Government Employees Retirement System Medical Insurance Plan Contribution Benefit

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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	3,501,581	3,204,686	0	0	47,101	25,403	72,504
217	Corporación de las Artes Musicales	209,011	196,904	0	0	2,894	1,599	4,493
219	Banco Gubernamental de Fomento	1,859,806	1,740,335	0	0	25,578	(12,649)	12,929
219a	Autoridad para el Financiamiento de Facilidades Industriales, Turísticas, Educativas, Médicas y de Control Ambiental (AFICA)	11,625	10,986	0	0	161	399	560
221	Corporación para el Desarrollo de Comercios y Exportaciones	1,054,115	963,502	0	0	14,161	(4,474)	9,687
222	Compañía de Fomento Industrial (PRIDCO)	4,250,606	3,915,522	0	0	57,548	16,165	73,713
223	Compañía de Desarrollo Coop. de P.R.	10,473	9,747	0	0	143	1,631	1,774
224	Compañía de Turismo	2,112,751	2,008,589	0	0	29,521	23,521	53,042
227	Corporación del Centro Cardiovascular	551,527	511,393	0	0	7,516	4,249	11,765
228	Crop. Sup. Y Seg. Coop. (COSSEC)	168,061	162,243	0	0	2,385	3,797	6,182
229	Corporación Azucarera de PR (Land Authority)	1,226,447	1,132,967	0	0	16,652	43,466	60,118
235	Autoridad de Conservación y Desarrollo de Culebra	20,682	19,517	0	0	287	(252)	35
237	Departamento de Desarrollo Económico	485,377	810,748	0	0	11,916	338,855	350,771
241	Administración de Servicios y Desarrollo Agropecuario	7,209,614	6,981,548	0	0	102,611	180,123	282,734
242	Oficina de Ética Gubernamental	257,892	250,077	0	0	3,675	4,809	8,484
243	Instituto de Ciencias Forenses	871,098	812,799	0	0	11,946	(12,645)	(699)
245	Banco de Desarrollo Economico (EDB)	426,764	371,151	0	0	5,455	(30,450)	(24,995)
249	Corporación para la Difusión Pública	612,296	599,891	0	0	8,817	14,178	22,995
262	Oficina de Preservación Histórica (ICP)	125,694	119,005	0	0	1,749	(3,638)	(1,889)

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
264	Oficina de Servicios Legislativos	309,877	294,743	0	0	4,332	13,335	17,667
265	Superintendencia del Capitolio	243,657	215,732	0	0	3,171	(5,096)	(1,925)
266	Administración de Vivienda Pública	1,030,540	962,787	0	0	14,151	24,296	38,447
270	Corporación de Seguros Agrícolas	48,443	59,870	0	0	880	14,347	15,227
271	Fideicomiso Institucional de la Guardia Nacional	18,383	17,308	0	0	254	(1,329)	(1,075)
272	Escuela de Artes Plásticas	146,111	139,996	0	0	2,058	2,327	4,385
292	Administración de Seguros de Salud	265,927	244,422	0	0	3,592	(14,297)	(10,705)
293	Consejo de Educación Superior	116,223	103,793	0	0	1,525	(10,256)	(8,731)
295	Corporación Conservatorio de Música	140,235	131,865	0	0	1,938	2,192	4,130
296	Junta de Gobierno Servicio 911	79,547	75,410	0	0	1,108	(1,645)	(537)
409	Administración de Rehabilitación Vocacional	4,420,479	4,090,005	0	0	60,113	12,919	73,032
432	Oficina de Int. y Eficiencia Gubernamental	17,248	16,385	0	0	241	(1,103)	(862)
502	Aut de Transporte Marítimo	398,392	352,198	0	0	5,176	(38,471)	(33,295)
510	AAFAF (Aut Asesoría Financiera Agencia Fiscal)	0	24,327	0	0	358	23,970	24,328
511	Administración Financiamiento Vivienda (AFV)	1,177,682	1,093,149	0	0	16,067	15,100	31,167
512	Administración Financiamiento Infraestructura (AFI)	62,339	59,053	0	0	868	(1,754)	(886)
514	Junta de Retiro	5,223,415	4,799,977	0	0	70,547	(76,769)	(6,222)
515b	Central Office for Recovery, Reconstruction and Resiliency	0	12,819	0	0	188	12,630	12,818
Total		646,564,186	595,547,873	0	0	8,753,035	0	8,753,035

Puerto Rico Government Employees Retirement System Medical Insurance Plan Contribution Benefit

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