

CITY OF RIVIERA BEACH MUNICIPAL FIREFIGHTERS' PENSION TRUST FUND

Chapter 112.664, F.S. Compliance Report
In Connection with the October 1, 2023 Funding Actuarial
Valuation Report And the Plan's Financial Reporting for
the Year Ending September 30, 2023





May 9, 2024

Board of Trustees
City of Riviera Beach Municipal
Firefighters' Pension Trust Fund
Riviera Beach, Florida

Dear Board Members:

Gabriel, Roeder, Smith & Company (GRS) has been engaged by the City of Riviera Beach Municipal Firefighters' Pension Trust Fund (Plan) to prepare a disclosure report to satisfy the requirements set forth in Ch. 112.664, F.S. and as further required pursuant to Ch. 60T-1.0035, F.A.C.

This report was prepared at the request of the Board and is intended for use by the Retirement System and those designated or approved by the Board. This report may be provided to parties other than the System only in its entirety and only with the permission of the Board.

The purpose of the report is to provide the required information specified in Ch. 112.664, F.S. as well as supplement this information with additional exhibits. This report should not be relied on for any purpose other than the purpose described above.

The findings in this report are based on data or other information through September 30, 2023. Future actuarial measurements may differ significantly from the current measurements presented in this report due to such factors as 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. The scope of this engagement does not include an analysis of the potential range of such measurements.

This report was based upon information furnished by the City and the Plan Administrator concerning Retirement Plan benefits, financial transactions, plan provisions and active members, terminated members, retirees and beneficiaries. We checked for internal and year-to-year consistency, but did not otherwise audit the data. We are not responsible for the accuracy or completeness of the information provided by the City and the Plan Administrator.

Except as otherwise indicated as required for the disclosures contained herein, this report was prepared using certain assumptions selected by the Board as described in our October 1, 2023 actuarial valuation report. This report is also based on the Plan Provisions, census data, and financial information as summarized in our October 1, 2023 actuarial valuation report. Please refer to the October 1, 2023 actuarial valuation report, dated March 11, 2024, for summaries and descriptions of this information.

The use of an investment return assumption that is 2% higher than the investment return assumption used to determine the funding requirements does not represent an estimate of future Plan experience nor does it reflect an observation of future return estimates inherent in financial market data. The use of this investment return assumption is provided as a counterpart to the Chapter 112.664, Florida Statutes requirement to utilize an investment return assumption that is 2% lower than the assumption used to determine the funding requirements. The inclusion of the additional exhibits showing the effect of using a 2% higher investment return assumption shows a more complete assessment of the range of possible results as opposed to showing a one-sided range as required by Florida Statutes.

This report was prepared using our proprietary valuation model and related software which in our professional judgment has the capability to provide results that are consistent with the purposes of the valuation and has no material limitations or known weaknesses. We performed tests to ensure that the model reasonably represents that which is intended to be modeled.

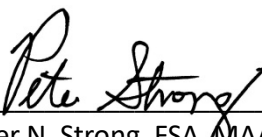
This report has been prepared by actuaries who have substantial experience valuing public employee retirement systems. To the best of our knowledge the information contained in this report is accurate and fairly presents the actuarial position of the Retirement Plan as of the valuation date. All calculations have been made in conformity with generally accepted actuarial principles and practices, with the Actuarial Standards of Practice issued by the Actuarial Standards Board and with applicable statutes.

Peter N. Strong and Dina Lerner are members of the American Academy of Actuaries and meet the Qualification Standards of the American Academy of Actuaries to render the actuarial opinions contained herein. The signing actuaries are independent of the plan sponsor.

With respect to the reporting standards for defined benefit retirement plans or systems contained in Section 112.664(1) F.S., the actuarial disclosures required under this section were prepared and completed by us or under our direct supervision, and we acknowledge responsibility for the results. To the best of our knowledge, the results are complete and accurate, and in our opinion, meet the requirements of Section 112.664(1), F.S. and Section 60T-1.0035, F.A.C.

Respectfully submitted,

GABRIEL, ROEDER, SMITH & COMPANY

By 
Peter N. Strong, FSA, MAAA, FCA
Enrolled Actuary No. 23-06975



Dina Lerner, FSA, MAAA, FCA
Enrolled Actuary No. 23-08236



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RESULTS

Schedule of Changes in the Employers' Net Pension Liability
Using Financial Reporting Assumptions per GASB Statement No. 67

Fiscal year ending September 30,

1. Total pension liability

	2023
a. Service Cost	\$ 2,124,240
b. Interest	6,343,419
c. Benefit Changes	-
d. Difference between actual & expected experience & Other	(384,484)
e. Assumption Changes	-
f. Benefit Payments	(4,568,906)
g. Contribution Refunds	-
h. Net Change in Total Pension Liability	3,514,269
i. Total Pension Liability - Beginning	107,675,786
j. Total Pension Liability - Ending	\$ 111,190,055

2. Plan Fiduciary Net Position

a. Contributions - Employer	\$ 1,736,350
b. Contributions - State	664,904
c. Contributions - Member	363,801
d. Net Investment Income	7,523,402
e. Benefit Payments	(4,568,906)
f. Contribution Refunds	-
g. Administrative Expense	(162,337)
h. Other	-
i. Net Change in Plan Fiduciary Net Position	5,557,214
j. Plan Fiduciary Net Position - Beginning	100,533,980
k. Plan Fiduciary Net Position - Ending	\$ 106,091,194

3. Net Pension Liability / (Asset) 5,098,861

Certain Key Assumptions

Valuation Date	10/01/2022
Measurement Date	09/30/2023
Investment Return Assumption	5.90%
Mortality Table	FRS Special Risk Mortality (from 7/1/2022 Valuation)



Schedule of Changes in the Employers' Net Pension Liability
Using Assumptions required under 112.664(1)(a), F.S.

Fiscal year ending September 30,

	2023
1. Total pension liability	
a. Service Cost	\$ 2,124,240
b. Interest	6,343,419
c. Benefit Changes	-
d. Difference between actual & expected experience & Other	(384,484)
e. Assumption Changes	-
f. Benefit Payments	(4,568,906)
g. Contribution Refunds	-
h. Net Change in Total Pension Liability	3,514,269
i. Total Pension Liability - Beginning	107,675,786
j. Total Pension Liability - Ending	\$ 111,190,055

2. Plan Fiduciary Net Position	
a. Contributions - Employer	\$ 1,736,350
b. Contributions - State	664,904
c. Contributions - Member	363,801
d. Net Investment Income	7,523,402
e. Benefit Payments	(4,568,906)
f. Contribution Refunds	-
g. Administrative Expense	(162,337)
h. Other	-
i. Net Change in Plan Fiduciary Net Position	5,557,214
j. Plan Fiduciary Net Position - Beginning	100,533,980
k. Plan Fiduciary Net Position - Ending	\$ 106,091,194

3. Net Pension Liability / (Asset) 5,098,861

Certain Key Assumptions

Valuation Date	10/01/2022
Measurement Date	09/30/2023
Investment Return Assumption	5.90%
Mortality Table	FRS Special Risk Mortality (from 7/1/2022 Valuation)



Schedule of Changes in the Employers' Net Pension Liability
Using Assumptions required under 112.664(1)(b), F.S.

Fiscal year ending September 30,

1. Total pension liability

	2023
a. Service Cost	\$ 3,246,405
b. Interest	5,216,126
c. Benefit Changes	-
d. Difference between actual & expected experience & Other	578,448
e. Assumption Changes	-
f. Benefit Payments	(4,568,906)
g. Contribution Refunds	-
h. Net Change in Total Pension Liability	4,472,073
i. Total Pension Liability - Beginning	132,784,859
j. Total Pension Liability - Ending	\$ 137,256,932

2. Plan Fiduciary Net Position

a. Contributions - Employer	\$ 1,736,350
b. Contributions - State	664,904
c. Contributions - Member	363,801
d. Net Investment Income	7,523,402
e. Benefit Payments	(4,568,906)
f. Contribution Refunds	-
g. Administrative Expense	(162,337)
h. Other	-
i. Net Change in Plan Fiduciary Net Position	5,557,214
j. Plan Fiduciary Net Position - Beginning	100,533,980
k. Plan Fiduciary Net Position - Ending	\$ 106,091,194

3. Net Pension Liability / (Asset) 31,165,738

Certain Key Assumptions

Valuation Date	10/01/2022
Measurement Date	09/30/2023
Investment Return Assumption	3.90%
Mortality Table	FRS Special Risk Mortality (from 7/1/2022 Valuation)



Schedule of Changes in the Employers' Net Pension Liability**Using Assumptions under 112.664(1)(b), F.S. except 2% higher investment return assumption**

Fiscal year ending September 30,

	2023
1. Total pension liability	
a. Service Cost	\$ 1,439,748
b. Interest	6,936,035
c. Benefit Changes	-
d. Difference between actual & expected experience & Other	578,448
e. Assumption Changes	-
f. Benefit Payments	(4,568,906)
g. Contribution Refunds	-
h. Net Change in Total Pension Liability	4,385,325
i. Total Pension Liability - Beginning	88,642,621
j. Total Pension Liability - Ending	\$ 93,027,946

2. Plan Fiduciary Net Position

a. Contributions - Employer	\$ 1,736,350
b. Contributions - State	664,904
c. Contributions - Member	363,801
d. Net Investment Income	7,523,402
e. Benefit Payments	(4,568,906)
f. Contribution Refunds	-
g. Administrative Expense	(162,337)
h. Other	-
i. Net Change in Plan Fiduciary Net Position	5,557,214
j. Plan Fiduciary Net Position - Beginning	100,533,980
k. Plan Fiduciary Net Position - Ending	\$ 106,091,194

3. Net Pension Liability / (Asset)	(13,063,248)
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Certain Key Assumptions

Valuation Date	10/01/2022
Measurement Date	09/30/2023
Investment Return Assumption	7.90%
Mortality Table	FRS Special Risk Mortality (from 7/1/2022 Valuation)



Asset and Benefit Payment Projection

Not Reflecting Any Contributions from the Employer, State or Employee

Using Assumptions from the Plan's Latest Actuarial Valuation

FYE	Market Value of Assets (BOY)	Expected Investment Return	Projected Benefit Payments	Market Value of Assets (EOY)
2024	99,238,320	5,675,461	6,088,135	98,825,646
2025	98,825,646	5,639,659	6,476,416	97,988,889
2026	97,988,889	5,581,770	6,765,237	96,805,422
2027	96,805,422	5,500,661	7,147,763	95,158,320
2028	95,158,320	5,398,190	7,327,132	93,229,378
2029	93,229,378	5,279,033	7,508,473	90,999,938
2030	90,999,938	5,146,691	7,535,771	88,610,858
2031	88,610,858	5,005,456	7,545,246	86,071,068
2032	86,071,068	4,856,559	7,513,015	83,414,612
2033	83,414,612	4,700,954	7,474,846	80,640,720
2034	80,640,720	4,540,225	7,375,498	77,805,447
2035	77,805,447	4,375,061	7,303,727	74,876,781
2036	74,876,781	4,205,959	7,178,686	71,904,054
2037	71,904,054	4,034,626	7,041,115	68,897,565
2038	68,897,565	3,861,463	6,898,064	65,860,964
2039	65,860,964	3,686,757	6,747,120	62,800,601
2040	62,800,601	3,510,661	6,595,749	59,715,513
2041	59,715,513	3,333,355	6,435,954	56,612,914
2042	56,612,914	3,155,293	6,266,754	53,501,453
2043	53,501,453	2,976,918	6,090,418	50,387,953
2044	50,387,953	2,798,609	5,907,803	47,278,759
2045	47,278,759	2,620,824	5,716,027	44,183,556
2046	44,183,556	2,443,990	5,519,985	41,107,561
2047	41,107,561	2,268,478	5,317,564	38,058,475
2048	38,058,475	2,094,732	5,109,099	35,044,108
2049	35,044,108	1,923,198	4,895,067	32,072,239
2050	32,072,239	1,754,319	4,676,029	29,150,529
2051	29,150,529	1,588,525	4,452,737	26,286,317
2052	26,286,317	1,426,215	4,226,366	23,486,166
2053	23,486,166	1,267,756	3,997,557	20,756,365
2054	20,756,365	1,113,488	3,767,360	18,102,493
2055	18,102,493	963,707	3,536,963	15,529,237
2056	15,529,237	818,647	3,307,717	13,040,167
2057	13,040,167	678,480	3,081,004	10,637,643
2058	10,637,643	543,306	2,858,123	8,322,826
2059	8,322,826	413,159	2,640,272	6,095,713
2060	6,095,713	288,006	2,428,520	3,955,199
2061	3,955,199	167,754	2,223,837	1,899,116
2062	1,899,116	52,245	2,027,206	-

Number of years for which current market value of assets are adequate to sustain the payment of expected retirement benefits, reflecting no contributions from the Employer,

Employee or State, contrary to Florida Statutes and Plan provisions:

38.92

Certain Key Assumptions

Valuation Investment return assumption

5.90%

Valuation Mortality Table

FRS Special Risk Mortality (from 7/1/2022 Valuation)

Note: As required in Section 112.664(1)(c) of the Florida Statutes, the projection of the Fund assets do not include contributions from the Employer, Employee or State, which is contrary to Florida Statutes and Plan provisions. For this reason, these projections should not be viewed as a representation of the amount of time the Fund can sustain benefit payments. Under the GASB standards which DO include contributions from the employer, employee and State, the Fund is expected to be able to sustain the benefit payment demands in the near-term and long-term future.



Asset and Benefit Payment Projection

Not Reflecting Any Contributions from the Employer, State or Employee

Using Assumptions required under 112.664(1)(a), F.S.

FYE	Market Value of Assets (BOY)	Expected Investment Return	Projected Benefit Payments	Market Value of Assets (EOY)
2024	99,238,320	5,675,461	6,088,135	98,825,646
2025	98,825,646	5,639,659	6,476,416	97,988,889
2026	97,988,889	5,581,770	6,765,237	96,805,422
2027	96,805,422	5,500,661	7,147,763	95,158,320
2028	95,158,320	5,398,190	7,327,132	93,229,378
2029	93,229,378	5,279,033	7,508,473	90,999,938
2030	90,999,938	5,146,691	7,535,771	88,610,858
2031	88,610,858	5,005,456	7,545,246	86,071,068
2032	86,071,068	4,856,559	7,513,015	83,414,612
2033	83,414,612	4,700,954	7,474,846	80,640,720
2034	80,640,720	4,540,225	7,375,498	77,805,447
2035	77,805,447	4,375,061	7,303,727	74,876,781
2036	74,876,781	4,205,959	7,178,686	71,904,054
2037	71,904,054	4,034,626	7,041,115	68,897,565
2038	68,897,565	3,861,463	6,898,064	65,860,964
2039	65,860,964	3,686,757	6,747,120	62,800,601
2040	62,800,601	3,510,661	6,595,749	59,715,513
2041	59,715,513	3,333,355	6,435,954	56,612,914
2042	56,612,914	3,155,293	6,266,754	53,501,453
2043	53,501,453	2,976,918	6,090,418	50,387,953
2044	50,387,953	2,798,609	5,907,803	47,278,759
2045	47,278,759	2,620,824	5,716,027	44,183,556
2046	44,183,556	2,443,990	5,519,985	41,107,561
2047	41,107,561	2,268,478	5,317,564	38,058,475
2048	38,058,475	2,094,732	5,109,099	35,044,108
2049	35,044,108	1,923,198	4,895,067	32,072,239
2050	32,072,239	1,754,319	4,676,029	29,150,529
2051	29,150,529	1,588,525	4,452,737	26,286,317
2052	26,286,317	1,426,215	4,226,366	23,486,166
2053	23,486,166	1,267,756	3,997,557	20,756,365
2054	20,756,365	1,113,488	3,767,360	18,102,493
2055	18,102,493	963,707	3,536,963	15,529,237
2056	15,529,237	818,647	3,307,717	13,040,167
2057	13,040,167	678,480	3,081,004	10,637,643
2058	10,637,643	543,306	2,858,123	8,322,826
2059	8,322,826	413,159	2,640,272	6,095,713
2060	6,095,713	288,006	2,428,520	3,955,199
2061	3,955,199	167,754	2,223,837	1,899,116
2062	1,899,116	52,245	2,027,206	-

Number of years for which current market value of assets are adequate to sustain the payment of expected retirement benefits, reflecting no contributions from the Employer,

Employee or State, contrary to Florida Statutes and Plan provisions:

38.92

Certain Key Assumptions

Valuation Investment return assumption

5.90%

Valuation Mortality Table

FRS Special Risk Mortality (from 7/1/2022 Valuation)

Note: As required in Section 112.664(1)(c) of the Florida Statutes, the projection of the Fund assets do not include contributions from the Employer, Employee or State, which is contrary to Florida Statutes and Plan provisions. For this reason, these projections should not be viewed as a representation of the amount of time the Fund can sustain benefit payments. Under the GASB standards which DO include contributions from the employer, employee and State, the Fund is expected to be able to sustain the benefit payment demands in the near-term and long-term future.



Asset and Benefit Payment Projection**Not Reflecting Any Contributions from the Employer, State or Employee****Using Assumptions required under 112.664(1)(b), F.S.**

FYE	Market Value of Assets (BOY)	Expected Investment Return	Projected Benefit Payments	Market Value of Assets (EOY)
2024	99,238,320	3,751,576	6,088,135	96,901,761
2025	96,901,761	3,652,879	6,476,416	94,078,224
2026	94,078,224	3,537,129	6,765,237	90,850,116
2027	90,850,116	3,403,773	7,147,763	87,106,126
2028	87,106,126	3,254,260	7,327,132	83,033,254
2029	83,033,254	3,091,882	7,508,473	78,616,663
2030	78,616,663	2,919,102	7,535,771	73,999,994
2031	73,999,994	2,738,867	7,545,246	69,193,615
2032	69,193,615	2,552,047	7,513,015	64,232,647
2033	64,232,647	2,359,314	7,474,846	59,117,115
2034	59,117,115	2,161,745	7,375,498	53,903,362
2035	53,903,362	1,959,808	7,303,727	48,559,443
2036	48,559,443	1,753,834	7,178,686	43,134,591
2037	43,134,591	1,544,947	7,041,115	37,638,423
2038	37,638,423	1,333,386	6,898,064	32,073,745
2039	32,073,745	1,119,307	6,747,120	26,445,932
2040	26,445,932	902,774	6,595,749	20,752,957
2041	20,752,957	683,864	6,435,954	15,000,867
2042	15,000,867	462,832	6,266,754	9,196,945
2043	9,196,945	239,918	6,090,418	3,346,445
2044	3,346,445	15,309	5,907,803	-
2045	-	-	5,716,027	-
2046	-	-	5,519,985	-
2047	-	-	5,317,564	-
2048	-	-	5,109,099	-
2049	-	-	4,895,067	-

Number of years for which current market value of assets are adequate to sustain the payment of expected retirement benefits, **reflecting no contributions from the Employer, Employee or State, contrary to Florida Statutes and Plan provisions:**

20.50

Certain Key Assumptions

Valuation Investment return assumption

3.90%

Valuation Mortality Table

FRS Special Risk Mortality (from 7/1/2022 Valuation)

Note: As required in Section 112.664(1)(c) of the Florida Statutes, the projection of the Fund assets do not include contributions from the Employer, Employee or State, which is contrary to Florida Statutes and Plan provisions. For this reason, these projections should not be viewed as a representation of the amount of time the Fund can sustain benefit payments. Under the GASB standards which DO include contributions from the employer, employee and State, the Fund is expected to be able to sustain the benefit payment demands in the near-term and long-term future.



Asset and Benefit Payment Projection

Not Reflecting Any Contributions from the Employer, State or Employee

Using Assumptions under 112.664(1)(b), F.S. except 2% higher investment return assumption

FYE	Market Value of Assets (BOY)	Expected Investment Return	Projected Benefit Payments	Market Value of Assets (EOY)
2024	99,238,320	7,599,346	6,088,135	100,749,531
2025	100,749,531	7,703,395	6,476,416	101,976,510
2026	101,976,510	7,788,917	6,765,237	103,000,190
2027	103,000,190	7,854,678	7,147,763	103,707,105
2028	103,707,105	7,903,440	7,327,132	104,283,413
2029	104,283,413	7,941,805	7,508,473	104,716,745
2030	104,716,745	7,974,960	7,535,771	105,155,934
2031	105,155,934	8,009,282	7,545,246	105,619,970
2032	105,619,970	8,047,214	7,513,015	106,154,169
2033	106,154,169	8,090,923	7,474,846	106,770,246
2034	106,770,246	8,143,517	7,375,498	107,538,265
2035	107,538,265	8,207,026	7,303,727	108,441,564
2036	108,441,564	8,283,325	7,178,686	109,546,203
2037	109,546,203	8,376,026	7,041,115	110,881,114
2038	110,881,114	8,487,134	6,898,064	112,470,184
2039	112,470,184	8,618,633	6,747,120	114,341,697
2040	114,341,697	8,772,462	6,595,749	116,518,410
2041	116,518,410	8,950,734	6,435,954	119,033,190
2042	119,033,190	9,156,085	6,266,754	121,922,521
2043	121,922,521	9,391,308	6,090,418	125,223,411
2044	125,223,411	9,659,291	5,907,803	128,974,899
2045	128,974,899	9,963,234	5,716,027	133,222,106
2046	133,222,106	10,306,507	5,519,985	138,008,628
2047	138,008,628	10,692,638	5,317,564	143,383,702
2048	143,383,702	11,125,503	5,109,099	149,400,106
2049	149,400,106	11,609,253	4,895,067	156,114,292

Number of years for which current market value of assets are adequate to sustain the payment of expected retirement benefits, **reflecting no contributions from the Employer, Employee or State, contrary to Florida Statutes and Plan provisions:**

All future years

Certain Key Assumptions

Valuation Investment return assumption

7.90%

Valuation Mortality Table

FRS Special Risk Mortality (from 7/1/2022 Valuation)

Note: As required in Section 112.664(1)(c) of the Florida Statutes, the projection of the Fund assets do not include contributions from the Employer, Employee or State, which is contrary to Florida Statutes and Plan provisions. For this reason, these projections should not be viewed as a representation of the amount of time the Fund can sustain benefit payments. Under the GASB standards which DO include contributions from the employer, employee and State, the Fund is expected to be able to sustain the benefit payment demands in the near-term and long-term future.



ACTUARIALLY DETERMINED CONTRIBUTION				
	Plan's Latest Actuarial Valuation	112.664(1)(a) F.S. Assumptions	112.664(1)(b) F.S. Assumptions	112.664(1)(b) F.S. except 2% higher investment return assumption
A. Valuation Date	October 1, 2023	October 1, 2023	October 1, 2023	October 1, 2023
B. Actuarially Determined Contribution (ADC) to Be Paid During Fiscal Year Ending	9/30/2025	9/30/2025	9/30/2025	9/30/2025
C. Assumed Date of Employer Contribution	10/1/2024	10/1/2024	10/1/2024	10/1/2024
D. Annual Payment to Amortize Unfunded Actuarial Liability	\$ 0	\$ 0	\$ 0	\$ 0
E. Employer Normal Cost	1,792,918	1,792,918	7,398,615	(2,471,665)
F. Employer ADC if Paid on Valuation Date: D + E	1,792,918	1,792,918	7,398,615	0
G. Employer ADC Adjusted for Frequency of Payments	1,792,918	1,792,918	7,398,615	0
H. Employer ADC Adjusted for Frequency of Payments as % of Covered Payroll	41.99 %	41.99 %	173.28 %	0.00 %
I. Assumed Rate of Increase in Covered Payroll to Contribution Year	0.00 %	0.00 %	0.00 %	0.00 %
J. Covered Payroll for Contribution Year	4,269,706	4,269,706	4,269,706	4,269,706
K. Employer ADC for Contribution Year: H x J	1,792,918	1,792,918	7,398,615	0
L. Estimate of State Revenue in Contribution Year (Discounted to Employer Contribution Date)	82,226	82,226	83,610	80,891
M. Net Employer ADC in Contribution Year	1,710,692	1,710,692	7,315,005	0
N. Net Employer ADC as % of Covered Payroll in Contribution Year: M ÷ J	40.07 %	40.07 %	171.32 %	0.00 %
O. Expected Member Contributions in Contribution Year (8% of Covered Payroll):	341,576	341,576	341,576	341,576
P. Total Contribution (Including Members) in Contribution Year: (K + O)	2,134,494	2,134,494	7,740,191	341,576
Q. Total Contribution as % of Covered Payroll in Contribution Year: P ÷ J	49.99 %	49.99 %	181.28 %	8.00 %
R. Certain Key Assumptions				
Investment Return Assumption	5.90%	5.90%	3.90%	7.90%
Mortality Table	FRS Special Risk Mortality (from 7/1/2022 Valuation)	FRS Special Risk Mortality (from 7/1/2022 Valuation)	FRS Special Risk Mortality (from 7/1/2022 Valuation)	FRS Special Risk Mortality (from 7/1/2022 Valuation)

