

**CITY OF LAUDERHILL GENERAL EMPLOYEES RETIREMENT SYSTEM**  
Chapter 112.664, F.S. Compliance Report  
In Connection with the October 1, 2014 Funding Actuarial Valuation Report  
And the Plan's Financial Reporting for the Year Ending September 30, 2014



September 17, 2015

Board of Trustees  
City of Lauderhill  
General Employees Retirement System  
Lauderhill, Florida

Dear Board Members:

Gabriel, Roeder, Smith & Company (GRS) has been engaged by the City of Lauderhill General Employees Retirement System (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, 2014. 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 Plan Administrator concerning Retirement System 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 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, 2014 actuarial valuation report. This report is also based on the Plan provisions, census data, and financial information as summarized in our October 1, 2014 actuarial valuation report. Please refer to the October 1, 2014 actuarial valuation report, dated May 22, 2015, 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.

Theora P. Braccialarghe and Melissa R. Algayer 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.

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.

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 me or under my direct supervision, and I acknowledge responsibility for the results. To the best of my knowledge, the results are complete and accurate, and in my opinion, meet the requirements of Section 112.664(1), F.S. and Section 60T-1.0035, F.A.C.

Respectfully submitted,

GABRIEL, ROEDER, SMITH AND COMPANY

By Theora P. Braccialarghe

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Enrolled Actuary No. 14-02826  
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By Melissa R. Algayer

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**CH. 112.664, Florida Statutes**

**RESULTS**

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

Fiscal year ending September 30,	<u>2014</u>
<b>1. Total pension liability</b>	
a. Service Cost	\$ 682,926
b. Interest	1,923,089
c. Benefit Changes	-
d. Difference between actual & expected experience & Other	(4,059)
e. Assumption Changes	-
f. Benefit Payments	(1,708,640)
g. Contribution Refunds	-
<b>h. Net Change in Total Pension Liability</b>	<u>893,316</u>
<b>i. Total Pension Liability - Beginning</b>	<u>25,812,587</u>
<b>j. Total Pension Liability - Ending</b>	<u>\$ 26,705,903</u>
<b>2. Plan Fiduciary Net Position</b>	
a. Contributions - Employer	\$ 1,224,361
b. Contributions - Non-Employer Contributing Entity	-
c. Contributions - Member	358,549
d. Net Investment Income	1,786,880
e. Benefit Payments	(1,708,640)
f. Contribution Refunds	-
g. Administrative Expense	(58,696)
h. Other	-
<b>i. Net Change in Plan Fiduciary Net Position</b>	<u>1,602,454</u>
<b>j. Plan Fiduciary Net Position - Beginning</b>	<u>18,650,780</u>
<b>k. Plan Fiduciary Net Position - Ending</b>	<u>\$ 20,253,234</u>
<b>3. Net Pension Liability / (Asset)</b>	6,452,669
<b>Certain Key Assumptions</b>	
Valuation Date	10/01/2013
Measurement Date	09/30/2014
Investment Return Assumption	7.50%
Mortality Table	RP-2000 fully generational using Scale AA with ages set forward one year

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

Fiscal year ending September 30,	<u>2014</u>
<b>1. Total pension liability</b>	
a. Service Cost	\$ 691,778
b. Interest	1,953,711
c. Benefit Changes	-
d. Difference between actual & expected experience & Other	(4,059)
e. Assumption Changes	-
f. Benefit Payments	(1,708,640)
g. Contribution Refunds	-
<b>h. Net Change in Total Pension Liability</b>	<u>932,790</u>
<b>i. Total Pension Liability - Beginning</b>	<u>26,212,026</u>
<b>j. Total Pension Liability - Ending</b>	<u>\$ 27,144,816</u>
<b>2. Plan Fiduciary Net Position</b>	
a. Contributions - Employer	\$ 1,224,361
b. Contributions - Non-Employer Contributing Entity	-
c. Contributions - Member	358,549
d. Net Investment Income	1,786,880
e. Benefit Payments	(1,708,640)
f. Contribution Refunds	-
g. Administrative Expense	(58,696)
h. Other	-
<b>i. Net Change in Plan Fiduciary Net Position</b>	<u>1,602,454</u>
<b>j. Plan Fiduciary Net Position - Beginning</b>	<u>18,650,780</u>
<b>k. Plan Fiduciary Net Position - Ending</b>	<u>\$ 20,253,234</u>
<b>3. Net Pension Liability / (Asset)</b>	6,891,582
<b>Certain Key Assumptions</b>	
Valuation Date	10/01/2013
Measurement Date	09/30/2014
Investment Return Assumption	7.50%
Mortality Table	RP-2000 fully generational using Scale AA

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

Fiscal year ending September 30,	<u>2014</u>
<b>1. Total pension liability</b>	
a. Service Cost	\$ 1,025,648
b. Interest	1,817,771
c. Benefit Changes	-
d. Difference between actual & expected experience & Other	2,685
e. Assumption Changes	-
f. Benefit Payments	(1,708,640)
g. Contribution Refunds	-
<b>h. Net Change in Total Pension Liability</b>	<u>1,137,464</u>
<b>i. Total Pension Liability - Beginning</b>	<u>32,879,058</u>
<b>j. Total Pension Liability - Ending</b>	<u>\$ 34,016,522</u>
<b>2. Plan Fiduciary Net Position</b>	
a. Contributions - Employer	\$ 1,224,361
b. Contributions - Non-Employer Contributing Entity	-
c. Contributions - Member	358,549
d. Net Investment Income	1,786,880
e. Benefit Payments	(1,708,640)
f. Contribution Refunds	-
g. Administrative Expense	(58,696)
h. Other	-
<b>i. Net Change in Plan Fiduciary Net Position</b>	<u>1,602,454</u>
<b>j. Plan Fiduciary Net Position - Beginning</b>	<u>18,650,780</u>
<b>k. Plan Fiduciary Net Position - Ending</b>	<u>\$ 20,253,234</u>
<b>3. Net Pension Liability / (Asset)</b>	13,763,288
<b>Certain Key Assumptions</b>	
Valuation Date	10/01/2013
Measurement Date	09/30/2014
Investment Return Assumption	5.50%
Mortality Table	RP-2000 fully generational using Scale AA

**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,	<u>2014</u>
<b>1. Total pension liability</b>	
a. Service Cost	\$ 487,970
b. Interest	2,012,834
c. Benefit Changes	-
d. Difference between actual & expected experience & Other	(10,803)
e. Assumption Changes	-
f. Benefit Payments	(1,708,640)
g. Contribution Refunds	-
<b>h. Net Change in Total Pension Liability</b>	<u>781,361</u>
<b>i. Total Pension Liability - Beginning</b>	<u>21,554,074</u>
<b>j. Total Pension Liability - Ending</b>	<u>\$ 22,335,435</u>
<b>2. Plan Fiduciary Net Position</b>	
a. Contributions - Employer	\$ 1,224,361
b. Contributions - Non-Employer Contributing Entity	-
c. Contributions - Member	358,549
d. Net Investment Income	1,786,880
e. Benefit Payments	(1,708,640)
f. Contribution Refunds	-
g. Administrative Expense	(58,696)
h. Other	-
<b>i. Net Change in Plan Fiduciary Net Position</b>	<u>1,602,454</u>
<b>j. Plan Fiduciary Net Position - Beginning</b>	<u>18,650,780</u>
<b>k. Plan Fiduciary Net Position - Ending</b>	<u>\$ 20,253,234</u>
<b>3. Net Pension Liability / (Asset)</b>	2,082,201
<b>Certain Key Assumptions</b>	
Valuation Date	10/01/2013
Measurement Date	09/30/2014
Investment Return Assumption	9.50%
Mortality Table	RP-2000 fully generational using Scale AA

**Asset and Benefit Payment Projection**  
**Not Reflecting Any Contributions from the Employer, State or Employee**  
**Using assumptions from the Plan's latest actuarial valuation**

<b>FYE</b>	<b>Market Value of Assets (BOY)</b>	<b>Investment Return</b>	<b>Projected Benefit Payments</b>	<b>Market Value of Assets (EOY)</b>
2015	19,951,694	1,389,793	1,564,272	19,777,215
2016	19,777,215	1,371,864	1,709,908	19,439,171
2017	19,439,171	1,345,488	1,761,419	19,023,240
2018	19,023,240	1,312,716	1,833,625	18,502,331
2019	18,502,331	1,272,577	1,899,098	17,875,810
2020	17,875,810	1,226,045	1,929,677	17,172,178
2021	17,172,178	1,174,757	1,937,255	16,409,681
2022	16,409,681	1,118,473	1,964,944	15,563,210
2023	15,563,210	1,055,385	2,012,351	14,606,244
2024	14,606,244	985,599	2,023,556	13,568,286
2025	13,568,286	910,263	2,025,881	12,452,668
2026	12,452,668	828,991	2,036,632	11,245,026
2027	11,245,026	741,286	2,040,778	9,945,535
2028	9,945,535	647,193	2,037,460	8,555,268
2029	8,555,268	547,041	2,019,736	7,082,573
2030	7,082,573	441,519	1,985,323	5,538,769
2031	5,538,769	330,798	1,952,072	3,917,495
2032	3,917,495	213,982	1,932,035	2,199,442
2033	2,199,442	90,547	1,901,040	388,949
2034	388,949	-	1,851,594	-
2035	-	-	1,815,902	-
2036	-	-	1,762,947	-
2037	-	-	1,718,723	-
2038	-	-	1,663,199	-
2039	-	-	1,626,240	-
2040	-	-	1,569,041	-

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:**

19.25

**Certain Key Assumptions**

Valuation Investment return assumption

7.25%

Valuation Mortality Table RP-2000 fully generational using Scale AA with ages set forward one year

**Note: As required in Section 112.664(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.**

<b>FYE</b>	<b>Market Value of Assets (BOY)</b>	<b>Investment Return</b>	<b>Projected Benefit Payments</b>	<b>Market Value of Assets (EOY)</b>
2015	19,951,694	1,389,778	1,564,687	19,776,785
2016	19,776,785	1,371,732	1,712,683	19,435,834
2017	19,435,834	1,345,056	1,766,673	19,014,217
2018	19,014,217	1,311,774	1,841,556	18,484,435
2019	18,484,435	1,270,889	1,909,851	17,845,474
2020	17,845,474	1,223,360	1,943,075	17,125,759
2021	17,125,759	1,170,811	1,953,277	16,343,294
2022	16,343,294	1,112,981	1,983,672	15,472,602
2023	15,472,602	1,048,036	2,033,878	14,486,760
2024	14,486,760	976,064	2,047,611	13,415,213
2025	13,415,213	898,204	2,052,383	12,261,034
2026	12,261,034	814,052	2,065,451	11,009,635
2027	11,009,635	723,097	2,071,755	9,660,978
2028	9,660,978	625,362	2,070,592	8,215,748
2029	8,215,748	521,141	2,055,195	6,681,694
2030	6,681,694	411,082	2,023,203	5,069,572
2031	5,069,572	295,317	1,992,480	3,372,409
2032	3,372,409	172,903	1,975,091	1,570,221
2033	1,570,221	43,269	1,946,802	-
2034	-	-	1,899,793	-
2035	-	-	1,866,571	-
2036	-	-	1,816,123	-
2037	-	-	1,774,140	-
2038	-	-	1,720,751	-
2039	-	-	1,685,580	-
2040	-	-	1,630,117	-

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:**

18.83

**Certain Key Assumptions**

Valuation Investment return assumption

7.25%

Valuation Mortality Table

RP-2000 fully generational using Scale AA

**Note: As required in Section 112.664(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)	Investment Return	Projected Benefit Payments	Market Value of Assets (EOY)
2015	19,951,694	1,006,391	1,564,687	19,393,398
2016	19,393,398	973,195	1,712,683	18,653,910
2017	18,653,910	932,955	1,766,673	17,820,192
2018	17,820,192	887,219	1,841,556	16,865,856
2019	16,865,856	835,324	1,909,851	15,791,329
2020	15,791,329	778,039	1,943,075	14,626,293
2021	14,626,293	716,607	1,953,277	13,389,622
2022	13,389,622	650,884	1,983,672	12,056,834
2023	12,056,834	579,595	2,033,878	10,602,551
2024	10,602,551	502,884	2,047,611	9,057,824
2025	9,057,824	421,661	2,052,383	7,427,102
2026	7,427,102	335,705	2,065,451	5,697,355
2027	5,697,355	244,728	2,071,755	3,870,328
2028	3,870,328	148,839	2,070,592	1,948,575
2029	1,948,575	48,351	2,055,195	-
2030	-	-	2,023,203	-
2031	-	-	1,992,480	-
2032	-	-	1,975,091	-
2033	-	-	1,946,802	-
2034	-	-	1,899,793	-
2035	-	-	1,866,571	-
2036	-	-	1,816,123	-
2037	-	-	1,774,140	-
2038	-	-	1,720,751	-
2039	-	-	1,685,580	-
2040	-	-	1,630,117	-

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:**

14.92

**Certain Key Assumptions**

Valuation Investment return assumption

5.25%

Valuation Mortality Table

RP-2000 fully generational using Scale AA

**Note: As required in Section 112.664(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**

<b>FYE</b>	<b>Market Value of Assets (BOY)</b>	<b>Expected Investment Return</b>	<b>Projected Benefit Payments</b>	<b>Market Value of Assets (EOY)</b>
2015	19,951,694	1,773,165	1,564,687	20,160,172
2016	20,160,172	1,785,604	1,712,683	20,233,093
2017	20,233,093	1,789,852	1,766,673	20,256,273
2018	20,256,273	1,788,533	1,841,556	20,203,250
2019	20,203,250	1,780,470	1,909,851	20,073,869
2020	20,073,869	1,766,966	1,943,075	19,897,760
2021	19,897,760	1,750,204	1,953,277	19,694,686
2022	19,694,686	1,730,014	1,983,672	19,441,028
2023	19,441,028	1,704,228	2,033,878	19,111,378
2024	19,111,378	1,673,100	2,047,611	18,736,868
2025	18,736,868	1,638,238	2,052,383	18,322,722
2026	18,322,722	1,599,325	2,065,451	17,856,596
2027	17,856,596	1,555,916	2,071,755	17,340,757
2028	17,340,757	1,508,255	2,070,592	16,778,421
2029	16,778,421	1,456,951	2,055,195	16,180,177
2030	16,180,177	1,403,093	2,023,203	15,560,067
2031	15,560,067	1,347,154	1,992,480	14,914,741
2032	14,914,741	1,288,266	1,975,091	14,227,916
2033	14,227,916	1,226,043	1,946,802	13,507,156
2034	13,507,156	1,161,547	1,899,793	12,768,910
2035	12,768,910	1,094,795	1,866,571	11,997,134
2036	11,997,134	1,025,739	1,816,123	11,206,750
2037	11,206,750	954,570	1,774,140	10,387,181
2038	10,387,181	881,229	1,720,751	9,547,659
2039	9,547,659	805,200	1,685,580	8,667,279
2040	8,667,279	726,330	1,630,117	7,763,493
2041	7,763,493	645,376	1,572,903	6,835,966
2042	6,835,966	561,781	1,525,309	5,872,439
2043	5,872,439	474,112	1,493,807	4,852,744
2044	4,852,744	382,094	1,443,987	3,790,851
2045	3,790,851	286,429	1,388,638	2,688,642
2046	2,688,642	186,826	1,337,805	1,537,663
2047	1,537,663	82,721	1,286,754	333,631
2048	333,631	-	1,219,920	-
2049	-	-	1,192,900	-

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:**

33.25

**Certain Key Assumptions**

Valuation Investment return assumption

9.25%

Valuation Mortality Table

RP-2000 fully generational using Scale AA

**Note: As required in Section 112.664(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 (ADC)				
	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, 2014	October 1, 2014	October 1, 2014	October 1, 2014
B. Actuarially Determined Contribution (ADC) to Be Paid During Fiscal Year Ending	9/30/2015	9/30/2015	9/30/2015	9/30/2015
C. Assumed Dates of Employer Contributions	Monthly	Monthly	Monthly	Monthly
D. Annual Payment to Amortize Unfunded Actuarial Liability	\$ 754,918	\$ 788,801	\$ 1,125,652	\$ 455,782
E. Total Normal Cost	747,818	756,951	1,096,674	550,515
F. ADC if Paid on Valuation Date: D + E	1,502,736	1,545,752	2,222,326	1,006,297
G. ADC Adjusted for Frequency of Payments	1,559,852	1,604,506	2,284,040	1,054,670
H. ADC Adjusted for Frequency of Payments as % of Covered Payroll	44.92 %	46.21 %	65.77 %	30.37 %
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	3,472,515	3,472,515	3,472,515	3,472,515
K. ADC for Contribution Year: H x J	1,559,852	1,604,506	2,284,040	1,054,670
L. Estimated Credit for State Revenue in Contribution Year	0	0	0	0
M. Employer ADC in Contribution Year	1,212,601	1,257,255	1,936,789	707,419
N. Employer ADC as % of Covered Payroll in Contribution Year: M ÷ J	34.92 %	36.21 %	55.77 %	20.37 %
O. Expected Member Contributions	347,251	347,251	347,251	347,251
P. Total Contribution (including Members) in Contribution Year	1,559,852	1,604,506	2,284,040	1,054,670
Q. Total Contribution as a % of Covered Payroll in Contribution Year: P ÷ J	44.92 %	46.21 %	65.77 %	30.37 %
R. Certain Key Assumptions:				
Investment Return Assumption	7.25%	7.25%	5.25%	9.25%
Mortality Table	RP-2000 fully generational using Scale AA with ages set forward one year	RP-2000 fully generational using Scale AA	RP-2000 fully generational using Scale AA	RP-2000 fully generational using Scale AA