

**Table 6: Actuarial Accrued Liabilities and Valuation Assets
as of December 31, 2020**

Division	Actuarial Accrued Liability					Valuation Assets	Percent Funded	Unfunded (Overfunded) Accrued Liabilities
	Active Employees	Vested Former Employees	Retirees and Beneficiaries	Pending Refunds	Total			
01 - General	\$ 0	\$ 6,186	\$ 443,826	\$ 0	\$ 450,012	\$ 1,583,502	351.9%	\$ (1,133,490)
02 - Sheriff/POAM	3,131,504	160,548	4,498,432	12,235	7,802,719	5,066,567	64.9%	2,736,152
04 - MCF	7,643,247	1,399,430	15,757,920	120,361	24,920,958	16,645,785	66.8%	8,275,173
10 - 911 Employees	1,011,530	259,011	1,244,659	4,690	2,519,890	2,186,747	86.8%	333,143
13 - GEA & TPOAM	1,140,183	13,647	3,233,134	10,090	4,397,054	2,657,639	60.4%	1,739,415
14 - Crt EEs, Exec EEs & Elctd	5,110,618	1,260,072	12,018,428	12,522	18,401,640	10,828,807	58.8%	7,572,833
20 - Sheriff/Adm	727,699	0	3,029,756	0	3,757,455	2,288,415	60.9%	1,469,040
HA - AFSCME hired aft 10/01/2011	161,328	3,825	0	0	165,153	182,030	110.2%	(16,877)
HB - Sheriff POAM (POLC) af 10/1/1	259,857	18,063	0	0	277,920	347,361	125.0%	(69,441)
HC - Executive after 10/1/2012	186,781	54,123	28,950	0	269,854	245,650	91.0%	24,204
HE - Court EEs hired af 11/1/2012	317,967	33,102	7,572	0	358,641	313,177	87.3%	45,464
Total	\$ 19,690,714	\$ 3,208,007	\$ 40,262,677	\$ 159,898	\$ 63,321,296	\$ 42,345,680	66.9%	\$ 20,975,616

The following results show the combined accrued liabilities and assets for each set of linked divisions. These results are already shown in the table on the prior page(s).

Table 6 (continued)

Division	Actuarial Accrued Liability					Valuation Assets	Percent Funded	Unfunded (Overfunded) Accrued Liabilities
	Active Employees	Vested Former Employees	Retirees and Beneficiaries	Pending Refunds	Total			
Linked Divisions HA, 13	\$ 1,301,511	\$ 17,472	\$ 3,233,134	\$ 10,090	\$ 4,562,207	\$ 2,839,669	62.2%	\$ 1,722,538
Linked Divisions HB, 02	3,391,361	178,611	4,498,432	12,235	8,080,639	5,413,928	67.0%	2,666,711
Linked Divisions HE, 14	5,428,585	1,293,174	12,026,000	12,522	18,760,281	11,141,984	59.4%	7,618,297

Please see the Comments on Asset Smoothing in the Executive Summary of this report.

The December 31, 2020 valuation assets (actuarial value of assets) are equal to 0.972357 times the reported market value of assets. Refer to the Appendix for a description of the valuation asset derivation and a detailed calculation of valuation assets.

