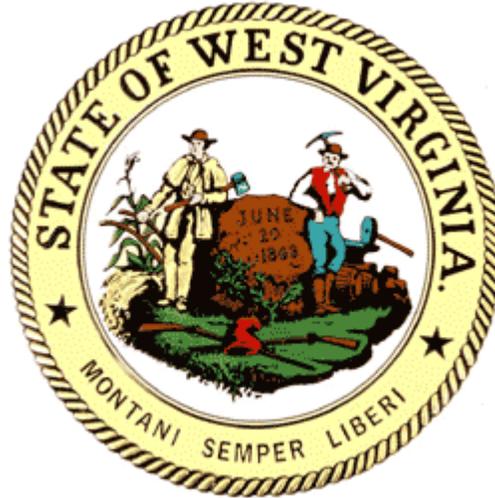




CCRC
Actuaries, LLC

State of West Virginia



Public Employees Insurance Agency

**Analysis of
State of West Virginia Defined Benefit
Cost-Sharing Multiple Employer
Other Postemployment Benefit Plans
GASB 43 and GASB 45 Compliance**

As of June 30, 2008

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SECTION I

Executive Summary

CCRC Actuaries, LLC (“CCRC Actuaries”) was engaged by the Public Employees Insurance Agency (“PEIA”) on behalf of the West Virginia Retiree Health Benefits Trust Fund (WVRHBT) to develop the Actuarial Accrued Liability (“AAL”), the Annual Required Contribution (“ARC”), the Annual Other Postemployment Benefits (“OPEB”) Cost, and the Net OPEB Obligation (“NOO”) for active employee and retiree health care and life insurance liabilities for Other Postemployment Benefits for the State of West Virginia (the “State”) defined benefit and defined contribution cost sharing multi-employer plans. OPEB are benefits that are provided to retired employees beyond those provided by their pension plans. The OPEB for WVRHBT includes subsidies for medical, prescription drug and life insurance benefits. These calculations include the OPEB liability of state agencies, state colleges and universities, West Virginia county school boards and non-state employers as of June 30, 2008.

GASB 43 and 45 address the liabilities associated with the rising cost of health care. Health costs continue to grow faster than national income and, despite research indicating that the employees receive good value for the increased spending, it is questionable whether governments and private employers can continue to finance the current benefit levels.

In addition to the retiree health care liability, CCRC Actuaries performed an analysis of the current liability of the Sick and Annual Leave (“SAL”) Program, a subset of OPEB, offered to public employees of the State as of June 30, 2008. OPEB plans are subject to compliance requirements as described in Statements 43 and 45 of the Governmental Accounting Standards Board (“GASB”). The SAL analysis was conducted for employees covered under the Public Employees’ Retirement System (“PERS”), Teachers’ Retirement System (“TRS”), Teachers’ Defined Contribution Retirement System (“TDC”), Teachers’ Insurance and Annuity Association and College Retirement Equities Fund (“TIAA-CREF”), County Teachers (“Plan C”), Great West (“Plan G”), West Virginia Death, Disability and Retirement Fund (“Plan A”) and West Virginia State Police Retirement System (“Plan B”).

In addition to pensions, many state and local governmental employers provide OPEB as part of the total compensation offered to attract and retain the services of qualified employees. OPEB includes postemployment healthcare as well as other forms of postemployment benefits such as life insurance. From an accrual accounting perspective, the cost of OPEB, like the cost of pension benefits, generally should be associated with the periods in which the exchange occurs, rather than with the periods when benefits are paid or provided. However, in current practice, most OPEB plans are financed on a pay-as-you-go basis, and financial statements generally do not report the financial effects of OPEB earned by the employees but not yet paid. As a result, current financial reporting generally fails to:

- Recognize the cost of benefits in periods when the related services are received by the employer.

- Provide information about the actuarial accrued liabilities for promised benefits associated with past services and whether, and to what extent, those benefits have been funded.
- Provide information useful in assessing potential demands on the employer's future cash flow.

Health spending continues to increase much faster than the overall economy as defined by gross domestic product ("GDP"). Since 1970, health care spending has grown at an average annual rate of 9.9%, or about 2.5 percentage points faster than GDP. In recent decades, the growth rates for health spending and GDP have slowed, but health spending growth remains consistently above GDP growth. As a share of the economy, health care has risen from 7.2% of GDP in 1965 to over 16% of GDP today, and it is projected to be 20% of GDP in 2016.

GASB 43 and GASB 45 improve the relevance and usefulness of financial reporting by requiring systematic, accrual-basis measurement and recognition of OPEB cost over a period that approximates employees' years of service and providing information about actuarial accrued liabilities associated with OPEB and whether and to what extent progress is being made in funding the plan.

Under GASB 43 and GASB 45, the **Actuarial Accrued Liability ("AAL")** is the amount of subsidies expected to be paid to current retirees and current active members that have already been earned, measured in today's dollars. The AAL is that portion as determined by a particular Actuarial Cost Method of the Actuarial Present Value of OPEB benefits and expenses that is not provided for by future Normal Costs.

The **Annual Required Contribution ("ARC")** is the annual amount required under the actuarial cost method and funding policy for amortizing the unfunded actuarial accrued liability. The ARC is the sum of the normal cost (the amount earned in the next year) plus the amortization of the unfunded AAL.

The **Unfunded Actuarial Accrued Liability ("UAAL")** is the excess of the present value of future benefit costs exclusive of future normal cost as of the valuation date over the present value of plan assets. The current unaccounted for UAAL is required to be amortized over a period not to exceed 30 years. We have assumed this liability is amortized over 30 years.

The **Normal Cost** is that portion of the Actuarial Present Value of OPEB benefits and expenses which is allocated to a particular year by the Actuarial Cost Method.

Net OPEB Obligation ("NOO") is the cumulative difference between the Annual OPEB Cost and Actual employer Contributions. The NOO is the "balance sheet liability" for financial reporting.

To calculate the AAL for each current employee and retiree, the **Net Present Value ("NPV")** of benefits at retirement is calculated from the time of employment. Utilizing the assumed payroll growth rate and interest earnings rate, an assumed contribution in the first year of employment is calculated such that over time, contributions and investment earnings will fund the benefits at

retirement. Each subsequent year, the assumed contribution is this initial contribution inflated by the payroll growth rate.

Valuation as of June 30, 2008

The charts below summarize the OPEB liability and **Annual Required Contribution (“ARC”)** as defined by GASB 43 and GASB 45 for the trend assumptions. The lower the discount rate assumption, the higher the liability. The investment rate assumption needs to relate to the expected return on assets.

GASB 43 and GASB 45 Key Results	
<i>(in thousands)</i>	
FY 2008 ARC	397,975
6/30/2008 AAL	6,362,640
FY 2009 ARC	341,565
FY 2009 Annual OPEB Cost	338,166
NOO 6/30/2009	676,535

GASB 43 and GASB 45 Key Results	
<i>(in thousands)</i>	
FY 2009 ARC	341,565
6/30/2009 AAL	7,079,763
FY 2010 ARC	795,921
FY 2010 Annual OPEB Cost	791,943
NOO 6/30/2010	1,300,291

Net OBEB Obligation	
<i>(in thousands)</i>	
NOO 6/30/2007	504,154
FY 2008 Annual OPEB Cost	397,975
7/1/2007 - 6/30/2008 Contributions	<u>324,098</u>
NOO 6/30/2008	578,031

Net OBEB Obligation	
<i>(in thousands)</i>	
NOO 6/30/2008	578,031
FY 2009 Annual OPEB Cost	338,166
7/1/2008 - 6/30/2009 Contributions	<u>239,661</u>
NOO 6/30/2009	676,535

Net OBEB Obligation	
<i>(in thousands)</i>	
NOO 6/30/2009	676,535
FY 2010 Annual OPEB Cost	791,943
7/1/2009 - 6/30/2010 Contributions	<u>168,187</u>
NOO 6/30/2010	1,300,291

While not all employees are paid from the State's general fund, the liability detailed above includes all covered employees and retirees. The incremental cash outlay for 100% funding would need to be adjusted by the employees and retirees from local agencies to develop the cash outlay requirements from the general fund of the State.

The new regulations do not require any employer funding and allows the State to continue the current practice of pay-as-you-go financing of retiree health benefits. However, the recognition of the cost of future retiree health benefits will accumulate on the State's financial statements if assets have not been set aside to offset the liability.

The following chart documents difference between the AAL calculated as of June 30, 2007 and the AAL calculated as of June 30, 2008. Each cause is listed along with the impact on the AAL.

	<u>AAL</u>	<u>Change in AAL</u>	<u>Percent Change</u>
6/30/2007 Liability	3,079,933,000		
Annual Inflation and Demographic Changes	3,286,333,000	206,400,000	6.7%
Change in Salary Scale	3,304,600,000	18,267,000	0.6%
Change in Withdrawal Rates	3,316,520,000	11,920,000	0.4%
Change in PERS Mortality	3,323,095,000	6,575,000	0.2%
Change in Retirement Rates	3,305,963,000	(17,132,000)	-0.5%
Change in Percent of Retirees Selecting Health Care	3,306,558,000	595,000	0.0%
Life Insurance Added	3,480,296,000	173,738,000	5.3%
Change in Capitation Rates/Trend Assumptions	4,719,590,000	1,239,294,000	35.6%
Change in New Retiree Family Status	4,744,690,000	25,100,000	0.5%
Change in Discount Rate from 5.22% to 3.72%	6,362,640,000	1,617,950,000	34.1%
6/30/2008 Liability	6,362,640,000	3,282,707,000	106.6%

The change in the AAL due to annual inflation and demographic changes reflects what the AAL would have been had no assumptions changed.

The change in assumptions concerning the salary scale, withdrawal rates, PERS mortality, and retirement rates reflect the assumption changes for the Consolidated Public Retirement Board (“CPRB”). The salary scale is an assumption concerning the increase in employees’ pay each year. The withdrawal rates assumption is an assumption about the probability of employees dropping out before they are eligible for retirement. The PERS mortality is an assumption concerning the probability of death at each age for these employees. The retirement rate assumptions state the percent of people who retire at each age in which they are eligible to retire. These assumptions can be found in Appendix A of this report.

The percent of retirees selecting health care and the new retiree family status assumptions changes due to studies conducted with the most recent experience from PEIA. These assumptions reflect the percent of actives with health coverage who choose PEIA health coverage at retirement and the percent of actives with family health coverage who choose single coverage at retirement, respectively.

In the past, management had stated that there was no subsidy of life insurance for retired employees. PEIA management has provided CCRC Actuaries with the data to determine the cost per retiree. Additional information concerning life insurance can be found in Section IV.

The change in capitation rates and trend assumptions refer to the change in MAPD capitation rates and the change in trend assumptions established by the WVRHBT board. The difference in the discount rate is based on recent bond returns and the percent of the plan that is funded.

To reduce the ARC, the State may need to consider adopting changes to the current retiree health care program, including but not limited to:

- Increasing current levels of employee contributions for either current and future employees, or both.
- Changes to the current retiree premium structure.
- Cap State contributions on a per retiree or aggregate level.
- Decrease State contributions for retirees and/or dependents.
- Modify the current benefit structure to reduce expenses.
- Change the current OPEB to a defined contribution OPEB plan.

The preparation of any estimate of future health costs requires consideration of a broad array of complex social and economic events. This report contemplates significant financial savings impact resulting from the continuation of the Medicare Advantage Prescription Drug program for Medicare eligible retirees. Changes in reimbursement methodology, the emergence of new and expensive medical procedures and prescription drug options, and the continuing evolution of the framework of the managed care options as are contemplated in the Board's proposed plan, increase the level of uncertainty of such estimates. As such, the estimate of insurance program costs contains considerable uncertainty and variability and actual experience may not conform to the assumptions utilized in this analysis.

Respectfully,



Dave Bond, F.S.A., M.A.A.A.
Managing Partner



Bradley Paulis
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SECTION II

Overview of Other Postemployment Benefits

In addition to pensions, many state and local governmental employers provide OPEB as part of the total compensation offered to attract and retain the services of qualified employees. OPEB includes postemployment healthcare as well as other forms of postemployment benefits such as life insurance. From an accrual accounting perspective, the cost of OPEB, like the cost of pension benefits, generally should be associated with the periods in which the exchange occurs, rather than with the periods when benefits are paid or provided. However, in current practice, most OPEB plans are financed on a pay-as-you-go basis, and financial statements generally do not report the financial effects of defined benefit OPEB until the promised benefits are paid. As a result, current financial reporting for defined benefit plans generally fails to:

- Recognize the cost of benefits in periods when the related services are received by the employer.
- Provide information about the AAL for promised benefits associated with past services and whether, and to what extent, those benefits have been funded.
- Provide information useful in assessing potential demands on the employer's future cash flow.

GASB 43 and GASB 45 improve the relevance and usefulness of financial reporting by requiring systematic, accrual-basis measurement and recognition of defined benefit OPEB cost over a period that approximates employees' years of service and providing information about AAL associated with OPEB and whether, and to what extent, progress is being made in funding the plan.

GASB Statement 43 – Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans

GASB Statement 43 establishes uniform financial reporting standards for OPEB plans. The standards apply for OPEB trust funds included in the financial reports of plan sponsors, as well as for the stand-alone financial reports of OPEB plans or the public employee retirement systems that administer them.

Summary of Standards for OPEB Plans That Are Administered as Trusts

The financial reporting framework for defined benefit OPEB plans that are administered as trusts includes two financial statements and two multi-year schedules that are required to be presented as Required Supplementary Information ("RSI") immediately following the notes to the financial statements. The financial statements focus on reporting current financial information about plan net assets held in trust for OPEB and financial activities related to the administration of the trust. The *statement of plan net assets* provides information about the fair value and composition of plan assets, plan liabilities, and plan net assets held in trust for OPEB. The *statement of changes in plan net assets* provides information about the year-to-year changes in plan net assets, including additions from employer, member, and other contributions and net investment income

and deductions for benefits and refunds paid and plan administrative expenses. The required notes to the financial statements include a brief plan description, a summary of significant accounting policies, and information about contributions and legally required reserves. Actuarial information includes the current funded status of the plan, actuarial methods and assumptions used in the valuation.

Plans are required to measure all actuarially determined information included in their financial reports in accordance with certain parameters including requirements for the frequency and timing of actuarial valuations as well as for the actuarial methods and assumptions that are acceptable for financial reporting.

For financial reporting purposes, an actuarial valuation is required at least biennially for OPEB plans with a total membership of 200 or more. The projection of benefits should include all benefits covered by the current substantive plan at the time of each valuation and should take into consideration the pattern of sharing of benefit costs between the employer and plan members to that point, as well as certain legal or contractual caps on benefits to be provided. The parameters require that the selection of actuarial assumptions, including the health care cost trend rate for postemployment healthcare plans, be guided by applicable actuarial standards.

The requirements of Statement Number 43 for OPEB plan reporting are effective based on the size of the government's gross annual revenues. Under these requirements, West Virginia will first be subject to the requirement for financial reporting for the fiscal year ending June 30, 2007.

GASB Statement Number 45 – Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions

GASB 45 establishes standards for the measurement, recognition and display of OPEB expense and related liabilities, note disclosures and RSI in the financial reports of state and local governmental employers. The objective of GASB 45 is to improve the faithfulness of representations and usefulness of information included in the financial reports of governmental employers regarding OPEB. The requirements of this Statement apply to the financial statements of all state and local governmental employers that provide postemployment benefits other than pension benefits.

OPEB arises from an exchange of salaries and benefits for employee services, and it is part of the compensation that employers offer for services received. OPEB includes postemployment healthcare benefits, including medical, dental, vision, and other health related benefits; and other forms of postemployment benefits – for example, life insurance, disability, long-term care, and other benefits.

Conversion of a terminating employee's unused sick leave credits to an individual account to be used for payment of postemployment benefits on the person's behalf is a termination payment. When a terminating employee's unused sick leave credits are converted to provide or to enhance a defined benefit OPEB, such as postemployment healthcare benefits, the resulting benefit or increase in benefits should be accounted for in the calculation.

Sick and Annual Leave Program

New retirees hired prior to June 30, 2001 with unused Sick and Annual Leave credits currently have the choice to receive an increased annuity payment or to convert the Sick and Annual Leave to health care benefits under the West Virginia PEIA Program. Employees hired prior to July 1, 1988 can convert two days of accrued leave for 100% of the premium for one month of single coverage and three days of accrued leave for 100% of the premium for one month of family coverage. Employees hired between July 1, 1988 and June 30, 2001 accrue monthly credits at the same rate, but for 50% of the premium for one month.

Recent experience shows that approximately half of all retirees choose to use these credits for the health care premium waiver benefits under the WVRHBT. Senate Bill Number 3002, passed in 2001, created the Public Employee Leave Analysis Board (“Board”). The purpose of the Board was to:

- Analyze the fiscal impact on the State, county, school boards, and other participating entities of the current policy on conversion of annual and sick leave balances at retirement.
- Determine the projected sick leave days for all employees at their projected normal retirement date.
- Provide a full cost and benefit analysis that includes the cost of the premiums offset by the conversion, as well as enhanced retirement benefits and projected future costs.
- Utilize detailed actuarial assumptions based on individual employee and participant data, actual experience for employees and retirees, and projected future medical and prescription benefit costs.
- Calculate the monetary costs to the State, county, school boards, and other participating entities due to conversion at retirement.

The purpose of this report, in addition to the initial calculation of the GASB 43 liabilities, is to continue this reporting of the State’s liabilities as established by Senate Bill Number 3002 and as requested by WVRHBT management.

It should be noted that the cost on the pay-as-you-go basis of healthcare benefits for the retirees who choose this option is currently born by the former employer, not by WVRHBT.

Retiree Subsidy

Retiree premiums are currently subsidized by active employers and employees through active premiums. In Fiscal Year 2008, retiree premiums were \$58,413,920 compared to total expenses of \$132,127,289. This resulted in the State of West Virginia and Local governmental employers and employees subsidizing \$73,713,369 (55.8%) of retiree health care. The chart below summarizes the PEIA historical (Fiscal Years 2001 – 2008) and projected (Fiscal Years 2009 – 2014) retiree subsidy contained in the PEIA Financial Plan.

<u>Fiscal Year</u>	<u>Retiree Subsidy</u>	<u>Growth</u>
2001	(\$71,682,928)	
2002	(\$84,912,636)	18.5%
2003	(\$78,804,738)	-7.2%
2004	(\$88,751,881)	12.6%
2005	(\$105,783,066)	19.2%
2006	(\$115,355,739)	9.0%
2007	(\$122,810,810)	6.5%
2008	(\$73,713,369)	-40.0%
2009	(\$101,908,077)	38.2%
2010	(\$121,632,135)	19.4%
2011	(\$135,842,290)	11.7%
2012	(\$156,814,811)	15.4%
2013	(\$182,073,191)	16.1%
2014	(\$209,470,319)	15.0%

Under the PEIA Financial Plan adopted in December 2007, it is assumed that future retiree premium increases will equal State employee premium increases. The current 56% level of retiree subsidization is projected to increase to 67% in 2013. These subsidization levels are at a significantly lower subsidy than in recent years due to cost savings accruing to the WVRHBT through participation of the Medicare Advantage Prescription Drug program. While these projections assume continued involvement with the MAPD program, there are no federal guarantees that the program will continue in the future.

SECTION III

Methodology

Retiree Subsidy Calculation

In addition to pensions, many state and local governmental employers provide OPEB as part of the total compensation offered to attract and retain the services of qualified employees. OPEB includes postemployment healthcare as well as other forms of postemployment benefits such as life insurance. The State of West Virginia currently offers its retirees defined benefit health care coverage and life insurance coverage. From an accrual accounting perspective the cost of OPEB, like the cost of pension benefits, generally should be associated with the periods in which the exchange occurs, rather than with the periods when benefits are paid or provided. However, in current practice, most OPEB defined benefit plans are financed on a pay-as-you-go basis, and financial statements generally do not report the financial effects of OPEB until the promised benefits are paid.

GASB 43 and GASB 45 improve the relevance and usefulness of financial reporting by requiring systematic, accrual-basis measurement and recognition of defined benefit OPEB cost over a period that approximates employees' years of service and providing information about actuarial accrued liabilities associated with OPEB and whether and to what extent progress is being made in funding the plan.

Definition of GASB 43 and GASB 45 Liabilities

Under GASB 43 and GASB 45, the **Actuarial Accrued Liability (AAL)** is the accumulation to the valuation date of assumed contributions and investment earnings necessary to fund the expected benefit at retirement. The current unaccounted for AAL needs to be amortized over a period not to exceed 30 years. We have assumed this liability is amortized over 30 years. The **Normal Cost** is the assumed contribution for the next fiscal year.

To calculate the AAL for each current employee and retiree, the NPV of benefits at retirement are calculated to the date of hire. Utilizing the assumed payroll growth rate and interest earnings rate, an assumed contribution in the first year of employment is calculated such that over time, contributions and investment earnings will fund the benefits at retirement. Each subsequent year the assumed contribution is this initial contribution inflated by the payroll growth rate.

Current Age Health Care Benefits (**CAHCB**) for each individual equals the NPV of future health care benefits that were calculated for the current employee utilizing the appropriate mortality, withdrawal and retiree rates.

Entry Age Future Health Care Benefits (**EAFHCB**) for each individual equals the NPV of future health care benefits that were calculated to the entry year of employment utilizing the appropriate mortality, withdrawal and retiree rates.

Current Age Annuity Factor (**CAAF**) for each individual equals an annuity factor developed from the expected future working lifetime of the individual, the payroll growth rate and the discount factor.

With an Investment Rate of Return at 7.50%, and a Payroll Growth Rate of 5.0%, the Discount Rate (r) is equal to $((1+0.075)/(1+0.05))-1$ or 0.024.

The CAAF is $1+(1-((1+0.024))^{-(\text{expected future working lifetime at current age}-1)})/0.024$.

Entry Age Annuity Factor (**EAAF**) for each individual equals an annuity factor developed from the expected future working lifetime of the individual, the payroll growth rate and the discount factor.

With an Investment Rate of Return at 7.50%, and a Payroll Growth Rate of 5.0%, and the Discount Rate (r) is equal to $((1+0.075)/(1+0.05))-1$ or 0.024.

The EAAF is $1+(1-((1+0.024))^{-(\text{expected future working lifetime at entry}-1)})/0.024$.

The Normal Cost at Entry (**NCE**) equals the annual amount to be set aside each year for benefits at retirement, adjusted for the payroll growth rate.

$$\mathbf{NCE = EAFHCB / EAAF}$$

The Normal Cost at Current Age (**NCCA**) equals the next fiscal year amount to be set for benefits at retirement.

$\mathbf{NCCA = NCE * (1 + Payroll Growth Rate)^n}$ where n is the previous number of years employed.

Future Normal Cost at Current Age (**FNCCA**) equals the total normal cost contributions to be made in the future prior to retirement.

$$\mathbf{FNCCA = NCCA * CAAF}$$

Actuarial Accrued Liability (**AAL**) equals the total expected benefits at retirement that is not provided for by future normal costs.

$$\mathbf{AAL = CAHCB - FNCCA}$$

Illustrative Calculations

In an effort to assist the reader in understanding the calculation, this section presents examples of the liabilities and the calculation for both single active employees and for active employees with a spouse. These examples of the OPEB liability calculation for various sample employees are shown in detail on page 14.

Because the majority of the employees are members of the PERS and TRS/TDC plans, we have used the PERS plan for demonstration purposes. The average age of all employees is 57 and the average years of service is 14. The majority of the employees are female; consequently, we have selected this for our first detailed sample calculation. Each additional sample calculation has changed one variable to demonstrate the impact that certain variables have on the final results. For example, we have shown a male with the same age and years of service.

Page 17 provides the detailed calculation for a PERS employee that is:

- a single female age 47 with 14 years of service,
- a single male age 47 with 14 years of service (see example 2),
- a family coverage (example 3),
- a 57 year old female (example 4),
- a 37 year old female (example 5), and
- a 47 year old with 25 years of service (example 6).

All six of these examples are detailed on page 14 utilizing two different discount rates of 5.22% and 7.5%. The following description is for our sample female employee age 47 with 14 years of service.

One of the first things to determine in our calculation is the future years of service that the specific employee would need to work in order to achieve full retirement benefits. This will vary by each plan. For PERS, a member who has attained age 60 and has earned five or more years of contributing service is eligible for a normal retirement benefit. Also, a member who has completed at least five years of contributing service and who has attained age 55 with the sum of his age plus years of contributing service equal to or greater than 80, may retire at any age over 55 with full retirement benefits, the “Rule of 80”. For the employee age 47 with 14 years of service, the earliest that employee can reach full retirement is in 13 years at age 60.

The next criterion to determine is the probability of actually reaching full retirement. The appropriate mortality and withdrawal rates for the age, sex, and plan are applied each year the employee would need to work to determine the probability that this employee reaches full retirement. For example, for the employee age 47, there is a 0.1654% chance that the 47 year old female will be deceased in the next year and a 3.8% chance the employee will not work under this plan next year. Therefore, there is approximately a 96% chance this employee will work in this plan and achieve one more year of service towards full retirement. Similarly, there is approximately a 96% chance the employee will work in the following year. Ultimately, this results in a 68.4% probability that the 47 year old female with 14 years of service will reach the criteria required for full retirement under the PERS plan. This is detailed in the following table.

<u>Year</u>	<u>Age</u>	<u>Probability of Remaining Employed</u>	
		<u>An Additional Year</u>	<u>Cumulative</u>
1	47	0.96035	0.96035
2	48	0.96120	0.92308
3	49	0.96203	0.88804
4	50	0.96285	0.85504
5	51	0.96568	0.82570
6	52	0.96848	0.79967
7	53	0.97126	0.77669
8	54	0.97402	0.75651
9	55	0.97674	0.73892
10	56	0.97843	0.72297
11	57	0.98005	0.70855
12	58	0.98161	0.69552
13	59	0.98310	0.68377

For the PERS plan there are withdrawal rates that vary in the first six years of employment. The withdrawal rates and mortality rates vary by sex. If our example employee age 47 with 14 years of service were a male, the probability that he would reach full retirement is 74.0%.

The OPEB calculation also uses the years of service needed to reach full retirement at the employees' original hire date as well as the associated probability that they remain employed throughout these years. For our sample employee age 47 with 14 years of service, she needs to work 27 years from the original hire date to reach full retirement criteria. Similar to the previous calculation, the probability of a 47 year old male with 14 years of service remaining employed long enough to reach full retirement is 27.3%.

Once the employee has achieved full retirement criteria, retirement rates are applied to determine the probability that the employee does in fact stop working in the next year or continues to work. For our 47 year old female with 14 years of service, full retirement criteria are met at age 60. There is a 15% chance an employee age 60 with full retirement criteria met will stop working, a 15% chance an employee age 61 with full retirement criteria met will stop working, a 40% chance an employee age 62 with full retirement criteria met will stop working, etc. These retirement rates are applied to the projected number of employees still working to determine the projected number of retirees.

For each of the employees, if the employee is single it is assumed they will remain with single coverage throughout the projection. If the employee has family coverage, the mortality rates are also applied to the spouse. Claim expenses are projected on a per capita basis for both the employee and spouse.

We have developed the subsidy cost that PEIA will need to pay a retiree in future years depending on family and single status and Medicare and Non-Medicare eligibility. These assumed subsidy costs are multiplied by the projected number of retirees to develop the subsidy that PEIA would need to pay for this employee over their expected future lifetime after

retirement. Factoring in the probability that the employee actually reaches full retirement provides the Current-Age Health Care Benefits (“CAHCB”). The CAHCB is \$28,713 for our sample female. The EAFHCB is calculated using the original hire date of the employee. This is \$4,994 for our female example.

The expected future working lifetime at entry is determined by the age, sex, years of service and retirement criteria for each employee. For our sample female this is determined as approximately 12.1 years.

The 5.22% discount rate and the 5% Payroll growth rate are used to determine the EAAF. This annuity factor is equal to 11.9 for the sample female.

The \$4,994 EAFHCB divided by the 11.9 annuity factor gives a Normal Cost at Entry Age of \$419. This value along with the years of past service is used to determine the Normal Cost at Current Age. The \$419 inflated at 5% for 14 years is \$830 for our sample female.

The expected future working lifetime at current age is determined by the age, sex, years of service and retirement criteria for each employee. For our sample female this is determined as approximately 13 years. Again, the discount rate and the 5% Payroll growth rate are used to determine the CAAF. This annuity factor is equal to 12.8 for the sample female.

The FNCCA of \$10,643 is equal to the \$830 times the 12.8 years for our sample female.

The AAL is equal to the CAHCB of \$28,712 minus the FNCCA of \$10,643. This is \$18,069 for our sample 47 year old female with 14 years of service.

Sex	Years of Past Service	Current Age	Spouse Sex & Age	Current-Age Health Care Benefits to Be Paid	Entry-Age Future Health Care Benefits to Be Paid	Expected Future Working Lifetime (at Entry Age)	PV Factor of \$1 Per Year Over Expected Future Working Lifetime (at Entry Age)	Normal Cost at Entry Age	Normal Cost at Current Age	Expected Future Working Lifetime (at Current Age)	PV Factor of \$1 Per Year Over Expected Future Working Lifetime (at Current Age)	Future Normal Cost At Current Age	Actuarial Accrued Liability
5.22% Discount Rate													
1	F	14		\$28,713	\$4,994	12.1	11.9	\$419	\$830	13.0	12.8	\$10,643	\$18,069
2	M	14		23,706	4,298	12.5	12.4	348	689	13.7	13.5	9,321	14,384
3	F	14	M 47	53,442	9,296	12.1	11.9	780	1,545	13.0	12.8	19,810	33,632
4	F	14		27,372	6,234	11.5	11.4	547	1,083	6.4	6.3	6,842	20,529
5	F	14		19,517	2,214	9.9	9.8	226	448	16.1	15.9	7,110	12,407
6	F	25		40,534	1,343	9.6	9.5	141	478	10.5	10.4	4,967	35,566

Sex	Years of Past Service	Current Age	Spouse Sex & Age	Current-Age Health Care Benefits to Be Paid	Entry-Age Future Health Care Benefits to Be Paid	Expected Future Working Lifetime (at Entry Age)	PV Factor of \$1 Per Year Over Expected Future Working Lifetime (at Entry Age)	Normal Cost at Entry Age	Normal Cost at Current Age	Expected Future Working Lifetime (at Current Age)	PV Factor of \$1 Per Year Over Expected Future Working Lifetime (at Current Age)	Future Normal Cost At Current Age	Actuarial Accrued Liability
7.5% Discount Rate													
1	F	14		\$16,440	\$2,118	12.1	10.6	\$200	\$395	13.0	11.3	\$4,471	\$11,968
2	M	14		13,988	1,879	12.5	11.0	171	339	13.7	11.9	4,025	9,963
3	F	14	M 47	31,085	4,005	12.1	10.6	377	747	13.0	11.3	8,455	22,630
4	F	14		18,080	3,050	11.5	10.2	299	591	6.4	6.0	3,531	14,549
5	F	14		9,024	758	9.9	8.9	85	169	16.1	13.6	2,286	6,738
6	F	25		25,087	486	9.6	8.7	55	189	10.5	9.4	1,782	23,305

Sick and Annual Leave Calculation

We have projected the current liability to the State of West Virginia of the current program for 50% and 100% SAL participants. The current liability or cost to the State includes the present value of both the free or discounted medical premiums and the annuity differential for retirees who choose each respective option. It is important to note that Low Trend assumptions will result in a greater percentage of retirees choosing the medical premium waiver benefit in the future from the recent experience of approximately half of all retirees.

Our approach in completing this analysis was to:

- 1) Develop appropriate assumptions that reflect actual experience of the various retirement plans and PEIA experience. These assumptions include rates of retirement, rates of voluntary withdrawal, mortality rates of active employees and retirees, investment rates of return, retiree option participation rates, and salary increases. All demographic assumptions were unchanged from the prior report with the exception of the assumptions for TRS. The TRS assumptions were updated to match the experience study that was completed for the TRS actuarial valuation as of July 1, 2007. In addition, the expected increase in PEIA premiums and the investment rate available to the employee were judged to be critical assumptions and may be worthy of alternative scenarios.
- 2) Collect and collate active employee data supplied by the Department of Administration. Data problems were identified and reported to the Department for possible correction. For the SAL, we analyzed the number of sick leave days based on the information provided for each employee as of June 30, 2008.
- 3) Project the current liability of the SAL Program to the State of West Virginia. This liability represents the present value of the marginal increases in retiree pension amounts for those exercising the defined annuity benefit, as well as the present value of the waived medical premiums as a result of this election. However, since the CPRB currently accrues the anticipated liability resulting from the increased annuities through the excise of Sick and Annual Leave liabilities, these liabilities are not part of the OPEB.
- 4) Analyze and develop individual employee decision matrices based on information for each employee and the assumption that the employee would generally make the decision resulting in the most favorable financial outcome.
- 5) For the single active employees, it is assumed that their coverage remains single throughout the projection. For the current employees with family coverage, we have assumed that a portion of these employees would change to single coverage during the projection. Based on the current distribution of retirees between single and family coverage, we have projected that approximately 74% of the active family employees should be evaluated as family coverage at retirement, while the other 26% should be evaluated as single coverage to reflect the expected future change in coverage.

SECTION IV

Actuarial Assumptions

OPEB Key Assumptions

The GASB 43 and GASB 45 require that the selection of actuarial assumptions be guided by standards of the actuarial profession. Assumptions should be placed on expected long-term future trends. In the interest of consistency, we will use information and assumptions currently incorporated by the Consolidated Public Retirement Board with respect to methodology, demographic movements and salary scale assumptions:

1. Actuarial Cost Methods

The State of West Virginia currently employs the Entry Age Actuarial Cost Method in its other defined benefit pension valuations, and this methodology will be used in the OPEB valuation. Under this methodology, the Actuarial Present Value of the Projected Benefits of each individual included is allocated on a level basis over the earnings or service of the individual between entry age and assumed exit ages. The portion of the Actuarial Present Value allocated to a valuation year is called the Normal Cost. The portion of the Actuarial Present Value not provided for at a valuation date by the Actuarial Present Value of future Normal Costs is called the Actuarial Accrued Liability.

The Amortization method is as a level percentage of the projected payroll of active plan members on a closed group basis.

2. Healthcare Cost Trend Rate

The healthcare cost trend rate is the rate of change in per capita health claims cost over time as a result of factors such as medical inflation, utilization of healthcare services, plan design, and technological services.

CCRC Actuaries performed the detailed medical and prescription drugs trend analysis for PEIA in the report titled, "PEIA FY2008 Medical & Drug Trend Report". This report includes the detailed trend analysis of PEIA experience by medical and prescription drugs category and whether PEIA or Medicare was primary. Based on the analysis, the Financial Plan was adjusted to reflect a FY 2009 Non-Medicare medical claim trend of 7.0%. In addition, the Medicare medical claim trend was also changed to 7.0% in FY 2009. Based on PEIA's prescription drug experience, the Financial Plan trend assumption for all prescription drugs coverage remained at 12.0% in FY 2009. In addition, we have assumed that trends will increase by 0.5% in each successive fiscal year beginning in FY 2010.

3. Trend Assumptions

3a. Medical and Prescription Drug Trend Scenario

The Baseline Trend Assumption of the OPEB calculation assumes the trend rates of the WVRHBT Financial Plan adopted in December 2007 by the Finance Board. It should be noted that this scenario assumes that no benefit or provider reimbursement changes are implemented to reduce the underlying trend. Those assumptions for the first ten years of the projection are shown in the chart below:

Retiree Medical and Prescription Drug Trend Assumptions

	<u>Medical</u>		<u>Drugs</u>		<u>Admin</u>	<u>Total</u>
	<u>Medicare</u>	<u>Non-Medicare</u>	<u>Medicare</u>	<u>Non-Medicare</u>		
2009	7.0%	7.0%	12.0%	12.0%	5.0%	9.2%
2010	7.5%	7.5%	12.5%	12.5%	5.0%	9.8%
2011	8.0%	8.0%	13.0%	13.0%	5.0%	10.3%
2012	8.5%	8.5%	13.5%	13.5%	5.0%	10.9%
2013	9.0%	9.0%	14.0%	14.0%	5.0%	11.4%
2014	9.0%	9.0%	14.0%	14.0%	5.0%	11.5%
2015	9.0%	9.0%	14.0%	14.0%	5.0%	11.5%
2016	9.0%	9.0%	14.0%	14.0%	5.0%	11.6%
2017	9.0%	9.0%	14.0%	14.0%	5.0%	11.7%
2018	9.0%	9.0%	14.0%	14.0%	5.0%	11.7%
2019	8.5%	8.5%	13.0%	13.0%	5.0%	11.0%
2020	8.0%	8.0%	12.0%	12.0%	5.0%	10.3%
2021	7.5%	7.5%	11.0%	11.0%	5.0%	9.5%
2022	7.0%	7.0%	10.0%	10.0%	5.0%	8.8%
2023	6.5%	6.5%	9.0%	9.0%	5.0%	8.0%
2024	6.0%	6.0%	8.0%	8.0%	5.0%	7.2%
2025	6.0%	6.0%	7.0%	7.0%	5.0%	6.6%
2026	6.0%	6.0%	6.0%	6.0%	5.0%	6.0%
2027	6.0%	6.0%	6.0%	6.0%	5.0%	6.0%
2028	6.0%	6.0%	6.0%	6.0%	5.0%	6.0%

The total composite rate in 2028 was assumed for years 2029 and after.

3b. Historical Retiree Medical and Prescription Drug Trends

The chart below summarizes the retiree medical and prescription drug trends observed for the plan using data through February 2008. It is important to note that these trends have not been adjusted to reflect savings as a result of the expansion of the drug rebate program or the claim savings due to changes in provider reimbursement methodologies nor changes in the benefit structure.

<u>Fiscal Year</u>	<u>Medical Medicare</u>	<u>Medical Non-Medicare</u>	<u>Drugs Medicare</u>	<u>Drugs Non-Medicare</u>	<u>Total</u>
2003	3%	-18%	11%	0%	0%
2004	10%	0%	3%	-2%	5%
2005	6%	-2%	16%	1%	8%
2006	6%	5%	11%	17%	9%
2007	6%	1%	6%	6%	5%
2008	N/A	4%	N/A	-5%	N/A

PEIA has contracted with Coventry Advantra Freedom to provide MAPD benefits to Medicare-eligible retired employees and dependents. Under this arrangement, Coventry Advantra Freedom has assumed the financial risk of providing comprehensive medical and prescription drug coverage with limited copayments. As a result, Fiscal Year 2008 Medicare trends are non-credible.

4. **Retirement Assumptions**

Retirement assumptions in the valuation were provided from the various defined benefit plans administered by the Consolidated Public Retirement Board (“CPRB”). See Appendix A for details.

5. **Mortality, Voluntary Withdrawal, and Future Salary Assumptions**

Mortality, withdrawal and wage-based assumptions in the valuation were provided from the various defined benefit plans administered by the CPRB. TRS and PERS assumptions were updated to match the July 1, 2007 Actuarial Valuations. See Appendix A for details.

6. **Actuarial Value of Plan Assets**

The actuarial value of plan assets is measured at fair value.

7. Payroll Growth Rates

Payroll growth rates vary by plan. For PERS, assumed compensation increases range from 4.25% to 6.0%. For TRS/TDC, assumed compensation increases range from 3.5% to 5.0%. For Troopers Plan A and B, compensation is assumed to increase 6.0% per year for the first 5 years of service, 5.5% for the next 5 years, and 4.75% per year thereafter.

8. Retiree Premium Inflation Assumptions

Historically, PEIA has only shown modest increases in retiree premiums, averaging approximately 3% annual increases over the past ten years, while the underlying cost of retiree coverage has grown dramatically. This has resulted in a retiree subsidy to the extent that retirees only paid approximately 35% of their cost of insurance in Fiscal Year 2007. In general, the underlying cost of retiree medical coverage has experienced annual trends of 8% to 18%. It should be further noted that the FY 2008 medical premiums remained unchanged for non-Medicare retirees and were reduced for Medicare retirees. In FY 2009 through FY 2012, the Baseline Scenario assumed increases as shown below and as adopted in the West Virginia PEIA Financial Plan. Based on this information, we have developed a baseline scenario, which assumes that the long-term rate of inflation of retiree PEIA premiums will grade down to an ultimate policy inflation rate of 6.0% with age rating.

	FY 2009	FY 2010	FY 2011	FY 2012
Retiree Premium	\$0	\$2,694,586	\$10,900,000	\$8,100,000
Percentage	0%	5%	18%	11%

9. Investment or Discount Rate Assumptions

Assumed discount rates reflect the time value of money as of the measurement date in determining the present value of future cash outflows for postretirement benefit payments. The calculation was performed using two alternative investment and discount rate assumptions based on the level of future funding of the WVRHBT. Under the Baseline scenario, the investment rate of 3.72% was developed under the assumption that funding will continue to be ad hoc and not sufficient to cover the full cost of the ARC in the near future

10. Probability of Active Employee Choosing Healthcare at Retirement

10a. Life Only Actives

Historically we have assumed that this probability is zero. However, PEIA conducted an analysis that indicated that 61 out of 393 recent retirees with life only coverage as an active employee choose PEIA healthcare coverage at retirement. This represents 15.5% of retirees with a choice in this category.

There were 13,181 employees that have life only coverage. These employees were all evaluated assuming they had single coverage. For purposes of this calculation, we have assumed that 16% of life only actives choose retiree medical coverage.

10b. Medical Actives

Historically, we have assumed that this probability is 100%. However, PEIA conducted an analysis that indicated that 8,837 out of 10,714 recent retirees with PEIA medical coverage as an active employee choose PEIA healthcare coverage at retirement. This represents only 82.5% of retirees with a choice in this category.

For purposes of this calculation, we have assumed that 83% of medical actives choose retiree medical coverage.

11. Probability of a new retiree choosing the healthcare premium waiver over annuity increases offered as an option

We utilized the same methodology as employed in previous years that bases the decision on the present value of the health care benefit versus the present value of the annuity benefit. No calculation is necessary for teachers covered under the defined contribution plan, as the annuity option is not available.

12. Probability that family coverage in the future will stay as family coverage or become single coverage

For the retiree subsidy calculation, we modeled this probability based on spouse mortality. For the SAL calculation, we have assumed that 87% of family coverages will remain as family coverages and 13% will switch to single coverage. This assumption was developed based on historical coverage distribution for retirees.

13. Accrual of Future Benefits

The SAL liability is calculated using two different approaches: The first approach calculates the liability based on the amount of Sick and Annual Leave accrued as of June 30, 2008, assuming **no further** accumulations of sick time. The second approach calculates the liability based under the assumption that the employee will **continue** to accrue Sick and Annual Leave based on the employee's history of accumulating sick leave time.

For the retiree subsidy analysis, we assume no new active employees in the projection. The employees and retirees as of June 30, 2008 make up the future retirees and the corresponding liability.

14. Plan A vs. Plan B Coverage for Non-Medicare Retirees

The calculation will assume that an employee with Plan A or Plan B coverage will elect the same level of plan coverage at retirement.

15. Retiree Per Person and Policy Costs

Effective July 1, 2007, the medical and prescription drug risk for Medicare eligible retirees was assumed by a managed care organization. The WVRHBT remains at risk for all retirees not eligible for Medicare. The non-Medicare retiree policy costs were developed from audited FY 2007 results. Costs were then trended forward one year using the July 2008 claim lag and membership information. The assumptions are as follows:

Coverage	Cost
<u>Retiree Non-Medicare PPB</u>	
Single	\$6,652
Member and Children	3,986
Family	5,807

These policy costs were then converted to a per capita basis in order to develop the OPEB liability.

MAPD Capitations

The medical and prescription drug risk for Medicare eligible retirees was assumed by a managed care organization under the Medicare Advantage Prescription Drug program effective July 1, 2007. Under this agreement, the WVRHBT is responsible for annual capitation based on the amounts below:

1. Retirees - \$1,896 annual capitation in FY2009
2. Retirees on the Retiree Assistance Program - \$2,460 annual capitation in FY 2009

Life Insurance

West Virginia has previously set rates for life insurance at a blended rate for actives and retirees. New rates for actives and retirees have been developed to eliminate the subsidy that retirees have been receiving from active employees. West Virginia management has

provided CCRC Actuaries with the new rates assuming no blending with actives and retirees.

- New active rate decreases from \$0.512 to \$0.459 per \$1,000 insured
- New retiree rate increases from \$0.512 to \$2.506 per \$1,000 insured

For the OPEB Liability calculation, the cost per person for life insurance has been determined to be \$78.06 in 2008. This has been calculated using the \$3,297,431 total subsidy divided by the 33,875 medical retirees and the 8,365 life only retirees. Insurance costs have assumed to increase at 4.0% per year.

16. Medical Premiums

For the purposes of the projection of program costs, we have assumed that the cost of retiree monthly premiums in Fiscal Year 2008 will be based on the current rates as illustrated in the chart below. These premiums remain unchanged from the previous Fiscal Year 2008.

Fiscal Year 2009 Non-Medicare Monthly Premium Rates

Years of Service	Policyholder Only		Policyholder with Non-Medicare Dependents		Policyholder with Medicare Dependents	
	Standard	Preferred	Standard	Preferred	Standard	Preferred
0 to 9	\$744	\$729	\$1,772	\$1,742	\$1,234	\$1,204
10 to 14	570	555	1,329	1,299	912	882
15 to 19	395	380	888	858	593	563
20 to 24	292	277	623	593	400	370
25 and Over	223	208	446	416	271	241

Fiscal Year 2009 Medicare Monthly Premium Rates

Years of Service	Policyholder Only		Policyholder with Non-Medicare Dependents		Policyholder with Medicare Dependents	
	Standard	Preferred	Standard	Preferred	Standard	Preferred
0 to 9	\$339	\$324	\$1,156	\$1,125	\$702	\$672
10 to 14	246	231	864	834	501	471
15 to 19	153	138	572	542	301	271
20 to 24	98	83	396	366	178	148
25 and Over	61	46	279	249	99	69

SECTION V

Data Sources and Analysis

The OPEB analysis was based on a combination of databases maintained and provided by the State of West Virginia. We created our database using data primarily found in the June 2008 active employee and retiree billing file provided by PEIA. We extracted all primary employees listed as active that had either health care coverage or life only plans. We deleted all duplicated records based on employee identifier. We extracted spousal information from this same database.

Once completed, we crosschecked this data against the sick and annual leave database collected and provided by the Department of Administration Financial Accounting and Reporting Section (“FARS”). Whenever an employee was found in the Department of Administration database, we used the salary and Sick and Annual Leave balances found there.

For those not found in the Department of Administration database, we needed to generate years of service, and their Sick and Annual Leave balances. We generated years of service by averaging the number of years of service for county teachers (our largest group) found in the FARS database. Once the years of service had been calculated, we generated the Sick and Annual Leave balances by averaging the balances of county teachers in service time groups of five years (i.e. 0-4 years, 5-9 years, 10-14 years, etc.).

	PERS	County Teachers	TDCRS	TIAA-CREF	Great West	TRS	Troopers Plan A	Troopers Plan B	Undefined Group	Total
Pre 7/1/88	4,649	11,673	94	2,100	0	478	72	3	1,903	20,972
7/1/88-6/30/91	1,407	1,471	29	652	0	97	48	11	509	4,224
7/1/91-6/30/01	6,820	13,142	185	2,415	4	38	60	249	1,724	24,637
Post 6/30/01	8,903	11,088	113	3,809	79	91	0	200	926	25,209
Total	21,779	37,374	421	8,976	83	704	180	463	5,062	75,042

Retiree Data Analysis

The current retiree data was extracted from the June 2008 billing file provided by Larry Stover of PEIA. Included in that database was information on 33,864 retirees. Of those retirees, there were 15,057 that had spouses. The spousal information (gender, age) was extracted for use in the projection of family and survivor coverage.

SECTION VI

Sick and Annual Leave Program Analysis

The purpose of this analysis was to project the SAL liability of the State for active employees and current retirees of the SAL Program. Employees under each of these retirement systems hired before July 1, 2001, with the exception of TDC, currently have the choice of exchanging accumulated sick days for either PEIA medical premium waiver or increased defined annuity benefit values at retirement. Teachers hired since July 1, 1991, who are still covered under TDC, are not eligible for a defined benefit pension and only have the option to convert accumulated sick days for PEIA premiums at retirement. It should be noted that the current liability, or cost to the State, is calculated to be the present value of both free and discounted PEIA medical premiums and the annuity differential for retirees who choose each respective option. Only those choosing the discounted PEIA medical premiums are included in the OPEB liability. We have projected the retiree election of the PEIA premium benefit versus the upgraded annuity increase on the basis of the expected value of each option. Employees hired before July 1, 1988 are eligible for the 100% medical premium waiver while employees hired after June 30, 1988 and before July 1, 2001, are eligible for only 50% of the medical premium waiver.

As of June 30, 2008, employees of the State of West Virginia will have accrued 6,198,193 days of sick leave. The average sick leave days for all employees are shown by the following plans:

Plan		Days of Sick Leave	Number of Employees	Average Sick Days Leave
PERS	Before 7/1/1988	979,940	4,649	210.79
	7/1/1988 - 6/30/2001	706,145	8,227	85.83
County Teachers	Before 7/1/1988	2,114,638	11,673	181.16
	7/1/1988 - 6/30/1991	155,794	1,471	105.91
	7/1/1991 - 6/30/2001	910,631	13,142	69.29
TDCRS	Before 7/1/1988	12,175	94	129.52
	7/1/1988 - 6/30/1991	2,910	29	100.34
	7/1/1991 - 6/30/2001	14,560	185	78.71
TIAA-CREF	Before 7/1/1988	418,394	2,100	199.24
	7/1/1988 - 6/30/1991	77,711	652	119.19
	7/1/1991 - 6/30/2001	198,154	2,415	82.05
Great West	Before 7/1/1988	0	0	0
	7/1/1988 - 6/30/1991	0	0	0
	7/1/1991 - 6/30/2001	307	4	76.81
TRS	Before 7/1/1988	93,117	478	194.81
	7/1/1988 - 6/30/1991	11,475	97	118.3
	7/1/1991 - 6/30/2001	3,454	38	90.88
Troopers Plan A	Before 7/1/1988	24,800	72	344.45
	7/1/1988 - 6/30/2001	28,815	108	266.81
Troopers Plan B	Before 7/1/1988	836	3	278.79
	7/1/1988 - 6/30/2001	41,830	260	160.88
Undefined Group	Before 7/1/1988	244,874	1,903	128.68
	7/1/1988 - 6/30/1991	55,604	509	109.24
	7/1/1991 - 6/30/2001	102,029	1,724	59.18
TOTAL		6,198,193	49,833	124

The charts in Appendix C summarize all employees by Plan, age, salary, accrued leave, and years of service.

For the Sick and Annual Leave analysis, the number of accumulated sick leave days for each employee as of June 30, 2008 was analyzed and projected as appropriate. The liability was calculated using two different approaches. The first approach calculated the liability based on the amount of Sick and Annual Leave accrued as of June 30, 2008, assuming **no further** accumulations of time. The second approach calculated the liability based under the assumption that the employee will **continue** to accrue Sick and Annual Leave based on the employee's history of accumulating sick leave time. The second approach is included in the OPEB liability. For each employee, the value of the PEIA premium waiver benefit and the annuity increase was projected based on the employee's age, medical coverage type, anticipated time of retirement, gender, years of service, salary and plan type.

For the employees who were hired before July 1, 2001, Appendix D presents a summary of the projected number of days of sick leave that they are expected to have accumulated at their projected retirement date. These reports present the year the employees are expected to retire, the projected number of sick leave days these employees would have as of this date and the average sick leave days per person. The projection for all employees, as well as the projection separated by plan, is presented for years 2009 through 2037.

In order to project the current employee's expected retirement date and number of sick leave days, we first sorted the employees by plan. Based on each plan's specific criteria for achieving normal and reduced retirement benefits, we selected the earliest possible retirement year for each employee utilizing their specific age and years of service. To project the number of sick leave days at retirement, historical accumulation rates were determined. The sick balance for each employee as of June 30, 2008 divided by the current years of service provided an annual accumulation rate. Based on this rate, the sick balances were projected forward to the expected retirement date.

In reviewing the myriad of assumptions required to conduct this analysis, the most important assumption in developing both the liability under the SAL Program, as well as determining which benefit option the employee would be most likely to choose, is the expected future increase in PEIA premiums. We have varied the health inflation assumption as follows:

- Baseline Assumption – trends consistent with the PEIA Financial Plan as developed in December 2007, ultimately grading down to a trend of 6.0% with age rating. This scenario would be consistent with projected increases in retiree deductibles and coinsurance.

One of the results of our analysis shows which type of benefit the retirees would choose. Based on the future accumulated credits, employees were assumed to evaluate the net present value of either PEIA medical premium waiver or increased defined annuity benefit values at retirement and accurately choose the benefit most advantageous to the employee. The benefit liability for CPRB is currently calculated using a 3.72% investment rate to discount the liabilities.

Last year, we had projected that approximately 83% of the retirees would ultimately elect the medical premium waiver. We are now projecting that approximately 70% of the retirees, who are hired prior to 7/1/1988, will elect the medical premium waiver. We are projecting that this will increase to approximately 92% for retirees who hired after 7/1/1988

The total Sick and Annual Leave liability can be found in Sections VII and VIII.

The decision for future retirees based on a 3.72% discount rate is summarized in the following tables:

Projected PEIA Waiver Program

Plan		Number of Employees
PERS	Before 7/1/1988	3,657
	7/1/1988 – 6/30/2001	7,124
TRS/TDC	Before 7/1/88	274
	7/1/1988 – 6/30/1991	46
	7/1/1991 – 6/30/2001	38
Plan D	Before 7/1/88	94
	7/1/1988 – 6/30/1991	29
	7/1/1991 – 6/30/2001	185
Plan F	Before 7/1/88	2,100
	7/1/1988 – 6/30/1991	652
	7/1/1991 – 6/30/2001	2,415
Plan C	Before 7/1/88	6,630
	7/1/1988 – 6/30/1991	650
	7/1/1991 – 6/30/2001	13,142
Plan G	Before 7/1/88	0
	7/1/1988 – 6/30/1991	0
	7/1/1991 – 6/30/2001	4
Troopers Plan A	Before 7/1/1988	0
	7/1/1988 – 6/30/2001	0
Troopers Plan B	Before 7/1/1988	2
	7/1/1988 – 6/30/2001	157
Undefined Group	Before 7/1/88	1,903
	7/1/1988 – 6/30/1991	509
	7/1/1991 – 6/30/2001	1,724
Before 7/1/1988		14,660 (70%)
After 7/1/1988		26,674 (92%)
TOTAL		41,335 (83%)

Projected Annuity Increases

Plan		Number of Employees
PERS	Before 7/1/1988	992
	7/1/1988 – 6/30/2001	1,103
TRS/TDC	Before 7/1/88	204
	7/1/1988 – 6/30/1991	51
	7/1/1991 – 6/30/2001	0
Plan D	Before 7/1/88	0
	7/1/1988 – 6/30/1991	0
	7/1/1991 – 6/30/2001	0
Plan F	Before 7/1/88	0
	7/1/1988 – 6/30/1991	0
	7/1/1991 – 6/30/2001	0
Plan C	Before 7/1/88	5,043
	7/1/1988 – 6/30/1991	821
	7/1/1991 – 6/30/2001	0
Plan G	Before 7/1/88	0
	7/1/1988 – 6/30/1991	0
	7/1/1991 – 6/30/2001	0
Troopers Plan A	Before 7/1/1988	72
	7/1/1988 – 6/30/2001	108
Troopers Plan B	Before 7/1/1988	1
	7/1/1988 – 6/30/2001	103
Undefined Group	Before 7/1/88	0
	7/1/1988 – 6/30/1991	0
	7/1/1991 – 6/30/2001	0
Before 7/1/1988		6,312 (30%)
After 7/1/1988		2,187 (8%)
TOTAL		8,498 (17%)

SECTION VII

Retiree Subsidy – Fiscal Year 2008 GASB 43 and 45 Calculation

The liability for the OPEB and the Sick and Annual Leave Calculation was developed assuming underlying medical trends consistent with the PEIA Financial Plan as developed in December 2008, ultimately grading down to a trend of 6.0% with age rating. This analysis utilized retirement, withdrawal, mortality and wage-based assumptions currently utilized in the valuation of the various defined benefit plans administered by the Consolidated Public Retirement Board (“CPRB”). The benefit liability for CPRB is currently calculated using a 7.5% investment rate to discount the liabilities.

The annual required contribution is the annual amount required under the actuarial cost method and funding policy for amortizing the unfunded actuarial accrued liability. The ARC is the sum of the normal cost and the thirty-year amortization as a level percentage of payroll of the actuarial accrued liability that has not been funded.

Detailed results, for the OPEB liability and the Sick & Annual Leave liability as well as projected 10 year cash flows can be found in Appendix E. The charts below summarize the OPEB liability for both assumed investment rate assumption scenarios.

Annual Required Contribution FY 2009 (“ARC”)	
<i>(in thousands)</i>	
Normal Cost Component	
Normal Cost	\$435,367
Interest	16,196
Total Normal Cost	\$451,563
Amortization Component	
AAL	\$6,362,640
Less: Assets	254,818
UAAL	6,070,960
Divided by PV factor	29.45
Amortization payment	206,143
Interest	7,669
Total Amortization Payment	\$213,811
Annual Required Contribution	\$665,374

The ARC is the annual amount that needs to be paid to fully pre-fund the subsidies and the Annual OPEB cost is the related annual accounting expense. The annual OPEB cost is made up of the ARC, the interest on the Net OPEB Obligation (“NOO”), and the amortization of the NOO. The NOO is the ongoing balance sheet item that shows the difference between the annual OPEB cost and what the employers have actually contributed. The charts below show the estimated annual OPEB cost and NOO as of July 1, 2008 and July 1, 2009:

Annual OPEB Cost	
<i>(in thousands)</i>	
FY 2009 ARC	341,565
Interest on NOO	28,902
Amortization of NOO	<u>(32,301)</u>
FY 2009 Annual OPEB Cost	338,166

Annual OPEB Cost	
<i>(in thousands)</i>	
FY 2010 ARC	795,921
Interest on NOO	33,827
Amortization of NOO	<u>(37,805)</u>
FY 2010 Annual OPEB Cost	791,943

The following chart shows the historic NOO as of June 30, 2008 and the projected NOO as of June 30, 2009 and June 30, 2010:

Net OBEB Obligation	
<i>(in thousands)</i>	
NOO 6/30/2007	504,154
FY 2008 Annual OPEB Cost	397,975
7/1/2007 - 6/30/2008 Contributions	<u>324,098</u>
NOO 6/30/2008	578,031

Net OBEB Obligation	
<i>(in thousands)</i>	
NOO 6/30/2008	578,031
FY 2009 Annual OPEB Cost	338,166
7/1/2008 - 6/30/2009 Contributions	<u>239,661</u>
NOO 6/30/2009	676,535

Net OBEB Obligation	
<i>(in thousands)</i>	
NOO 6/30/2009	676,535
FY 2010 Annual OPEB Cost	791,943
7/1/2009 - 6/30/2010 Contributions	<u>168,187</u>
NOO 6/30/2010	1,300,291

In Fiscal Year 2009, the WVRHBT is projected to total \$239,661,000 in revenues and the chart below illustrates the source of these revenues

Fiscal Year 2009 Contributions and Revenue Sources	
Local Agencies - Pay Go Premiums	\$18,980
State Agencies Employers - Pay Go Premiums	101,446
State Agencies Employees - Pay Go Premiums	24,044
Mandatory Transfer from General Revenue	30,730
Mandatory Transfer from Excess Lottery	46,600
Non Par Premiums	4,161
<u>Debt Reduction Fund</u>	<u>13,700</u>
Total	\$239,661

The funded ratio is the ratio of the present value of contributions that have been made for current members to the present value of the liability that has already been accrued based on the funding method. A funded ratio of 100% would indicate that all benefits that have been accrued have been funded as of the valuation date. On the other hand, a funded ratio of less than 100% indicates that all benefits that have been accrued have not been funded as of the valuation date.

Funded Status as of June 30, 2007	
<i>(in thousands)</i>	
AAL	3,079,933
Assets	3,167
Unfunded Liability	3,076,766
Funded Ratio	0.10%

Funded Status as of June 30, 2008	
<i>(in thousands)</i>	
AAL	6,362,640
Assets	254,818
Unfunded Liability	6,107,823
Funded Ratio	4.00%

Funded Status as of June 30, 2009	
<i>(in thousands)</i>	
AAL	7,079,763
Assets	397,916
Unfunded Liability	6,681,846
Funded Ratio	5.62%

The chart below shows the historic and projected percent of ARC funded. A percent below 100% relates to how much of the present value of the benefit being earned in the current year will be shifted to the future.

Percentage of ARC Contributed	
<i>(in thousands)</i>	
FY 2008 Contributions	324,098
FY 2008 ARC	397,975
Percentage of 2008 ARC Contributed	81.44%
FY 2009 Contributions	239,661
FY 2009 ARC	341,565
Percentage of 2009 ARC Contributed	70.17%
FY 2010 Contributions	168,187
FY 2010 ARC	795,921
Percentage of 2010 ARC Contributed	21.13%

The covered payroll is the total payroll of all current members that are eligible to receive subsidies from OPEB plan employers. Contributions made by the employers are considered on a percentage of payroll basis, similar to the pension systems. The ARC is calculated as a percent of the covered payroll. Note that the State's current ARC is \$341,565,000. This represents 10.36% of current annual payroll for all eligible members.

The unfunded liability as a percentage of covered payroll is a measure of the relative magnitude of the unfunded liability. The table below shows that the State's unfunded liability is 185.18% of the State's total covered annual payroll. In other words, if 185.18% of this year's payroll were contributed to fund the subsidies, all accrued subsidies would be fully funded.

ARC and Unfunded Liability as a Percentage of Covered Payroll	
<i>(in thousands)</i>	
FY 2008 ARC	397,975
FY 2007 Payroll	3,246,309
6/30/2007 Unfunded Liability	3,076,766
ARC as a % of Covered Payroll	12.26%
Unfunded Liability as a % of Covered Payroll	94.78%
FY 2009 ARC	341,565
FY 2008 Payroll	3,298,252
6/30/2008 Unfunded Liability	6,107,823
ARC as a % of Covered Payroll	10.36%
Unfunded Liability as a % of Covered Payroll	185.18%
FY 2010 ARC	795,921
FY 2009 Payroll	3,437,271
6/30/2009 Unfunded Liability	6,681,846
ARC as a % of Covered Payroll	23.16%
Unfunded Liability as a % of Covered Payroll	194.39%

APPENDIX A

Actuarial Assumptions

Public Employees' Retirement System

<u>Age</u>	<u>Salary Scale</u>		<u>Ultimate Withdrawal</u>		<u>Retirement Rates</u>		<u>Mortality</u>	
	<u>Male</u>	<u>Female</u>	<u>Male</u>	<u>Female</u>	<u>Male</u>	<u>Female</u>	<u>Male</u>	<u>Female</u>
19	1.06000	1.06000	10.00%	11.00%	0.00%	0.00%	0.05%	0.02%
20	1.06000	1.06000	10.00%	11.00%	0.00%	0.00%	0.05%	0.03%
21	1.05950	1.05950	9.60%	10.80%	0.00%	0.00%	0.05%	0.03%
22	1.05900	1.05900	9.20%	10.60%	0.00%	0.00%	0.05%	0.03%
23	1.05850	1.05850	8.80%	10.40%	0.00%	0.00%	0.05%	0.03%
24	1.05800	1.05800	8.40%	10.20%	0.00%	0.00%	0.06%	0.03%
25	1.05750	1.05750	8.00%	10.00%	0.00%	0.00%	0.06%	0.03%
26	1.05700	1.05700	7.80%	9.60%	0.00%	0.00%	0.06%	0.04%
27	1.05650	1.05650	7.60%	9.20%	0.00%	0.00%	0.07%	0.04%
28	1.05600	1.05600	7.40%	8.80%	0.00%	0.00%	0.07%	0.04%
29	1.05550	1.05550	7.20%	8.40%	0.00%	0.00%	0.07%	0.04%
30	1.05500	1.05500	7.00%	8.00%	0.00%	0.00%	0.08%	0.05%
31	1.05450	1.05450	6.70%	7.50%	0.00%	0.00%	0.08%	0.05%
32	1.05400	1.05400	6.40%	7.00%	0.00%	0.00%	0.09%	0.05%
33	1.05350	1.05350	6.10%	6.50%	0.00%	0.00%	0.09%	0.06%
34	1.05300	1.05300	5.80%	6.00%	0.00%	0.00%	0.10%	0.06%
35	1.05250	1.05250	5.50%	5.50%	0.00%	0.00%	0.10%	0.07%
36	1.05200	1.05200	5.20%	5.30%	0.00%	0.00%	0.11%	0.07%
37	1.05150	1.05150	4.90%	5.10%	0.00%	0.00%	0.12%	0.08%
38	1.05100	1.05100	4.60%	4.90%	0.00%	0.00%	0.13%	0.08%
39	1.05050	1.05050	4.30%	4.70%	0.00%	0.00%	0.14%	0.09%
40	1.05000	1.05000	4.00%	4.50%	0.00%	0.00%	0.15%	0.09%
41	1.04975	1.04975	3.80%	4.40%	0.00%	0.00%	0.16%	0.10%
42	1.04950	1.04950	3.60%	4.30%	0.00%	0.00%	0.18%	0.11%
43	1.04925	1.04925	3.40%	4.20%	0.00%	0.00%	0.20%	0.12%
44	1.04900	1.04900	3.20%	4.10%	0.00%	0.00%	0.23%	0.13%
45	1.04875	1.04875	3.00%	4.00%	0.00%	0.00%	0.26%	0.14%
46	1.04850	1.04850	2.80%	3.90%	0.00%	0.00%	0.29%	0.15%
47	1.04825	1.04825	2.60%	3.80%	0.00%	0.00%	0.33%	0.17%
48	1.04800	1.04800	2.40%	3.70%	0.00%	0.00%	0.38%	0.18%
49	1.04775	1.04775	2.20%	3.60%	0.00%	0.00%	0.42%	0.20%
50	1.04750	1.04750	2.00%	3.50%	0.00%	0.00%	0.47%	0.22%
51	1.04700	1.04700	1.80%	3.20%	0.00%	0.00%	0.53%	0.23%
52	1.04650	1.04650	1.60%	2.90%	0.00%	0.00%	0.59%	0.25%
53	1.04600	1.04600	1.40%	2.60%	0.00%	0.00%	0.65%	0.27%
54	1.04550	1.04550	1.20%	2.30%	0.00%	0.00%	0.71%	0.30%
55	1.04500	1.04500	1.00%	2.00%	15.00%	15.00%	0.78%	0.33%

Public Employees' Retirement System

<u>Age</u>	<u>Salary Scale</u>		<u>Ultimate Withdrawal</u>		<u>Retirement Rates</u>		<u>Mortality</u>	
	<u>Male</u>	<u>Female</u>	<u>Male</u>	<u>Female</u>	<u>Male</u>	<u>Female</u>	<u>Male</u>	<u>Female</u>
56	1.04450	1.04450	1.00%	1.80%	15.00%	15.00%	0.85%	0.36%
57	1.04400	1.04400	1.00%	1.60%	15.00%	15.00%	0.93%	0.39%
58	1.04350	1.04350	1.00%	1.40%	15.00%	15.00%	1.00%	0.44%
59	1.04300	1.04300	1.00%	1.20%	15.00%	15.00%	1.09%	0.49%
60	1.04250	1.04250	1.00%	1.00%	15.00%	15.00%	1.19%	0.55%
61	1.04250	1.04250			15.00%	15.00%	1.31%	0.62%
62	1.04250	1.04250			35.00%	35.00%	1.44%	0.69%
63	1.04250	1.04250			18.00%	18.00%	1.59%	0.77%
64	1.04250	1.04250			18.00%	18.00%	1.74%	0.86%
65	1.04250	1.04250			30.00%	30.00%	1.92%	0.96%
66	1.04250	1.04250			20.00%	20.00%	2.13%	1.06%
67	1.04250	1.04250			20.00%	20.00%	2.36%	1.16%
68	1.04250	1.04250			20.00%	20.00%	2.63%	1.29%
69	1.04250	1.04250			20.00%	20.00%	2.92%	1.45%
70	1.04250	1.04250			100.00%	100.00%	3.24%	1.65%
71					100.00%	100.00%	3.61%	1.90%
72					100.00%	100.00%	4.00%	2.19%
73					100.00%	100.00%	4.38%	2.51%
74					100.00%	100.00%	4.75%	2.86%
75					100.00%	100.00%	5.12%	3.24%
76					100.00%	100.00%	5.53%	3.64%
77					100.00%	100.00%	6.01%	4.08%
78					100.00%	100.00%	6.59%	4.55%
79					100.00%	100.00%	7.26%	5.06%
80					100.00%	100.00%	7.97%	5.61%
81					100.00%	100.00%	8.74%	6.19%
82					100.00%	100.00%	9.54%	6.79%
83					100.00%	100.00%	10.37%	7.44%
84					100.00%	100.00%	11.23%	8.15%
85					100.00%	100.00%	12.11%	8.92%
86					100.00%	100.00%	13.01%	9.75%
87					100.00%	100.00%	13.93%	10.65%
88					100.00%	100.00%	14.87%	11.62%
89					100.00%	100.00%	15.85%	12.69%
90					100.00%	100.00%	16.87%	13.86%
91					100.00%	100.00%	17.95%	15.12%
92					100.00%	100.00%	19.05%	16.51%
93					100.00%	100.00%	20.17%	18.04%
94					100.00%	100.00%	21.30%	19.73%
95					100.00%	100.00%	22.65%	21.61%

Public Employees' Retirement System

<u>Age</u>	<u>Salary Scale</u>		<u>Ultimate Withdrawal</u>		<u>Retirement Rates</u>		<u>Mortality</u>	
	<u>Male</u>	<u>Female</u>	<u>Male</u>	<u>Female</u>	<u>Male</u>	<u>Female</u>	<u>Male</u>	<u>Female</u>
96					100.00%	100.00%	24.12%	23.70%
97					100.00%	100.00%	25.62%	25.81%
98					100.00%	100.00%	27.25%	28.02%
99					100.00%	100.00%	29.02%	30.47%
100					100.00%	100.00%	30.91%	33.16%
101							32.98%	36.14%
102							35.25%	39.42%
103							37.72%	43.04%
104							40.62%	47.15%
105							44.15%	51.92%
106							48.52%	57.50%
107							53.93%	64.03%
108							60.61%	71.69%
109							68.74%	80.63%
110							78.56%	100.00%
111							100.00%	100.00%

Teachers' Retirement System / Teachers Defined Contribution

<u>Age</u>	<u>Salary Scale</u>		<u>Ultimate Withdrawal</u>		<u>Retirement Rates</u>		<u>Mortality</u>	
	<u>Male</u>	<u>Female</u>	<u>Male</u>	<u>Female</u>	<u>Male</u>	<u>Female</u>	<u>Male</u>	<u>Female</u>
19	1.05000	1.05000	4.00%	4.00%	0.00%	0.00%	0.04%	0.02%
20	1.05000	1.05000	4.00%	4.00%	0.00%	0.00%	0.04%	0.02%
21	1.04950	1.04950	3.90%	3.90%	0.00%	0.00%	0.04%	0.02%
22	1.04900	1.04900	3.80%	3.80%	0.00%	0.00%	0.04%	0.02%
23	1.04850	1.04850	3.70%	3.70%	0.00%	0.00%	0.04%	0.02%
24	1.04800	1.04800	3.60%	3.60%	0.00%	0.00%	0.04%	0.03%
25	1.04750	1.04750	3.50%	3.50%	0.00%	0.00%	0.05%	0.03%
26	1.04700	1.04700	3.40%	3.40%	0.00%	0.00%	0.05%	0.03%
27	1.04650	1.04650	3.30%	3.30%	0.00%	0.00%	0.05%	0.03%
28	1.04600	1.04600	3.20%	3.20%	0.00%	0.00%	0.05%	0.03%
29	1.04550	1.04550	3.10%	3.10%	0.00%	0.00%	0.06%	0.03%
30	1.04500	1.04500	3.00%	3.00%	0.00%	0.00%	0.06%	0.04%
31	1.04450	1.04450	2.95%	2.90%	0.00%	0.00%	0.06%	0.04%
32	1.04400	1.04400	2.90%	2.80%	0.00%	0.00%	0.07%	0.04%
33	1.04350	1.04350	2.85%	2.70%	0.00%	0.00%	0.07%	0.04%
34	1.04300	1.04300	2.80%	2.60%	0.00%	0.00%	0.08%	0.05%
35	1.04250	1.04250	2.75%	2.50%	0.00%	0.00%	0.09%	0.05%
36	1.04200	1.04200	2.68%	2.40%	0.00%	0.00%	0.09%	0.05%
37	1.04150	1.04150	2.60%	2.30%	0.00%	0.00%	0.10%	0.06%
38	1.04100	1.04100	2.53%	2.20%	0.00%	0.00%	0.10%	0.06%
39	1.04050	1.04050	2.45%	2.10%	0.00%	0.00%	0.11%	0.07%
40	1.04000	1.04000	2.38%	2.00%	0.00%	0.00%	0.12%	0.07%
41	1.03960	1.03960	2.30%	1.90%	0.00%	0.00%	0.14%	0.08%
42	1.03920	1.03920	2.23%	1.80%	0.00%	0.00%	0.15%	0.08%
43	1.03880	1.03880	2.15%	1.70%	0.00%	0.00%	0.17%	0.09%
44	1.03840	1.03840	2.08%	1.60%	0.00%	0.00%	0.19%	0.10%
45	1.03800	1.03800	2.00%	1.50%	0.00%	0.00%	0.22%	0.11%
46	1.03760	1.03760	1.90%	1.40%	0.00%	0.00%	0.25%	0.12%
47	1.03720	1.03720	1.80%	1.30%	0.00%	0.00%	0.28%	0.14%
48	1.03680	1.03680	1.70%	1.20%	0.00%	0.00%	0.31%	0.15%
49	1.03640	1.03640	1.60%	1.10%	0.00%	0.00%	0.35%	0.16%
50	1.03600	1.03600	1.50%	1.00%	0.00%	0.00%	0.39%	0.18%
51	1.03600	1.03600	1.60%	1.10%	0.00%	0.00%	0.43%	0.19%
52	1.03600	1.03600	1.70%	1.20%	0.00%	0.00%	0.48%	0.21%
53	1.03600	1.03600	1.80%	1.30%	0.00%	0.00%	0.52%	0.23%
54	1.03600	1.03600	1.90%	1.40%	0.00%	0.00%	0.57%	0.25%
55	1.03600	1.03600	2.00%	1.50%	25.00%	22.50%	0.61%	0.28%

Teachers' Retirement System / Teachers Defined Contribution

<u>Age</u>	<u>Salary Scale</u>		<u>Ultimate Withdrawal</u>		<u>Retirement Rates</u>		<u>Mortality</u>	
	<u>Male</u>	<u>Female</u>	<u>Male</u>	<u>Female</u>	<u>Male</u>	<u>Female</u>	<u>Male</u>	<u>Female</u>
56	1.03600	1.03600	2.00%	1.50%	15.00%	17.50%	0.66%	0.31%
57	1.03600	1.03600	2.00%	1.50%	15.00%	17.50%	0.71%	0.34%
58	1.03600	1.03600	2.00%	1.50%	15.00%	17.50%	0.77%	0.38%
59	1.03600	1.03600	2.00%	1.50%	15.00%	17.50%	0.84%	0.42%
60	1.03600	1.03600	2.00%	1.50%	30.00%	25.00%	0.92%	0.47%
61	1.03600	1.03600	2.00%	1.50%	35.00%	20.00%	1.01%	0.52%
62	1.03600	1.03600	2.00%	1.50%	40.00%	25.00%	1.11%	0.58%
63	1.03600	1.03600	2.00%	1.50%	25.00%	20.00%	1.24%	0.64%
64	1.03600	1.03600	2.00%	1.50%	25.00%	25.00%	1.39%	0.71%
65	1.03600	1.03600	2.00%	1.50%	40.00%	30.00%	1.56%	0.78%
66	1.03580	1.03580	2.00%	1.50%	30.00%	30.00%	1.76%	0.87%
67	1.03560	1.03560	2.00%	1.50%	30.00%	30.00%	1.98%	0.97%
68	1.03540	1.03540	2.00%	1.50%	30.00%	30.00%	2.22%	1.09%
69	1.03520	1.03520	2.00%	1.50%	30.00%	30.00%	2.48%	1.24%
70	1.03500	1.03500			100.00%	100.00%	2.75%	1.41%
71					100.00%	100.00%	3.04%	1.62%
72					100.00%	100.00%	3.34%	1.85%
73					100.00%	100.00%	3.67%	2.11%
74					100.00%	100.00%	4.04%	2.40%
75					100.00%	100.00%	4.46%	2.72%
76					100.00%	100.00%	4.94%	3.07%
77					100.00%	100.00%	5.48%	3.45%
78					100.00%	100.00%	6.07%	3.85%
79					100.00%	100.00%	6.71%	4.29%
80					100.00%	100.00%	7.41%	4.77%
81					100.00%	100.00%	8.15%	5.27%
82					100.00%	100.00%	8.93%	5.81%
83					100.00%	100.00%	9.75%	6.38%
84					100.00%	100.00%	10.60%	6.99%
85					100.00%	100.00%	11.48%	7.66%
86					100.00%	100.00%	12.42%	8.39%
87					100.00%	100.00%	13.39%	9.19%
88					100.00%	100.00%	14.41%	10.14%
89					100.00%	100.00%	15.49%	11.18%
90					100.00%	100.00%	16.63%	12.31%
91					100.00%	100.00%	17.82%	13.56%
92					100.00%	100.00%	19.05%	14.96%
93					100.00%	100.00%	20.30%	16.51%
94					100.00%	100.00%	21.79%	18.24%
95					100.00%	100.00%	23.41%	20.18%

Teachers' Retirement System / Teachers Defined Contribution

<u>Age</u>	<u>Salary Scale</u>		<u>Ultimate Withdrawal</u>		<u>Retirement Rates</u>		<u>Mortality</u>	
	<u>Male</u>	<u>Female</u>	<u>Male</u>	<u>Female</u>	<u>Male</u>	<u>Female</u>	<u>Male</u>	<u>Female</u>
96					100.00%	100.00%	24.84%	22.20%
97					100.00%	100.00%	26.40%	24.39%
98					100.00%	100.00%	28.08%	26.82%
99					100.00%	100.00%	29.92%	29.52%
100					100.00%	100.00%	31.92%	32.52%
101							34.11%	35.89%
102							36.51%	39.58%
103							39.31%	43.84%
104							42.73%	48.78%
105							46.95%	54.59%
106							52.19%	61.43%
107							58.65%	69.49%
108							66.53%	78.95%
109							76.02%	100.00%
110							100.00%	100.00%

APPENDIX B

Pension Plan Benefits

Public Employees' Retirement System

Normal Retirement Benefit

Eligibility: A member who has attained age 60 and has earned five or more years of contributing service is eligible for a normal retirement benefit.

Benefit Amount: The annual normal retirement benefit, payable in monthly installments, is equal to 2% of the member's final average salary *times* the number of years of his credited service.

Normal Form of Benefit: The normal form of the retirement benefit is a single life cash refund annuity. This means that the pension is payable only during the member's lifetime, but if he dies before receiving pension payments which total the amount of his accumulated contributions (with interest) at the time of his retirement, then the difference will be paid to his beneficiary.

Optional Forms of Benefit: The retiring member may instead of the "Normal Form" choose an actuarially reduced joint and survivor annuity with his or her spouse as beneficiary, with either 100% or 50% of the amount payable while both are alive continuing to the surviving spouse during the spouse's remaining lifetime. This is a contingent joint and survivor annuity, reducing in amount only upon the retiree's dying first (and not upon the spouse's death).

Early Retirement Benefit (Unreduced)

Eligibility: Rule of 80; A member who has completed at least five years of contributing service and who has attained age 55 with the sum of his age *plus* years of contributing service equal to or greater than 80, may retire at any age over 55.

Benefit Amount: The early retirement benefit is equal to the members normal retirement benefit based on final average salary and years of credited service as of early retirement date, without reduction for early commencement. The early retirement benefit is payable in monthly installments under the same normal or optional forms as the normal retirement benefit.

Early Retirement Benefit (Reduced)

Eligibility: A terminating member who has completed at least five years of contributing service and who either (i) has attained age 55 and completed 10 years of credited service, or (ii) has completed 20 years of credited service, may elect to have his deferred vested benefit commence on the first of any month following his 55th birthday. A terminating member with 30 years of credited service, at least three of which are contributing service, may retire early at any age.

Benefit Amount: The early retirement benefit is equal to the normal retirement benefit based on final average salary and years of credited service as of early retirement date reduced by ½% per month (6% per year) that the early retirement benefit commencement date precedes the retiring member's 62nd birthday. A member retiring after 30 years of service receives a benefit actuarially

reduced for the number of years by which his early retirement precedes age 60. In this case, a different scale of early retirement reduction factors applies to the formula benefit. The early retirement benefit is payable in monthly installments under the same normal or optional forms as the normal retirement benefit.

Teachers' Retirement System

Plan Name: The State Teachers' Retirement System

Member: Membership includes any employee hired before July 1, 1991 in the public schools, state institutions of higher education, certain state departments, and the Board of Regents. Members of the Teacher's Defined Contribution ("TDC") Plan or TIAA-CREF are not eligible for TRS.

Final Average Salary: Final Average Salary is the average of the Member's 5 highest fiscal years of total earnings from covered employment during the Member's last 15 years of service.

Service Retirement

Eligibility: A Member may retire with an unreduced pension (1) at any age with 35 years of Credited Service, or (2) at age 60 with 5 years of Credited Service. A member may retire with 30 years of Credited Service at any age, with the pension reduced actuarially if the Member retires before age 55.

Benefit Amount: The normal form of benefit is a single life annuity paid monthly, in an amount equal to 2% of Final Average Salary times years of Credited Service. Other forms of benefit may be elected, subject to actuarial reduction, including a Cash Refund Annuity, 50% or 100% Contingent Joint and Survivor Annuities, and a 10 Year Certain and Life Annuity.

Pre-Retirement Death Benefits

Eligibility: The surviving spouse of a deceased Member who had attained age 50 and completed 25 years of Credited Service is eligible for the Surviving Spouse Benefit. If a member dies prior to attaining age 50 or completing 25 years of Credited Service a Lump Sum Death Benefit is payable to the beneficiary.

Benefit Amount:

- **Surviving Spouse Benefit:** The surviving spouse receives an annuity payable as if the Member had retired on the date of death with a 100% Joint and Survivor pension.
- **Lump Sum Death Benefit:** The sum of the accumulated Member and employer contributions with interest is paid to the Member's beneficiary (or estate).

Refund of Contributions

Eligibility: A Member who leaves employment and is not eligible for any other benefit will receive a refund of his or her contributions to the retirement system.

Benefit Amount: A lump sum of the Member's accumulated contributions, with compound interest computed on any contributed amount from the end of the fiscal year in which contributed to the date

of distribution of the lump sum (but in no case beyond 5 years after the end of the fiscal year during which the Member left service). For purposes of this benefit, interest is computed at a 3% annual rate.

Trooper Plan A

Plan Name: The West Virginia Public Safety Death, Disability and Retirement Fund.

Plan Membership: West Virginia state police officers hired before March 12, 1994 participate in this plan.

Unused Sick or Annual Leave: A retiring member may at his option convert unused sick and/or annual leave to pension service credit at the rate of two days of service credited per day of unused leave. After doubling, 260 unused leave days are counted as one year of credited service. Such service counts for the purpose of increasing the member's benefit, but it does not count for determining eligibility for benefits.

Normal Retirement Benefit

Eligibility: A member who has attained age 50 and has earned 20 or more years of contributory service, or is any age and has earned 25 or more years of contributory and military service, is eligible for a normal retirement benefit.

Benefit Amount: The annual normal retirement benefit, payable in monthly installments, is equal to 5½% of the member's Career Pay, subject to minimum annual benefit of \$6,000.

Normal Form of Benefit: The normal form of the retirement benefit is a life annuity with 75% of the amount payable continuing to the member's surviving spouse after the death of the member, for the spouse's remaining lifetime.

Deferred Vested Benefit

Eligibility: A terminating member who has completed ten years of contributory service and who does not withdraw his accumulated contributions is entitled to a deferred vested benefit commencing at age 62.

Benefit Amount: The deferred vested annual pension, payable in monthly installments, is equal to 5½% of the member's Career Pay, subject to a minimum annual benefit of \$6,000. It is payable in the same normal form as the normal retirement benefit would be or alternatively, the member may elect to receive an actuarially reduced joint and survivor annuity with 50% of the amount payable while both are alive continuing to the surviving spouse during the spouse's remaining lifetime.

Pre-retirement Death Benefits

Eligibility: The surviving spouse of a member who dies from duty-related causes, or in some cases surviving children or dependent parents, is eligible for a survivor's pension. If death is unrelated to his duties as a state trooper, the surviving family is eligible for a nonduty-related pension. In the nonduty case the benefits payable depend on whether or not the deceased trooper had 20 years of service.

Benefit Amount:

- Duty-Related Death

- ***To the surviving spouse:*** An annual annuity (payable monthly) equal to 5.5% of the aggregate salary the member would have received had he remained in employment for 25 years (based on average earnings of the department), or the member's actual career pay, including non contributory service credit, if greater.
- ***To surviving dependent children:*** If no spouse survives, each surviving child receives 25% of what would have been a surviving spouse's entitlement. Each child is also eligible for an academic scholarship to West Virginia schools, paying up to \$7,500.
- ***To surviving dependent parents:*** If there is no surviving spouse or children, then each surviving dependent parent of the deceased member will receive one-half of what would have been a surviving spouse's entitlement.

- Nonduty-Related Death before Completing 20 Years of Service

- ***To the surviving spouse:*** An annual annuity (payable monthly) equal to 2.75% of the aggregate salary the member would have received had he remained in employment for 25 years (based on average earnings of the department).
- ***To surviving dependent children:*** If there is no surviving spouse, or the spouse remarries, each surviving child receives 25% of what would have been the spouse's entitlement. Such children are not eligible for scholarships from the retirement fund.
- ***To surviving dependent parents:*** If there is no surviving spouse or children, then each surviving dependent parent of the deceased member will receive one-half of what would have been a surviving spouse's entitlement.

- Nonduty-Related Death after Completing 20 Years of Service

- ***To the surviving spouse:*** A monthly life annuity equal to 75% of the member's Normal Retirement Benefit, but not less than \$5,00 annually. The spouse also receives \$100 monthly for each dependent child. These benefits cease when the spouse remarries.
- ***To surviving dependent children:*** If there is no surviving spouse, or the spouse remarries, each surviving child receives 25% of what would have been the spouse's entitlement. Such children are not eligible for scholarships from the retirement fund.
- ***To surviving dependent parents:*** If there is no surviving spouse or children, then each surviving dependent parent of the deceased member will receive one-half of what would have been a surviving spouse's entitlement.

Trooper Plan B

Plan Name: The West Virginia State Police Retirement System

Effective Date: Plan created on March 12, 1994 under §15-2A of West Virginia Code.

Plan Membership: West Virginia state police employed after the effective date.

Unused Sick or Annual Leave: A retiring member may at his option convert unused sick and/or annual leave to pension service credit at the rate of two days of service credited per day of unused leave. After doubling, 260 unused leave days are counted as one year of credited service. Such service counts for the purpose of increasing the member's benefit, but it does not count for determining eligibility for benefits.

Normal Retirement Benefit

Eligibility: A member who has attained age 50 and has earned 25 or more years of contributory service is eligible for a normal retirement benefit.

Benefit Amount: The annual normal retirement benefit, payable in monthly installments, is equal to 2.75% of the member's final average salary times the number of years of service.

Normal Form of Benefit: The normal form of the retirement benefit is a life annuity with 66-2/3% of the amount payable continuing to the member's surviving spouse after the death of the member, for the spouse's remaining lifetime, or until remarriage.

Optional Forms of Benefit: The retiring member may choose an actuarially reduced joint and survivor annuity with his or her spouse as beneficiary, increasing the amount payable to the surviving spouse for the spouse's remaining lifetime after the death of the member above the 66-2/3% level.

Deferred Vested Benefit

Eligibility: A terminating member who has completed ten years of contributory service and who does not withdraw his accumulated contributions, is entitled to a deferred vested benefit commencing at age 62.

Benefit Amount: The deferred vested annual pension, payable in monthly installments, is equal to 2.75% of the member's final average salary times his years of service. It is payable in the same form as the normal retirement benefit would be or alternatively, the member may elect to receive an actuarially reduced joint and survivor annuity with 50% of the amount payable while both are alive continuing to the surviving spouse during the spouse's remaining lifetime.

Early Retirement Benefits

Eligibility: A member who has earned 20 or more years of contributory service, may retire early at any age.

Benefit Amount: The early retirement benefit is payable in monthly installments under the same normal or optional forms as the normal retirement benefit. It is equal to the deferred benefit actuarially reduced for the number of years by which his early retirement precedes age 52.

Pre-retirement Death Benefits

Eligibility: The surviving spouse, or in some cases surviving children or dependent parents, of a member who dies from duty-related causes, is eligible for a survivor's pension. If death is unrelated to his duties as a state trooper, the surviving family is eligible for a nonduty-related pension. In the nonduty case the benefits payable depend on whether or not the deceased trooper had 20 years of service.

Benefit Amount:

- Duty-Related Death

- ***To the surviving spouse:*** A monthly annuity to the surviving spouse equal to two-thirds (2/3) of the member's base salary. The surviving spouse also receives \$100 monthly for each dependent child. These benefits continue even after the surviving spouse remarries.
- ***To surviving dependent children:*** If no spouse survives, each surviving child receives 25% of what would have been a surviving spouse's entitlement. Each child is also eligible for an academic scholarship to West Virginia schools, paying up to \$7,500.
- ***To surviving dependent parents:*** If there is no surviving spouse or children, then each surviving dependent parent of the deceased member will receive one-half of what would have been a surviving spouse's entitlement.

- Nonduty-related Death after Completing 20 Years of Service

- ***To the surviving spouse:*** A monthly life annuity equal to two-thirds (2/3) of the member's Normal Retirement Benefit, but not less than \$5,000 annually. The spouse also receives \$100 monthly for each dependent child. These benefits cease upon marriage.
- ***To surviving dependent children:*** If there is no surviving spouse, or the spouse remarries, each surviving child receives 25% of what would have been the spouse's entitlement. Such children are not eligible for scholarships from the retirement fund.
- ***To surviving dependent parents:*** If there is no surviving spouse or children, then each surviving dependent parent of the deceased member will receive one-half of what would have been a surviving spouse's entitlement.

Postretirement Death Benefits

Other than the death benefit inherent in the cash refund feature of the normal form of benefit, or the survivor's annuity in the case of a joint and survivor pension, no postretirement death benefits are payable under this retirement plan.

APPENDIX C
Public Employee Leave Analysis
Sick Leave and Demographic Information as of 6-30-2008 (All Employees)

AGE	SALARY	SICK LEAVE (in Days)									TOTAL EMPLOYEES	TOTAL SICK DAYS	AVERAGE SICK LEAVE
		0-60	61-120	121-180	181-240	241-300	301-360	361-420	421-480	481+			
0-19	0-20,000	0	0	0	0	0	0	0	0	0	0	0	0
	20,001-30,000	0	0	0	0	0	0	0	0	0	0	0	0
	30,001-40,000	0	0	0	0	0	0	0	0	0	0	0	0
	40,001-50,000	0	0	0	0	0	0	0	0	0	0	0	0
	50,001+	0	0	0	0	0	0	0	0	0	0	0	0
	Subtotal	0	0	0	0	0	0	0	0	0	0	0	0
20-24	0-20,000	0	0	0	0	0	0	0	0	0	0	0	0
	20,001-30,000	0	0	0	0	0	0	0	0	0	0	0	0
	30,001-40,000	0	0	0	0	0	0	0	0	0	0	0	0
	40,001-50,000	0	0	0	0	0	0	0	0	0	0	0	0
	50,001+	0	0	0	0	0	0	0	0	0	0	0	0
	Subtotal	0	0	0	0	0	0	0	0	0	0	0	0
25-29	0-20,000	6	4	0	0	0	0	0	0	0	10	494	49
	20,001-30,000	31	14	1	0	0	0	0	0	0	46	2,024	44
	30,001-40,000	23	3	2	1	0	0	0	0	0	29	955	33
	40,001-50,000	9	1	0	0	0	0	0	0	0	10	359	36
	50,001+	2	0	0	0	0	0	0	0	0	2	100	50
	Subtotal	71	22	3	1	0	0	0	0	0	97	3,933	41
30-34	0-20,000	29	8	3	0	0	0	0	0	0	40	1,453	36
	20,001-30,000	275	101	31	1	0	0	0	0	0	408	18,166	45
	30,001-40,000	416	123	35	3	1	0	0	0	0	578	23,357	40
	40,001-50,000	211	105	63	5	0	0	0	0	0	384	23,068	60
	50,001+	38	51	18	1	1	0	0	0	0	109	8,584	79
	Subtotal	969	388	150	10	2	0	0	0	0	1,519	74,628	49
35-39	0-20,000	593	17	2	0	0	0	0	0	0	612	22,632	37
	20,001-30,000	535	156	90	17	2	0	0	0	0	800	39,969	50
	30,001-40,000	668	250	122	34	7	0	0	0	0	1,081	61,010	56
	40,001-50,000	640	277	142	46	5	0	0	0	0	1,110	68,324	62
	50,001+	132	137	91	65	34	3	0	0	0	462	52,536	114
	Subtotal	2,568	837	447	162	48	3	0	0	0	4,065	244,471	60
40-44	0-20,000	286	348	8	1	0	0	0	0	0	643	34,165	53
	20,001-30,000	739	273	110	42	20	6	1	0	0	1,191	70,309	59
	30,001-40,000	589	273	143	102	32	11	2	0	0	1,152	90,229	78
	40,001-50,000	778	393	224	101	36	11	2	0	0	1,545	117,436	76
	50,001+	219	175	201	116	74	38	4	0	0	827	108,983	132
	Subtotal	2,611	1,462	686	362	162	66	9	0	0	5,358	421,122	79
45-49	0-20,000	113	580	10	4	1	1	3	1	0	713	50,396	71
	20,001-30,000	1,015	456	222	107	39	24	9	4	0	1,876	136,917	73
	30,001-40,000	637	316	242	165	116	67	32	10	0	1,585	180,938	114
	40,001-50,000	750	445	353	193	123	55	18	6	3	1,946	209,449	108
	50,001+	347	319	338	253	190	89	39	12	0	1,587	240,254	151
	Subtotal	2,862	2,116	1,165	722	469	236	101	33	3	7,707	817,955	106

APPENDIX C
Public Employee Leave Analysis
Sick Leave and Demographic Information as of 6-30-2008 (All Employees)

AGE	SALARY	SICK LEAVE (in Days)									TOTAL EMPLOYEES	TOTAL SICK DAYS	AVERAGE SICK LEAVE
		0-60	61-120	121-180	181-240	241-300	301-360	361-420	421-480	481+			
50-54	0-20,000	110	573	140	4	2	0	0	0	0	829	83,044	100
	20,001-30,000	1,172	575	345	151	80	53	25	17	4	2,422	212,007	88
	30,001-40,000	751	441	320	280	200	120	86	43	15	2,256	313,187	139
	40,001-50,000	839	500	427	320	202	104	88	39	20	2,539	342,552	135
	50,001+	712	426	494	499	431	273	151	56	27	3,069	533,154	174
	Subtotal	3,584	2,515	1,726	1,254	915	550	350	155	66	11,115	1,483,944	134
55-59	0-20,000	122	37	864	5	4	2	0	0	0	1,034	119,364	115
	20,001-30,000	1,043	563	391	200	99	38	17	10	11	2,372	225,433	95
	30,001-40,000	621	415	332	267	186	124	71	33	42	2,091	311,954	149
	40,001-50,000	669	412	391	358	215	134	91	53	49	2,372	369,261	156
	50,001+	817	473	557	632	527	425	310	191	127	4,059	824,498	203
	Subtotal	3,272	1,900	2,535	1,462	1,031	723	489	287	229	11,928	1,850,511	155
60-64	0-20,000	75	28	674	5	3	1	0	0	0	786	92,662	118
	20,001-30,000	575	344	217	121	68	23	17	9	7	1,381	139,605	101
	30,001-40,000	283	190	186	171	124	82	44	39	28	1,147	196,880	172
	40,001-50,000	262	180	154	123	97	60	50	24	33	983	162,748	166
	50,001+	364	181	226	231	175	184	139	104	132	1,736	383,899	221
	Subtotal	1,559	923	1,457	651	467	350	250	176	200	6,033	975,795	162
65-69	0-20,000	38	82	184	4	0	0	0	0	0	308	33,872	110
	20,001-30,000	144	82	65	31	23	13	9	2	2	371	42,546	115
	30,001-40,000	56	42	38	26	35	18	12	5	12	244	44,558	183
	40,001-50,000	46	33	27	20	22	10	13	2	8	181	31,585	175
	50,001+	106	36	40	24	29	21	24	19	50	349	75,192	215
	Subtotal	390	275	354	105	109	62	58	28	72	1,453	227,753	157
70+	0-20,000	21	36	93	3	2	0	1	0	0	156	18,243	117
	20,001-30,000	55	23	17	22	5	6	1	2	3	134	16,377	122
	30,001-40,000	19	6	15	10	7	10	11	4	7	89	20,149	226
	40,001-50,000	21	8	9	2	7	7	3	1	7	65	12,207	188
	50,001+	28	6	9	10	10	9	7	9	26	114	31,106	273
	Subtotal	144	79	143	47	31	32	23	16	43	558	98,081	176
All	0-20,000	1,393	1,713	1,978	26	12	4	4	1	0	5,131	456,326	89
	20,001-30,000	5,584	2,587	1,489	692	336	163	79	44	27	11,001	903,353	82
	30,001-40,000	4,063	2,059	1,435	1,059	708	432	258	134	104	10,252	1,243,217	121
	40,001-50,000	4,225	2,354	1,790	1,168	707	381	265	125	120	11,135	1,336,990	120
	50,001+	2,765	1,804	1,974	1,831	1,471	1,042	674	391	362	12,314	2,258,307	183
	Total	18,030	10,517	8,666	4,776	3,234	2,022	1,280	695	613	49,833	6,198,193	124

APPENDIX C
Public Employee Leave Analysis
Sick Leave and Demographic Information as of 6-30-2008 (Service Before 7/1/1988)

AGE	SALARY	SICK LEAVE (in Days)									TOTAL EMPLOYEES	TOTAL SICK DAYS	AVERAGE SICK LEAVE
		0-60	61-120	121-180	181-240	241-300	301-360	361-420	421-480	481+			
0-19	0-20,000	0	0	0	0	0	0	0	0	0	0	0	0
	20,001-30,000	0	0	0	0	0	0	0	0	0	0	0	0
	30,001-40,000	0	0	0	0	0	0	0	0	0	0	0	0
	40,001-50,000	0	0	0	0	0	0	0	0	0	0	0	0
	50,001+	0	0	0	0	0	0	0	0	0	0	0	0
	Subtotal	0	0	0	0	0	0	0	0	0	0	0	0
20-24	0-20,000	0	0	0	0	0	0	0	0	0	0	0	0
	20,001-30,000	0	0	0	0	0	0	0	0	0	0	0	0
	30,001-40,000	0	0	0	0	0	0	0	0	0	0	0	0
	40,001-50,000	0	0	0	0	0	0	0	0	0	0	0	0
	50,001+	0	0	0	0	0	0	0	0	0	0	0	0
	Subtotal	0	0	0	0	0	0	0	0	0	0	0	0
25-29	0-20,000	0	0	0	0	0	0	0	0	0	0	0	0
	20,001-30,000	0	0	0	0	0	0	0	0	0	0	0	0
	30,001-40,000	0	0	0	0	0	0	0	0	0	0	0	0
	40,001-50,000	0	0	0	0	0	0	0	0	0	0	0	0
	50,001+	0	0	0	0	0	0	0	0	0	0	0	0
	Subtotal	0	0	0	0	0	0	0	0	0	0	0	0
30-34	0-20,000	0	0	0	0	0	0	0	0	0	0	0	0
	20,001-30,000	0	0	0	0	0	0	0	0	0	0	0	0
	30,001-40,000	0	0	0	0	0	0	0	0	0	0	0	0
	40,001-50,000	0	0	0	0	0	0	0	0	0	0	0	0
	50,001+	0	0	0	0	0	0	0	0	0	0	0	0
	Subtotal	0	0	0	0	0	0	0	0	0	0	0	0
35-39	0-20,000	0	0	0	0	0	0	0	0	0	0	0	0
	20,001-30,000	2	0	0	0	1	0	0	0	0	3	300	100
	30,001-40,000	0	1	2	0	0	0	0	0	0	3	388	129
	40,001-50,000	0	0	0	0	0	0	0	0	0	0	0	0
	50,001+	0	1	0	0	2	0	0	0	0	3	613	204
	Subtotal	2	2	2	0	3	0	0	0	0	9	1,301	145
40-44	0-20,000	3	0	2	0	0	0	0	0	0	5	376	75
	20,001-30,000	20	7	9	3	7	4	0	0	0	50	6,092	122
	30,001-40,000	54	18	16	26	13	7	1	0	0	135	16,760	124
	40,001-50,000	46	35	22	23	7	3	0	0	0	136	14,996	110
	50,001+	17	15	13	16	17	12	3	0	0	93	16,889	182
	Subtotal	140	75	62	68	44	26	4	0	0	419	55,113	132
45-49	0-20,000	6	4	1	0	0	1	3	0	0	15	2,105	140
	20,001-30,000	107	39	40	47	28	21	9	4	0	295	40,511	137
	30,001-40,000	188	99	101	89	79	63	31	8	0	658	103,629	157
	40,001-50,000	221	139	129	94	84	43	17	6	3	736	103,065	140
	50,001+	125	126	152	119	105	70	38	11	0	746	132,504	178
	Subtotal	647	407	423	349	296	198	98	29	3	2,450	381,813	156

APPENDIX C
Public Employee Leave Analysis
Sick Leave and Demographic Information as of 6-30-2008 (Service Before 7/1/1988)

AGE	SALARY	SICK LEAVE (in Days)									TOTAL EMPLOYEES	TOTAL SICK DAYS	AVERAGE SICK LEAVE
		0-60	61-120	121-180	181-240	241-300	301-360	361-420	421-480	481+			
50-54	0-20,000	14	0	125	2	0	0	0	0	0	141	16,687	118
	20,001-30,000	198	84	94	74	55	51	25	16	4	601	89,977	150
	30,001-40,000	336	181	167	185	164	109	84	42	15	1,283	226,100	176
	40,001-50,000	351	198	225	228	150	94	87	39	19	1,391	238,095	171
	50,001+	442	248	300	357	374	247	140	52	27	2,187	423,943	194
	Subtotal	1,341	711	911	846	743	501	336	149	65	5,603	994,802	178
55-59	0-20,000	20	5	851	0	3	2	0	0	0	881	111,319	126
	20,001-30,000	211	107	129	107	77	35	17	10	10	703	103,067	147
	30,001-40,000	270	194	179	183	146	119	70	30	41	1,232	229,948	187
	40,001-50,000	314	171	206	252	177	128	90	51	49	1,438	278,019	193
	50,001+	607	323	394	523	463	409	300	190	127	3,336	733,768	220
	Subtotal	1,422	800	1,759	1,065	866	693	477	281	227	7,590	1,456,121	192
60-64	0-20,000	6	4	671	4	1	1	0	0	0	687	87,956	128
	20,001-30,000	151	73	73	51	55	22	16	9	7	457	67,024	147
	30,001-40,000	131	83	92	101	98	69	41	37	28	680	142,268	209
	40,001-50,000	117	63	76	80	79	58	49	24	33	579	123,678	214
	50,001+	260	102	131	165	149	176	135	102	131	1,351	334,495	248
	Subtotal	665	325	1,043	401	382	326	241	172	199	3,754	755,422	201
65-69	0-20,000	2	3	177	1	0	0	0	0	0	183	23,271	127
	20,001-30,000	21	16	13	12	21	10	9	2	2	106	20,648	195
	30,001-40,000	32	16	23	16	27	14	12	5	12	157	34,050	217
	40,001-50,000	16	8	10	14	18	10	13	2	7	98	23,654	241
	50,001+	73	16	18	14	20	20	24	19	49	253	64,436	255
	Subtotal	144	59	241	57	86	54	58	28	70	797	166,060	208
70+	0-20,000	3	2	88	1	1	0	1	0	0	96	12,797	133
	20,001-30,000	19	5	5	9	5	6	1	2	3	55	9,548	174
	30,001-40,000	5	3	10	7	6	7	11	4	7	60	16,984	283
	40,001-50,000	12	2	6	2	6	6	3	1	7	45	10,436	232
	50,001+	23	2	2	9	9	8	7	8	26	94	28,377	302
	Subtotal	62	14	111	28	27	27	23	15	43	350	78,143	223
All	0-20,000	54	18	1,915	8	5	4	4	0	0	2,008	254,511	127
	20,001-30,000	729	331	363	303	249	149	77	43	26	2,270	337,167	149
	30,001-40,000	1,016	595	590	607	533	388	250	126	103	4,208	770,127	183
	40,001-50,000	1,077	616	674	693	521	342	259	123	118	4,423	791,943	179
	50,001+	1,547	833	1,010	1,203	1,139	942	647	382	360	8,063	1,735,026	215
	Total	4,423	2,393	4,552	2,814	2,447	1,825	1,237	674	607	20,972	3,888,774	185

APPENDIX C
Public Employee Leave Analysis
Sick Leave and Demographic Information as of 6-30-2008 (Service Between 7/1/1988 and 6/30/2001)

AGE	SALARY	SICK LEAVE (in Days)									TOTAL EMPLOYEES	TOTAL SICK DAYS	AVERAGE SICK LEAVE
		0-60	61-120	121-180	181-240	241-300	301-360	361-420	421-480	481+			
0-19	0-20,000	0	0	0	0	0	0	0	0	0	0	0	0
	20,001-30,000	0	0	0	0	0	0	0	0	0	0	0	0
	30,001-40,000	0	0	0	0	0	0	0	0	0	0	0	0
	40,001-50,000	0	0	0	0	0	0	0	0	0	0	0	0
	50,001+	0	0	0	0	0	0	0	0	0	0	0	0
	Subtotal	0	0	0	0	0	0	0	0	0	0	0	0
20-24	0-20,000	0	0	0	0	0	0	0	0	0	0	0	0
	20,001-30,000	0	0	0	0	0	0	0	0	0	0	0	0
	30,001-40,000	0	0	0	0	0	0	0	0	0	0	0	0
	40,001-50,000	0	0	0	0	0	0	0	0	0	0	0	0
	50,001+	0	0	0	0	0	0	0	0	0	0	0	0
	Subtotal	0	0	0	0	0	0	0	0	0	0	0	0
25-29	0-20,000	6	4	0	0	0	0	0	0	0	10	494	49
	20,001-30,000	31	14	1	0	0	0	0	0	0	46	2,024	44
	30,001-40,000	23	3	2	1	0	0	0	0	0	29	955	33
	40,001-50,000	9	1	0	0	0	0	0	0	0	10	359	36
	50,001+	2	0	0	0	0	0	0	0	0	2	100	50
	Subtotal	71	22	3	1	0	0	0	0	0	97	3,933	41
30-34	0-20,000	29	8	3	0	0	0	0	0	0	40	1,453	36
	20,001-30,000	275	101	31	1	0	0	0	0	0	408	18,166	45
	30,001-40,000	416	123	35	3	1	0	0	0	0	578	23,357	40
	40,001-50,000	211	105	63	5	0	0	0	0	0	384	23,068	60
	50,001+	38	51	18	1	1	0	0	0	0	109	8,584	79
	Subtotal	969	388	150	10	2	0	0	0	0	1,519	74,628	49
35-39	0-20,000	593	17	2	0	0	0	0	0	0	612	22,632	37
	20,001-30,000	533	156	90	17	1	0	0	0	0	797	39,669	50
	30,001-40,000	668	249	120	34	7	0	0	0	0	1,078	60,622	56
	40,001-50,000	640	277	142	46	5	0	0	0	0	1,110	68,324	62
	50,001+	132	136	91	65	32	3	0	0	0	459	51,923	113
	Subtotal	2,566	835	445	162	45	3	0	0	0	4,056	243,170	60
40-44	0-20,000	283	348	6	1	0	0	0	0	0	638	33,789	53
	20,001-30,000	719	266	101	39	13	2	1	0	0	1,141	64,217	56
	30,001-40,000	535	255	127	76	19	4	1	0	0	1,017	73,469	72
	40,001-50,000	732	358	202	78	29	8	2	0	0	1,409	102,440	73
	50,001+	202	160	188	100	57	26	1	0	0	734	92,094	125
	Subtotal	2,471	1,387	624	294	118	40	5	0	0	4,939	366,009	74
45-49	0-20,000	107	576	9	4	1	0	0	1	0	698	48,292	69
	20,001-30,000	908	417	182	60	11	3	0	0	0	1,581	96,406	61
	30,001-40,000	449	217	141	76	37	4	1	2	0	927	77,309	83
	40,001-50,000	529	306	224	99	39	12	1	0	0	1,210	106,384	88
	50,001+	222	193	186	134	85	19	1	1	0	841	107,751	128
	Subtotal	2,215	1,709	742	373	173	38	3	4	0	5,257	436,142	83

APPENDIX C
Public Employee Leave Analysis
Sick Leave and Demographic Information as of 6-30-2008 (Service Between 7/1/1988 and 6/30/2001)

AGE	SALARY	SICK LEAVE (in Days)									TOTAL EMPLOYEES	TOTAL SICK DAYS	AVERAGE SICK LEAVE
		0-60	61-120	121-180	181-240	241-300	301-360	361-420	421-480	481+			
50-54	0-20,000	96	573	15	2	2	0	0	0	0	688	66,357	96
	20,001-30,000	974	491	251	77	25	2	0	1	0	1,821	122,030	67
	30,001-40,000	415	260	153	95	36	11	2	1	0	973	87,088	90
	40,001-50,000	488	302	202	92	52	10	1	0	1	1,148	104,457	91
	50,001+	270	178	194	142	57	26	11	4	0	882	109,211	124
	Subtotal		2,243	1,804	815	408	172	49	14	6	1	5,512	489,142
55-59	0-20,000	102	32	13	5	1	0	0	0	0	153	8,045	53
	20,001-30,000	832	456	262	93	22	3	0	0	1	1,669	122,366	73
	30,001-40,000	351	221	153	84	40	5	1	3	1	859	82,005	95
	40,001-50,000	355	241	185	106	38	6	1	2	0	934	91,242	98
	50,001+	210	150	163	109	64	16	10	1	0	723	90,730	125
	Subtotal		1,850	1,100	776	397	165	30	12	6	2	4,338	394,389
60-64	0-20,000	69	24	3	1	2	0	0	0	0	99	4,706	48
	20,001-30,000	424	271	144	70	13	1	1	0	0	924	72,581	79
	30,001-40,000	152	107	94	70	26	13	3	2	0	467	54,612	117
	40,001-50,000	145	117	78	43	18	2	1	0	0	404	39,070	97
	50,001+	104	79	95	66	26	8	4	2	1	385	49,404	128
	Subtotal		894	598	414	250	85	24	9	4	1	2,279	220,374
65-69	0-20,000	36	79	7	3	0	0	0	0	0	125	10,601	85
	20,001-30,000	123	66	52	19	2	3	0	0	0	265	21,897	83
	30,001-40,000	24	26	15	10	8	4	0	0	0	87	10,508	121
	40,001-50,000	30	25	17	6	4	0	0	0	1	83	7,931	96
	50,001+	33	20	22	10	9	1	0	0	1	96	10,756	112
	Subtotal		246	216	113	48	23	8	0	0	2	656	61,693
70+	0-20,000	18	34	5	2	1	0	0	0	0	60	5,446	91
	20,001-30,000	36	18	12	13	0	0	0	0	0	79	6,828	86
	30,001-40,000	14	3	5	3	1	3	0	0	0	29	3,165	109
	40,001-50,000	9	6	3	0	1	1	0	0	0	20	1,771	89
	50,001+	5	4	7	1	1	1	0	1	0	20	2,729	136
	Subtotal		82	65	32	19	4	5	0	1	0	208	19,938
All	0-20,000	1,339	1,695	63	18	7	0	0	1	0	3,123	201,815	65
	20,001-30,000	4,855	2,256	1,126	389	87	14	2	1	1	8,731	566,186	65
	30,001-40,000	3,047	1,464	845	452	175	44	8	8	1	6,044	473,090	78
	40,001-50,000	3,148	1,738	1,116	475	186	39	6	2	2	6,712	545,047	81
	50,001+	1,218	971	964	628	332	100	27	9	2	4,251	523,280	123
	Total		13,607	8,124	4,114	1,962	787	197	43	21	6	28,861	2,309,418

APPENDIX C

All Retirement Systems
Sick Leave Information
All Employees

Age Group	Service In Years							
	0-5	6-10	11-15	16-20	21-25	26-30	31+	All
0-19	0	0	0	0	0	0	0	0
20-24	0	0	0	0	0	0	0	0
25-29	0	93	4	0	0	0	0	97
30-34	0	1,285	233	1	0	0	0	1,519
35-39	0	2,202	1,585	278	0	0	0	4,065
40-44	0	1,898	1,714	1,429	305	12	0	5,358
45-49	0	1,459	2,282	1,637	1,502	795	32	7,707
50-54	0	1,434	1,907	2,456	1,347	2,610	1,361	11,115
55-59	0	1,143	1,612	1,748	2,464	1,670	3,291	11,928
60-64	0	585	873	1,114	1,342	763	1,356	6,033
65-69	0	166	231	471	149	127	309	1,453
70+	0	52	69	130	99	67	141	558
All	0	10,317	10,510	9,264	7,208	6,044	6,490	49,833

Age Group	Accumulated Sick Leave Days									
	0-60	61-120	121-180	181-240	241-300	301-360	361-420	421-480	481+	All
0-19	0	0	0	0	0	0	0	0	0	0
20-24	0	0	0	0	0	0	0	0	0	0
25-29	71	22	3	1	0	0	0	0	0	97
30-34	969	388	150	10	2	0	0	0	0	1,519
35-39	2,568	837	447	162	48	3	0	0	0	4,065
40-44	2,611	1,462	686	362	162	66	9	0	0	5,358
45-49	2,862	2,116	1,165	722	469	236	101	33	3	7,707
50-54	3,584	2,515	1,726	1,254	915	550	350	155	66	11,115
55-59	3,272	1,900	2,535	1,462	1,031	723	489	287	229	11,928
60-64	1,559	923	1,457	651	467	350	250	176	200	6,033
65-69	390	275	354	105	109	62	58	28	72	1,453
70+	144	79	143	47	31	32	23	16	43	558
All	18,030	10,517	8,666	4,776	3,234	2,022	1,280	695	613	49,833

Age Group	Salary Range (in thousands)						
	0-20	20-30	30-40	40-50	50-60	60+	All
0-19	0	0	0	0	0	0	0
20-24	0	0	0	0	0	0	0
25-29	10	46	29	10	1	1	97
30-34	40	408	578	384	66	43	1,519
35-39	612	800	1,081	1,110	252	210	4,065
40-44	643	1,191	1,151	1,546	507	320	5,358
45-49	713	1,876	1,585	1,946	1,046	541	7,707
50-54	829	2,422	2,256	2,539	2,077	992	11,115
55-59	1,034	2,372	2,091	2,372	2,571	1,488	11,928
60-64	786	1,380	1,148	983	985	751	6,033
65-69	308	371	244	181	151	198	1,453
70+	156	134	89	65	44	70	558
All	5,131	11,000	10,252	11,136	7,700	4,614	49,833

APPENDIX C

**All Retirement Systems
Sick Leave Information
Employees Hired Before July 1, 1988**

Age Group	Service In Years							
	0-5	6-10	11-15	16-20	21-25	26-30	31+	All
0-19	0	0	0	0	0	0	0	0
20-24	0	0	0	0	0	0	0	0
25-29	0	0	0	0	0	0	0	0
30-34	0	0	0	0	0	0	0	0
35-39	0	0	0	9	0	0	0	9
40-44	0	0	0	102	305	12	0	419
45-49	0	0	0	121	1,502	795	32	2,450
50-54	0	0	0	285	1,347	2,610	1,361	5,603
55-59	0	0	0	165	2,464	1,670	3,291	7,590
60-64	0	0	0	293	1,342	763	1,356	3,754
65-69	0	0	0	212	149	127	309	797
70+	0	0	0	43	99	67	141	350
All	0	0	0	1,230	7,208	6,044	6,490	20,972

Age Group	Accumulated Sick Leave Days									
	0-60	61-120	121-180	181-240	241-300	301-360	361-420	421-480	481+	All
0-19	0	0	0	0	0	0	0	0	0	0
20-24	0	0	0	0	0	0	0	0	0	0
25-29	0	0	0	0	0	0	0	0	0	0
30-34	0	0	0	0	0	0	0	0	0	0
35-39	2	2	2	0	3	0	0	0	0	9
40-44	140	75	62	68	44	26	4	0	0	419
45-49	647	407	423	349	296	198	98	29	3	2,450
50-54	1,341	711	911	846	743	501	336	149	65	5,603
55-59	1,422	800	1,759	1,065	866	693	477	281	227	7,590
60-64	665	325	1,043	401	382	326	241	172	199	3,754
65-69	144	59	241	57	86	54	58	28	70	797
70+	62	14	111	28	27	27	23	15	43	350
All	4,423	2,393	4,552	2,814	2,447	1,825	1,237	674	607	20,972

Age Group	Salary Range (in thousands)						
	0-20	20-30	30-40	40-50	50-60	60+	All
0-19	0	0	0	0	0	0	0
20-24	0	0	0	0	0	0	0
25-29	0	0	0	0	0	0	0
30-34	0	0	0	0	0	0	0
35-39	0	3	3	0	3	0	9
40-44	5	50	135	136	61	32	419
45-49	15	295	658	736	527	219	2,450
50-54	141	601	1,283	1,391	1,506	681	5,603
55-59	881	703	1,232	1,438	2,136	1,200	7,590
60-64	687	456	681	579	762	589	3,754
65-69	183	106	157	98	109	144	797
70+	96	55	60	45	36	58	350
All	2,008	2,269	4,209	4,423	5,140	2,923	20,972

APPENDIX C

**All Retirement Systems
Sick Leave Information
Employees Hired Between July 1, 1988 and June 30, 2001**

Age Group	Service In Years							
	0-5	6-10	11-15	16-20	21-25	26-30	31+	All
0-19	0	0	0	0	0	0	0	0
20-24	0	0	0	0	0	0	0	0
25-29	0	93	4	0	0	0	0	97
30-34	0	1,285	233	1	0	0	0	1,519
35-39	0	2,202	1,585	269	0	0	0	4,056
40-44	0	1,898	1,714	1,327	0	0	0	4,939
45-49	0	1,459	2,282	1,516	0	0	0	5,257
50-54	0	1,434	1,907	2,171	0	0	0	5,512
55-59	0	1,143	1,612	1,583	0	0	0	4,338
60-64	0	585	873	821	0	0	0	2,279
65-69	0	166	231	259	0	0	0	656
70+	0	52	69	87	0	0	0	208
All	0	10,317	10,510	8,034	0	0	0	28,861

Age Group	Accumulated Sick Leave Days									
	0-60	61-120	121-180	181-240	241-300	301-360	361-420	421-480	481+	All
0-19	0	0	0	0	0	0	0	0	0	0
20-24	0	0	0	0	0	0	0	0	0	0
25-29	71	22	3	1	0	0	0	0	0	97
30-34	969	388	150	10	2	0	0	0	0	1,519
35-39	2,566	835	445	162	45	3	0	0	0	4,056
40-44	2,471	1,387	624	294	118	40	5	0	0	4,939
45-49	2,215	1,709	742	373	173	38	3	4	0	5,257
50-54	2,243	1,804	815	408	172	49	14	6	1	5,512
55-59	1,850	1,100	776	397	165	30	12	6	2	4,338
60-64	894	598	414	250	85	24	9	4	1	2,279
65-69	246	216	113	48	23	8	0	0	2	656
70+	82	65	32	19	4	5	0	1	0	208
All	13,607	8,124	4,114	1,962	787	197	43	21	6	28,861

Age Group	Salary Range (in thousands)						
	0-20	20-30	30-40	40-50	50-60	60+	All
0-19	0	0	0	0	0	0	0
20-24	0	0	0	0	0	0	0
25-29	10	46	29	10	1	1	97
30-34	40	408	578	384	66	43	1,519
35-39	612	797	1,078	1,110	249	210	4,056
40-44	638	1,141	1,016	1,410	446	288	4,939
45-49	698	1,581	927	1,210	519	322	5,257
50-54	688	1,821	973	1,148	571	311	5,512
55-59	153	1,669	859	934	435	288	4,338
60-64	99	924	467	404	223	162	2,279
65-69	125	265	87	83	42	54	656
70+	60	79	29	20	8	12	208
All	3,123	8,731	6,043	6,713	2,560	1,691	28,861

APPENDIX C

Public Employees Retirement System
Sick Leave Information
All Employees

Age Group	Service In Years							
	0-5	6-10	11-15	16-20	21-25	26-30	31+	All
0-19	0	0	0	0	0	0	0	0
20-24	0	0	0	0	0	0	0	0
25-29	0	54	0	0	0	0	0	54
30-34	0	430	129	0	0	0	0	559
35-39	0	529	592	138	0	0	0	1,259
40-44	0	419	514	430	114	7	0	1,484
45-49	0	417	478	477	379	297	20	2,068
50-54	0	436	492	510	419	571	455	2,883
55-59	0	375	467	499	453	349	601	2,744
60-64	0	210	267	279	191	134	291	1,372
65-69	0	54	64	66	52	34	63	333
70+	0	8	18	24	20	18	32	120
All	0	2,932	3,021	2,423	1,628	1,410	1,462	12,876

Age Group	Accumulated Sick Leave Days									
	0-60	61-120	121-180	181-240	241-300	301-360	361-420	421-480	481+	All
0-19	0	0	0	0	0	0	0	0	0	0
20-24	0	0	0	0	0	0	0	0	0	0
25-29	36	16	2	0	0	0	0	0	0	54
30-34	318	165	73	2	1	0	0	0	0	559
35-39	622	347	203	76	11	0	0	0	0	1,259
40-44	675	353	233	138	64	20	1	0	0	1,484
45-49	770	436	341	228	143	97	42	11	0	2,068
50-54	894	578	438	327	248	167	131	70	30	2,883
55-59	804	520	431	326	218	150	123	74	98	2,744
60-64	380	260	231	164	97	63	56	52	69	1,372
65-69	78	60	59	32	40	23	14	5	22	333
70+	25	15	20	20	8	10	4	8	10	120
All	4,602	2,750	2,031	1,313	830	530	371	220	229	12,876

Age Group	Salary Range (in thousands)						
	0-20	20-30	30-40	40-50	50-60	60+	All
0-19	0	0	0	0	0	0	0
20-24	0	0	0	0	0	0	0
25-29	9	33	11	1	0	0	54
30-34	21	275	165	53	24	21	559
35-39	43	474	447	154	53	88	1,259
40-44	48	536	526	206	81	87	1,484
45-49	46	728	775	294	116	109	2,068
50-54	50	922	1,121	436	192	162	2,883
55-59	51	827	1,027	433	193	213	2,744
60-64	33	438	469	213	99	120	1,372
65-69	11	124	95	48	24	31	333
70+	4	35	40	21	12	8	120
All	316	4,392	4,676	1,859	794	839	12,876

APPENDIX C

**Public Employees Retirement System
Sick Leave Information
Employees Hired Before July 1, 1988**

Age Group	Service In Years							
	0-5	6-10	11-15	16-20	21-25	26-30	31+	All
0-19	0	0	0	0	0	0	0	0
20-24	0	0	0	0	0	0	0	0
25-29	0	0	0	0	0	0	0	0
30-34	0	0	0	0	0	0	0	0
35-39	0	0	0	1	0	0	0	1
40-44	0	0	0	21	114	7	0	142
45-49	0	0	0	33	379	297	20	729
50-54	0	0	0	34	419	571	455	1,479
55-59	0	0	0	31	453	349	601	1,434
60-64	0	0	0	20	191	134	291	636
65-69	0	0	0	7	52	34	63	156
70+	0	0	0	2	20	18	32	72
All	0	0	0	149	1,628	1,410	1,462	4,649

Age Group	Accumulated Sick Leave Days									
	0-60	61-120	121-180	181-240	241-300	301-360	361-420	421-480	481+	All
0-19	0	0	0	0	0	0	0	0	0	0
20-24	0	0	0	0	0	0	0	0	0	0
25-29	0	0	0	0	0	0	0	0	0	0
30-34	0	0	0	0	0	0	0	0	0	0
35-39	0	1	0	0	0	0	0	0	0	1
40-44	50	20	19	28	17	7	1	0	0	142
45-49	168	112	113	111	92	82	41	10	0	729
50-54	307	198	202	202	189	155	131	66	29	1,479
55-59	231	177	206	221	167	142	121	72	97	1,434
60-64	101	76	82	73	76	55	55	49	69	636
65-69	20	14	16	18	30	19	14	5	20	156
70+	7	6	9	12	7	9	4	8	10	72
All	884	604	647	665	578	469	367	210	225	4,649

Age Group	Salary Range (in thousands)						
	0-20	20-30	30-40	40-50	50-60	60+	All
0-19	0	0	0	0	0	0	0
20-24	0	0	0	0	0	0	0
25-29	0	0	0	0	0	0	0
30-34	0	0	0	0	0	0	0
35-39	0	0	1	0	0	0	1
40-44	2	28	63	30	10	9	142
45-49	9	137	363	132	46	42	729
50-54	7	284	709	275	114	90	1,479
55-59	6	239	632	278	141	138	1,434
60-64	3	111	264	125	63	70	636
65-69	2	34	60	23	17	20	156
70+	1	12	26	15	12	6	72
All	30	845	2,118	878	403	375	4,649

APPENDIX C

**Public Employees Retirement System
Sick Leave Information
Employees Hired Between July 1, 1988 and June 30, 2001**

Age Group	Service In Years							
	0-5	6-10	11-15	16-20	21-25	26-30	31+	All
0-19	0	0	0	0	0	0	0	0
20-24	0	0	0	0	0	0	0	0
25-29	0	54	0	0	0	0	0	54
30-34	0	430	129	0	0	0	0	559
35-39	0	529	592	137	0	0	0	1,258
40-44	0	419	514	409	0	0	0	1,342
45-49	0	417	478	444	0	0	0	1,339
50-54	0	436	492	476	0	0	0	1,404
55-59	0	375	467	468	0	0	0	1,310
60-64	0	210	267	259	0	0	0	736
65-69	0	54	64	59	0	0	0	177
70+	0	8	18	22	0	0	0	48
All	0	2,932	3,021	2,274	0	0	0	8,227

Age Group	Accumulated Sick Leave Days									
	0-60	61-120	121-180	181-240	241-300	301-360	361-420	421-480	481+	All
0-19	0	0	0	0	0	0	0	0	0	0
20-24	0	0	0	0	0	0	0	0	0	0
25-29	36	16	2	0	0	0	0	0	0	54
30-34	318	165	73	2	1	0	0	0	0	559
35-39	622	346	203	76	11	0	0	0	0	1,258
40-44	625	333	214	110	47	13	0	0	0	1,342
45-49	602	324	228	117	51	15	1	1	0	1,339
50-54	587	380	236	125	59	12	0	4	1	1,404
55-59	573	343	225	105	51	8	2	2	1	1,310
60-64	279	184	149	91	21	8	1	3	0	736
65-69	58	46	43	14	10	4	0	0	2	177
70+	18	9	11	8	1	1	0	0	0	48
All	3,718	2,146	1,384	648	252	61	4	10	4	8,227

Age Group	Salary Range (in thousands)						
	0-20	20-30	30-40	40-50	50-60	60+	All
0-19	0	0	0	0	0	0	0
20-24	0	0	0	0	0	0	0
25-29	9	33	11	1	0	0	54
30-34	21	275	165	53	24	21	559
35-39	43	474	446	154	53	88	1,258
40-44	46	508	463	176	71	78	1,342
45-49	37	591	412	162	70	67	1,339
50-54	43	638	412	161	78	72	1,404
55-59	45	588	395	155	52	75	1,310
60-64	30	327	205	88	36	50	736
65-69	9	90	35	25	7	11	177
70+	3	23	14	6	0	2	48
All	286	3,547	2,558	981	391	464	8,227

APPENDIX C

County Teachers
Sick Leave Information
All Employees

Age Group	Service In Years							
	0-5	6-10	11-15	16-20	21-25	26-30	31+	All
0-19	0	0	0	0	0	0	0	0
20-24	0	0	0	0	0	0	0	0
25-29	0	30	3	0	0	0	0	33
30-34	0	675	68	0	0	0	0	743
35-39	0	905	729	63	0	0	0	1,697
40-44	0	738	975	714	91	1	0	2,519
45-49	0	860	1,067	888	881	365	10	4,071
50-54	0	796	1,206	1,017	675	1,782	783	6,259
55-59	0	607	980	979	885	1,088	2,437	6,976
60-64	0	277	481	503	536	499	853	3,149
65-69	0	82	132	113	67	68	150	612
70+	0	32	43	36	29	25	62	227
All	0	5,002	5,684	4,313	3,164	3,828	4,295	26,286

Age Group	Accumulated Sick Leave Days									
	0-60	61-120	121-180	181-240	241-300	301-360	361-420	421-480	481+	All
0-19	0	0	0	0	0	0	0	0	0	0
20-24	0	0	0	0	0	0	0	0	0	0
25-29	28	4	0	1	0	0	0	0	0	33
30-34	563	155	22	2	1	0	0	0	0	743
35-39	1,227	364	93	12	1	0	0	0	0	1,697
40-44	1,441	604	300	129	32	10	3	0	0	2,519
45-49	1,738	933	652	371	243	90	24	17	3	4,071
50-54	2,268	1,190	935	757	546	309	171	54	29	6,259
55-59	2,052	1,165	1,064	970	658	475	317	176	99	6,976
60-64	934	518	450	392	300	223	151	80	101	3,149
65-69	215	112	95	49	47	27	27	12	28	612
70+	83	32	30	21	15	15	13	3	15	227
All	10,549	5,077	3,641	2,704	1,843	1,149	706	342	275	26,286

Age Group	Salary Range (in thousands)						
	0-20	20-30	30-40	40-50	50-60	60+	All
0-19	0	0	0	0	0	0	0
20-24	0	0	0	0	0	0	0
25-29	0	10	15	6	1	1	33
30-34	14	88	361	241	27	12	743
35-39	30	245	518	766	90	48	1,697
40-44	48	529	429	1,160	251	102	2,519
45-49	108	954	537	1,442	774	256	4,071
50-54	101	1,284	753	1,878	1,711	532	6,259
55-59	103	1,312	727	1,709	2,215	910	6,976
60-64	64	790	472	660	780	383	3,149
65-69	49	214	96	109	93	51	612
70+	31	86	35	33	21	21	227
All	548	5,512	3,943	8,004	5,963	2,316	26,286

APPENDIX C

**County Teachers
Sick Leave Information
Employees Hired Before July 1, 1988**

Age Group	Service In Years							All
	0-5	6-10	11-15	16-20	21-25	26-30	31+	
0-19	0	0	0	0	0	0	0	0
20-24	0	0	0	0	0	0	0	0
25-29	0	0	0	0	0	0	0	0
30-34	0	0	0	0	0	0	0	0
35-39	0	0	0	0	0	0	0	0
40-44	0	0	0	50	91	1	0	142
45-49	0	0	0	60	881	365	10	1,316
50-54	0	0	0	84	675	1,782	783	3,324
55-59	0	0	0	100	885	1,088	2,437	4,510
60-64	0	0	0	65	536	499	853	1,953
65-69	0	0	0	19	67	68	150	304
70+	0	0	0	8	29	25	62	124
All	0	0	0	386	3,164	3,828	4,295	11,673

Age Group	Accumulated Sick Leave Days									All
	0-60	61-120	121-180	181-240	241-300	301-360	361-420	421-480	481+	
0-19	0	0	0	0	0	0	0	0	0	0
20-24	0	0	0	0	0	0	0	0	0	0
25-29	0	0	0	0	0	0	0	0	0	0
30-34	0	0	0	0	0	0	0	0	0	0
35-39	0	0	0	0	0	0	0	0	0	0
40-44	54	31	21	23	8	5	0	0	0	142
45-49	400	230	241	185	148	73	22	14	3	1,316
50-54	875	439	481	543	466	280	158	53	29	3,324
55-59	1,018	530	616	733	577	458	308	172	98	4,510
60-64	444	202	245	271	255	212	144	79	101	1,953
65-69	70	33	39	28	42	25	27	12	28	304
70+	34	8	13	12	13	13	13	3	15	124
All	2,895	1,473	1,656	1,795	1,509	1,066	672	333	274	11,673

Age Group	Salary Range (in thousands)						All
	0-20	20-30	30-40	40-50	50-60	60+	
0-19	0	0	0	0	0	0	0
20-24	0	0	0	0	0	0	0
25-29	0	0	0	0	0	0	0
30-34	0	0	0	0	0	0	0
35-39	0	0	0	0	0	0	0
40-44	3	9	25	71	26	8	142
45-49	6	110	163	510	405	122	1,316
50-54	8	240	344	986	1,309	437	3,324
55-59	22	362	396	1,016	1,896	818	4,510
60-64	10	289	293	388	627	346	1,953
65-69	4	62	67	60	69	42	304
70+	7	34	28	21	17	17	124
All	60	1,106	1,316	3,052	4,349	1,790	11,673

APPENDIX C

County Teachers
Sick Leave Information
Employees Hired Between July 1, 1988 and June 30, 1991

Age Group	Service In Years							All
	0-5	6-10	11-15	16-20	21-25	26-30	31+	
0-19	0	0	0	0	0	0	0	0
20-24	0	0	0	0	0	0	0	0
25-29	0	0	0	0	0	0	0	0
30-34	0	0	0	0	0	0	0	0
35-39	0	0	0	9	0	0	0	9
40-44	0	0	0	237	0	0	0	237
45-49	0	0	0	216	0	0	0	216
50-54	0	0	0	311	0	0	0	311
55-59	0	0	0	378	0	0	0	378
60-64	0	0	0	246	0	0	0	246
65-69	0	0	0	57	0	0	0	57
70+	0	0	0	17	0	0	0	17
All	0	0	0	1,471	0	0	0	1,471

Age Group	Accumulated Sick Leave Days									All
	0-60	61-120	121-180	181-240	241-300	301-360	361-420	421-480	481+	
0-19	0	0	0	0	0	0	0	0	0	0
20-24	0	0	0	0	0	0	0	0	0	0
25-29	0	0	0	0	0	0	0	0	0	0
30-34	0	0	0	0	0	0	0	0	0	0
35-39	4	1	2	1	1	0	0	0	0	9
40-44	122	40	42	23	7	2	1	0	0	237
45-49	88	47	42	27	12	0	0	0	0	216
50-54	131	53	69	35	18	3	2	0	0	311
55-59	116	69	92	73	18	6	3	1	0	378
60-64	73	44	44	55	23	5	2	0	0	246
65-69	19	13	13	9	3	0	0	0	0	57
70+	6	3	5	2	0	1	0	0	0	17
All	559	270	309	225	82	17	8	1	0	1,471

Age Group	Salary Range (in thousands)						All
	0-20	20-30	30-40	40-50	50-60	60+	
0-19	0	0	0	0	0	0	0
20-24	0	0	0	0	0	0	0
25-29	0	0	0	0	0	0	0
30-34	0	0	0	0	0	0	0
35-39	0	2	6	1	0	0	9
40-44	0	36	32	119	32	18	237
45-49	4	52	33	94	22	11	216
50-54	3	92	40	116	46	14	311
55-59	2	129	61	116	54	16	378
60-64	4	91	47	50	43	11	246
65-69	8	17	8	15	8	1	57
70+	5	6	3	3	0	0	17
All	26	425	230	514	205	71	1,471

APPENDIX C

County Teachers
Sick Leave Information
Employees Hired Between July 1, 1991 and June 30, 2001

Age Group	Service In Years							All
	0-5	6-10	11-15	16-20	21-25	26-30	31+	
0-19	0	0	0	0	0	0	0	0
20-24	0	0	0	0	0	0	0	0
25-29	0	30	3	0	0	0	0	33
30-34	0	675	68	0	0	0	0	743
35-39	0	905	729	54	0	0	0	1,688
40-44	0	738	975	427	0	0	0	2,140
45-49	0	860	1,067	612	0	0	0	2,539
50-54	0	796	1,206	622	0	0	0	2,624
55-59	0	607	980	501	0	0	0	2,088
60-64	0	277	481	192	0	0	0	950
65-69	0	82	132	37	0	0	0	251
70+	0	32	43	11	0	0	0	86
All	0	5,002	5,684	2,456	0	0	0	13,142

Age Group	Accumulated Sick Leave Days									All
	0-60	61-120	121-180	181-240	241-300	301-360	361-420	421-480	481+	
0-19	0	0	0	0	0	0	0	0	0	0
20-24	0	0	0	0	0	0	0	0	0	0
25-29	28	4	0	1	0	0	0	0	0	33
30-34	563	155	22	2	1	0	0	0	0	743
35-39	1,223	363	91	11	0	0	0	0	0	1,688
40-44	1,265	533	237	83	17	3	2	0	0	2,140
45-49	1,250	656	369	159	83	17	2	3	0	2,539
50-54	1,262	698	385	179	62	26	11	1	0	2,624
55-59	918	566	356	164	63	11	6	3	1	2,088
60-64	417	272	161	66	22	6	5	1	0	950
65-69	126	66	43	12	2	2	0	0	0	251
70+	43	21	12	7	2	1	0	0	0	86
All	7,095	3,334	1,676	684	252	66	26	8	1	13,142

Age Group	Salary Range (in thousands)						All
	0-20	20-30	30-40	40-50	50-60	60+	
0-19	0	0	0	0	0	0	0
20-24	0	0	0	0	0	0	0
25-29	0	10	15	6	1	1	33
30-34	14	88	361	241	27	12	743
35-39	30	243	512	765	90	48	1,688
40-44	45	484	372	970	193	76	2,140
45-49	98	792	341	838	347	123	2,539
50-54	90	952	369	776	356	81	2,624
55-59	79	821	270	577	265	76	2,088
60-64	50	410	132	222	110	26	950
65-69	37	135	21	34	16	8	251
70+	19	46	4	9	4	4	86
All	462	3,981	2,397	4,438	1,409	455	13,142

APPENDIX C

Teachers Defined Contribution Retirement System
Sick Leave Information
All Employees

Age Group	Service In Years							
	0-5	6-10	11-15	16-20	21-25	26-30	31+	All
0-19	0	0	0	0	0	0	0	0
20-24	0	0	0	0	0	0	0	0
25-29	0	0	0	0	0	0	0	0
30-34	0	6	2	0	0	0	0	8
35-39	0	21	13	3	0	0	0	37
40-44	0	14	21	15	6	0	0	56
45-49	0	13	5	10	21	4	0	53
50-54	0	10	17	8	14	7	2	58
55-59	0	13	12	8	10	7	6	56
60-64	0	8	14	5	4	3	0	34
65-69	0	0	2	3	1	0	0	6
70+	0	0	0	0	0	0	0	0
All	0	85	86	52	56	21	8	308

Age Group	Accumulated Sick Leave Days									
	0-60	61-120	121-180	181-240	241-300	301-360	361-420	421-480	481+	All
0-19	0	0	0	0	0	0	0	0	0	0
20-24	0	0	0	0	0	0	0	0	0	0
25-29	0	0	0	0	0	0	0	0	0	0
30-34	8	0	0	0	0	0	0	0	0	8
35-39	22	9	5	1	0	0	0	0	0	37
40-44	27	14	11	2	2	0	0	0	0	56
45-49	20	15	9	7	0	2	0	0	0	53
50-54	13	16	12	11	5	1	0	0	0	58
55-59	26	10	5	8	2	5	0	0	0	56
60-64	12	12	5	3	0	2	0	0	0	34
65-69	2	2	1	1	0	0	0	0	0	6
70+	0	0	0	0	0	0	0	0	0	0
All	130	78	48	33	9	10	0	0	0	308

Age Group	Salary Range (in thousands)						
	0-20	20-30	30-40	40-50	50-60	60+	All
0-19	0	0	0	0	0	0	0
20-24	0	0	0	0	0	0	0
25-29	0	0	0	0	0	0	0
30-34	0	1	4	2	0	1	8
35-39	0	8	6	11	0	12	37
40-44	0	9	5	10	6	26	56
45-49	0	10	12	14	8	9	53
50-54	0	8	16	9	6	19	58
55-59	0	10	12	7	7	20	56
60-64	0	12	7	6	4	5	34
65-69	0	1	1	0	3	1	6
70+	0	0	0	0	0	0	0
All	0	59	63	59	34	93	308

APPENDIX C

**Teachers Defined Contribution Retirement System
Sick Leave Information
Employees Hired Before July 1, 1988**

Age Group	Service In Years							All
	0-5	6-10	11-15	16-20	21-25	26-30	31+	
0-19	0	0	0	0	0	0	0	0
20-24	0	0	0	0	0	0	0	0
25-29	0	0	0	0	0	0	0	0
30-34	0	0	0	0	0	0	0	0
35-39	0	0	0	1	0	0	0	1
40-44	0	0	0	2	6	0	0	8
45-49	0	0	0	3	21	4	0	28
50-54	0	0	0	1	14	7	2	24
55-59	0	0	0	1	10	7	6	24
60-64	0	0	0	0	4	3	0	7
65-69	0	0	0	1	1	0	0	2
70+	0	0	0	0	0	0	0	0
All	0	0	0	9	56	21	8	94

Age Group	Accumulated Sick Leave Days									All
	0-60	61-120	121-180	181-240	241-300	301-360	361-420	421-480	481+	
0-19	0	0	0	0	0	0	0	0	0	0
20-24	0	0	0	0	0	0	0	0	0	0
25-29	0	0	0	0	0	0	0	0	0	0
30-34	0	0	0	0	0	0	0	0	0	0
35-39	1	0	0	0	0	0	0	0	0	1
40-44	5	1	1	0	1	0	0	0	0	8
45-49	8	9	6	3	0	2	0	0	0	28
50-54	5	4	6	4	4	1	0	0	0	24
55-59	7	4	2	4	2	5	0	0	0	24
60-64	3	0	1	2	0	1	0	0	0	7
65-69	2	0	0	0	0	0	0	0	0	2
70+	0	0	0	0	0	0	0	0	0	0
All	31	18	16	13	7	9	0	0	0	94

Age Group	Salary Range (in thousands)						All
	0-20	20-30	30-40	40-50	50-60	60+	
0-19	0	0	0	0	0	0	0
20-24	0	0	0	0	0	0	0
25-29	0	0	0	0	0	0	0
30-34	0	0	0	0	0	0	0
35-39	0	1	0	0	0	0	1
40-44	0	0	3	2	0	3	8
45-49	0	0	6	9	7	6	28
50-54	0	1	4	3	5	11	24
55-59	0	3	5	1	6	9	24
60-64	0	1	2	0	2	2	7
65-69	0	0	0	0	2	0	2
70+	0	0	0	0	0	0	0
All	0	6	20	15	22	31	94

APPENDIX C

Teachers Defined Contribution Retirement System
Sick Leave Information
Employees Hired Between July 1, 1988 and June 30, 1991

Age Group	Service In Years							All
	0-5	6-10	11-15	16-20	21-25	26-30	31+	
0-19	0	0	0	0	0	0	0	0
20-24	0	0	0	0	0	0	0	0
25-29	0	0	0	0	0	0	0	0
30-34	0	0	0	0	0	0	0	0
35-39	0	0	0	1	0	0	0	1
40-44	0	0	0	8	0	0	0	8
45-49	0	0	0	5	0	0	0	5
50-54	0	0	0	5	0	0	0	5
55-59	0	0	0	6	0	0	0	6
60-64	0	0	0	3	0	0	0	3
65-69	0	0	0	1	0	0	0	1
70+	0	0	0	0	0	0	0	0
All	0	0	0	29	0	0	0	29

Age Group	Accumulated Sick Leave Days									All
	0-60	61-120	121-180	181-240	241-300	301-360	361-420	421-480	481+	
0-19	0	0	0	0	0	0	0	0	0	0
20-24	0	0	0	0	0	0	0	0	0	0
25-29	0	0	0	0	0	0	0	0	0	0
30-34	0	0	0	0	0	0	0	0	0	0
35-39	1	0	0	0	0	0	0	0	0	1
40-44	4	1	1	2	0	0	0	0	0	8
45-49	2	1	0	2	0	0	0	0	0	5
50-54	2	1	0	2	0	0	0	0	0	5
55-59	3	1	1	1	0	0	0	0	0	6
60-64	0	2	0	1	0	0	0	0	0	3
65-69	0	1	0	0	0	0	0	0	0	1
70+	0	0	0	0	0	0	0	0	0	0
All	12	7	2	8	0	0	0	0	0	29

Age Group	Salary Range (in thousands)						All
	0-20	20-30	30-40	40-50	50-60	60+	
0-19	0	0	0	0	0	0	0
20-24	0	0	0	0	0	0	0
25-29	0	0	0	0	0	0	0
30-34	0	0	0	0	0	0	0
35-39	0	0	1	0	0	0	1
40-44	0	2	1	1	3	1	8
45-49	0	0	4	0	0	1	5
50-54	0	1	3	1	0	0	5
55-59	0	1	3	1	1	0	6
60-64	0	1	2	0	0	0	3
65-69	0	0	0	0	0	1	1
70+	0	0	0	0	0	0	0
All	0	5	14	3	4	3	29

APPENDIX C

Teachers Defined Contribution Retirement System
Sick Leave Information
Employees Hired Between July 1, 1991 and June 30, 2001

Age Group	Service In Years							All
	0-5	6-10	11-15	16-20	21-25	26-30	31+	
0-19	0	0	0	0	0	0	0	0
20-24	0	0	0	0	0	0	0	0
25-29	0	0	0	0	0	0	0	0
30-34	0	6	2	0	0	0	0	8
35-39	0	21	13	1	0	0	0	35
40-44	0	14	21	5	0	0	0	40
45-49	0	13	5	2	0	0	0	20
50-54	0	10	17	2	0	0	0	29
55-59	0	13	12	1	0	0	0	26
60-64	0	8	14	2	0	0	0	24
65-69	0	0	2	1	0	0	0	3
70+	0	0	0	0	0	0	0	0
All	0	85	86	14	0	0	0	185

Age Group	Accumulated Sick Leave Days									All
	0-60	61-120	121-180	181-240	241-300	301-360	361-420	421-480	481+	
0-19	0	0	0	0	0	0	0	0	0	0
20-24	0	0	0	0	0	0	0	0	0	0
25-29	0	0	0	0	0	0	0	0	0	0
30-34	8	0	0	0	0	0	0	0	0	8
35-39	20	9	5	1	0	0	0	0	0	35
40-44	18	12	9	0	1	0	0	0	0	40
45-49	10	5	3	2	0	0	0	0	0	20
50-54	6	11	6	5	1	0	0	0	0	29
55-59	16	5	2	3	0	0	0	0	0	26
60-64	9	10	4	0	0	1	0	0	0	24
65-69	0	1	1	1	0	0	0	0	0	3
70+	0	0	0	0	0	0	0	0	0	0
All	87	53	30	12	2	1	0	0	0	185

Age Group	Salary Range (in thousands)						All
	0-20	20-30	30-40	40-50	50-60	60+	
0-19	0	0	0	0	0	0	0
20-24	0	0	0	0	0	0	0
25-29	0	0	0	0	0	0	0
30-34	0	1	4	2	0	1	8
35-39	0	7	5	11	0	12	35
40-44	0	7	1	7	3	22	40
45-49	0	10	2	5	1	2	20
50-54	0	6	9	5	1	8	29
55-59	0	6	4	5	0	11	26
60-64	0	10	3	6	2	3	24
65-69	0	1	1	0	1	0	3
70+	0	0	0	0	0	0	0
All	0	48	29	41	8	59	185

APPENDIX C

Teachers' Insurance and Annuity Association and College Retirement Equities Fund
Sick Leave Information
All Employees

Age Group	Service In Years							
	0-5	6-10	11-15	16-20	21-25	26-30	31+	All
0-19	0	0	0	0	0	0	0	0
20-24	0	0	0	0	0	0	0	0
25-29	0	7	0	0	0	0	0	7
30-34	0	121	19	0	0	0	0	140
35-39	0	166	157	46	0	0	0	369
40-44	0	176	159	186	67	4	0	592
45-49	0	167	181	226	156	101	1	832
50-54	0	190	189	242	197	190	88	1,096
55-59	0	146	145	227	216	176	188	1,098
60-64	0	90	111	114	119	109	176	719
65-69	0	30	33	42	19	22	84	230
70+	0	12	8	13	8	10	33	84
All	0	1,105	1,002	1,096	782	612	570	5,167

Age Group	Accumulated Sick Leave Days									
	0-60	61-120	121-180	181-240	241-300	301-360	361-420	421-480	481+	All
0-19	0	0	0	0	0	0	0	0	0	0
20-24	0	0	0	0	0	0	0	0	0	0
25-29	4	2	1	0	0	0	0	0	0	7
30-34	76	55	8	1	0	0	0	0	0	140
35-39	160	102	85	17	5	0	0	0	0	369
40-44	240	151	114	51	28	8	0	0	0	592
45-49	314	173	149	96	64	24	11	1	0	832
50-54	379	174	179	134	104	60	37	26	3	1,096
55-59	339	178	164	126	124	77	39	27	24	1,098
60-64	209	121	94	84	54	58	38	38	23	719
65-69	84	31	20	18	19	11	16	10	21	230
70+	30	7	7	4	6	7	4	4	15	84
All	1,835	994	821	531	404	245	145	106	86	5,167

Age Group	Salary Range (in thousands)						
	0-20	20-30	30-40	40-50	50-60	60+	All
0-19	0	0	0	0	0	0	0
20-24	0	0	0	0	0	0	0
25-29	1	3	2	1	0	0	7
30-34	5	44	46	23	13	9	140
35-39	8	73	108	86	41	53	369
40-44	12	110	178	123	73	96	592
45-49	15	175	226	175	100	141	832
50-54	22	191	310	194	144	235	1,096
55-59	28	190	285	188	133	274	1,098
60-64	22	126	172	93	91	215	719
65-69	5	28	43	23	25	106	230
70+	9	8	12	11	9	35	84
All	127	948	1,382	917	629	1,164	5,167

APPENDIX C

**Teachers' Insurance and Annuity Association and College Retirement Equities Fund
Sick Leave Information
Employees Hired Before July 1, 1988**

Age Group	Service In Years							All
	0-5	6-10	11-15	16-20	21-25	26-30	31+	
0-19	0	0	0	0	0	0	0	0
20-24	0	0	0	0	0	0	0	0
25-29	0	0	0	0	0	0	0	0
30-34	0	0	0	0	0	0	0	0
35-39	0	0	0	4	0	0	0	4
40-44	0	0	0	24	67	4	0	95
45-49	0	0	0	21	156	101	1	279
50-54	0	0	0	39	197	190	88	514
55-59	0	0	0	29	216	176	188	609
60-64	0	0	0	9	119	109	176	413
65-69	0	0	0	9	19	22	84	134
70+	0	0	0	1	8	10	33	52
All	0	0	0	136	782	612	570	2,100

Age Group	Accumulated Sick Leave Days									All
	0-60	61-120	121-180	181-240	241-300	301-360	361-420	421-480	481+	
0-19	0	0	0	0	0	0	0	0	0	0
20-24	0	0	0	0	0	0	0	0	0	0
25-29	0	0	0	0	0	0	0	0	0	0
30-34	0	0	0	0	0	0	0	0	0	0
35-39	1	1	1	0	1	0	0	0	0	4
40-44	28	20	20	12	10	5	0	0	0	95
45-49	59	48	54	41	42	23	11	1	0	279
50-54	130	51	71	73	72	53	36	25	3	514
55-59	134	69	71	79	95	72	38	27	24	609
60-64	96	36	39	50	40	54	37	38	23	413
65-69	43	9	7	8	11	9	16	10	21	134
70+	15	0	3	2	5	5	4	3	15	52
All	506	234	266	265	276	221	142	104	86	2,100

Age Group	Salary Range (in thousands)						All
	0-20	20-30	30-40	40-50	50-60	60+	
0-19	0	0	0	0	0	0	0
20-24	0	0	0	0	0	0	0
25-29	0	0	0	0	0	0	0
30-34	0	0	0	0	0	0	0
35-39	0	2	1	0	1	0	4
40-44	0	9	39	31	7	9	95
45-49	0	41	100	74	36	28	279
50-54	2	61	179	109	56	107	514
55-59	3	74	169	114	76	173	609
60-64	7	45	98	59	60	144	413
65-69	1	7	24	14	15	73	134
70+	1	4	4	9	5	29	52
All	14	243	614	410	256	563	2,100

APPENDIX C

Teachers' Insurance and Annuity Association and College Retirement Equities Fund
Sick Leave Information
Employees Hired Between July 1, 1988 and June 30, 1991

Age Group	Service In Years							All
	0-5	6-10	11-15	16-20	21-25	26-30	31+	
0-19	0	0	0	0	0	0	0	0
20-24	0	0	0	0	0	0	0	0
25-29	0	0	0	0	0	0	0	0
30-34	0	0	0	0	0	0	0	0
35-39	0	0	0	15	0	0	0	15
40-44	0	0	0	115	0	0	0	115
45-49	0	0	0	146	0	0	0	146
50-54	0	0	0	145	0	0	0	145
55-59	0	0	0	131	0	0	0	131
60-64	0	0	0	70	0	0	0	70
65-69	0	0	0	21	0	0	0	21
70+	0	0	0	9	0	0	0	9
All	0	0	0	652	0	0	0	652

Age Group	Accumulated Sick Leave Days									All
	0-60	61-120	121-180	181-240	241-300	301-360	361-420	421-480	481+	
0-19	0	0	0	0	0	0	0	0	0	0
20-24	0	0	0	0	0	0	0	0	0	0
25-29	0	0	0	0	0	0	0	0	0	0
30-34	0	0	0	0	0	0	0	0	0	0
35-39	8	0	4	3	0	0	0	0	0	15
40-44	38	25	22	15	12	3	0	0	0	115
45-49	56	23	32	22	12	1	0	0	0	146
50-54	52	22	20	27	21	3	0	0	0	145
55-59	45	21	25	19	16	4	1	0	0	131
60-64	25	14	13	7	7	4	0	0	0	70
65-69	9	3	1	1	6	1	0	0	0	21
70+	2	2	1	2	1	1	0	0	0	9
All	235	110	118	96	75	17	1	0	0	652

Age Group	Salary Range (in thousands)						All
	0-20	20-30	30-40	40-50	50-60	60+	
0-19	0	0	0	0	0	0	0
20-24	0	0	0	0	0	0	0
25-29	0	0	0	0	0	0	0
30-34	0	0	0	0	0	0	0
35-39	0	0	7	5	2	1	15
40-44	3	11	33	29	21	18	115
45-49	1	24	44	39	9	29	146
50-54	1	20	49	24	21	30	145
55-59	6	14	37	23	24	27	131
60-64	2	14	24	5	11	14	70
65-69	0	7	3	3	2	6	21
70+	1	1	3	1	1	2	9
All	14	91	200	129	91	127	652

APPENDIX C

Teachers' Insurance and Annuity Association and College Retirement Equities Fund
Sick Leave Information
Employees Hired Between July 1, 1991 and June 30, 2001

Age Group	Service In Years							All
	0-5	6-10	11-15	16-20	21-25	26-30	31+	
0-19	0	0	0	0	0	0	0	0
20-24	0	0	0	0	0	0	0	0
25-29	0	7	0	0	0	0	0	7
30-34	0	121	19	0	0	0	0	140
35-39	0	166	157	27	0	0	0	350
40-44	0	176	159	47	0	0	0	382
45-49	0	167	181	59	0	0	0	407
50-54	0	190	189	58	0	0	0	437
55-59	0	146	145	67	0	0	0	358
60-64	0	90	111	35	0	0	0	236
65-69	0	30	33	12	0	0	0	75
70+	0	12	8	3	0	0	0	23
All	0	1,105	1,002	308	0	0	0	2,415

Age Group	Accumulated Sick Leave Days									All
	0-60	61-120	121-180	181-240	241-300	301-360	361-420	421-480	481+	
0-19	0	0	0	0	0	0	0	0	0	0
20-24	0	0	0	0	0	0	0	0	0	0
25-29	4	2	1	0	0	0	0	0	0	7
30-34	76	55	8	1	0	0	0	0	0	140
35-39	151	101	80	14	4	0	0	0	0	350
40-44	174	106	72	24	6	0	0	0	0	382
45-49	199	102	63	33	10	0	0	0	0	407
50-54	197	101	88	34	11	4	1	1	0	437
55-59	160	88	68	28	13	1	0	0	0	358
60-64	88	71	42	27	7	0	1	0	0	236
65-69	32	19	12	9	2	1	0	0	0	75
70+	13	5	3	0	0	1	0	1	0	23
All	1,094	650	437	170	53	7	2	2	0	2,415

Age Group	Salary Range (in thousands)						All
	0-20	20-30	30-40	40-50	50-60	60+	
0-19	0	0	0	0	0	0	0
20-24	0	0	0	0	0	0	0
25-29	1	3	2	1	0	0	7
30-34	5	44	46	23	13	9	140
35-39	8	71	100	81	38	52	350
40-44	9	90	106	63	45	69	382
45-49	14	110	82	62	55	84	407
50-54	19	110	82	61	67	98	437
55-59	19	102	79	51	33	74	358
60-64	13	67	50	29	20	57	236
65-69	4	14	16	6	8	27	75
70+	7	3	5	1	3	4	23
All	99	614	568	378	282	474	2,415

APPENDIX C

Great West
Sick Leave Information
All Employees

Age Group	Service In Years							All
	0-5	6-10	11-15	16-20	21-25	26-30	31+	
0-19	0	0	0	0	0	0	0	0
20-24	0	0	0	0	0	0	0	0
25-29	0	0	0	0	0	0	0	0
30-34	0	0	0	0	0	0	0	0
35-39	0	0	0	0	0	0	0	0
40-44	0	2	0	0	0	0	0	2
45-49	0	0	0	0	0	0	0	0
50-54	0	2	0	0	0	0	0	2
55-59	0	0	0	0	0	0	0	0
60-64	0	0	0	0	0	0	0	0
65-69	0	0	0	0	0	0	0	0
70+	0	0	0	0	0	0	0	0
All	0	4	0	0	0	0	0	4

Age Group	Accumulated Sick Leave Days									All
	0-60	61-120	121-180	181-240	241-300	301-360	361-420	421-480	481+	
0-19	0	0	0	0	0	0	0	0	0	0
20-24	0	0	0	0	0	0	0	0	0	0
25-29	0	0	0	0	0	0	0	0	0	0
30-34	0	0	0	0	0	0	0	0	0	0
35-39	0	0	0	0	0	0	0	0	0	0
40-44	1	1	0	0	0	0	0	0	0	2
45-49	0	0	0	0	0	0	0	0	0	0
50-54	1	0	1	0	0	0	0	0	0	2
55-59	0	0	0	0	0	0	0	0	0	0
60-64	0	0	0	0	0	0	0	0	0	0
65-69	0	0	0	0	0	0	0	0	0	0
70+	0	0	0	0	0	0	0	0	0	0
All	2	1	1	0	0	0	0	0	0	4

Age Group	Salary Range (in thousands)						All
	0-20	20-30	30-40	40-50	50-60	60+	
0-19	0	0	0	0	0	0	0
20-24	0	0	0	0	0	0	0
25-29	0	0	0	0	0	0	0
30-34	0	0	0	0	0	0	0
35-39	0	0	0	0	0	0	0
40-44	0	0	1	1	0	0	2
45-49	0	0	0	0	0	0	0
50-54	0	0	0	0	0	2	2
55-59	0	0	0	0	0	0	0
60-64	0	0	0	0	0	0	0
65-69	0	0	0	0	0	0	0
70+	0	0	0	0	0	0	0
All	0	0	1	1	0	2	4

APPENDIX C

Great West
Sick Leave Information
Employees Hired Before July 1, 1988

Age Group	Service In Years							
	0-5	6-10	11-15	16-20	21-25	26-30	31+	All
0-19	0	0	0	0	0	0	0	0
20-24	0	0	0	0	0	0	0	0
25-29	0	0	0	0	0	0	0	0
30-34	0	0	0	0	0	0	0	0
35-39	0	0	0	0	0	0	0	0
40-44	0	0	0	0	0	0	0	0
45-49	0	0	0	0	0	0	0	0
50-54	0	0	0	0	0	0	0	0
55-59	0	0	0	0	0	0	0	0
60-64	0	0	0	0	0	0	0	0
65-69	0	0	0	0	0	0	0	0
70+	0	0	0	0	0	0	0	0
All	0	0	0	0	0	0	0	0

Age Group	Accumulated Sick Leave Days									
	0-60	61-120	121-180	181-240	241-300	301-360	361-420	421-480	481+	All
0-19	0	0	0	0	0	0	0	0	0	0
20-24	0	0	0	0	0	0	0	0	0	0
25-29	0	0	0	0	0	0	0	0	0	0
30-34	0	0	0	0	0	0	0	0	0	0
35-39	0	0	0	0	0	0	0	0	0	0
40-44	0	0	0	0	0	0	0	0	0	0
45-49	0	0	0	0	0	0	0	0	0	0
50-54	0	0	0	0	0	0	0	0	0	0
55-59	0	0	0	0	0	0	0	0	0	0
60-64	0	0	0	0	0	0	0	0	0	0
65-69	0	0	0	0	0	0	0	0	0	0
70+	0	0	0	0	0	0	0	0	0	0
All	0	0	0	0	0	0	0	0	0	0

Age Group	Salary Range (in thousands)						
	0-20	20-30	30-40	40-50	50-60	60+	All
0-19	0	0	0	0	0	0	0
20-24	0	0	0	0	0	0	0
25-29	0	0	0	0	0	0	0
30-34	0	0	0	0	0	0	0
35-39	0	0	0	0	0	0	0
40-44	0	0	0	0	0	0	0
45-49	0	0	0	0	0	0	0
50-54	0	0	0	0	0	0	0
55-59	0	0	0	0	0	0	0
60-64	0	0	0	0	0	0	0
65-69	0	0	0	0	0	0	0
70+	0	0	0	0	0	0	0
All	0	0	0	0	0	0	0

APPENDIX C

Great West
Sick Leave Information
Employees Hired Between July 1, 1988 and June 30, 1991

Age Group	Service In Years							
	0-5	6-10	11-15	16-20	21-25	26-30	31+	All
0-19	0	0	0	0	0	0	0	0
20-24	0	0	0	0	0	0	0	0
25-29	0	0	0	0	0	0	0	0
30-34	0	0	0	0	0	0	0	0
35-39	0	0	0	0	0	0	0	0
40-44	0	0	0	0	0	0	0	0
45-49	0	0	0	0	0	0	0	0
50-54	0	0	0	0	0	0	0	0
55-59	0	0	0	0	0	0	0	0
60-64	0	0	0	0	0	0	0	0
65-69	0	0	0	0	0	0	0	0
70+	0	0	0	0	0	0	0	0
All	0	0	0	0	0	0	0	0

Age Group	Accumulated Sick Leave Days									
	0-60	61-120	121-180	181-240	241-300	301-360	361-420	421-480	481+	All
0-19	0	0	0	0	0	0	0	0	0	0
20-24	0	0	0	0	0	0	0	0	0	0
25-29	0	0	0	0	0	0	0	0	0	0
30-34	0	0	0	0	0	0	0	0	0	0
35-39	0	0	0	0	0	0	0	0	0	0
40-44	0	0	0	0	0	0	0	0	0	0
45-49	0	0	0	0	0	0	0	0	0	0
50-54	0	0	0	0	0	0	0	0	0	0
55-59	0	0	0	0	0	0	0	0	0	0
60-64	0	0	0	0	0	0	0	0	0	0
65-69	0	0	0	0	0	0	0	0	0	0
70+	0	0	0	0	0	0	0	0	0	0
All	0	0	0	0	0	0	0	0	0	0

Age Group	Salary Range (in thousands)						
	0-20	20-30	30-40	40-50	50-60	60+	All
0-19	0	0	0	0	0	0	0
20-24	0	0	0	0	0	0	0
25-29	0	0	0	0	0	0	0
30-34	0	0	0	0	0	0	0
35-39	0	0	0	0	0	0	0
40-44	0	0	0	0	0	0	0
45-49	0	0	0	0	0	0	0
50-54	0	0	0	0	0	0	0
55-59	0	0	0	0	0	0	0
60-64	0	0	0	0	0	0	0
65-69	0	0	0	0	0	0	0
70+	0	0	0	0	0	0	0
All	0	0	0	0	0	0	0

APPENDIX C

Great West
Sick Leave Information
Employees Hired Between July 1, 1991 and June 30, 2001

Age Group	Service In Years							All
	0-5	6-10	11-15	16-20	21-25	26-30	31+	
0-19	0	0	0	0	0	0	0	0
20-24	0	0	0	0	0	0	0	0
25-29	0	0	0	0	0	0	0	0
30-34	0	0	0	0	0	0	0	0
35-39	0	0	0	0	0	0	0	0
40-44	0	2	0	0	0	0	0	2
45-49	0	0	0	0	0	0	0	0
50-54	0	2	0	0	0	0	0	2
55-59	0	0	0	0	0	0	0	0
60-64	0	0	0	0	0	0	0	0
65-69	0	0	0	0	0	0	0	0
70+	0	0	0	0	0	0	0	0
All	0	4	0	0	0	0	0	4

Age Group	Accumulated Sick Leave Days									All
	0-60	61-120	121-180	181-240	241-300	301-360	361-420	421-480	481+	
0-19	0	0	0	0	0	0	0	0	0	0
20-24	0	0	0	0	0	0	0	0	0	0
25-29	0	0	0	0	0	0	0	0	0	0
30-34	0	0	0	0	0	0	0	0	0	0
35-39	0	0	0	0	0	0	0	0	0	0
40-44	1	1	0	0	0	0	0	0	0	2
45-49	0	0	0	0	0	0	0	0	0	0
50-54	1	0	1	0	0	0	0	0	0	2
55-59	0	0	0	0	0	0	0	0	0	0
60-64	0	0	0	0	0	0	0	0	0	0
65-69	0	0	0	0	0	0	0	0	0	0
70+	0	0	0	0	0	0	0	0	0	0
All	2	1	1	0	0	0	0	0	0	4

Age Group	Salary Range (in thousands)						All
	0-20	20-30	30-40	40-50	50-60	60+	
0-19	0	0	0	0	0	0	0
20-24	0	0	0	0	0	0	0
25-29	0	0	0	0	0	0	0
30-34	0	0	0	0	0	0	0
35-39	0	0	0	0	0	0	0
40-44	0	0	1	1	0	0	2
45-49	0	0	0	0	0	0	0
50-54	0	0	0	0	0	2	2
55-59	0	0	0	0	0	0	0
60-64	0	0	0	0	0	0	0
65-69	0	0	0	0	0	0	0
70+	0	0	0	0	0	0	0
All	0	0	1	1	0	2	4

APPENDIX C

Teachers Retirement System
Sick Leave Information
All Employees

Age Group	Service In Years							
	0-5	6-10	11-15	16-20	21-25	26-30	31+	All
0-19	0	0	0	0	0	0	0	0
20-24	0	0	0	0	0	0	0	0
25-29	0	0	1	0	0	0	0	1
30-34	0	1	0	0	0	0	0	1
35-39	0	4	6	2	0	0	0	12
40-44	0	3	1	18	11	0	0	33
45-49	0	1	1	25	25	27	1	80
50-54	0	0	1	23	35	58	32	149
55-59	0	2	8	34	49	50	59	202
60-64	0	0	0	15	22	18	36	91
65-69	0	0	0	4	10	3	12	29
70+	0	0	0	0	0	3	12	15
All	0	11	18	121	152	159	152	613

Age Group	Accumulated Sick Leave Days									
	0-60	61-120	121-180	181-240	241-300	301-360	361-420	421-480	481+	All
0-19	0	0	0	0	0	0	0	0	0	0
20-24	0	0	0	0	0	0	0	0	0	0
25-29	1	0	0	0	0	0	0	0	0	1
30-34	0	1	0	0	0	0	0	0	0	1
35-39	5	4	1	1	0	1	0	0	0	12
40-44	10	8	6	4	4	1	0	0	0	33
45-49	20	15	12	12	11	3	7	0	0	80
50-54	27	25	37	24	12	12	7	3	2	149
55-59	51	27	21	31	28	16	10	10	8	202
60-64	24	12	10	8	15	4	5	6	7	91
65-69	11	3	3	5	3	1	1	1	1	29
70+	6	0	1	2	1	0	1	1	3	15
All	155	95	91	87	74	38	31	21	21	613

Age Group	Salary Range (in thousands)						
	0-20	20-30	30-40	40-50	50-60	60+	All
0-19	0	0	0	0	0	0	0
20-24	0	0	0	0	0	0	0
25-29	0	0	1	0	0	0	1
30-34	0	0	1	0	0	0	1
35-39	0	0	2	1	0	9	12
40-44	0	6	12	3	5	7	33
45-49	1	9	35	15	10	10	80
50-54	1	17	55	20	19	37	149
55-59	2	33	40	34	22	71	202
60-64	0	14	28	11	10	28	91
65-69	0	4	9	1	6	9	29
70+	0	5	2	0	2	6	15
All	4	88	185	85	74	177	613

APPENDIX C

Teachers Retirement System
Sick Leave Information
Employees Hired Before July 1, 1988

Age Group	Service In Years							All
	0-5	6-10	11-15	16-20	21-25	26-30	31+	
0-19	0	0	0	0	0	0	0	0
20-24	0	0	0	0	0	0	0	0
25-29	0	0	0	0	0	0	0	0
30-34	0	0	0	0	0	0	0	0
35-39	0	0	0	1	0	0	0	1
40-44	0	0	0	1	11	0	0	12
45-49	0	0	0	4	25	27	1	57
50-54	0	0	0	3	35	58	32	128
55-59	0	0	0	4	49	50	59	162
60-64	0	0	0	2	22	18	36	78
65-69	0	0	0	0	10	3	12	25
70+	0	0	0	0	0	3	12	15
All	0	0	0	15	152	159	152	478

Age Group	Accumulated Sick Leave Days									All
	0-60	61-120	121-180	181-240	241-300	301-360	361-420	421-480	481+	
0-19	0	0	0	0	0	0	0	0	0	0
20-24	0	0	0	0	0	0	0	0	0	0
25-29	0	0	0	0	0	0	0	0	0	0
30-34	0	0	0	0	0	0	0	0	0	0
35-39	0	0	1	0	0	0	0	0	0	1
40-44	2	3	1	3	3	0	0	0	0	12
45-49	12	8	9	8	10	3	7	0	0	57
50-54	23	19	28	23	12	11	7	3	2	128
55-59	32	20	14	27	25	16	10	10	8	162
60-64	21	11	9	5	11	4	5	6	6	78
65-69	9	3	3	3	3	1	1	1	1	25
70+	6	0	1	2	1	0	1	1	3	15
All	105	64	66	71	65	35	31	21	20	478

Age Group	Salary Range (in thousands)						All
	0-20	20-30	30-40	40-50	50-60	60+	
0-19	0	0	0	0	0	0	0
20-24	0	0	0	0	0	0	0
25-29	0	0	0	0	0	0	0
30-34	0	0	0	0	0	0	0
35-39	0	0	1	0	0	0	1
40-44	0	3	5	1	1	2	12
45-49	0	7	26	11	7	6	57
50-54	1	15	46	18	17	31	128
55-59	0	25	30	28	17	62	162
60-64	0	10	24	7	10	27	78
65-69	0	3	6	1	6	9	25
70+	0	5	2	0	2	6	15
All	1	68	140	66	60	143	478

APPENDIX C

Teachers Retirement System
Sick Leave Information
Employees Hired Between July 1, 1988 and June 30, 1991

Age Group	Service In Years							All
	0-5	6-10	11-15	16-20	21-25	26-30	31+	
0-19	0	0	0	0	0	0	0	0
20-24	0	0	0	0	0	0	0	0
25-29	0	0	0	0	0	0	0	0
30-34	0	0	0	0	0	0	0	0
35-39	0	0	0	1	0	0	0	1
40-44	0	0	0	15	0	0	0	15
45-49	0	0	0	19	0	0	0	19
50-54	0	0	0	18	0	0	0	18
55-59	0	0	0	27	0	0	0	27
60-64	0	0	0	13	0	0	0	13
65-69	0	0	0	4	0	0	0	4
70+	0	0	0	0	0	0	0	0
All	0	0	0	97	0	0	0	97

Age Group	Accumulated Sick Leave Days									All
	0-60	61-120	121-180	181-240	241-300	301-360	361-420	421-480	481+	
0-19	0	0	0	0	0	0	0	0	0	0
20-24	0	0	0	0	0	0	0	0	0	0
25-29	0	0	0	0	0	0	0	0	0	0
30-34	0	0	0	0	0	0	0	0	0	0
35-39	0	0	0	1	0	0	0	0	0	1
40-44	5	4	4	0	1	1	0	0	0	15
45-49	7	5	2	4	1	0	0	0	0	19
50-54	4	5	7	1	0	1	0	0	0	18
55-59	12	5	5	4	1	0	0	0	0	27
60-64	3	1	1	3	4	0	0	0	1	13
65-69	2	0	0	2	0	0	0	0	0	4
70+	0	0	0	0	0	0	0	0	0	0
All	33	20	19	15	7	2	0	0	1	97

Age Group	Salary Range (in thousands)						All
	0-20	20-30	30-40	40-50	50-60	60+	
0-19	0	0	0	0	0	0	0
20-24	0	0	0	0	0	0	0
25-29	0	0	0	0	0	0	0
30-34	0	0	0	0	0	0	0
35-39	0	0	0	1	0	0	1
40-44	0	3	6	2	3	1	15
45-49	1	2	7	4	2	3	19
50-54	0	2	9	2	2	3	18
55-59	1	5	7	6	3	5	27
60-64	0	4	4	4	0	1	13
65-69	0	1	3	0	0	0	4
70+	0	0	0	0	0	0	0
All	2	17	36	19	10	13	97

APPENDIX C

Teachers Retirement System
Sick Leave Information
Employees Hired Between July 1, 1991 and June 30, 2001

Age Group	Service In Years							All
	0-5	6-10	11-15	16-20	21-25	26-30	31+	
0-19	0	0	0	0	0	0	0	0
20-24	0	0	0	0	0	0	0	0
25-29	0	0	1	0	0	0	0	1
30-34	0	1	0	0	0	0	0	1
35-39	0	4	6	0	0	0	0	10
40-44	0	3	1	2	0	0	0	6
45-49	0	1	1	2	0	0	0	4
50-54	0	0	1	2	0	0	0	3
55-59	0	2	8	3	0	0	0	13
60-64	0	0	0	0	0	0	0	0
65-69	0	0	0	0	0	0	0	0
70+	0	0	0	0	0	0	0	0
All	0	11	18	9	0	0	0	38

Age Group	Accumulated Sick Leave Days									All
	0-60	61-120	121-180	181-240	241-300	301-360	361-420	421-480	481+	
0-19	0	0	0	0	0	0	0	0	0	0
20-24	0	0	0	0	0	0	0	0	0	0
25-29	1	0	0	0	0	0	0	0	0	1
30-34	0	1	0	0	0	0	0	0	0	1
35-39	5	4	0	0	0	1	0	0	0	10
40-44	3	1	1	1	0	0	0	0	0	6
45-49	1	2	1	0	0	0	0	0	0	4
50-54	0	1	2	0	0	0	0	0	0	3
55-59	7	2	2	0	2	0	0	0	0	13
60-64	0	0	0	0	0	0	0	0	0	0
65-69	0	0	0	0	0	0	0	0	0	0
70+	0	0	0	0	0	0	0	0	0	0
All	17	11	6	1	2	1	0	0	0	38

Age Group	Salary Range (in thousands)						All
	0-20	20-30	30-40	40-50	50-60	60+	
0-19	0	0	0	0	0	0	0
20-24	0	0	0	0	0	0	0
25-29	0	0	1	0	0	0	1
30-34	0	0	1	0	0	0	1
35-39	0	0	1	0	0	9	10
40-44	0	0	1	0	1	4	6
45-49	0	0	2	0	1	1	4
50-54	0	0	0	0	0	3	3
55-59	1	3	3	0	2	4	13
60-64	0	0	0	0	0	0	0
65-69	0	0	0	0	0	0	0
70+	0	0	0	0	0	0	0
All	1	3	9	0	4	21	38

APPENDIX C

**Public Safety Retirement Systems
Sick Leave Information
All Employees**

Age Group	Service In Years							All
	0-5	6-10	11-15	16-20	21-25	26-30	31+	
0-19	0	0	0	0	0	0	0	0
20-24	0	0	0	0	0	0	0	0
25-29	0	2	0	0	0	0	0	2
30-34	0	52	15	1	0	0	0	68
35-39	0	46	88	26	0	0	0	160
40-44	0	11	44	66	16	0	0	137
45-49	0	1	7	11	40	1	0	60
50-54	0	0	2	1	7	2	1	13
55-59	0	0	0	1	1	0	0	2
60-64	0	0	0	1	0	0	0	1
65-69	0	0	0	0	0	0	0	0
70+	0	0	0	0	0	0	0	0
All	0	112	156	107	64	3	1	443

Age Group	Accumulated Sick Leave Days									All
	0-60	61-120	121-180	181-240	241-300	301-360	361-420	421-480	481+	
0-19	0	0	0	0	0	0	0	0	0	0
20-24	0	0	0	0	0	0	0	0	0	0
25-29	2	0	0	0	0	0	0	0	0	2
30-34	4	12	47	5	0	0	0	0	0	68
35-39	1	11	60	55	31	2	0	0	0	160
40-44	4	9	22	38	32	27	5	0	0	137
45-49	0	1	2	8	8	20	17	4	0	60
50-54	2	0	1	1	0	1	4	2	2	13
55-59	0	0	0	1	1	0	0	0	0	2
60-64	0	0	0	0	1	0	0	0	0	1
65-69	0	0	0	0	0	0	0	0	0	0
70+	0	0	0	0	0	0	0	0	0	0
All	13	33	132	108	73	50	26	6	2	443

Age Group	Salary Range (in thousands)						All
	0-20	20-30	30-40	40-50	50-60	60+	
0-19	0	0	0	0	0	0	0
20-24	0	0	0	0	0	0	0
25-29	0	0	0	2	0	0	2
30-34	0	0	1	65	2	0	68
35-39	0	0	0	92	68	0	160
40-44	0	1	0	43	91	2	137
45-49	0	0	0	6	38	16	60
50-54	0	0	1	2	5	5	13
55-59	0	0	0	1	1	0	2
60-64	0	0	0	0	1	0	1
65-69	0	0	0	0	0	0	0
70+	0	0	0	0	0	0	0
All	0	1	2	211	206	23	443

APPENDIX C

Public Safety "A" Retirement System
Sick Leave Information
All Employees

Age Group	Service In Years							All
	0-5	6-10	11-15	16-20	21-25	26-30	31+	
0-19	0	0	0	0	0	0	0	0
20-24	0	0	0	0	0	0	0	0
25-29	0	0	0	0	0	0	0	0
30-34	0	0	0	0	0	0	0	0
35-39	0	0	19	18	0	0	0	37
40-44	0	0	10	57	16	0	0	83
45-49	0	0	2	8	40	1	0	51
50-54	0	0	0	0	6	2	1	9
55-59	0	0	0	0	0	0	0	0
60-64	0	0	0	0	0	0	0	0
65-69	0	0	0	0	0	0	0	0
70+	0	0	0	0	0	0	0	0
All	0	0	31	83	62	3	1	180

Age Group	Accumulated Sick Leave Days									All
	0-60	61-120	121-180	181-240	241-300	301-360	361-420	421-480	481+	
0-19	0	0	0	0	0	0	0	0	0	0
20-24	0	0	0	0	0	0	0	0	0	0
25-29	0	0	0	0	0	0	0	0	0	0
30-34	0	0	0	0	0	0	0	0	0	0
35-39	0	1	4	6	24	2	0	0	0	37
40-44	1	0	2	16	32	27	5	0	0	83
45-49	0	0	0	3	7	20	17	4	0	51
50-54	1	0	0	0	0	1	4	1	2	9
55-59	0	0	0	0	0	0	0	0	0	0
60-64	0	0	0	0	0	0	0	0	0	0
65-69	0	0	0	0	0	0	0	0	0	0
70+	0	0	0	0	0	0	0	0	0	0
All	2	1	6	25	63	50	26	5	2	180

Age Group	Salary Range (in thousands)						All
	0-20	20-30	30-40	40-50	50-60	60+	
0-19	0	0	0	0	0	0	0
20-24	0	0	0	0	0	0	0
25-29	0	0	0	0	0	0	0
30-34	0	0	0	0	0	0	0
35-39	0	0	0	5	32	0	37
40-44	0	1	0	6	74	2	83
45-49	0	0	0	1	34	16	51
50-54	0	0	1	0	4	4	9
55-59	0	0	0	0	0	0	0
60-64	0	0	0	0	0	0	0
65-69	0	0	0	0	0	0	0
70+	0	0	0	0	0	0	0
All	0	1	1	12	144	22	180

APPENDIX C

Public Safety "A" Retirement System
Sick Leave Information
Employees Hired Before July 1, 1988

Age Group	Service In Years							All
	0-5	6-10	11-15	16-20	21-25	26-30	31+	
0-19	0	0	0	0	0	0	0	0
20-24	0	0	0	0	0	0	0	0
25-29	0	0	0	0	0	0	0	0
30-34	0	0	0	0	0	0	0	0
35-39	0	0	0	2	0	0	0	2
40-44	0	0	0	4	16	0	0	20
45-49	0	0	0	0	40	1	0	41
50-54	0	0	0	0	6	2	1	9
55-59	0	0	0	0	0	0	0	0
60-64	0	0	0	0	0	0	0	0
65-69	0	0	0	0	0	0	0	0
70+	0	0	0	0	0	0	0	0
All	0	0	0	6	62	3	1	72

Age Group	Accumulated Sick Leave Days									All
	0-60	61-120	121-180	181-240	241-300	301-360	361-420	421-480	481+	
0-19	0	0	0	0	0	0	0	0	0	0
20-24	0	0	0	0	0	0	0	0	0	0
25-29	0	0	0	0	0	0	0	0	0	0
30-34	0	0	0	0	0	0	0	0	0	0
35-39	0	0	0	0	2	0	0	0	0	2
40-44	1	0	0	2	5	9	3	0	0	20
45-49	0	0	0	1	4	15	17	4	0	41
50-54	1	0	0	0	0	1	4	1	2	9
55-59	0	0	0	0	0	0	0	0	0	0
60-64	0	0	0	0	0	0	0	0	0	0
65-69	0	0	0	0	0	0	0	0	0	0
70+	0	0	0	0	0	0	0	0	0	0
All	2	0	0	3	11	25	24	5	2	72

Age Group	Salary Range (in thousands)						All
	0-20	20-30	30-40	40-50	50-60	60+	
0-19	0	0	0	0	0	0	0
20-24	0	0	0	0	0	0	0
25-29	0	0	0	0	0	0	0
30-34	0	0	0	0	0	0	0
35-39	0	0	0	0	2	0	2
40-44	0	1	0	1	17	1	20
45-49	0	0	0	0	26	15	41
50-54	0	0	1	0	4	4	9
55-59	0	0	0	0	0	0	0
60-64	0	0	0	0	0	0	0
65-69	0	0	0	0	0	0	0
70+	0	0	0	0	0	0	0
All	0	1	1	1	49	20	72

APPENDIX C

Public Safety "A" Retirement System
Sick Leave Information
Employees Hired Between July 1, 1988 and June 30, 2001

Age Group	Service In Years							All
	0-5	6-10	11-15	16-20	21-25	26-30	31+	
0-19	0	0	0	0	0	0	0	0
20-24	0	0	0	0	0	0	0	0
25-29	0	0	0	0	0	0	0	0
30-34	0	0	0	0	0	0	0	0
35-39	0	0	19	16	0	0	0	35
40-44	0	0	10	53	0	0	0	63
45-49	0	0	2	8	0	0	0	10
50-54	0	0	0	0	0	0	0	0
55-59	0	0	0	0	0	0	0	0
60-64	0	0	0	0	0	0	0	0
65-69	0	0	0	0	0	0	0	0
70+	0	0	0	0	0	0	0	0
All	0	0	31	77	0	0	0	108

Age Group	Accumulated Sick Leave Days									All
	0-60	61-120	121-180	181-240	241-300	301-360	361-420	421-480	481+	
0-19	0	0	0	0	0	0	0	0	0	0
20-24	0	0	0	0	0	0	0	0	0	0
25-29	0	0	0	0	0	0	0	0	0	0
30-34	0	0	0	0	0	0	0	0	0	0
35-39	0	1	4	6	22	2	0	0	0	35
40-44	0	0	2	14	27	18	2	0	0	63
45-49	0	0	0	2	3	5	0	0	0	10
50-54	0	0	0	0	0	0	0	0	0	0
55-59	0	0	0	0	0	0	0	0	0	0
60-64	0	0	0	0	0	0	0	0	0	0
65-69	0	0	0	0	0	0	0	0	0	0
70+	0	0	0	0	0	0	0	0	0	0
All	0	1	6	22	52	25	2	0	0	108

Age Group	Salary Range (in thousands)						All
	0-20	20-30	30-40	40-50	50-60	60+	
0-19	0	0	0	0	0	0	0
20-24	0	0	0	0	0	0	0
25-29	0	0	0	0	0	0	0
30-34	0	0	0	0	0	0	0
35-39	0	0	0	5	30	0	35
40-44	0	0	0	5	57	1	63
45-49	0	0	0	1	8	1	10
50-54	0	0	0	0	0	0	0
55-59	0	0	0	0	0	0	0
60-64	0	0	0	0	0	0	0
65-69	0	0	0	0	0	0	0
70+	0	0	0	0	0	0	0
All	0	0	0	11	95	2	108

APPENDIX C

Public Safety "B" Retirement System
Sick Leave Information
All Employees

Age Group	Service In Years							All
	0-5	6-10	11-15	16-20	21-25	26-30	31+	
0-19	0	0	0	0	0	0	0	0
20-24	0	0	0	0	0	0	0	0
25-29	0	2	0	0	0	0	0	2
30-34	0	52	15	1	0	0	0	68
35-39	0	46	69	8	0	0	0	123
40-44	0	11	34	9	0	0	0	54
45-49	0	1	5	3	0	0	0	9
50-54	0	0	2	1	1	0	0	4
55-59	0	0	0	1	1	0	0	2
60-64	0	0	0	1	0	0	0	1
65-69	0	0	0	0	0	0	0	0
70+	0	0	0	0	0	0	0	0
All	0	112	125	24	2	0	0	263

Age Group	Accumulated Sick Leave Days									All
	0-60	61-120	121-180	181-240	241-300	301-360	361-420	421-480	481+	
0-19	0	0	0	0	0	0	0	0	0	0
20-24	0	0	0	0	0	0	0	0	0	0
25-29	2	0	0	0	0	0	0	0	0	2
30-34	4	12	47	5	0	0	0	0	0	68
35-39	1	10	56	49	7	0	0	0	0	123
40-44	3	9	20	22	0	0	0	0	0	54
45-49	0	1	2	5	1	0	0	0	0	9
50-54	1	0	1	1	0	0	0	1	0	4
55-59	0	0	0	1	1	0	0	0	0	2
60-64	0	0	0	0	1	0	0	0	0	1
65-69	0	0	0	0	0	0	0	0	0	0
70+	0	0	0	0	0	0	0	0	0	0
All	11	32	126	83	10	0	0	1	0	263

Age Group	Salary Range (in thousands)						All
	0-20	20-30	30-40	40-50	50-60	60+	
0-19	0	0	0	0	0	0	0
20-24	0	0	0	0	0	0	0
25-29	0	0	0	2	0	0	2
30-34	0	0	1	65	2	0	68
35-39	0	0	0	87	36	0	123
40-44	0	0	0	37	17	0	54
45-49	0	0	0	5	4	0	9
50-54	0	0	0	2	1	1	4
55-59	0	0	0	1	1	0	2
60-64	0	0	0	0	1	0	1
65-69	0	0	0	0	0	0	0
70+	0	0	0	0	0	0	0
All	0	0	1	199	62	1	263

APPENDIX C

Public Safety "B" Retirement System
Sick Leave Information
Employees Hired Before July 1, 1988

Age Group	Service In Years							
	0-5	6-10	11-15	16-20	21-25	26-30	31+	All
0-19	0	0	0	0	0	0	0	0
20-24	0	0	0	0	0	0	0	0
25-29	0	0	0	0	0	0	0	0
30-34	0	0	0	0	0	0	0	0
35-39	0	0	0	0	0	0	0	0
40-44	0	0	0	0	0	0	0	0
45-49	0	0	0	0	0	0	0	0
50-54	0	0	0	1	1	0	0	2
55-59	0	0	0	0	1	0	0	1
60-64	0	0	0	0	0	0	0	0
65-69	0	0	0	0	0	0	0	0
70+	0	0	0	0	0	0	0	0
All	0	0	0	1	2	0	0	3

Age Group	Accumulated Sick Leave Days									
	0-60	61-120	121-180	181-240	241-300	301-360	361-420	421-480	481+	All
0-19	0	0	0	0	0	0	0	0	0	0
20-24	0	0	0	0	0	0	0	0	0	0
25-29	0	0	0	0	0	0	0	0	0	0
30-34	0	0	0	0	0	0	0	0	0	0
35-39	0	0	0	0	0	0	0	0	0	0
40-44	0	0	0	0	0	0	0	0	0	0
45-49	0	0	0	0	0	0	0	0	0	0
50-54	0	0	0	1	0	0	0	1	0	2
55-59	0	0	0	1	0	0	0	0	0	1
60-64	0	0	0	0	0	0	0	0	0	0
65-69	0	0	0	0	0	0	0	0	0	0
70+	0	0	0	0	0	0	0	0	0	0
All	0	0	0	2	0	0	0	1	0	3

Age Group	Salary Range (in thousands)						
	0-20	20-30	30-40	40-50	50-60	60+	All
0-19	0	0	0	0	0	0	0
20-24	0	0	0	0	0	0	0
25-29	0	0	0	0	0	0	0
30-34	0	0	0	0	0	0	0
35-39	0	0	0	0	0	0	0
40-44	0	0	0	0	0	0	0
45-49	0	0	0	0	0	0	0
50-54	0	0	0	0	1	1	2
55-59	0	0	0	1	0	0	1
60-64	0	0	0	0	0	0	0
65-69	0	0	0	0	0	0	0
70+	0	0	0	0	0	0	0
All	0	0	0	1	1	1	3

APPENDIX C

Public Safety "B" Retirement System
Sick Leave Information
Employees Hired Between July 1, 1988 and June 30, 2001

Age Group	Service In Years							All
	0-5	6-10	11-15	16-20	21-25	26-30	31+	
0-19	0	0	0	0	0	0	0	0
20-24	0	0	0	0	0	0	0	0
25-29	0	2	0	0	0	0	0	2
30-34	0	52	15	1	0	0	0	68
35-39	0	46	69	8	0	0	0	123
40-44	0	11	34	9	0	0	0	54
45-49	0	1	5	3	0	0	0	9
50-54	0	0	2	0	0	0	0	2
55-59	0	0	0	1	0	0	0	1
60-64	0	0	0	1	0	0	0	1
65-69	0	0	0	0	0	0	0	0
70+	0	0	0	0	0	0	0	0
All	0	112	125	23	0	0	0	260

Age Group	Accumulated Sick Leave Days									All
	0-60	61-120	121-180	181-240	241-300	301-360	361-420	421-480	481+	
0-19	0	0	0	0	0	0	0	0	0	0
20-24	0	0	0	0	0	0	0	0	0	0
25-29	2	0	0	0	0	0	0	0	0	2
30-34	4	12	47	5	0	0	0	0	0	68
35-39	1	10	56	49	7	0	0	0	0	123
40-44	3	9	20	22	0	0	0	0	0	54
45-49	0	1	2	5	1	0	0	0	0	9
50-54	1	0	1	0	0	0	0	0	0	2
55-59	0	0	0	0	1	0	0	0	0	1
60-64	0	0	0	0	1	0	0	0	0	1
65-69	0	0	0	0	0	0	0	0	0	0
70+	0	0	0	0	0	0	0	0	0	0
All	11	32	126	81	10	0	0	0	0	260

Age Group	Salary Range (in thousands)						All
	0-20	20-30	30-40	40-50	50-60	60+	
0-19	0	0	0	0	0	0	0
20-24	0	0	0	0	0	0	0
25-29	0	0	0	2	0	0	2
30-34	0	0	1	65	2	0	68
35-39	0	0	0	87	36	0	123
40-44	0	0	0	37	17	0	54
45-49	0	0	0	5	4	0	9
50-54	0	0	0	2	0	0	2
55-59	0	0	0	0	1	0	1
60-64	0	0	0	0	1	0	1
65-69	0	0	0	0	0	0	0
70+	0	0	0	0	0	0	0
All	0	0	1	198	61	0	260

APPENDIX C

**Undefined Group
Sick Leave Information
All Employees**

Age Group	Service In Years							
	0-5	6-10	11-15	16-20	21-25	26-30	31+	All
0-19	0	0	0	0	0	0	0	0
20-24	0	0	0	0	0	0	0	0
25-29	0	0	0	0	0	0	0	0
30-34	0	0	0	0	0	0	0	0
35-39	0	531	0	0	0	0	0	531
40-44	0	535	0	0	0	0	0	535
45-49	0	0	543	0	0	0	0	543
50-54	0	0	0	655	0	0	0	655
55-59	0	0	0	0	850	0	0	850
60-64	0	0	0	197	470	0	0	667
65-69	0	0	0	243	0	0	0	243
70+	0	0	0	57	42	11	2	112
All	0	1,066	543	1,152	1,362	11	2	4,136

Age Group	Accumulated Sick Leave Days									
	0-60	61-120	121-180	181-240	241-300	301-360	361-420	421-480	481+	All
0-19	0	0	0	0	0	0	0	0	0	0
20-24	0	0	0	0	0	0	0	0	0	0
25-29	0	0	0	0	0	0	0	0	0	0
30-34	0	0	0	0	0	0	0	0	0	0
35-39	531	0	0	0	0	0	0	0	0	531
40-44	213	322	0	0	0	0	0	0	0	535
45-49	0	543	0	0	0	0	0	0	0	543
50-54	0	532	123	0	0	0	0	0	0	655
55-59	0	0	850	0	0	0	0	0	0	850
60-64	0	0	667	0	0	0	0	0	0	667
65-69	0	67	176	0	0	0	0	0	0	243
70+	0	25	85	0	1	0	1	0	0	112
All	744	1,489	1,901	0	1	0	1	0	0	4,136

Age Group	Salary Range (in thousands)						
	0-20	20-30	30-40	40-50	50-60	60+	All
0-19	0	0	0	0	0	0	0
20-24	0	0	0	0	0	0	0
25-29	0	0	0	0	0	0	0
30-34	0	0	0	0	0	0	0
35-39	531	0	0	0	0	0	531
40-44	535	0	0	0	0	0	535
45-49	543	0	0	0	0	0	543
50-54	655	0	0	0	0	0	655
55-59	850	0	0	0	0	0	850
60-64	667	0	0	0	0	0	667
65-69	243	0	0	0	0	0	243
70+	112	0	0	0	0	0	112
All	4,136	0	0	0	0	0	4,136

APPENDIX C

Undefined Group
Sick Leave Information
Employees Hired Before July 1, 1988

Age Group	Service In Years							All
	0-5	6-10	11-15	16-20	21-25	26-30	31+	
0-19	0	0	0	0	0	0	0	0
20-24	0	0	0	0	0	0	0	0
25-29	0	0	0	0	0	0	0	0
30-34	0	0	0	0	0	0	0	0
35-39	0	0	0	0	0	0	0	0
40-44	0	0	0	0	0	0	0	0
45-49	0	0	0	0	0	0	0	0
50-54	0	0	0	123	0	0	0	123
55-59	0	0	0	0	850	0	0	850
60-64	0	0	0	197	470	0	0	667
65-69	0	0	0	176	0	0	0	176
70+	0	0	0	32	42	11	2	87
All	0	0	0	528	1,362	11	2	1,903

Age Group	Accumulated Sick Leave Days									All
	0-60	61-120	121-180	181-240	241-300	301-360	361-420	421-480	481+	
0-19	0	0	0	0	0	0	0	0	0	0
20-24	0	0	0	0	0	0	0	0	0	0
25-29	0	0	0	0	0	0	0	0	0	0
30-34	0	0	0	0	0	0	0	0	0	0
35-39	0	0	0	0	0	0	0	0	0	0
40-44	0	0	0	0	0	0	0	0	0	0
45-49	0	0	0	0	0	0	0	0	0	0
50-54	0	0	123	0	0	0	0	0	0	123
55-59	0	0	850	0	0	0	0	0	0	850
60-64	0	0	667	0	0	0	0	0	0	667
65-69	0	0	176	0	0	0	0	0	0	176
70+	0	0	85	0	1	0	1	0	0	87
All	0	0	1,901	0	1	0	1	0	0	1,903

Age Group	Salary Range (in thousands)						All
	0-20	20-30	30-40	40-50	50-60	60+	
0-19	0	0	0	0	0	0	0
20-24	0	0	0	0	0	0	0
25-29	0	0	0	0	0	0	0
30-34	0	0	0	0	0	0	0
35-39	0	0	0	0	0	0	0
40-44	0	0	0	0	0	0	0
45-49	0	0	0	0	0	0	0
50-54	123	0	0	0	0	0	123
55-59	850	0	0	0	0	0	850
60-64	667	0	0	0	0	0	667
65-69	176	0	0	0	0	0	176
70+	87	0	0	0	0	0	87
All	1,903	0	0	0	0	0	1,903

APPENDIX C

Undefined Group
Sick Leave Information
Employees Hired Between July 1, 1988 and June 30, 1991

Age Group	Service In Years							All
	0-5	6-10	11-15	16-20	21-25	26-30	31+	
0-19	0	0	0	0	0	0	0	0
20-24	0	0	0	0	0	0	0	0
25-29	0	0	0	0	0	0	0	0
30-34	0	0	0	0	0	0	0	0
35-39	0	0	0	0	0	0	0	0
40-44	0	0	0	0	0	0	0	0
45-49	0	0	0	0	0	0	0	0
50-54	0	0	0	417	0	0	0	417
55-59	0	0	0	0	0	0	0	0
60-64	0	0	0	0	0	0	0	0
65-69	0	0	0	67	0	0	0	67
70+	0	0	0	25	0	0	0	25
All	0	0	0	509	0	0	0	509

Age Group	Accumulated Sick Leave Days									All
	0-60	61-120	121-180	181-240	241-300	301-360	361-420	421-480	481+	
0-19	0	0	0	0	0	0	0	0	0	0
20-24	0	0	0	0	0	0	0	0	0	0
25-29	0	0	0	0	0	0	0	0	0	0
30-34	0	0	0	0	0	0	0	0	0	0
35-39	0	0	0	0	0	0	0	0	0	0
40-44	0	0	0	0	0	0	0	0	0	0
45-49	0	0	0	0	0	0	0	0	0	0
50-54	0	417	0	0	0	0	0	0	0	417
55-59	0	0	0	0	0	0	0	0	0	0
60-64	0	0	0	0	0	0	0	0	0	0
65-69	0	67	0	0	0	0	0	0	0	67
70+	0	25	0	0	0	0	0	0	0	25
All	0	509	0	0	0	0	0	0	0	509

Age Group	Salary Range (in thousands)						All
	0-20	20-30	30-40	40-50	50-60	60+	
0-19	0	0	0	0	0	0	0
20-24	0	0	0	0	0	0	0
25-29	0	0	0	0	0	0	0
30-34	0	0	0	0	0	0	0
35-39	0	0	0	0	0	0	0
40-44	0	0	0	0	0	0	0
45-49	0	0	0	0	0	0	0
50-54	417	0	0	0	0	0	417
55-59	0	0	0	0	0	0	0
60-64	0	0	0	0	0	0	0
65-69	67	0	0	0	0	0	67
70+	25	0	0	0	0	0	25
All	509	0	0	0	0	0	509

APPENDIX C

Undefined Group
Sick Leave Information
Employees Hired Between July 1, 1991 and June 30, 2001

Age Group	Service In Years							All
	0-5	6-10	11-15	16-20	21-25	26-30	31+	
0-19	0	0	0	0	0	0	0	0
20-24	0	0	0	0	0	0	0	0
25-29	0	0	0	0	0	0	0	0
30-34	0	0	0	0	0	0	0	0
35-39	0	531	0	0	0	0	0	531
40-44	0	535	0	0	0	0	0	535
45-49	0	0	543	0	0	0	0	543
50-54	0	0	0	115	0	0	0	115
55-59	0	0	0	0	0	0	0	0
60-64	0	0	0	0	0	0	0	0
65-69	0	0	0	0	0	0	0	0
70+	0	0	0	0	0	0	0	0
All	0	1,066	543	115	0	0	0	1,724

Age Group	Accumulated Sick Leave Days									All
	0-60	61-120	121-180	181-240	241-300	301-360	361-420	421-480	481+	
0-19	0	0	0	0	0	0	0	0	0	0
20-24	0	0	0	0	0	0	0	0	0	0
25-29	0	0	0	0	0	0	0	0	0	0
30-34	0	0	0	0	0	0	0	0	0	0
35-39	531	0	0	0	0	0	0	0	0	531
40-44	213	322	0	0	0	0	0	0	0	535
45-49	0	543	0	0	0	0	0	0	0	543
50-54	0	115	0	0	0	0	0	0	0	115
55-59	0	0	0	0	0	0	0	0	0	0
60-64	0	0	0	0	0	0	0	0	0	0
65-69	0	0	0	0	0	0	0	0	0	0
70+	0	0	0	0	0	0	0	0	0	0
All	744	980	0	0	0	0	0	0	0	1,724

Age Group	Salary Range (in thousands)						All
	0-20	20-30	30-40	40-50	50-60	60+	
0-19	0	0	0	0	0	0	0
20-24	0	0	0	0	0	0	0
25-29	0	0	0	0	0	0	0
30-34	0	0	0	0	0	0	0
35-39	531	0	0	0	0	0	531
40-44	535	0	0	0	0	0	535
45-49	543	0	0	0	0	0	543
50-54	115	0	0	0	0	0	115
55-59	0	0	0	0	0	0	0
60-64	0	0	0	0	0	0	0
65-69	0	0	0	0	0	0	0
70+	0	0	0	0	0	0	0
All	1,724	0	0	0	0	0	1,724

Appendix D

Projected Sick Leave Days at Retirement by Plans and Years

This section is a summary of the projected days of sick leave for the employees who were hired before July 1, 2001. These reports present the year the employees are expected to retire, the projected number of sick leave days these employees would have as of this date and the average sick leave days per person. The projection for all employees, as well as the projection separated by plan, is presented for years 2009 through 2037.

In order to project the current employee's expected retirement date and number of sick leave days, we first sorted the employees by plan. Based on each plan's specific criteria for achieving normal and reduced retirement benefits, we selected the earliest possible retirement year for each employee utilizing their specific age and years of service. To project the number of sick leave days at retirement, historical accumulation rates were determined. The sick balance for each employee as of June 30, 2008, divided by the current years of service provided an annual accumulation rate. Based on this rate, the sick balances were projected forward to the expected retirement date.

**All Employees
(Hired before July 1, 2001)**

<u>Year of Retirement</u>	<u>Total Eligible Employees</u>	<u>Total Projected Sick Leave Days</u>	<u>Average Sick Leave Days Per Employees</u>
2009	12,410	2,299,446	185
2010	2,932	495,216	169
2011	2,724	450,941	166
2012	2,660	426,088	160
2013	2,528	394,761	156
2014	2,368	378,788	160
2015	2,031	323,198	159
2016	1,977	313,503	159
2017	1,911	301,489	158
2018	1,750	277,172	158
2019	1,584	256,186	162
2020	1,532	253,749	166
2021	1,479	241,610	163
2022	1,442	237,720	165
2023	1,646	272,307	165
2024	1,404	230,942	164
2025	1,171	181,546	155
2026	1,106	172,444	156
2027	1,005	158,399	158
2028	891	128,748	144
2029	876	122,942	140
2030	788	109,535	139
2031	690	102,312	148
2032	686	102,758	150
2033	143	20,141	141
2034	63	10,756	171
2035	22	3,442	156
2036	7	758	108
2037	7	793	113
Total	49,833	8,267,691	166

**Public Employees' Retirement System
(Hired before July 1, 2001)**

<u>Year of Retirement</u>	<u>Total Eligible Employees</u>	<u>Total Projected Sick Leave Days</u>	<u>Average Sick Leave Days Per Employees</u>
2009	3,174	632,157	199
2010	894	160,303	179
2011	822	137,685	168
2012	749	120,294	161
2013	676	109,948	163
2014	630	106,037	168
2015	510	82,469	162
2016	469	73,003	156
2017	487	78,457	161
2018	485	75,065	155
2019	440	72,965	166
2020	446	67,958	152
2021	428	68,734	161
2022	441	68,832	156
2023	390	65,770	169
2024	410	65,825	161
2025	353	57,062	162
2026	330	54,218	164
2027	286	47,992	168
2028	180	32,107	178
2029	144	25,626	178
2030	84	16,868	201
2031	38	6,167	162
2032	10	1,721	172
Total	12,876	2,227,262	173

**Teachers' Retirement System
(Hired before July 1, 2001)**

<u>Year of Retirement</u>	<u>Total Eligible Employees</u>	<u>Total Projected Sick Leave Days</u>	<u>Average Sick Leave Days Per Employees</u>
2009	205	45,794	223
2010	51	9,026	177
2011	54	11,732	217
2012	47	8,328	177
2013	44	7,865	179
2014	39	6,795	174
2015	26	4,919	189
2016	28	4,771	170
2017	25	5,712	228
2018	11	2,384	217
2019	19	3,532	186
2020	21	3,856	184
2021	9	2,085	232
2022	5	1,168	234
2023	6	973	162
2024	6	916	153
2025	1	467	467
2026	3	1,222	407
2027	1	137	137
2028	2	281	140
2029	5	916	183
2030	2	333	167
2031			
2032	2	710	355
2033	1	14	14
Total	613	123,937	202

**Teachers' Defined Contribution Retirement System
(Hired before June 30, 2001)**

<u>Year of Retirement</u>	<u>Total Eligible Employees</u>	<u>Total Projected Sick Leave Days</u>	<u>Average Sick Leave Days Per Employees</u>
2009	51	6,262	123
2010	7	812	116
2011	8	770	96
2012	11	1,052	96
2013	14	2,164	155
2014	14	2,183	156
2015	17	2,141	126
2016	16	3,113	195
2017	22	3,268	149
2018	13	2,960	228
2019	9	1,317	146
2020	17	2,788	164
2021	7	765	109
2022	8	1,764	221
2023	8	1,365	171
2024	9	1,134	126
2025	18	3,954	220
2026	9	1,483	165
2027	6	673	112
2028	7	1,741	249
2029	13	1,605	123
2030	12	2,107	176
2031	7	1,288	184
2032	3	419	140
2033	2	105	52
Total	308	47,233	153

TIAA - CREF
(Hired before June 30, 2001)

<u>Year of Retirement</u>	<u>Total Eligible Employees</u>	<u>Total Projected Sick Leave Days</u>	<u>Average Sick Leave Days Per Employees</u>
2009	1,260	240,567	191
2010	250	44,415	178
2011	226	39,264	174
2012	229	40,412	176
2013	250	40,365	161
2014	238	39,666	167
2015	238	43,394	182
2016	226	41,599	184
2017	219	39,319	180
2018	191	32,663	171
2019	196	38,403	196
2020	188	32,789	174
2021	174	30,592	176
2022	184	33,251	181
2023	152	28,848	190
2024	127	24,850	196
2025	114	19,861	174
2026	114	23,587	207
2027	112	23,979	214
2028	92	18,406	200
2029	113	25,074	222
2030	85	18,135	213
2031	81	18,108	224
2032	57	14,829	260
2033	28	5,678	203
2034	16	3,989	249
2035	4	1,027	257
2036	2	167	83
2037	1	291	291
Total	5,167	963,524	186

**County Teachers
(Hired before June 30, 2001)**

<u>Year of Retirement</u>	<u>Total Eligible Employees</u>	<u>Total Projected Sick Leave Days</u>	<u>Average Sick Leave Days Per Employees</u>
2009	6,685	1,238,620	185
2010	1,571	257,913	164
2011	1,441	232,359	161
2012	1,410	218,792	155
2013	1,361	205,932	151
2014	1,249	189,782	152
2015	1,099	162,466	148
2016	1,051	155,761	148
2017	1,011	149,966	148
2018	891	130,947	147
2019	790	114,903	145
2020	711	112,202	158
2021	681	106,044	156
2022	678	111,797	165
2023	974	155,524	160
2024	714	106,528	149
2025	538	70,012	130
2026	524	64,810	124
2027	491	62,869	128
2028	499	59,131	118
2029	480	54,833	114
2030	488	56,137	115
2031	437	57,195	131
2032	324	38,905	120
2033	112	14,344	128
2034	47	6,768	144
2035	18	2,415	134
2036	5	592	118
2037	6	502	84
Total	26,286	4,138,049	157

**Great West
(Hired before June 30, 2001)**

<u>Year of Retirement</u>	<u>Total Eligible Employees</u>	<u>Total Projected Sick Leave Days</u>	<u>Average Sick Leave Days Per Employees</u>
2009			
2010			
2011			
2012			
2013			
2014			
2015			
2016	1	241	241
2017			
2018			
2019			
2020	1	67	67
2021			
2022			
2023			
2024			
2025	1	302	302
2026			
2027			
2028	1	147	147
Total	4	757	189

**Troopers Plan A
(Hired before July 1, 2001)**

<u>Year of Retirement</u>	<u>Total Eligible Employees</u>	<u>Total Projected Sick Leave Days</u>	<u>Average Sick Leave Days Per Employees</u>
2009	14	5,501	393
2010	6	2,118	353
2011	19	7,400	389
2012	24	9,505	396
2013	5	1,429	286
2014	16	5,522	345
2015	19	7,335	386
2016	27	10,668	395
2017	5	1,781	356
2018	21	8,646	412
2019	7	2,400	343
2020	17	6,610	389
Total	180	68,916	383

Troopers Plan B
(Hired before July 1, 2001)

<u>Year of Retirement</u>	<u>Total Eligible Employees</u>	<u>Total Projected Sick Leave Days</u>	<u>Average Sick Leave Days Per Employees</u>
2009	3	836	279
2010	1	266	266
2011	1	271	271
2012			
2013			
2014	1	355	355
2015	1	284	284
2016	5	1,260	252
2017	4	1,219	305
2018	13	3,614	278
2019	7	2,059	294
2020	23	7,003	304
2021	47	16,958	361
2022	20	6,933	347
2023	14	5,246	375
2024	44	17,036	387
2025	22	8,651	393
2026	24	8,978	374
2027	14	5,204	372
2028	16	5,903	369
2029	1	492	492
2030	2	413	207
Total	263	92,982	354

**Undefined Group
(Hired before July 1, 2001)**

<u>Year of Retirement</u>	<u>Total Eligible Employees</u>	<u>Total Projected Sick Leave Days</u>	<u>Average Sick Leave Days Per Employees</u>
2009	1,018	129,708	127
2010	152	20,363	134
2011	153	21,460	140
2012	190	27,704	146
2013	178	27,059	152
2014	181	28,448	157
2015	121	20,190	167
2016	154	23,086	150
2017	138	21,766	158
2018	125	20,893	167
2019	116	20,606	178
2020	108	20,477	190
2021	133	16,433	124
2022	106	13,976	132
2023	102	14,582	143
2024	94	14,654	156
2025	124	21,236	171
2026	102	18,146	178
2027	95	17,546	185
2028	94	11,032	117
2029	120	14,395	120
2030	115	15,542	135
2031	127	19,553	154
2032	290	46,175	159
Total	4,136	605,030	146

APPENDIX E

OPEB

Retiree Premium Subsidy

<u>MEDICAL ONLY</u>	Count	AAL	NPV	Cashflow				
				2009	2010	2011	2012	2013
PERS	21,333	\$737,653,604	\$1,336,419,431	\$1,104,240	\$2,408,359	\$3,990,494	\$5,871,645	\$7,946,197
Troopers A	179	32,468,291	40,673,555	33,829	68,103	171,020	255,125	384,039
Troopers B	463	18,827,082	51,505,262	1,604	4,398	5,160	8,423	12,851
TRS Pre 6/30/1991	16,516	1,330,458,457	1,604,582,279	4,127,377	8,845,182	14,177,586	20,266,230	26,493,652
TRS-Post 7/1/1991	30,795	980,354,747	2,507,121,948	148,801	369,744	633,375	981,654	2,363,325
Undefined Group Pre 6/30/1991	2,412	143,180,140	175,564,474	529,205	996,786	1,457,633	2,400,900	3,232,410
Undefined Group Post 7/1/1991	2,650	89,980,676	241,227,104	300	677	1,129	1,663	2,958
Local Agencies	11,843	533,396,212	1,040,230,805	747,944	1,401,142	2,103,703	2,886,474	5,144,351
Retiree	33,864	1,648,317,644	1,648,317,644	80,001,481	81,910,983	84,040,197	86,640,687	88,708,073
Retiree - Non Par	11	331,483	331,483	22,931	23,486	24,039	24,585	25,121
Total	120,066	\$5,514,968,337	\$8,645,973,984	\$86,717,713	\$96,028,859	\$106,604,334	\$119,337,387	\$134,312,977

LIFE ONLY

PERS	2,576	\$9,739,660	\$21,656,841	\$11,368	\$24,894	\$41,999	\$63,176	\$90,081
Troopers A	15	253,252	316,963	1,127	1,287	2,306	2,587	4,398
Troopers B	52	270,684	725,200	-	-	419	445	473
TRS Pre 6/30/1991	1,810	21,330,196	26,420,217	47,882	110,343	185,293	276,482	373,023
TRS-Post 7/1/1991	6,051	29,253,358	83,799,675	7,867	18,817	34,440	54,568	97,438
Undefined Group Pre 6/30/1991	475	4,305,935	5,394,292	20,890	35,270	49,741	74,971	98,419
Undefined Group Post 7/1/1991	502	3,086,522	8,224,471	-	-	-	-	-
Local Agencies	1,700	12,085,492	24,476,515	22,089	37,997	55,049	72,818	118,224
Total	13,181	\$80,325,098	\$171,014,174	\$111,223	\$228,607	\$369,247	\$545,047	\$782,056

Sick & Annual Leave (Medical)

PERS	Before 7/1/1988		\$120,447,000	\$836,313	\$1,838,290	\$3,070,670	\$4,410,319	\$5,706,313
	7/1/1988-6/30/2001	\$179,270,907	115,986,000	969,059	1,946,078	2,896,346	3,815,119	4,467,686
Troopers A	Before 7/1/1988	-	-	-	-	-	-	-
	7/1/1988-6/30/2001	-	-	-	-	-	-	-
Troopers B	Before 7/1/1988		88,000	3,364	11,119	12,481	14,265	15,880
	7/1/1988-6/30/2001	6,417,650	11,027,000	-	-	-	-	-
TRS Pre 6/30/1991	Before 7/1/1988		9,795,000	42,764	109,524	197,628	301,532	398,061
	7/1/1988-6/30/1991	9,473,934	752,000	6,104	10,415	11,148	15,251	19,466
TRS Post 7/1/1991	7/1/1991-6/30/2001		679,000	2,867	7,991	13,200	15,445	
Plan D 6/30/1991	Before 7/1/1988		2,585,000	9,435	22,001	31,633	46,757	63,040
	7/1/1988-6/30/1991	3,993,680	382,000	2,682	5,134	7,803	9,581	8,587
Plan D 7/1/1991	7/1/1991-6/30/2001		3,138,000	26,898	49,241	61,042	71,029	70,747
Plan F 6/30/1991	Before 7/1/1988		64,785,000	635,576	1,290,547	2,020,664	2,818,757	3,454,352
	7/1/1988-6/30/1991	86,256,239	11,339,000	78,021	132,990	196,908	251,068	298,155
Plan F 7/1/1991	7/1/1991-6/30/2001		44,072,000	413,143	747,383	906,720	996,839	1,059,739
Plan X Pre 6/30/1991	Before 7/1/1988		30,686,000	1,016,451	1,933,922	2,891,847	3,293,803	3,497,772
	7/1/1988-6/30/1991	41,427,998	5,450,000	44,892	69,537	85,717	65,604	55,885
Plan X Post 7/1/1991	7/1/1991-6/30/2001		24,900,000	-	-	-	-	-
Plan C Pre 6/30/1991	Before 7/1/1988		218,787,000	1,321,043	3,079,265	5,425,342	8,189,367	11,127,129
	7/1/1988-6/30/1991	300,787,884	9,765,000	78,051	138,204	208,274	268,365	311,253
Plan C Post 7/1/1991	7/1/1991-6/30/2001		173,186,000	1,056,316	1,972,291	2,843,322	3,714,631	4,450,992
Plan G Pre 6/30/1991	Before 7/1/1988		-	-	-	-	-	-
	7/1/1988-6/30/1991	38,961	-	-	-	-	-	-
Plan G Post 7/1/1991	7/1/1991-6/30/2001		86,000	-	-	-	-	-
Local		36,862,693	48,137,818	364,796	763,936	1,209,490	1,676,538	2,084,044
Total		\$664,529,945	\$896,072,818	\$6,904,907	\$14,122,745	\$22,085,027	\$29,972,024	\$37,104,546

Current Retirees Medical Total

		\$102,817,000	\$102,817,000	\$18,822,306	\$19,744,212	\$20,275,348	\$18,166,422	\$13,872,853
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TOTAL MEDICAL

		\$6,362,640,381	\$9,815,877,977	\$112,556,149	\$130,124,423	\$149,333,957	\$168,020,881	\$186,072,432
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Sick & Annual Leave (Annuity)

PERS	Before 7/1/1988		\$30,791,000	\$464,708	\$793,715	\$1,097,464	\$1,371,392	\$1,611,525
	7/1/1988-6/30/2001	\$36,064,892	18,561,000	81,985	151,708	213,512	273,770	332,513
Troopers A	Before 7/1/1988		11,001,000	48,451	75,075	169,347	232,924	337,453
	7/1/1988-6/30/2001	19,443,305	13,790,000	-	4,350	4,871	5,346	10,513
Troopers B	Before 7/1/1988		103,000	-	-	-	6,854	6,873
	7/1/1988-6/30/2001	1,347,642	4,606,000	-	-	6,487	6,479	6,463
TRS Pre 6/30/1991	Before 7/1/1988		6,753,000	100,678	161,581	225,643	283,286	334,515
	7/1/1988-6/30/1991	6,431,810	839,000	5,178	9,921	13,229	16,776	19,911
TRS Post 7/1/1991	7/1/1991-6/30/2001		-	-	-	-	-	-
Plan D 6/30/1991	Before 7/1/1988		-	-	-	-	-	-
	7/1/1988-6/30/1991	-	-	-	-	-	-	-
Plan D 7/1/1991	7/1/1991-6/30/2001		-	-	-	-	-	-
Plan F 6/30/1991	Before 7/1/1988		-	-	-	-	-	-
	7/1/1988-6/30/1991	-	-	-	-	-	-	-
Plan F 7/1/1991	7/1/1991-6/30/2001		-	-	-	-	-	-
Plan X Pre 6/30/1991	Before 7/1/1988		-	-	-	-	-	-
	7/1/1988-6/30/1991	-	-	-	-	-	-	-
Plan X Post 7/1/1991	7/1/1991-6/30/2001		-	-	-	-	-	-
Plan C Pre 6/30/1991	Before 7/1/1988		129,168,000	1,632,081	3,070,687	4,368,063	5,504,024	6,484,398
	7/1/1988-6/30/1991	115,121,333	10,349,000	47,007	95,007	147,588	199,277	250,980
Plan C Post 7/1/1991	7/1/1991-6/30/2001		-	-	-	-	-	-
Plan G Pre 6/30/1991	Before 7/1/1988		-	-	-	-	-	-
	7/1/1988-6/30/1991	-	-	-	-	-	-	-
Plan G Post 7/1/1991	7/1/1991-6/30/2001		-	-	-	-	-	-
TOTAL ANNUITY		\$178,408,981	\$225,961,000	\$2,380,088	\$4,362,044	\$6,246,203	\$7,900,127	\$9,395,145

APPENDIX E

OPEB

Retiree Premium Subsidy

<u>MEDICAL ONLY</u>	Count	AAL	NPV	Cashflow				
				2014	2015	2016	2017	2018
PERS	21,333	\$737,653,604	\$1,336,419,431	\$10,316,429	\$12,908,805	\$15,921,469	\$19,236,913	\$23,106,308
Troopers A	179	32,468,291	40,673,555	487,917	697,437	968,453	1,099,081	1,408,287
Troopers B	463	18,827,082	51,505,262	16,543	18,231	22,817	26,188	41,036
TRS Pre 6/30/1991	16,516	1,330,458,457	1,604,582,279	33,165,523	40,198,054	47,576,832	54,930,368	62,283,840
TRS-Post 7/1/1991	30,795	980,354,747	2,507,121,948	4,369,903	6,532,035	9,168,295	12,367,103	17,899,911
Undefined Group Pre 6/30/1991	2,412	143,180,140	175,564,474	4,331,055	5,209,975	6,158,268	7,102,451	8,138,829
Undefined Group Post 7/1/1991	2,850	89,980,676	241,227,104	38,970	136,180	292,997	507,369	903,676
Local Agencies	11,843	533,396,212	1,040,230,805	7,023,895	8,900,322	11,053,900	13,695,499	17,205,420
Retiree	33,864	1,648,317,644	1,648,317,644	91,050,306	93,446,744	95,899,118	98,340,458	100,876,329
Retiree - Non Par	11	331,483	331,483	25,532	25,808	25,943	25,929	25,759
Total	120,066	\$5,514,968,337	\$8,645,973,984	\$150,826,072	\$168,073,591	\$187,088,091	\$207,331,359	\$231,889,396

LIFE ONLY

PERS	2,576	\$9,739,660	\$21,656,841	\$121,310	\$153,622	\$193,828	\$237,434	\$291,596
Troopers A	15	253,252	316,963	5,041	6,571	8,529	9,525	11,775
Troopers B	52	270,684	725,200	503	534	824	883	945
TRS Pre 6/30/1991	1,810	21,330,196	26,420,217	482,127	600,659	722,808	849,499	968,897
TRS-Post 7/1/1991	6,051	29,253,358	83,799,675	155,149	219,934	302,411	407,218	570,445
Undefined Group Pre 6/30/1991	475	4,305,935	5,394,292	127,004	152,819	181,432	209,748	242,806
Undefined Group Post 7/1/1991	502	3,086,522	8,224,471	1,005	4,134	9,029	15,866	29,397
Local Agencies	1,700	12,085,492	24,476,515	154,004	194,402	241,145	300,213	380,405
Total	13,181	\$80,325,098	\$171,014,174	\$1,046,144	\$1,332,674	\$1,660,007	\$2,030,385	\$2,496,267

Sick & Annual Leave (Medical)

PERS	Before 7/1/1988		\$120,447,000	\$6,916,087	\$8,021,192	\$9,176,246	\$10,185,854	\$10,972,981
	7/1/1988-6/30/2001	\$179,270,907	115,986,000	5,020,497	5,461,458	5,765,542	5,960,135	6,246,122
Troopers A	Before 7/1/1988	-	-	-	-	-	-	-
	7/1/1988-6/30/2001	-	-	-	-	-	-	-
Troopers B	Before 7/1/1988		88,000	17,516	18,304	7,959	1,824	1,035
	7/1/1988-6/30/2001	6,417,650	11,027,000	-	-	-	7,030	15,449
TRS Pre 6/30/1991	Before 7/1/1988		9,795,000	504,876	601,941	704,272	795,311	863,415
	7/1/1988-6/30/1991	9,473,934	752,000	20,053	24,546	27,310	30,438	31,419
TRS Post 7/1/1991	7/1/1991-6/30/2001		679,000	21,435	25,594	21,808	23,494	26,541
Plan D 6/30/1991	Before 7/1/1988		2,585,000	79,436	90,466	122,175	165,791	226,147
	7/1/1988-6/30/1991	3,993,680	382,000	8,929	12,103	10,060	10,494	12,962
Plan D 7/1/1991	7/1/1991-6/30/2001		3,138,000	74,830	89,918	113,139	119,810	139,188
Plan F 6/30/1991	Before 7/1/1988		64,785,000	4,116,437	4,586,492	4,985,526	5,343,149	5,737,304
	7/1/1988-6/30/1991	86,256,239	11,339,000	336,265	393,820	442,746	465,342	489,672
Plan F 7/1/1991	7/1/1991-6/30/2001		44,072,000	1,148,634	1,272,884	1,430,166	1,574,120	1,751,316
Plan X Pre 6/30/1991	Before 7/1/1988		30,686,000	3,692,520	3,841,892	3,997,372	3,763,950	3,216,137
	7/1/1988-6/30/1991	41,427,998	5,450,000	41,523	29,333	91,756	297,437	632,003
Plan X Post 7/1/1991	7/1/1991-6/30/2001		24,900,000	-	-	-	-	-
Plan C Pre 6/30/1991	Before 7/1/1988		218,787,000	14,090,401	16,986,479	19,679,971	21,572,973	22,892,911
	7/1/1988-6/30/1991	300,787,884	9,765,000	340,212	379,174	386,825	380,114	382,745
Plan C Post 7/1/1991	7/1/1991-6/30/2001		173,186,000	5,213,238	5,850,206	6,525,033	7,257,232	8,030,109
Plan G Pre 6/30/1991	Before 7/1/1988		-	-	-	-	-	-
	7/1/1988-6/30/1991	38,961	-	-	-	-	-	-
Plan G Post 7/1/1991	7/1/1991-6/30/2001		86,000	-	-	2,693	5,352	7,963
Local		36,862,693	48,137,818	2,448,275	2,764,623	3,064,766	3,318,660	3,547,955
Total		\$664,529,945	\$896,072,818	\$44,091,164	\$50,450,424	\$56,555,365	\$61,278,512	\$65,223,371

Current Retirees Medical Total

\$102,817,000 \$102,817,000 \$8,966,877 \$5,717,621 \$3,620,917 \$2,319,175 \$1,512,097

TOTAL MEDICAL

\$6,362,640,381 \$9,815,877,977 \$204,930,257 \$225,574,309 \$248,924,380 \$272,959,431 \$301,121,131

Sick & Annual Leave (Annuity)

PERS	Before 7/1/1988		\$30,791,000	\$1,805,154	\$1,967,857	\$2,096,405	\$2,180,754	\$2,248,988
	7/1/1988-6/30/2001	\$36,064,892	18,561,000	390,813	441,270	494,005	537,154	587,591
Troopers A	Before 7/1/1988		11,001,000	393,351	423,745	453,417	484,451	511,464
	7/1/1988-6/30/2001	19,443,305	13,790,000	25,172	142,809	264,421	320,966	446,563
Troopers B	Before 7/1/1988		103,000	6,888	6,899	6,904	6,903	6,894
	7/1/1988-6/30/2001	1,347,642	4,606,000	6,438	7,271	7,271	11,415	11,929
TRS Pre 6/30/1991	Before 7/1/1988		6,753,000	380,523	415,008	442,381	460,002	473,504
	7/1/1988-6/30/1991	6,431,810	839,000	24,171	28,689	31,263	36,744	41,290
TRS Post 7/1/1991	7/1/1991-6/30/2001		-	-	-	-	-	-
Plan D 6/30/1991	Before 7/1/1988		-	-	-	-	-	-
	7/1/1988-6/30/1991	-	-	-	-	-	-	-
Plan D 7/1/1991	7/1/1991-6/30/2001		-	-	-	-	-	-
Plan F 6/30/1991	Before 7/1/1988		-	-	-	-	-	-
	7/1/1988-6/30/1991	-	-	-	-	-	-	-
Plan F 7/1/1991	7/1/1991-6/30/2001		-	-	-	-	-	-
Plan X Pre 6/30/1991	Before 7/1/1988		-	-	-	-	-	-
	7/1/1988-6/30/1991	-	-	-	-	-	-	-
Plan X Post 7/1/1991	7/1/1991-6/30/2001		-	-	-	-	-	-
Plan C Pre 6/30/1991	Before 7/1/1988		129,168,000	7,292,469	7,941,901	8,426,137	8,778,517	9,025,392
	7/1/1988-6/30/1991	115,121,333	10,349,000	304,656	364,205	423,929	482,454	538,974
Plan C Post 7/1/1991	7/1/1991-6/30/2001		-	-	-	-	-	-
Plan G Pre 6/30/1991	Before 7/1/1988		-	-	-	-	-	-
	7/1/1988-6/30/1991	-	-	-	-	-	-	-
Plan G Post 7/1/1991	7/1/1991-6/30/2001		-	-	-	-	-	-
TOTAL ANNUITY		\$178,408,981	\$225,961,000	\$10,629,636	\$11,738,784	\$12,646,133	\$13,299,360	\$13,892,589