

**ORANGE COUNTY
EMPLOYEES RETIREMENT SYSTEM**

ACTUARIAL VALUATION

as of

December 31, 2002

TABLE OF CONTENTS

	<u>Page</u>
<u>SECTION 1 — INTRODUCTION</u>	1
A. Active Members as of December 31, 2002	2
B. Retired Members as of December 31, 2002	3
C. Vested Terminated Members as of December 31, 2002	4
<u>SECTION II — MEMBER CONTRIBUTIONS</u>	5
A. Member Normal Contributions	5
B. Cost-of-Living Contributions	5
<u>SECTION III — RESULTS OF VALUATION</u>	7
A. Development of Actuarial Value of Assets	7
B. Unfunded Actuarial Accrued Liability	10
C. Funded Ratio	10
D. Funding — Overall Considerations	10
<u>SECTION IV — EMPLOYER CONTRIBUTIONS</u>	12
A. Recommended Rates	12
B. UAAL Amortization Rates	13
C. "Pick-up" Percentages	14
D. Adjustment to Retired Reserves	15
<u>SECTION V — GAIN AND LOSS ANALYSIS</u>	16
<u>SECTION VI — STATISTICAL INFORMATION</u>	21

SECTION I
INTRODUCTION

Overview

An agreement between the Board of Retirement of the Orange County Employees Retirement System (OCERS) and Towers Perrin authorized us to conduct an actuarial valuation of the System as of December 31, 2002. We have completed the study, pursuant to this agreement, and the results are set forth in the following sections of this report.

The results shown in this report are based on economic assumptions and benefit levels that are different from those shown in the prior valuation. In particular,

- The interest rate and salary scale assumptions were changed from 8.00% and 5.50%, respectively, to 7.50% and 4.50%.
- Fire Authority safety members now receive "3% at age 50" benefits.
- Probation Officers are now treated as Safety Members.

Overall, the changes in economic assumptions, changes in benefit levels and poor investment returns resulted in a significant increase in employer contributions.

The current actuarial valuation fulfills the statutory requirement of Section 31453 of the County Employees Retirement Law of 1937 ('37 Act) and provides information needed for compliance with Government Accounting Standards Board Statement Number 25.

We were provided with an electronic file containing the pertinent employee information on which our study was based. We found the quality of the data to be generally excellent. We did not, however, audit the data on a person-by-person basis. The schedules on the following pages summarize the employee data provided to us relating to active employees, members receiving benefits, and vested terminated members.

We were provided with a statement of assets and liabilities of the System as of December 31, 2002. We summarize these fund assets and liabilities in Section III. We accepted this information without further audit.

Section II discusses member contribution rates. The results of the valuation are shown in Section III. The recommended employer contributions are summarized and explained in Section IV. Section V analyzes the experience gains and losses. The schedules in Section VI show statistical information pertinent to the valuation.

The results shown in this report are reasonable actuarial results. However, a different set of results could also be considered reasonable actuarial results, since the Actuarial Standards of Practice describe a "best-estimate range" for each assumption, rather than a single best-estimate value. Thus, reasonable results differing from those presented in this report could have been developed by selecting different points within the best-estimate ranges for various assumptions.

Orange County Employees Retirement System

A. Active Members as of December 31, 2002

General Members		Number	Annual Salary	Average	
				Age	Monthly Salary
<u>Employer</u>	<u>Code</u>				
OCTA	055	1,913	78,584,679	45.5	3,423
Other:					
	000	1	47,413	51.0	3,951
	001	15,836	800,490,738	43.5	4,212
	002	19	785,723	44.3	3,446
	003	22	977,499	51.0	3,703
	004	65	3,504,989	44.2	4,494
	005	56	3,263,534	42.8	4,856
	006	266	14,389,268	42.7	4,508
	015	6	526,087	57.0	7,307
	018	10	799,616	42.4	6,663
	019	7	525,108	39.1	6,251
	030	98	5,552,290	38.2	4,721
	040	98	5,773,106	45.8	4,909
	050	536	36,553,484	45.7	5,683
	060	58	3,266,516	55.7	4,693
	061	9	543,559	53.7	5,033
Total General	12/31/2002	19,000	955,583,609	43.8	4,191
	12/31/2001	19,653	921,057,200	43.1	3,905
Percent Increase		-3.3%	3.7%		7.3%
Safety Members		Number	Annual Salary	Average	
				Age	Monthly Salary
<u>Employer</u>	<u>Code</u>				
Law Enforcement	001	1,878	142,359,975	39.8	6,317
Probation Officers	001	1,052	54,907,612	37.2	4,349
Fire Authority	006	790	64,938,260	44.4	6,850
Total Safety	12/31/2002	3,720	262,205,847	40.0	5,874
	12/31/2001	2,676	201,705,606	41.2	6,281
Percent Increase		39.0%	30.0%		-6.5%
Grand Total		Number	Annual Salary	Average	
				Age	Monthly Salary
Total System	12/31/2002	22,720	1,217,789,456	43.1	4,467
	12/31/2001	22,329	1,122,762,806	42.9	4,190
Percent Increase		1.8%	8.5%		6.6%

Orange County Employees Retirement System

B. Retired Members as of December 31, 2002

General Members		Number	Total Annual Allowance	Average Monthly Allowance
<u>Employer</u>	<u>Code</u>			
OCTA	055	526	8,461,474	1,341
Other:				
	000	37	457,692	1,031
	001	386	9,072,665	1,959
	002	6,113	113,384,864	1,546
	004	2	75,270	3,136
	005	2	102,081	4,253
	006	28	486,188	1,447
	015	19	493,705	2,165
	030	5	198,897	3,315
	040	52	992,871	1,591
	050	159	3,632,539	1,904
	060	324	6,675,313	1,717
	061	10	333,903	2,783
	075	1	6,382	532
	100	5	75,968	1,266
	101	1	16,457	1,371
	102	9	423,581	3,922
	103	9	142,202	1,317
Total General	12/31/2002	7,688	145,032,052	1,572
	12/31/2001	7,366	132,415,632	1,498
Percent Increase		4.4%	9.5%	4.9%
Safety Members		Number	Total Annual Allowance	Average Monthly Allowance
<u>Employer</u>	<u>Code</u>			
Fire Authority	006	108	3,699,673	2,855
Law Enforcement:				
	001	145	9,903,198	5,691
	002	746	27,603,936	3,084
	103	1	47,695	3,975
Total Safety	12/31/2002	1,000	41,254,502	3,438
	12/31/2001	850	30,136,917	2,955
Percent Increase		17.6%	36.9%	16.3%
Grand Total		Number	Total Annual Allowance	Average Monthly Allowance
Total System	12/31/2002	8,688	186,286,554	1,787
	12/31/2001	8,216	162,552,549	1,649
Percent Increase		5.7%	14.6%	8.4%

The employee portion of the cost of the cost-of-living provisions of the different tiers is expressed as a percentage of their normal contribution rates. The following chart shows the recommended percentages for each Tier and employer:

	General Members		Safety Members		
	All Other	OCTA	Law	Fire	Probation
Tier I	51.90	50.96	113.32	108.80	28.28
Tier II	31.40	35.56	57.36	54.86	14.10

In comparing the above percentages, we should remember that Tier I's normal contribution rates are lower than the normal rates for Tier II. Naturally, to fund cost-of-living benefits that are roughly equivalent, Tier I members must contribute nearly equivalent dollar amounts, which in terms of the percentage of normal rate must be higher than those of Tier II.

Section VI of this report contains a complete listing of all member contribution rates.

SECTION III
RESULTS OF VALUATION

Our valuation of the Retirement System as of December 31, 2002, was based on the Statement of Assets and Liabilities furnished to us by the Retirement Office. We accepted this statement of assets of the System without audit.

A. DEVELOPMENT OF ACTUARIAL VALUE OF ASSETS

The total value of applicable assets for the valuation of the Retirement System was determined as follows:

	December 31, 2002	December 31, 2001
1. Total assets - book value	\$4,940,762,344	\$5,004,913,877
2. Less reserves and liabilities established for the following:		
a. unallocated fund balance	0	0
b. accounts payable - miscellaneous	355,379,298	348,133,764
c. unclaimed member deposits	780,509	1,043,177
d. insurance reserve	82,304	0
e. ARBA	56,950,124	363,077,019
f. STAR reserve	6,484,631	N/A
g. Total	\$ 419,676,866	\$ 712,253,960
3. Investment account	\$ 143,674,734	\$ 221,642,594
4. Net applicable assets on a book value basis (item 1 minus item 2(g) minus item 3)	\$4,377,410,744	\$4,071,017,323
5. Appreciation in market value	\$ (394,338,797)	\$ (277,960,558)
6. Net applicable assets on a market value basis (items 4 plus item 5)	\$3,983,071,947	\$3,793,056,765

Due to poor investment return during 2002, the unallocated fund balance and the insurance reserve were used to credit interest to the statutory reserves. Since the total unallocated fund balance (UFB) as defined by the County Employees Retirement Law of 1937 includes the ARBA balance, the statutory UFB exceeds one percent of the assets.

Explanation of Various Reserves

In the past, the unallocated fund balance (item 2.a) has been funded by investment income that has exceeded the interest crediting benchmark. During 2002, it was used to supplement investment income. The following describes its importance in the financial operations of the 1937 Act and the setting of actuarial interest rates.

There are two aspects to the application of the actuarial interest rate in 1937 Act retirement systems:

1. The expected long-term total rate of return on the fund, and
2. A short-term benchmark for the semi-annual crediting of interest on the fund's reserves.

With respect to aspect number 2, six-month returns on the fund are volatile due to the short measuring period. In some six-month periods, the return will exceed the benchmark, and in others, it will fall short. Given that the actuarial rate serves as a benchmark, there is a natural tendency to minimize the probability of a shortfall by setting a lower benchmark. The unallocated fund balance counteracts this tendency by serving as a stabilizing mechanism, which allows OCERS to consistently maintain a higher level of interest crediting on reserve accounts that are used to determine employer contribution rates.

Thus, the unallocated fund balance reserve mechanism is a factor in the actuarial interest rate setting process. It allows us to base the interest rate assumption on the expected long-term total rate of return by greatly reducing the need to focus on short-term downside risks.

The insurance reserve — miscellaneous (item 2.d) is an actuarially determined reserve necessary to cover certain obligations. It is technically part of the UFB and was used this year to credit interest on the fund's reserves. ARBA (item 2.e) was established to help fund retiree medical subsidies and is less than the actuarially determined amount of these benefits. A portion of ARBA was used at December 31, 2002 to credit interest on the fund's reserves. The remaining reserves and liabilities are payables and are not includable in the assets.

The Investment Account (item 3) represents the remaining amount from a contribution made by the County in September 1994. This contribution was used to pay the County's portion of the then unfunded actuarial accrued liability (UAAL). Because other participating employers did not fund their UAALs, this account is removed from the assets to determine the employer contribution rate. The County's contribution is then adjusted based on a separate schedule.

Development of Actuarial Value of Assets

The actuarial value of assets is a five-year moving average of book and market values and was determined as follows:

1.		(a)	(b)	(a)/(b) Ratio of Market Value to Book Value
	Year	Market Value	Book Value	
	2002	\$3,983,071,947	\$4,377,410,744	0.909915
	2001	3,793,056,765	4,071,017,323	0.931722
	2000	4,015,261,166	3,826,675,630	1.049282
	1999	4,183,305,471	3,277,313,800	1.276443
	1998	3,643,078,679	3,045,622,732	1.196169
	1997	3,263,314,979	2,765,715,751	1.179917

2.	Actuarial value of assets on December 31:		
		2002	2001
	(a) Average ratio in five preceding years	1.072706	1.126707
	(b) Book value on December 31	\$4,377,410,744	\$4,071,017,323
	(c) Actuarial value of assets: (a)x(b)	\$4,695,674,770	\$4,586,843,715

The actuarial value of assets (AVA) increased this year, although by less than the actuarial interest rate assumption, even in the face of a significant decline in the market. This is expected under the smoothing implicit in the AVA. The market losses will be reflected into the AVA gradually over time just as the market gains of the 1990s were reflected in the AVA gradually over time.

The actuarial value of assets of the entire system was allocated among the five employer reporting groups as follows:

Allocation of Actuarial Value of Assets	
	December 31, 2002
General	
– OCTA	\$ 256,808,733
– All Other General	<u>3,196,564,016</u>
– Total General	\$ 3,453,372,749
Safety	
– Law Enforcement	\$ 867,450,299
– Fire Authority	282,806,195
– Probation Officers	<u>92,045,527</u>
– Total Safety	\$ 1,242,302,021
Total System	\$ 4,695,674,770

The AVA is being tracked by employer based on each employer's contributions, attributed benefit payments and allocated expenses and investment return.

B. UNFUNDED ACTUARIAL ACCRUED LIABILITY

	December 31, 2002	December 31, 2001
(1) Actuarial accrued liability	\$5,673,754,301	\$4,843,899,387
(2) Actuarial value of assets	4,695,674,770	4,586,843,715
(3) Unfunded actuarial accrued liability	978,079,531	257,055,672

C. FUNDED RATIO

Our second view of the funding of your System involves measuring the present value of accrued (earned) benefits and then comparing them with accumulated assets. This view focuses on benefits earned to date and assumes that no benefits will be earned in the future as opposed to the balance sheet view, which projects all benefits for current members.

There is more than one way to define benefits earned to date. We will use the definition specified in GASB Statement No. 5 such that the present value of accrued benefits is determined using the unit credit actuarial cost method with benefits based on projected salary increases. While this definition is no longer used for reporting purposes, it provides a good basis for year-over-year comparison.

This definition of an accrued benefit assumes future salary increases. The following example should be helpful. In a plan that provides 2% of final average pay for each year of service beginning at age 60, a person who entered the plan at age 30 and is now age 50 is two-thirds of the way to retirement and therefore has earned two-thirds of the projected benefit expected at age 60. If the member's current average monthly salary were \$1,000, projected final salary would be about \$1,800, depending on the assumed rate of salary increase, and total earned or accrued monthly benefit would be \$720 ($\$1,800 \times 2\% \times 30 \text{ years} \times 2/3$). We then determine the present value of \$720 per month, taking into account the probability the member will receive the benefit, the likely duration of the benefit, and any cost-of-living increases expected.

Applying the above methodology to your System, we have determined the following:

	December 31, 2002	December 31, 2001
(1) Present value of accrued benefits	\$5,061,103,691	\$4,308,857,368
(2) Actuarial value of assets	4,695,674,770	4,586,843,715
(3) Percentage funded	92.8%	106.5%

In the absence of large variations in experience from actuarial assumptions, assumption changes or plan changes, one would generally expect the Projected Unit Credit Cost Method to result in an increase in the percentage funded year-over-year. The December 31, 2002, valuation indicates a decrease in the percentage funded due to the combined effects of asset losses, assumption changes, and plan changes.

D. FUNDING — OVERALL CONSIDERATIONS

There are two basic considerations in contemplating the current funding status of a system. The first is the value of the assets accumulated to pay benefits and how that value compares with the current liability for benefits already earned. Subsection C above is intended to evaluate this aspect of funding. However, the second consideration is normally more important: what is the financial commitment of the plan sponsor to continue to fund both benefits earned to date and

benefits to be earned in the future, and does the plan sponsor have the financial resources to meet future budgetary obligations, both next year and in the future? We summarize the recommended commitment of the plan sponsor in the next section.

SECTION IV
EMPLOYER CONTRIBUTIONS

A. RECOMMENDED RATES

The table below displays the recommended employer contribution rates as of December 31, 2002 and December 31, 2001.

Note that the unfunded actuarial accrued liability (UAAL) for all General Members and for Probation Officers has been re-amortized over a new 30-year period beginning December 31, 2002. UAAL amortization schedules for Law Enforcement and Fire Authority are shown in a separate table.

	General Members				Safety Members					
	OCTA		All Other		Law Enforcement		Fire Authority		Probation Officers	
	12/02	12/01	12/02	12/01	12/02	12/01	12/02	12/01	12/02	12/01
A. Basic Benefits										(3)
1. Normal cost	3.57%	3.40%	4.20%	3.86%	13.09%	12.65%	13.86%	7.64%	2.41%	N/A
2. UAAL amortization(1)	2.17%	(0.42)%	2.05%	(0.32)%	16.69%	9.13%	8.88%	2.69%	2.68%	N/A
3. Total	5.74%	2.98%	6.25%	3.54%	29.78%	21.78%	22.74%	10.33%	5.09%	N/A
B. Cost-of-Living Benefits										
1. Normal cost	0.79%	0.80%	1.24%	1.18%	3.44%	3.22%	3.99%	2.66%	1.97%	N/A
2. UAAL amortization(1)	1.20%	0.69%	1.16%	0.44%	4.15%	(0.48)%	7.45%	(1.30)%	1.01%	N/A
3. Total	1.99%	1.49%	2.40%	1.62%	7.59%	2.74%	11.44%	1.36%	2.98%	N/A
C. Total Benefits										
1. Normal cost	4.36%	4.20%	5.44%	5.04%	16.53%	15.87%	17.85%	10.30%	4.38%	N/A
2. UAAL amortization(1)	3.37%	0.27%	3.21%	0.12%	20.84%	8.65%	16.31%	1.39%	3.69%	N/A
3. Preliminary total	7.73%	4.47%	8.65%	5.16%	37.37%	24.52%	34.16%	11.69%	8.07%	N/A
4. Additional contribution(2)	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	N/A
5. Total	8.23%	4.97%	9.15%	5.66%	37.87%	25.02%	34.66%	12.19%	8.57%	N/A

(1) The UAAL amortization is developed on the following page.

(2) The unallocated fund balance (UFB) is less than 3% of the System's assets requiring an additional 0.50% contribution.

(3) Separate Probation Officer contribution rates were not produced for the December 12, 2001 valuation.

B. UAAL AMORTIZATION RATES

	Effective Date	Amort. Period (yrs.)	County			OCTA		
			Basic	Col	Total	Basic	Col	Total
1. 12/31/1995 UAAL amortization	12/31/1995	28	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2. 1996 loss (gain) amortization	12/31/1996	15	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
3. 1997 loss (gain) amortization	12/31/1997	15	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
4. Ventura amendment amortization	12/31/1997	30	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
5. 1998 loss (gain) amortization	12/31/1998	15	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
6. 1999 assumption change amortization	12/31/1998	30	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
7. 1999 loss (gain) amortization	12/31/1999	15	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
8. 2000 loss (gain) amortization	12/31/2000	15	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
9. 2001 loss (gain) amortization	12/31/2001	15	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
10. 2002 assumption change amortization	12/31/2001	30	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
11. 2002 plan change amortization	12/31/2001	30	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
12. 2002 loss (gain) amortization	12/31/2002	15	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
13. 2003 plan change amortization	12/31/2002	30	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
14. 2003 assumption change amortization	12/31/2002	30	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
15. 2003 UAAL reamortization over 30 yrs.	12/31/2002	30	2.05%	1.16%	3.21%	2.17%	1.20%	3.37%
Total UAAL Amortization			2.05%	1.16%	3.21%	2.17%	1.20%	3.37%

	Effective Date	Amort. Period (yrs.)	Law			Fire		
			Basic	Col	Total	Basic	Col	Total
1. 12/31/1995 UAAL amortization	12/31/1995	28	8.26%	2.85%	11.11%	7.89%	2.72%	10.61%
2. 1996 loss (gain) amortization	12/31/1996	15	0.08%	0.02%	0.10%	0.08%	0.01%	0.09%
3. 1997 loss (gain) amortization	12/31/1997	15	-1.07%	-0.58%	-1.65%	-1.03%	-0.55%	-1.58%
4. Ventura amendment amortization	12/31/1997	30	2.17%	0.94%	3.11%	2.07%	0.90%	2.97%
5. 1998 loss (gain) amortization	12/31/1998	15	-0.50%	-0.39%	-0.89%	-0.48%	-0.37%	-0.85%
6. 1999 assumption change amortization	12/31/1998	30	0.19%	-0.03%	0.16%	0.18%	-0.03%	0.15%
7. 1999 loss (gain) amortization	12/31/1999	15	-0.42%	-0.30%	-0.72%	-0.40%	-0.29%	-0.69%
8. 2000 loss (gain) amortization	12/31/2000	15	-7.29%	-3.97%	-11.26%	-6.96%	-3.79%	-10.75%
9. 2001 loss (gain) amortization	12/31/2001	15	2.22%	0.93%	3.15%	2.12%	0.89%	3.01%
10. 2002 assumption change amortization	12/31/2001	30	-1.40%	-0.82%	-2.22%	-1.13%	-0.73%	-1.86%
11. 2002 plan change amortization	12/31/2001	30	6.22%	0.83%	7.05%	0.00%	0.00%	0.00%
12. 2002 loss (gain) amortization	12/31/2002	15	6.96%	3.15%	10.11%	2.61%	0.96%	3.57%
13. 2003 plan change amortization	12/31/2002	30	0.00%	0.00%	0.00%	2.84%	6.64%	9.48%
14. 2003 assumption change amortization	12/31/2002	30	1.27%	1.52%	2.79%	1.09%	1.07%	2.16%
15. 2003 UAAL reamortization over 30 yrs.	12/31/2002	30	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Total UAAL Amortization			16.69%	4.15%	20.84%	8.88%	7.43%	16.31%

	Effective Date	Amort. Period (yrs.)	Probation		
			Basic	Col	Total
1. 12/31/1995 UAAL amortization	12/31/1995	28	0.00%	0.00%	0.00%
2. 1996 loss (gain) amortization	12/31/1996	15	0.00%	0.00%	0.00%
3. 1997 loss (gain) amortization	12/31/1997	15	0.00%	0.00%	0.00%
4. Ventura amendment amortization	12/31/1997	30	0.00%	0.00%	0.00%
5. 1998 loss (gain) amortization	12/31/1998	15	0.00%	0.00%	0.00%
6. 1999 assumption change amortization	12/31/1998	30	0.00%	0.00%	0.00%
7. 1999 loss (gain) amortization	12/31/1999	15	0.00%	0.00%	0.00%
8. 2000 loss (gain) amortization	12/31/2000	15	0.00%	0.00%	0.00%
9. 2001 loss (gain) amortization	12/31/2001	15	0.00%	0.00%	0.00%
10. 2002 assumption change amortization	12/31/2001	30	0.00%	0.00%	0.00%
11. 2002 plan change amortization	12/31/2001	30	0.00%	0.00%	0.00%
12. 2002 loss (gain) amortization	12/31/2002	15	0.00%	0.00%	0.00%
13. 2003 plan change amortization	12/31/2002	30	0.00%	0.00%	0.00%
14. 2003 assumption change amortization	12/31/2002	30	0.00%	0.00%	0.00%
15. 2003 UAAL reamortization over 30 yrs.	12/31/2002	30	2.68%	1.01%	3.69%
Total UAAL Amortization			2.68%	1.01%	3.69%

B. UAAL RATES (Cont'd)

As mentioned earlier, the UAAL for Law Enforcement and Fire Authority is being amortized over varying periods depending on its source. In particular, the UAAL as of December 31, 1995 continues to be amortized as a level dollar amount over the 28-year period beginning on that date. Emerging gains and losses for 1996 and later years are amortized over separate 15-year periods. The plan amendment reflecting the Ventura County Ruling is amortized over a 30-year period beginning on December 31, 1997. The increase in the UAAL due to assumption changes is amortized over a 30-year period beginning on the effective date of the change. Plan changes are amortized over a 30-year period beginning with the valuation date coincident with or next following the effective date of the change. The UAAL for all other employees as of December 31, 2002 is being amortized over a new 30-year period.

C. "PICK-UP" PERCENTAGES

In addition to our recommendations concerning contribution rates, we were also asked to provide "pick-up" percentages:

	Proposed Pick-up Percentage		Existing Pick-up Percentage	
	<i>Tier 1</i>	<i>Tier 2</i>	<i>Tier 1</i>	<i>Tier 2</i>
General Members				
– OCTA	72.17%	76.11%	68.01%	72.56%
– All others	87.21%	80.00%	84.30%	76.16%
Safety Members				
– Fire Authority	99.52%	98.57%	99.41%	98.70%
– Law Enforcement	99.65%	97.83%	99.56%	97.82%
– Probation	86.52%	75.30%	N/A	N/A

For every dollar of member contribution "picked up" by the employer and **not** deposited in the member's contribution account, the employer can contribute less than a dollar. The reason for this is the fact that the picked-up amount not deposited in the member's contribution account is not payable to a member who withdraws his or her contributions following termination of employment.

D. ADJUSTMENT TO RETIRED RESERVES

Finally, we were asked to provide our recommendations concerning adjustments to the System's retired reserves to bring them in line with the current retiree liability determined as of December 31, 2002.

System Retired Reserve Balance (From Assets)	
Basic	\$1,350,627,463
COL	792,348,347
Total	\$2,142,975,810
Actuarially Computed Present Value	
Basic	\$1,469,249,591
COL	861,938,261
Total	\$2,331,187,852
Recommended Transfer from County Advance Reserves to Retired Reserves	
Basic	\$118,622,128
COL	69,589,914
Total	\$188,212,042

SECTION V
GAIN AND LOSS ANALYSIS

The purpose of this section is to analyze the change in the unfunded actuarial accrued liability (UAAL) from December 31, 2001, to December 31, 2002, and to identify the sources of experience gains and losses that have occurred during that period.

Exhibit A indicates how the UAAL changed during 2002 due to interest, amortization payments, experience gains and losses, assumption changes, and plan changes.

Exhibit B develops the asset gain or loss, indicating the effect on assets of contributions, benefit payments, and investment return.

Exhibit C develops the aggregate liability gain or loss, indicating the impact on liabilities of actuarial experience during 2002. Note that changes in liabilities due to assumption changes and plan changes are not reflected.

Exhibit D analyzes the liability gain or loss by source and shows its impact on the contribution.

Exhibit A

ORANGE COUNTY EMPLOYEES RETIREMENT SYSTEM
CHANGE IN
UNFUNDED ACTUARIAL ACCRUED LIABILITY

12/31/2001 UAAL	\$257,055,672
Change in UAAL due to:	
— Interest (8%)	27,502,107
— Amortization payment	<u>12,123,329</u>
	39,625,636
Expected UAAL at 12/31/2002	296,681,108
Actuarial (gain)/loss	
— Assets	220,329,452
— Liability	<u>223,041,069</u>
	443,370,521
12/31/2002 UAAL before plan changes	740,051,629
Impact of plan changes*	
— Assets	0
— Liability	89,688,449
Actual UAAL at 12/31/2002 after plan changes	829,740,078
Impact of assumption changes	148,339,453
Actual UAAL at 12/31/2002 after assumption changes	\$978,079,531

* Fire Authority and Probation Officers

Exhibit B

ORANGE COUNTY EMPLOYEES RETIREMENT SYSTEM

(GAIN) AND LOSS ANALYSIS

ASSETS

Actuarial Value of Assets 12/31/2001	\$4,586,843,715
Contributions for 2002:	
— Employer	68,461,746
— Member	77,916,921
	<u>146,378,667</u>
Benefit payments	(182,739,216)
Expected return	365,521,056
Expected AVA 12/31/2002	4,916,004,222
Actual AVA 12/31/2002	4,695,674,770
(Gain)/Loss	220,329,452
Change in contribution due to asset (gain)/loss*	24,960,515

* Asset (gain)/loss amortized over 15 years at 7.5%

Exhibit C

**ORANGE COUNTY EMPLOYEES RETIREMENT SYSTEM
(GAIN) AND LOSS ANALYSIS**

LIABILITY

Accrued liability 12/31/2001	\$4,843,899,387
2002 employer normal cost	66,589,200
2002 member normal cost	91,912,796
Benefit payments	(182,739,216)
Interest	393,023,163
Expected accrued liability 12/31/2002	5,212,685,330
Actual accrued liability 12/31/2002 before assumption changes and plan changes	5,435,726,399
Actuarial (gain)/loss	223,041,069
Change in contribution due to liability (gain)/loss*	25,267,706

* Liability (gain)/loss amortized over 15 years at 7.5%

Exhibit D

ORANGE COUNTY EMPLOYEES RETIREMENT SYSTEM
ANALYSIS OF LIABILITY (GAIN)/LOSS BY SOURCE
(\$000)

Source	Change in UAAL	Change as a Percentage of AL*	Amortization Payment**
Salary increases	\$ 91,886	1.68%	\$ 10,410
Mortality	7,422	0.14%	841
Terminations	15,328	0.28%	1,736
Retirements	82,392	1.52%	9,334
Disabilities	8,012	0.15%	908
New entrants and other	<u>18,001</u>	<u>0.33%</u>	<u>2,039</u>
Total	\$ 223,041	4.10%	\$ 25,268

* Accrued liability as of December 31, 2002 before plan and assumption changes, \$5,435,726,399

** Amortized over 15 years at 7.5%

SECTION VI
STATISTICAL INFORMATION

	<u>Page</u>
■ Reconciliation of Participant Data	22
■ Summary of Actuarial Assumptions	23
■ 1983 GAM Male and Female Mortality Table (Schedule 1)	24
■ 1981 Disability Mortality Table (Schedule 2)	27
■ Probabilities of Termination of Employment (Schedule 3)	28
■ Assumptions Specific to the Ventura County Ruling	35
■ Summary of Major Plan Provisions	36
■ Age/Service Distribution of Active Members	38
■ Age/Retirement Year Distribution of Pensioners	53
■ Member Contribution Rates	65

ORANGE COUNTY EMPLOYEES RETIREMENT SYSTEM
SUMMARY OF ACTUARIAL ASSUMPTIONS

The Projected Unit Credit Actuarial Cost Method was used in conjunction with the following actuarial assumptions.

1. *Interest:* 7.50% per annum.
2. *Salary Scale:* 4.50% per annum per individual.
3. *Consumer Price Index:* Increase of 4.00% per annum subject to Tier maximum.
4. *Spouses and Dependents:* 80% of male employees and 50% of female employees assumed married at retirement, with wives assumed four years younger than husbands.
5. *Rehire of Former Employees:* Assumed not to be rehired.
6. *Asset Valuation:* Asset values taken directly from statement furnished by the Retirement System. The actuarial value of assets is a five-year moving average of the ratio of market value to book value multiplied by the current year's book value.
7. *Expectations of Life After Retirement:* As shown in Schedule 1, which follows.
8. *Expectations of Life After Disability:* 60% of values shown in Schedule 2, which follows.
9. *Rates of Termination of Employment:* As shown in Schedule 3, which follows.
10. *Assumptions Specific to the Ventura County Ruling:* As shown on page 35.

SCHEDULE 1**MORTALITY TABLE****1983 Group Annuity — Rates of Mortality**

<i>Age</i>	<i>Male</i>	<i>Female</i>
15	.000325	.000140
16	.000333	.000149
17	.000343	.000159
18	.000353	.000168
19	.000365	.000179
20	.000377	.000189
21	.000392	.000201
22	.000408	.000212
23	.000424	.000225
24	.000444	.000239
25	.000464	.000253
26	.000488	.000268
27	.000513	.000284
28	.000542	.000302
29	.000572	.000320
30	.000607	.000342
31	.000645	.000364
32	.000687	.000388
33	.000734	.000414
34	.000785	.000443
35	.000860	.000476
36	.000907	.000502
37	.000966	.000536
38	.001039	.000573
39	.001128	.000617
40	.001238	.000665
41	.001370	.000716
42	.001527	.000775
43	.001715	.000842
44	.001932	.000919
45	.002183	.001010
46	.002471	.001117
47	.002790	.001237
48	.003138	.001366
49	.003513	.001505

SCHEDULE 1**MORTALITY TABLE****1983 Group Annuity — Rates of Mortality**

<i>Age</i>	<i>Male</i>	<i>Female</i>
50	.003909	.001647
51	.004324	.001793
52	.004755	.001949
53	.005200	.002120
54	.005660	.002315
55	.006131	.002541
56	.006618	.002803
57	.007139	.003103
58	.007719	.003443
59	.008384	.003821
60	.009158	.004241
61	.010064	.004703
62	.011133	.005210
63	.012391	.005769
64	.013868	.006386
65	.015592	.007064
66	.017579	.007817
67	.019804	.008681
68	.022229	.009702
69	.024817	.010922
70	.027530	.012385
71	.030354	.014128
72	.033370	.016160
73	.036680	.018481
74	.040388	.021092
75	.044597	.023992
76	.049388	.027185
77	.054758	.030672
78	.060678	.034459
79	.067125	.038549
80	.074070	.042945
81	.081484	.047655
82	.089320	.052691
83	.097525	.058071
84	.106047	.063807

SCHEDULE 1**MORTALITY TABLE****1983 Group Annuity — Rates of Mortality**

<i>Age</i>	<i>Male</i>	<i>Female</i>
85	.114836	.069918
86	.124170	.076570
87	.133870	.083870
88	.144073	.091935
89	.154859	.101354
90	.166307	.111750
91	.178214	.123076
92	.190460	.135630
93	.203007	.149577
94	.217904	.165103
95	.234086	.182419
96	.248436	.201757
97	.263954	.222044
98	.280803	.243899
99	.299154	.268185
100	.319185	.295187
101	.341086	.325225
102	.365052	.358897
103	.393102	.395843
104	.427255	.438360
105	.469531	.487816
106	.521945	.545886
107	.586518	.614309
108	.665268	.694885
109	.760215	.789474
110	1.000000	1.000000

SCHEDULE 2
1981 DISABILITY MORTALITY TABLE

<i>Age</i>	<i>General</i>	<i>Safety</i>	<i>Age</i>	<i>General</i>	<i>Safety</i>
20	.0066	.0019	65	.0379	.0368
21	.0074	.0020	66	.0390	.0385
22	.0080	.0021	67	.0400	.0400
23	.0085	.0022	68	.0411	.0411
24	.0091	.0023	69	.0422	.0422
25	.0096	.0024	70	.0437	.0437
26	.0100	.0026	71	.0454	.0454
27	.0106	.0027	72	.0472	.0472
28	.0112	.0028	73	.0496	.0496
29	.0116	.0030	74	.0526	.0526
30	.0122	.0031	75	.0553	.0553
31	.0127	.0033	76	.0601	.0601
32	.0132	.0034	77	.0659	.0659
33	.0137	.0036	78	.0726	.0726
34	.0143	.0038	79	.0797	.0797
35	.0148	.0040	80	.0874	.0874
36	.0154	.0042	81	.0955	.0955
37	.0159	.0044	82	.1037	.1037
38	.0165	.0046	83	.1123	.1123
39	.0170	.0049	84	.1211	.1211
40	.0176	.0051	85	.1301	.1301
41	.0182	.0054	86	.1393	.1393
42	.0188	.0057	87	.1487	.1487
43	.0194	.0060	88	.1585	.1585
44	.0201	.0064	89	.1687	.1687
45	.0208	.0067	90	.1795	.1795
46	.0215	.0071	91	.1905	.1905
47	.0222	.0076	92	.2017	.2017
48	.0229	.0081	93	.2123	.2123
49	.0236	.0086	94	.2265	.2265
50	.0244	.0092	95	.2412	.2412
51	.0252	.0099	96	.2562	.2562
52	.0259	.0107	97	.2725	.2725
53	.0267	.0117	98	.2902	.2902
54	.0275	.0130	99	.3091	.3091
55	.0284	.0150	100	.3298	.3298
56	.0293	.0177	101	.3525	.3525
57	.0303	.0210	102	.3772	.3772
58	.0312	.0236	103	.4062	.4062
59	.0321	.0260	104	.4415	.4415
60	.0330	.0280	105	.4852	.4852
61	.0339	.0298	106	.5393	.5393
62	.0348	.0315	107	.6061	.6061
63	.0358	.0332	108	.6874	.6874
64	.0369	.0350	109	.7856	.7856
			110	1.0000	1.0000

SCHEDULE 3
PROBABILITIES OF TERMINATION OF EMPLOYMENT

The following pages indicate the probability of termination of employment for each of nine separate sources of termination:

- *Ordinary Withdrawal:* Member terminates and elects refund of member contributions.
- *Vested Withdrawal:* Member terminates and contributions are left on deposit.
- *Ordinary Death:* Member dies before eligible for retirement; death not employment-related.
- *Ordinary Disability:* Member receives disability retirement where the member's disability is not employment-related.
- *Service Retirement:* Member retires, for reasons other than disability, after satisfying requirements of age and/or service.
- *Service Disability:* Member receives disability retirement as the result of employment-related disability.
- *Service Death:* Member dies before retiring as the result of performance of assigned duties.
- *DWE - Service Retirement:* Member dies before retiring but after satisfying age and/or service requirements for service retirement.
- *DWE - Disability Retirement:* Member dies before retiring but after satisfying age and/or service requirements for disability retirement.

The probabilities shown for each cause of termination represent the probability that a given member will terminate at a particular age for the indicated reason. For example, if the probability of ordinary withdrawal at age 25 is .1000, then we are assuming that 10% of the active members at age 25 will terminate without vested rights during the next year.

ORANGE COUNTY EMPLOYEES RETIREMENT SYSTEM
COUNTY - GENERAL MEMBERS - MALE
PROBABILITY OF OCCURRENCE(INCLUDING ELIGIBILITY)

AGE NEAREST	ORDINARY WITHDRAW	VESTED WITHDRAW	ORDINARY DEATH	ORDINARY DISABILITY	SERVICE RETIRE	SERVICE DISABILITY	SERVICE DEATH	DWE SVC RET	DWE DIS RET
18	0.0000	0.0000	0.000000	0.0000	0.0000	0.0000	0.0000	0.000000	0.0000
19	0.0000	0.0000	0.000000	0.0000	0.0000	0.0000	0.0000	0.000000	0.0000
20	0.1700	0.0000	0.000377	0.0000	0.0000	0.0000	0.0000	0.000000	0.0000
21	0.1700	0.0000	0.000392	0.0000	0.0000	0.0000	0.0000	0.000000	0.0000
22	0.1704	0.0000	0.000408	0.0000	0.0000	0.0000	0.0000	0.000000	0.0000
23	0.1576	0.0000	0.000424	0.0000	0.0000	0.0000	0.0000	0.000000	0.0000
24	0.1464	0.0000	0.000444	0.0000	0.0000	0.0000	0.0000	0.000000	0.0000
25	0.1256	0.0070	0.000464	0.0000	0.0000	0.0001	0.0000	0.000000	0.0000
26	0.1152	0.0080	0.000488	0.0000	0.0000	0.0001	0.0000	0.000000	0.0000
27	0.1072	0.0080	0.000513	0.0000	0.0000	0.0002	0.0000	0.000000	0.0000
28	0.1000	0.0080	0.000542	0.0000	0.0000	0.0002	0.0000	0.000000	0.0000
29	0.0928	0.0090	0.000572	0.0000	0.0000	0.0003	0.0000	0.000000	0.0000
30	0.0888	0.0090	0.000607	0.0001	0.0000	0.0004	0.0000	0.000000	0.0000
31	0.0832	0.0100	0.000645	0.0001	0.0000	0.0005	0.0000	0.000000	0.0000
32	0.0768	0.0100	0.000687	0.0002	0.0000	0.0006	0.0000	0.000000	0.0000
33	0.0720	0.0100	0.000734	0.0002	0.0000	0.0006	0.0000	0.000000	0.0000
34	0.0680	0.0102	0.000785	0.0002	0.0000	0.0006	0.0000	0.000000	0.0000
35	0.0616	0.0100	0.000860	0.0002	0.0000	0.0010	0.0000	0.000000	0.0000
36	0.0552	0.0097	0.000907	0.0002	0.0000	0.0010	0.0000	0.000000	0.0000
37	0.0496	0.0105	0.000966	0.0003	0.0000	0.0010	0.0000	0.000000	0.0000
38	0.0472	0.0111	0.001039	0.0003	0.0000	0.0010	0.0000	0.000000	0.0000
39	0.0448	0.0110	0.001128	0.0004	0.0000	0.0012	0.0000	0.000000	0.0000
40	0.0432	0.0110	0.001238	0.0004	0.0000	0.0012	0.0000	0.000000	0.0000
41	0.0408	0.0100	0.001370	0.0006	0.0000	0.0013	0.0000	0.000000	0.0000
42	0.0384	0.0100	0.001527	0.0006	0.0000	0.0013	0.0000	0.000000	0.0000
43	0.0368	0.0100	0.001715	0.0006	0.0000	0.0014	0.0000	0.000000	0.0000
44	0.0344	0.0073	0.001932	0.0006	0.0000	0.0014	0.0000	0.000000	0.0000
45	0.0328	0.0074	0.002183	0.0007	0.0000	0.0015	0.0000	0.000000	0.0000
46	0.0296	0.0073	0.002471	0.0007	0.0000	0.0015	0.0000	0.000000	0.0000
47	0.0280	0.0070	0.002790	0.0008	0.0000	0.0016	0.0000	0.000000	0.0000
48	0.0264	0.0061	0.003138	0.0009	0.0000	0.0016	0.0000	0.000000	0.0000
49	0.0264	0.0052	0.003513	0.0010	0.0000	0.0016	0.0000	0.000000	0.0000
50	0.0248	0.0041	0.000000	0.0011	0.0200	0.0018	0.0000	0.004324	0.0000
51	0.0240	0.0033	0.000000	0.0012	0.0144	0.0018	0.0000	0.004755	0.0000
52	0.0240	0.0026	0.000000	0.0014	0.0190	0.0018	0.0000	0.005200	0.0000
53	0.0224	0.0023	0.000000	0.0016	0.0237	0.0019	0.0000	0.005660	0.0000
54	0.0216	0.0019	0.000000	0.0018	0.0326	0.0019	0.0000	0.006131	0.0000
55	0.0216	0.0016	0.000000	0.0021	0.0410	0.0019	0.0000	0.006618	0.0000
56	0.0208	0.0013	0.000000	0.0025	0.0486	0.0019	0.0000	0.007139	0.0000
57	0.0160	0.0011	0.000000	0.0029	0.0508	0.0019	0.0000	0.007719	0.0000
58	0.0112	0.0009	0.000000	0.0034	0.0508	0.0019	0.0000	0.008384	0.0000
59	0.0072	0.0008	0.000000	0.0045	0.0595	0.0019	0.0000	0.009158	0.0000
60	0.0000	0.0000	0.000000	0.0052	0.0632	0.0019	0.0000	0.010064	0.0000
61	0.0000	0.0000	0.000000	0.0060	0.0829	0.0019	0.0000	0.011133	0.0000
62	0.0000	0.0000	0.000000	0.0069	0.1198	0.0019	0.0000	0.012391	0.0000
63	0.0000	0.0000	0.000000	0.0078	0.1144	0.0019	0.0000	0.013868	0.0000
64	0.0000	0.0000	0.000000	0.0089	0.1200	0.0019	0.0000	0.015592	0.0000
65	0.0000	0.0000	0.000000	0.0000	0.1500	0.0000	0.0000	0.017579	0.0000
66	0.0000	0.0000	0.000000	0.0000	0.1312	0.0000	0.0000	0.019804	0.0000
67	0.0000	0.0000	0.000000	0.0000	0.1455	0.0000	0.0000	0.022229	0.0000
68	0.0000	0.0000	0.000000	0.0000	0.2114	0.0000	0.0000	0.024817	0.0000
69	0.0000	0.0000	0.000000	0.0000	0.2142	0.0000	0.0000	0.000000	0.0000
70	0.0000	0.0000	0.000000	0.0000	1.0000	0.0000	0.0000	0.000000	0.0000

ORANGE COUNTY EMPLOYEES RETIREMENT SYSTEM
COUNTY - GENERAL MEMBERS - FEMALE
PROBABILITY OF OCCURENCE(INCLUDING ELIGIBILITY)

AGE NEAREST	ORDINARY WITHDRAW	VESTED WITHDRAW	ORDINARY DEATH	ORDINARY DISABILITY	SERVICE RETIRE	SERVICE DISABILITY	SERVICE DEATH	DWE SVC RET	DWE DIS RET
18	0.0000	0.0000	0.000000	0.0000	0.0000	0.0000	0.0000	0.000000	0.0000
19	0.0000	0.0000	0.000000	0.0000	0.0000	0.0000	0.0000	0.000000	0.0000
20	0.1254	0.0000	0.000189	0.0000	0.0000	0.0000	0.0000	0.000000	0.0000
21	0.1182	0.0000	0.000201	0.0000	0.0000	0.0000	0.0000	0.000000	0.0000
22	0.1122	0.0000	0.000212	0.0000	0.0000	0.0000	0.0000	0.000000	0.0000
23	0.1056	0.0010	0.000225	0.0000	0.0000	0.0000	0.0000	0.000000	0.0000
24	0.0990	0.0011	0.000239	0.0000	0.0000	0.0000	0.0000	0.000000	0.0000
25	0.0990	0.0020	0.000253	0.0000	0.0000	0.0000	0.0000	0.000000	0.0000
26	0.0878	0.0030	0.000268	0.0000	0.0000	0.0000	0.0000	0.000008	0.0000
27	0.0827	0.0050	0.000284	0.0000	0.0000	0.0000	0.0000	0.000000	0.0000
28	0.0782	0.0060	0.000302	0.0000	0.0000	0.0000	0.0000	0.000000	0.0000
29	0.0737	0.0070	0.000320	0.0000	0.0000	0.0000	0.0000	0.000000	0.0000
30	0.0720	0.0080	0.000342	0.0001	0.0000	0.0000	0.0000	0.000000	0.0000
31	0.0686	0.0100	0.000364	0.0002	0.0000	0.0005	0.0000	0.000000	0.0000
32	0.0653	0.0100	0.000388	0.0002	0.0000	0.0005	0.0000	0.000000	0.0000
33	0.0608	0.0100	0.000414	0.0002	0.0000	0.0005	0.0000	0.000000	0.0000
34	0.0608	0.0100	0.000443	0.0002	0.0000	0.0005	0.0000	0.000000	0.0000
35	0.0551	0.0100	0.000476	0.0003	0.0000	0.0005	0.0000	0.000000	0.0000
36	0.0518	0.0100	0.000502	0.0004	0.0000	0.0006	0.0000	0.000000	0.0000
37	0.0484	0.0100	0.000536	0.0004	0.0000	0.0006	0.0000	0.000000	0.0000
38	0.0473	0.0100	0.000573	0.0005	0.0000	0.0006	0.0000	0.000000	0.0000
39	0.0456	0.0100	0.000617	0.0006	0.0000	0.0006	0.0000	0.000000	0.0000
40	0.0444	0.0102	0.000665	0.0006	0.0000	0.0006	0.0000	0.000000	0.0000
41	0.0428	0.0109	0.000716	0.0007	0.0000	0.0008	0.0000	0.000000	0.0000
42	0.0399	0.0114	0.000775	0.0008	0.0000	0.0009	0.0000	0.000000	0.0000
43	0.0377	0.0120	0.000842	0.0009	0.0000	0.0013	0.0000	0.000000	0.0000
44	0.0360	0.0121	0.000919	0.0010	0.0000	0.0013	0.0000	0.000000	0.0000
45	0.0354	0.0118	0.001010	0.0010	0.0000	0.0014	0.0000	0.000000	0.0000
46	0.0338	0.0107	0.001117	0.0010	0.0000	0.0015	0.0000	0.000000	0.0000
47	0.0315	0.0095	0.001237	0.0011	0.0000	0.0015	0.0000	0.000000	0.0000
48	0.0304	0.0083	0.001366	0.0012	0.0000	0.0016	0.0000	0.000000	0.0000
49	0.0281	0.0072	0.001505	0.0014	0.0000	0.0016	0.0000	0.000000	0.0000
50	0.0253	0.0060	0.000000	0.0015	0.0293	0.0016	0.0000	0.001647	0.0000
51	0.0242	0.0050	0.000000	0.0017	0.0190	0.0018	0.0000	0.001793	0.0000
52	0.0236	0.0050	0.000000	0.0018	0.0203	0.0018	0.0000	0.001949	0.0000
53	0.0219	0.0039	0.000000	0.0018	0.0229	0.0018	0.0000	0.002120	0.0000
54	0.0208	0.0033	0.000000	0.0020	0.0225	0.0019	0.0000	0.002315	0.0000
55	0.0186	0.0028	0.000000	0.0021	0.0405	0.0019	0.0000	0.002541	0.0000
56	0.0180	0.0024	0.000000	0.0023	0.0370	0.0019	0.0000	0.002803	0.0000
57	0.0174	0.0021	0.000000	0.0025	0.0514	0.0019	0.0000	0.003103	0.0000
58	0.0152	0.0017	0.000000	0.0026	0.0523	0.0019	0.0000	0.003443	0.0000
59	0.0146	0.0013	0.000000	0.0026	0.0558	0.0019	0.0000	0.003821	0.0000
60	0.0000	0.0000	0.000000	0.0026	0.0721	0.0019	0.0000	0.004241	0.0000
61	0.0000	0.0000	0.000000	0.0026	0.0925	0.0019	0.0000	0.004703	0.0000
62	0.0000	0.0000	0.000000	0.0026	0.1300	0.0019	0.0000	0.005210	0.0000
63	0.0000	0.0000	0.000000	0.0026	0.1152	0.0019	0.0000	0.005769	0.0000
64	0.0000	0.0000	0.000000	0.0026	0.1207	0.0019	0.0000	0.006386	0.0000
65	0.0000	0.0000	0.000000	0.0000	0.1940	0.0000	0.0000	0.007064	0.0000
66	0.0000	0.0000	0.000000	0.0000	0.1946	0.0000	0.0000	0.007817	0.0000
67	0.0000	0.0000	0.000000	0.0000	0.2089	0.0000	0.0000	0.008681	0.0000
68	0.0000	0.0000	0.000000	0.0000	0.2094	0.0000	0.0000	0.009702	0.0000
69	0.0000	0.0000	0.000000	0.0000	0.3725	0.0000	0.0000	0.010922	0.0000
70	0.0000	0.0000	0.000000	0.0000	1.0000	0.0000	0.0000	0.000000	0.0000

ORANGE COUNTY EMPLOYEES RETIREMENT SYSTEM
OCA - GENERAL MEMBERS - MALE
PROBABILITY OF OCCURENCE(INCLUDING ELIGIBILITY)

AGE NEAREST	ORDINARY WITHDRAW	VESTED WITHDRAW	ORDINARY DEATH	ORDINARY DISABILITY	SERVICE RETIRE	SERVICE DISABILITY	SERVICE DEATH	DWE SVC RET	DWE DIS RET
18	0.0000	0.0000	0.000000	0.0000	0.0000	0.0000	0.0000	0.000000	0.0000
19	0.0000	0.0000	0.000000	0.0000	0.0000	0.0000	0.0000	0.000000	0.0000
20	0.2200	0.0000	0.000377	0.0000	0.0000	0.0000	0.0000	0.000000	0.0000
21	0.2040	0.0000	0.000392	0.0000	0.0000	0.0000	0.0000	0.000000	0.0000
22	0.2045	0.0000	0.000408	0.0000	0.0000	0.0000	0.0000	0.000000	0.0000
23	0.1891	0.0000	0.000424	0.0000	0.0000	0.0000	0.0000	0.000000	0.0000
24	0.1757	0.0000	0.000444	0.0000	0.0000	0.0000	0.0000	0.000000	0.0000
25	0.1507	0.0070	0.000464	0.0000	0.0000	0.0001	0.0000	0.000000	0.0000
26	0.1382	0.0080	0.000488	0.0000	0.0000	0.0002	0.0000	0.000000	0.0000
27	0.1286	0.0080	0.000513	0.0000	0.0000	0.0002	0.0000	0.000000	0.0000
28	0.1200	0.0080	0.000542	0.0000	0.0000	0.0002	0.0000	0.000000	0.0000
29	0.1114	0.0090	0.000572	0.0000	0.0000	0.0002	0.0000	0.000000	0.0000
30	0.1066	0.0090	0.000607	0.0001	0.0000	0.0003	0.0000	0.000000	0.0000
31	0.0998	0.0100	0.000687	0.0001	0.0000	0.0003	0.0000	0.000000	0.0000
32	0.0922	0.0100	0.000734	0.0002	0.0000	0.0003	0.0000	0.000000	0.0000
33	0.0864	0.0102	0.000785	0.0002	0.0000	0.0003	0.0000	0.000000	0.0000
34	0.0816	0.0100	0.000860	0.0002	0.0000	0.0004	0.0000	0.000000	0.0000
35	0.0739	0.0097	0.000907	0.0002	0.0000	0.0004	0.0000	0.000000	0.0000
36	0.0662	0.0105	0.000966	0.0002	0.0000	0.0004	0.0000	0.000000	0.0000
37	0.0595	0.0111	0.001039	0.0003	0.0000	0.0004	0.0000	0.000000	0.0000
38	0.0566	0.0110	0.001128	0.0004	0.0000	0.0005	0.0000	0.000000	0.0000
39	0.0538	0.0110	0.001238	0.0004	0.0000	0.0006	0.0000	0.000000	0.0000
40	0.0518	0.0100	0.001370	0.0006	0.0000	0.0006	0.0000	0.000000	0.0000
41	0.0490	0.0100	0.001527	0.0006	0.0000	0.0008	0.0000	0.000000	0.0000
42	0.0461	0.0100	0.001715	0.0006	0.0000	0.0008	0.0000	0.000000	0.0000
43	0.0442	0.0073	0.001932	0.0006	0.0000	0.0015	0.0000	0.000000	0.0000
44	0.0413	0.0074	0.002183	0.0007	0.0000	0.0015	0.0000	0.000000	0.0000
45	0.0394	0.0073	0.002471	0.0007	0.0000	0.0021	0.0000	0.000000	0.0000
46	0.0355	0.0070	0.002790	0.0008	0.0000	0.0021	0.0000	0.000000	0.0000
47	0.0336	0.0061	0.003138	0.0009	0.0000	0.0021	0.0000	0.000000	0.0000
48	0.0317	0.0052	0.003513	0.0010	0.0000	0.0022	0.0000	0.000000	0.0000
49	0.0317	0.0041	0.000000	0.0011	0.0000	0.0024	0.0000	0.003909	0.0000
50	0.0298	0.0033	0.000000	0.0012	0.0144	0.0026	0.0000	0.004324	0.0000
51	0.0288	0.0026	0.000000	0.0014	0.0190	0.0028	0.0000	0.004755	0.0000
52	0.0269	0.0023	0.000000	0.0016	0.0215	0.0031	0.0000	0.005200	0.0000
53	0.0259	0.0019	0.000000	0.0018	0.0237	0.0036	0.0000	0.005660	0.0000
54	0.0259	0.0016	0.000000	0.0021	0.0326	0.0040	0.0000	0.006131	0.0000
55	0.0259	0.0013	0.000000	0.0025	0.0410	0.0055	0.0000	0.006618	0.0000
56	0.0192	0.0011	0.000000	0.0029	0.0486	0.0060	0.0000	0.007139	0.0000
57	0.0134	0.0009	0.000000	0.0034	0.0508	0.0060	0.0000	0.007719	0.0000
58	0.0086	0.0008	0.000000	0.0045	0.0595	0.0063	0.0000	0.008384	0.0000
59	0.0000	0.0000	0.000000	0.0052	0.0632	0.0063	0.0000	0.009158	0.0000
60	0.0000	0.0000	0.000000	0.0060	0.0829	0.0065	0.0000	0.010064	0.0000
61	0.0000	0.0000	0.000000	0.0069	0.1198	0.0070	0.0000	0.011133	0.0000
62	0.0000	0.0000	0.000000	0.0078	0.1144	0.0070	0.0000	0.012391	0.0000
63	0.0000	0.0000	0.000000	0.0089	0.1200	0.0070	0.0000	0.013868	0.0000
64	0.0000	0.0000	0.000000	0.0000	0.1500	0.0000	0.0000	0.015592	0.0000
65	0.0000	0.0000	0.000000	0.0000	0.1312	0.0000	0.0000	0.017579	0.0000
66	0.0000	0.0000	0.000000	0.0000	0.1455	0.0000	0.0000	0.019804	0.0000
67	0.0000	0.0000	0.000000	0.0000	0.2114	0.0000	0.0000	0.022229	0.0000
68	0.0000	0.0000	0.000000	0.0000	0.2142	0.0000	0.0000	0.024817	0.0000
69	0.0000	0.0000	0.000000	0.0000	1.0000	0.0000	0.0000	0.000000	0.0000
70	0.0000	0.0000	0.000000	0.0000	0.0000	0.0000	0.0000	0.000000	0.0000

ORANGE COUNTY EMPLOYEES RETIREMENT SYSTEM
OCTA - GENERAL MEMBERS - FEMALE
PROBABILITY OF OCCURENCE(INCLUDING ELIGIBILITY)

AGE NEAREST	ORDINARY WITHDRAW	VESTED WITHDRAW	ORDINARY DEATH	ORDINARY DISABILITY	SERVICE RETIRE	SERVICE DISABILITY	SERVICE DEATH	DWE SVC RET	DWE DIS RET
18	0.0000	0.0000	0.000000	0.0000	0.0000	0.0000	0.0000	0.000000	0.0000
19	0.0000	0.0000	0.000000	0.0000	0.0000	0.0000	0.0000	0.000000	0.0000
20	0.2200	0.0000	0.000189	0.0000	0.0000	0.0000	0.0000	0.000000	0.0000
21	0.2040	0.0000	0.000201	0.0000	0.0000	0.0000	0.0000	0.000000	0.0000
22	0.2040	0.0000	0.000212	0.0000	0.0000	0.0000	0.0000	0.000000	0.0000
23	0.1890	0.0010	0.000225	0.0000	0.0000	0.0000	0.0000	0.000000	0.0000
24	0.1800	0.0011	0.000239	0.0000	0.0000	0.0000	0.0000	0.000000	0.0000
25	0.1700	0.0020	0.000253	0.0000	0.0000	0.0000	0.0000	0.000000	0.0000
26	0.1600	0.0030	0.000268	0.0000	0.0000	0.0000	0.0000	0.000008	0.0000
27	0.1580	0.0050	0.000284	0.0000	0.0000	0.0000	0.0000	0.000000	0.0000
28	0.1550	0.0060	0.000302	0.0000	0.0000	0.0000	0.0000	0.000000	0.0000
29	0.1530	0.0070	0.000320	0.0000	0.0000	0.0000	0.0000	0.000000	0.0000
30	0.1510	0.0080	0.000342	0.0001	0.0000	0.0004	0.0000	0.000000	0.0000
31	0.1500	0.0100	0.000364	0.0002	0.0000	0.0005	0.0000	0.000000	0.0000
32	0.1490	0.0100	0.000388	0.0002	0.0000	0.0005	0.0000	0.000000	0.0000
33	0.1410	0.0100	0.000414	0.0002	0.0000	0.0005	0.0000	0.000000	0.0000
34	0.1350	0.0100	0.000443	0.0002	0.0000	0.0005	0.0000	0.000000	0.0000
35	0.1200	0.0100	0.000476	0.0003	0.0000	0.0005	0.0000	0.000000	0.0000
36	0.1100	0.0100	0.000502	0.0004	0.0000	0.0006	0.0000	0.000000	0.0000
37	0.0900	0.0100	0.000536	0.0004	0.0000	0.0006	0.0000	0.000000	0.0000
38	0.0850	0.0100	0.000573	0.0005	0.0000	0.0006	0.0000	0.000000	0.0000
39	0.0800	0.0100	0.000617	0.0006	0.0000	0.0006	0.0000	0.000000	0.0000
40	0.0750	0.0102	0.000665	0.0006	0.0000	0.0010	0.0000	0.000000	0.0000
41	0.0600	0.0109	0.000716	0.0007	0.0000	0.0010	0.0000	0.000000	0.0000
42	0.0533	0.0114	0.000775	0.0008	0.0000	0.0010	0.0000	0.000000	0.0000
43	0.0503	0.0120	0.000842	0.0009	0.0000	0.0010	0.0000	0.000000	0.0000
44	0.0480	0.0121	0.000919	0.0010	0.0000	0.0010	0.0000	0.000000	0.0000
45	0.0473	0.0118	0.001010	0.0010	0.0000	0.0010	0.0000	0.000000	0.0000
46	0.0450	0.0107	0.001117	0.0010	0.0000	0.0010	0.0000	0.000000	0.0000
47	0.0420	0.0095	0.001237	0.0011	0.0000	0.0010	0.0000	0.000000	0.0000
48	0.0405	0.0083	0.001366	0.0012	0.0000	0.0010	0.0000	0.000000	0.0000
49	0.0375	0.0072	0.001505	0.0014	0.0000	0.0010	0.0000	0.000000	0.0000
50	0.0338	0.0060	0.000000	0.0015	0.0000	0.0010	0.0000	0.000000	0.0000
51	0.0323	0.0050	0.000000	0.0017	0.0000	0.0010	0.0000	0.000000	0.0000
52	0.0315	0.0050	0.000000	0.0018	0.0000	0.0010	0.0000	0.000000	0.0000
53	0.0293	0.0039	0.000000	0.0018	0.0000	0.0010	0.0000	0.000000	0.0000
54	0.0278	0.0033	0.000000	0.0020	0.0000	0.0010	0.0000	0.000000	0.0000
55	0.0248	0.0028	0.000000	0.0021	0.0000	0.0010	0.0000	0.000000	0.0000
56	0.0240	0.0024	0.000000	0.0023	0.0000	0.0010	0.0000	0.000000	0.0000
57	0.0233	0.0021	0.000000	0.0025	0.0000	0.0010	0.0000	0.000000	0.0000
58	0.0203	0.0017	0.000000	0.0026	0.0000	0.0010	0.0000	0.000000	0.0000
59	0.0195	0.0013	0.000000	0.0026	0.0000	0.0010	0.0000	0.000000	0.0000
60	0.0000	0.0000	0.000000	0.0026	0.0000	0.0010	0.0000	0.000000	0.0000
61	0.0000	0.0000	0.000000	0.0026	0.0000	0.0000	0.0000	0.000000	0.0000
62	0.0000	0.0000	0.000000	0.0026	0.0000	0.0000	0.0000	0.000000	0.0000
63	0.0000	0.0000	0.000000	0.0026	0.0000	0.0000	0.0000	0.000000	0.0000
64	0.0000	0.0000	0.000000	0.0000	0.0000	0.0000	0.0000	0.000000	0.0000
65	0.0000	0.0000	0.000000	0.0000	0.0000	0.0000	0.0000	0.000000	0.0000
66	0.0000	0.0000	0.000000	0.0000	0.0000	0.0000	0.0000	0.000000	0.0000
67	0.0000	0.0000	0.000000	0.0000	0.0000	0.0000	0.0000	0.000000	0.0000
68	0.0000	0.0000	0.000000	0.0000	0.0000	0.0000	0.0000	0.000000	0.0000
69	0.0000	0.0000	0.000000	0.0000	0.0000	0.0000	0.0000	0.000000	0.0000
70	0.0000	0.0000	0.000000	0.0000	1.0000	0.0000	0.0000	0.000000	0.0000

ORANGE COUNTY EMPLOYEES RETIREMENT SYSTEM
LAW ENFORCEMENT - SAFETY MEMBERS
PROBABILITY OF OCCURENCE(INCLUDING ELIGIBILITY)

AGE NEAREST	ORDINARY WITHDRAW	VESTED WITHDRAW	ORDINARY DEATH	ORDINARY DISABILITY	SERVICE RETIRE	SERVICE DISABILITY	SERVICE DEATH	DWE SVC RET	DWE DIS RET
18	0.0000	0.0000	0.0000000	0.0000	0.0000	0.0000	0.0000	0.000000	0.0000
19	0.0000	0.0000	0.0000000	0.0000	0.0000	0.0000	0.0000	0.000000	0.0000
20	0.0358	0.0000	0.000377	0.0000	0.0000	0.0011	0.0000	0.000000	0.0000
21	0.0340	0.0000	0.000392	0.0000	0.0000	0.0011	0.0000	0.000000	0.0000
22	0.0322	0.0000	0.000408	0.0000	0.0000	0.0011	0.0000	0.000000	0.0000
23	0.0305	0.0000	0.000424	0.0000	0.0000	0.0011	0.0000	0.000000	0.0000
24	0.0262	0.0000	0.000444	0.0000	0.0000	0.0011	0.0000	0.000000	0.0000
25	0.0175	0.0034	0.000464	0.0000	0.0000	0.0011	0.0000	0.000000	0.0000
26	0.0163	0.0034	0.000488	0.0000	0.0000	0.0011	0.0000	0.000000	0.0000
27	0.0150	0.0032	0.000513	0.0000	0.0000	0.0011	0.0000	0.000000	0.0000
28	0.0124	0.0030	0.000542	0.0000	0.0000	0.0011	0.0000	0.000000	0.0000
29	0.0118	0.0029	0.000572	0.0000	0.0000	0.0013	0.0000	0.000000	0.0000
30	0.0114	0.0028	0.000607	0.0001	0.0000	0.0015	0.0000	0.000000	0.0000
31	0.0100	0.0027	0.000645	0.0001	0.0000	0.0019	0.0000	0.000000	0.0000
32	0.0086	0.0026	0.000687	0.0001	0.0000	0.0024	0.0000	0.000000	0.0000
33	0.0073	0.0025	0.000734	0.0002	0.0000	0.0029	0.0000	0.000000	0.0000
34	0.0067	0.0025	0.000785	0.0002	0.0000	0.0032	0.0000	0.000000	0.0000
35	0.0057	0.0027	0.000860	0.0002	0.0000	0.0038	0.0000	0.000000	0.0000
36	0.0047	0.0028	0.000907	0.0002	0.0000	0.0043	0.0000	0.000000	0.0000
37	0.0041	0.0028	0.000966	0.0002	0.0000	0.0049	0.0000	0.000000	0.0000
38	0.0037	0.0027	0.001039	0.0003	0.0000	0.0058	0.0000	0.000000	0.0000
39	0.0026	0.0026	0.001128	0.0004	0.0000	0.0066	0.0000	0.000000	0.0000
40	0.0026	0.0025	0.001238	0.0004	0.0000	0.0066	0.0000	0.000000	0.0000
41	0.0024	0.0025	0.001370	0.0005	0.0000	0.0066	0.0000	0.000000	0.0000
42	0.0024	0.0023	0.001527	0.0007	0.0000	0.0066	0.0000	0.000000	0.0000
43	0.0022	0.0023	0.001715	0.0008	0.0000	0.0066	0.0000	0.000000	0.0000
44	0.0000	0.0022	0.001932	0.0010	0.0000	0.0066	0.0000	0.000000	0.0000
45	0.0000	0.0022	0.002183	0.0012	0.0000	0.0066	0.0000	0.000000	0.0000
46	0.0000	0.0020	0.002471	0.0014	0.0000	0.0066	0.0000	0.000000	0.0000
47	0.0000	0.0019	0.002790	0.0017	0.0000	0.0066	0.0000	0.000000	0.0000
48	0.0000	0.0017	0.003138	0.0019	0.0000	0.0066	0.0000	0.000000	0.0000
49	0.0000	0.0016	0.003513	0.0022	0.0000	0.0066	0.0000	0.000000	0.0000
50	0.0000	0.0015	0.000000	0.0023	0.0500	0.0066	0.0000	0.003909	0.0000
51	0.0000	0.0012	0.000000	0.0025	0.0500	0.0066	0.0000	0.004324	0.0000
52	0.0000	0.0011	0.000000	0.0026	0.0500	0.0066	0.0000	0.004755	0.0000
53	0.0000	0.0010	0.000000	0.0028	0.0500	0.0070	0.0000	0.005200	0.0000
54	0.0000	0.0007	0.000000	0.0030	0.1000	0.0073	0.0000	0.005660	0.0000
55	0.0000	0.0000	0.000000	0.0000	0.2500	0.0100	0.0000	0.006131	0.0000
56	0.0000	0.0000	0.000000	0.0000	0.1500	0.0100	0.0000	0.006618	0.0000
57	0.0000	0.0000	0.000000	0.0000	0.1800	0.0110	0.0000	0.007139	0.0000
58	0.0000	0.0000	0.000000	0.0000	0.1400	0.0120	0.0000	0.007719	0.0000
59	0.0000	0.0000	0.000000	0.0000	0.1700	0.0140	0.0000	0.008384	0.0000
60	0.0000	0.0000	0.000000	0.0000	0.1500	0.0000	0.0000	0.009158	0.0000
61	0.0000	0.0000	0.000000	0.0000	0.2000	0.0000	0.0000	0.010064	0.0000
62	0.0000	0.0000	0.000000	0.0000	1.0000	0.0000	0.0000	0.000000	0.0000
63	0.0000	0.0000	0.000000	0.0000	1.0000	0.0000	0.0000	0.000000	0.0000
64	0.0000	0.0000	0.000000	0.0000	1.0000	0.0000	0.0000	0.000000	0.0000
65	0.0000	0.0000	0.000000	0.0000	1.0000	0.0000	0.0000	0.000000	0.0000
66	0.0000	0.0000	0.000000	0.0000	1.0000	0.0000	0.0000	0.000000	0.0000
67	0.0000	0.0000	0.000000	0.0000	1.0000	0.0000	0.0000	0.000000	0.0000
68	0.0000	0.0000	0.000000	0.0000	1.0000	0.0000	0.0000	0.000000	0.0000
69	0.0000	0.0000	0.000000	0.0000	1.0000	0.0000	0.0000	0.000000	0.0000
70	0.0000	0.0000	0.000000	0.0000	1.0000	0.0000	0.0000	0.000000	0.0000

ORANGE COUNTY EMPLOYEES RETIREMENT SYSTEM
FIRE AUTHORITY - SAFETY MEMBERS
PROBABILITY OF OCCURENCE(INCLUDING ELIGIBILITY)

AGE NEAREST	ORDINARY WITHDRAW	VESTED WITHDRAW	ORDINARY DEATH	ORDINARY DISABILITY	SERVICE RETIRE	SERVICE DISABILITY	SERVICE DEATH	DWE SVC RET	DWE DIS RET
18	0.0000	0.0000	0.000000	0.0000	0.0000	0.0000	0.0000	0.000000	0.0000
19	0.0000	0.0000	0.000000	0.0000	0.0000	0.0000	0.0000	0.000000	0.0000
20	0.0358	0.0000	0.000377	0.0000	0.0000	0.0003	0.0000	0.000000	0.0000
21	0.0340	0.0000	0.000392	0.0000	0.0000	0.0003	0.0000	0.000000	0.0000
22	0.0322	0.0000	0.000408	0.0000	0.0000	0.0003	0.0000	0.000000	0.0000
23	0.0305	0.0000	0.000424	0.0000	0.0000	0.0003	0.0000	0.000000	0.0000
24	0.0262	0.0000	0.000444	0.0000	0.0000	0.0003	0.0000	0.000000	0.0000
25	0.0175	0.0034	0.000464	0.0000	0.0000	0.0003	0.0000	0.000000	0.0000
26	0.0163	0.0034	0.000488	0.0000	0.0000	0.0003	0.0000	0.000000	0.0000
27	0.0150	0.0032	0.000513	0.0000	0.0000	0.0003	0.0000	0.000000	0.0000
28	0.0136	0.0031	0.000542	0.0000	0.0000	0.0003	0.0000	0.000000	0.0000
29	0.0124	0.0030	0.000572	0.0000	0.0000	0.0003	0.0000	0.000000	0.0000
30	0.0118	0.0029	0.000607	0.0001	0.0000	0.0004	0.0000	0.000000	0.0000
31	0.0114	0.0028	0.000645	0.0001	0.0000	0.0004	0.0000	0.000000	0.0000
32	0.0100	0.0027	0.000687	0.0001	0.0000	0.0004	0.0000	0.000000	0.0000
33	0.0086	0.0026	0.000734	0.0002	0.0000	0.0004	0.0000	0.000000	0.0000
34	0.0073	0.0026	0.000785	0.0002	0.0000	0.0005	0.0000	0.000000	0.0000
35	0.0067	0.0025	0.000860	0.0002	0.0000	0.0005	0.0000	0.000000	0.0000
36	0.0057	0.0027	0.000907	0.0002	0.0000	0.0005	0.0000	0.000000	0.0000
37	0.0047	0.0028	0.000966	0.0002	0.0000	0.0005	0.0000	0.000000	0.0000
38	0.0041	0.0028	0.001039	0.0003	0.0000	0.0005	0.0000	0.000000	0.0000
39	0.0037	0.0027	0.001128	0.0004	0.0000	0.0005	0.0000	0.000000	0.0000
40	0.0026	0.0026	0.001238	0.0004	0.0000	0.0009	0.0000	0.000000	0.0000
41	0.0024	0.0025	0.001370	0.0005	0.0000	0.0010	0.0000	0.000000	0.0000
42	0.0024	0.0025	0.001527	0.0007	0.0000	0.0020	0.0000	0.000000	0.0000
43	0.0024	0.0023	0.001715	0.0008	0.0000	0.0040	0.0000	0.000000	0.0000
44	0.0022	0.0022	0.001932	0.0010	0.0000	0.0050	0.0000	0.000000	0.0000
45	0.0000	0.0022	0.002183	0.0012	0.0000	0.0050	0.0000	0.000000	0.0000
46	0.0000	0.0020	0.002471	0.0014	0.0000	0.0060	0.0000	0.000000	0.0000
47	0.0000	0.0019	0.002790	0.0017	0.0000	0.0060	0.0000	0.000000	0.0000
48	0.0000	0.0017	0.003138	0.0019	0.0000	0.0080	0.0000	0.000000	0.0000
49	0.0000	0.0016	0.003513	0.0022	0.0000	0.0110	0.0000	0.000000	0.0000
50	0.0000	0.0015	0.000000	0.0023	0.0300	0.0120	0.0000	0.003909	0.0000
51	0.0000	0.0012	0.000000	0.0025	0.0300	0.0120	0.0000	0.004324	0.0000
52	0.0000	0.0011	0.000000	0.0026	0.0300	0.0150	0.0000	0.004755	0.0000
53	0.0000	0.0010	0.000000	0.0028	0.0300	0.0150	0.0000	0.005200	0.0000
54	0.0000	0.0007	0.000000	0.0030	0.0500	0.0200	0.0000	0.005660	0.0000
55	0.0000	0.0000	0.000000	0.0000	0.1500	0.0200	0.0000	0.006131	0.0000
56	0.0000	0.0000	0.000000	0.0000	0.1500	0.0220	0.0000	0.006618	0.0000
57	0.0000	0.0000	0.000000	0.0000	0.1500	0.0220	0.0000	0.007139	0.0000
58	0.0000	0.0000	0.000000	0.0000	0.2500	0.0220	0.0000	0.007719	0.0000
59	0.0000	0.0000	0.000000	0.0000	0.4000	0.0220	0.0000	0.008384	0.0000
60	0.0000	0.0000	0.000000	0.0000	0.4000	0.0000	0.0000	0.009158	0.0000
61	0.0000	0.0000	0.000000	0.0000	0.4000	0.0000	0.0000	0.010064	0.0000
62	0.0000	0.0000	0.000000	0.0000	1.0000	0.0000	0.0000	0.000000	0.0000
63	0.0000	0.0000	0.000000	0.0000	1.0000	0.0000	0.0000	0.000000	0.0000
64	0.0000	0.0000	0.000000	0.0000	1.0000	0.0000	0.0000	0.000000	0.0000
65	0.0000	0.0000	0.000000	0.0000	1.0000	0.0000	0.0000	0.000000	0.0000
66	0.0000	0.0000	0.000000	0.0000	1.0000	0.0000	0.0000	0.000000	0.0000
67	0.0000	0.0000	0.000000	0.0000	1.0000	0.0000	0.0000	0.000000	0.0000
68	0.0000	0.0000	0.000000	0.0000	1.0000	0.0000	0.0000	0.000000	0.0000
69	0.0000	0.0000	0.000000	0.0000	1.0000	0.0000	0.0000	0.000000	0.0000
70	0.0000	0.0000	0.000000	0.0000	1.0000	0.0000	0.0000	0.000000	0.0000

ORANGE COUNTY EMPLOYEES RETIREMENT SYSTEM**ASSUMPTIONS SPECIFIC TO THE
VENTURA COUNTY RULING**

The Ventura County Ruling changed the definition of compensation earnable, a key variable in the determination of benefits payable from the Orange County Employees Retirement System. Because many of the elements of compensation were unavailable, assumptions were made to complete the December 31, 2002, actuarial valuation. The following describes the key assumptions that were made and the rationale behind the assumptions. Overall, the assumptions used in the actuarial valuation are conservative but not overly conservative. As more information becomes available, changes to these assumptions will be considered.

Compensation Earnable

Data on premium pay for individual members was included in the participant data supplied by OCERS so no further assumptions about premium pay were necessary.

Compensation earnable also includes vacation, sick time and compensatory time that is earned and can be cashed out in the measurement period. The amount of these items that are included in final compensation will change over time as members learn the impact that these items can have on their retirement benefits. For the purpose of this valuation, it was assumed that members would cash out the maximum amount available.

ORANGE COUNTY EMPLOYEES RETIREMENT SYSTEM**SUMMARY OF MAJOR PLAN PROVISIONS**

1. **Membership Requirements**
Date of employment.
2. **Monthly Salary Base for Benefits**
Highest one-year average (three-year average for Tier II members).
3. **Service Retirement**
 - A. **Eligibility**
10 years of service and age 50, or 30 years of service.
 - B. **Benefit Formula per Year of Service**
General Members
Tier I – 2.0% times final one-year average pay
Tier II – 1.67% times final three-year average pay
Safety Members — Law Enforcement and Fire Protection
Tier I – 3.0% times final one-year average pay
Tier II – 3.0% times final three-year average pay
Safety Members — Probation Officers
Tier I – 2.0% times final one-year average pay
Tier II – 2.0% times final three-year average pay
(service classified as General follows the General Members formula, above)

Reduced for retirement before age 57 (50 for Safety Members) and increased for retirement after age 57 (50 for Safety Members). Tier II General Plan Factors are found in Section 31676.1.
4. **Ordinary Disability**
 - A. **Eligibility**
Five years of service.
 - B. **Benefit Formula per Year of Service**
For Tier I members, 1.8% per year of service (in most cases a minimum of one-third salary). Tier II members receive 1.5% per year of service. Member receives service retirement benefit if greater and member otherwise qualifies for this benefit.
5. **Line-of-Duty Disability**
 - A. **Eligibility**
No age or service requirement.
 - B. **Benefit**
50% of salary or service retirement benefit, if greater and member otherwise eligible for this benefit.
6. **Ordinary Death Before Eligible to Retire**
Refund of employee contributions with interest plus one month's salary for each year of service to a maximum of six months' salary.

7. **Ordinary Death After Eligible to Retire for Service or Ordinary Disability**
60% of earned benefit payable to surviving eligible spouse.
8. **Line-of-Duty Death**
50% of salary payable to spouse.
9. **Death After Retirement**
- A. **Service or Ordinary Disability Retirement**
60% of member's unmodified allowance continued to eligible spouse.
 - B. **Line-of-Duty Disability**
100% of member's allowance continued to spouse.
 - C. **\$1,000 Lump Sum**
10. **Withdrawal Benefits**
- A. **Fewer than Five Years of Service**
Refund of accumulated member contributions with interest.
 - B. **Five or More Years of Service**
If contributions left on deposit, entitled to earned benefits commencing at any time after member would have been eligible to retire.
11. **Postretirement Cost-of-Living Benefits**
Based on changes in Consumer Price Index to maximum of 3% per year; excess "banked."
12. **Employer Contributions**
Determined by Projected Unit Credit funding method with amortization of Unfunded Actuarial Accrued Liability over varying periods.
13. **Member Contributions - Tier I (Tier II in parentheses)**
Normal based on entry age, 1/200 (1/120) at 60 for General Members; 1/200 (1/100) at 50 for Safety Members. Cost-of-living contributions equal to percentage of normal:

	County	OCTA	Law	Fire	Probation
Tier I	51.90%	50.96%	113.32%	108.80%	28.28%
Tier II	31.40%	35.56%	57.36%	54.86%	14.10%

AGE/SERVICE DISTRIBUTION GENERAL MEMBERS TIER I - OCTA

AGE	** SERVICE **											TOTAL	
****	0-1	1-2	2-3	3-4	4-5	5-9	10-14	15-19	20-24	25-29	30-34	35-	*****
15-19	*NO.	0	0	0	0	0	0	0	0	0	0	0	0
	TOT.AMT	0	0	0	0	0	0	0	0	0	0	0	0
	AVE.AMT*	0	0	0	0	0	0	0	0	0	0	0	0
20-24	*NO.	0	0	0	0	0	0	0	0	0	0	0	0
	TOT.AMT	0	0	0	0	0	0	0	0	0	0	0	0
	AVE.AMT*	0	0	0	0	0	0	0	0	0	0	0	0
25-29	*NO.	0	0	0	0	0	0	0	0	0	0	0	0
	TOT.AMT	0	0	0	0	0	0	0	0	0	0	0	0
	AVE.AMT*	0	0	0	0	0	0	0	0	0	0	0	0
30-34	*NO.	0	0	0	0	0	0	0	0	0	0	0	0
	TOT.AMT	0	0	0	0	0	0	0	0	0	0	0	0
	AVE.AMT*	0	0	0	0	0	0	0	0	0	0	0	0
35-39	*NO.	0	0	0	0	0	0	0	0	0	0	0	0
	TOT.AMT	0	0	0	0	0	0	0	0	0	0	0	0
	AVE.AMT*	0	0	0	0	0	0	0	0	0	0	0	0
40-44	*NO.	0	0	0	0	0	0	0	0	0	0	0	0
	TOT.AMT	0	0	0	0	0	0	0	0	0	0	0	0
	AVE.AMT*	0	0	0	0	0	0	0	0	0	0	0	0
45-49	*NO.	0	0	0	0	0	0	2	18	11	0	0	31
	TOT.AMT	0	0	0	0	0	0	70079	848301	534228	0	0	1452608
	AVE.AMT*	0	0	0	0	0	0	35040	47128	48566	0	0	46858
50-54	*NO.	0	0	0	0	0	0	2	28	36	0	0	66
	TOT.AMT	0	0	0	0	0	0	154944	1407651	1772989	0	0	3335584
	AVE.AMT*	0	0	0	0	0	0	77472	50273	49250	0	0	50539
55-59	*NO.	0	0	0	0	0	1	1	9	22	3	0	37
	TOT.AMT	0	0	0	0	0	43017	166567	400358	1110672	242875	0	2005220
	AVE.AMT*	0	0	0	0	0	43017	166567	44484	50485	80958	0	54195
60-64	*NO.	0	0	0	0	0	0	1	13	20	0	0	34
	TOT.AMT	0	0	0	0	0	0	95454	645230	905615	0	0	1646299
	AVE.AMT*	0	0	0	0	0	0	95454	49633	45281	0	0	48421
65-	*NO.	0	0	0	0	0	0	1	2	6	0	0	9
	TOT.AMT	0	0	0	0	0	0	36473	73084	313156	0	0	422713
	AVE.AMT*	0	0	0	0	0	0	36473	36542	52193	0	0	46968
TOTAL	*NO.	0	0	0	0	1	1	7	70	95	3	0	177
	TOT.AMT	0	0	0	0	43017	41731	523517	3374624	4636660	242875	0	8862424
	AVE.AMT*	0	0	0	0	43017	41731	74788	48209	48807	80958	0	50070

AVERAGE AGE * 54.7 * AVERAGE SERVICE * 24.6 *

AGE/SERVICE DISTRIBUTION GENERAL MEMBERS TIER II - OCTA

AGE	*NO.*	*TOT. AMT*	*AVE. AMT*	0-1	1-2	2-3	3-4	4-5	5-9	10-14	15-19	20-24	25-29	30-34	35-	TOTAL
****	*****	*****	*****	*****	*****	*****	*****	*****	*****	*****	*****	*****	*****	*****	*****	*****
15-19	*NO.*	*TOT. AMT*	*AVE. AMT*	0	0	0	0	0	0	0	0	0	0	0	0	0
20-24	*NO.*	*TOT. AMT*	*AVE. AMT*	18	6	2	1	0	1	0	0	0	0	0	0	28
25-29	*NO.*	*TOT. AMT*	*AVE. AMT*	37	31	16	12	15	6	0	0	0	0	0	0	117
30-34	*NO.*	*TOT. AMT*	*AVE. AMT*	41	33	23	19	15	17	8	0	0	0	0	0	156
35-39	*NO.*	*TOT. AMT*	*AVE. AMT*	53	40	25	16	22	30	40	4	1	0	0	0	231
40-44	*NO.*	*TOT. AMT*	*AVE. AMT*	55	46	38	18	26	41	61	34	10	0	0	0	329
45-49	*NO.*	*TOT. AMT*	*AVE. AMT*	41	29	28	17	19	36	63	42	36	0	0	0	311
50-54	*NO.*	*TOT. AMT*	*AVE. AMT*	29	25	20	17	19	36	65	26	23	0	0	0	260
55-59	*NO.*	*TOT. AMT*	*AVE. AMT*	20	17	14	14	7	26	47	20	23	0	0	0	188
60-64	*NO.*	*TOT. AMT*	*AVE. AMT*	9	8	3	1	5	17	26	7	12	0	0	0	88
65-	*NO.*	*TOT. AMT*	*AVE. AMT*	2	1	1	0	4	9	8	2	1	0	0	0	28
TOTAL	*NO.*	*TOT. AMT*	*AVE. AMT*	305	236	170	115	132	219	318	135	106	0	0	0	1736
	NO.	*TOT. AMT*	*AVE. AMT*	9503115	8083241	6214204	4212088	5404159	10184721	14765654	6363518	4991555	0	0	0	69722255
	NO.	*TOT. AMT*	*AVE. AMT*	31158	34251	36554	36627	40941	46506	46433	47137	47090	0	0	0	40163

AVERAGE AGE * 44.5 * AVERAGE SERVICE * 6.5 *

AGE/SERVICE DISTRIBUTION TOTAL GENERAL MEMBERS - OCTA

AGE	0-1	1-2	2-3	3-4	4-5	5-9	10-14	15-19	20-24	25-29	30-34	35-	TOTAL
*****	*****	*****	*****	*****	*****	*****	*****	*****	*****	*****	*****	*****	*****
NO.	*NO.*	*NO.*	*NO.*	*NO.*	*NO.*	*NO.*	*NO.*	*NO.*	*NO.*	*NO.*	*NO.*	*NO.*	*NO.*
TOT.AMT	*TOT.AMT*	*TOT.AMT*	*TOT.AMT*	*TOT.AMT*	*TOT.AMT*	*TOT.AMT*	*TOT.AMT*	*TOT.AMT*	*TOT.AMT*	*TOT.AMT*	*TOT.AMT*	*TOT.AMT*	*TOT.AMT*
AVE.AMT	*AVE.AMT*	*AVE.AMT*	*AVE.AMT*	*AVE.AMT*	*AVE.AMT*	*AVE.AMT*	*AVE.AMT*	*AVE.AMT*	*AVE.AMT*	*AVE.AMT*	*AVE.AMT*	*AVE.AMT*	*AVE.AMT*
15-19	0	0	0	0	0	0	0	0	0	0	0	0	0
NO.	0	0	0	0	0	0	0	0	0	0	0	0	0
TOT.AMT	0	0	0	0	0	0	0	0	0	0	0	0	0
AVE.AMT	0	0	0	0	0	0	0	0	0	0	0	0	0
20-24	18	6	2	1	0	1	0	0	0	0	0	0	28
NO.	463562	178566	64419	30670	0	31483	0	0	0	0	0	0	768700
TOT.AMT	25753	29761	32210	30670	0	31483	0	0	0	0	0	0	27454
AVE.AMT	37	31	16	12	15	6	0	0	0	0	0	0	117
NO.	1027747	987450	582362	480344	575217	233021	0	0	0	0	0	0	3886141
TOT.AMT	27777	31853	36398	40029	38348	38837	0	0	0	0	0	0	33215
AVE.AMT	41	33	23	19	15	17	8	0	0	0	0	0	156
NO.	1280516	1107773	771657	604122	622128	757222	386536	0	0	0	0	0	5529954
TOT.AMT	31232	33569	33550	31796	41475	44542	48317	0	0	0	0	0	35448
AVE.AMT	53	40	25	16	22	30	40	4	1	0	0	0	231
NO.	1699289	1326447	939563	635360	882542	1361680	2061956	171710	51998	0	0	0	9130545
TOT.AMT	32062	33161	37583	39710	40116	45389	51549	42928	51998	0	0	0	39526
AVE.AMT	55	46	38	18	26	41	61	34	10	0	0	0	329
NO.	1697998	1404379	1495154	666188	1124441	1917024	2912532	1588211	464999	0	0	0	13270926
TOT.AMT	30873	30530	39346	37010	43248	46757	47746	46712	46500	0	0	0	40337
AVE.AMT	41	29	28	17	19	36	63	44	54	11	0	0	342
NO.	1286062	1047874	910267	634015	759193	1861579	2866611	2034551	2533981	534228	0	0	14468361
TOT.AMT	31367	36134	32510	37295	39958	51711	45502	46240	46926	48566	0	0	42305
AVE.AMT	29	25	20	17	19	36	65	28	51	36	0	0	326
NO.	861944	1166999	823463	594770	751507	1645837	3041960	1432394	2462453	1772989	0	0	14554316
TOT.AMT	29722	46680	41173	34986	39553	45718	46799	51157	48283	49250	0	0	44645
AVE.AMT	20	17	14	14	7	27	48	21	32	22	3	0	225
NO.	873281	548697	525262	530934	337052	1185389	2129139	1099175	1474157	1110672	242875	0	10056633
TOT.AMT	43664	32276	37519	37924	48150	43903	44357	52342	46067	50485	80958	0	44696
AVE.AMT	60-64	*NO.*	9	3	1	5	26	8	25	20	0	0	122
TOT.AMT	250952	299835	66408	35685	187691	836248	1076758	436365	1264081	905615	0	0	5359638
AVE.AMT	27884	37479	22136	35685	37538	49191	41414	54546	50563	45281	0	0	43931
65-	*NO.*	2	1	0	4	9	8	3	3	6	0	0	37
TOT.AMT	61764	15221	35649	0	164388	398255	331893	124629	114510	313156	0	0	1559465
AVE.AMT	30882	15221	35649	0	41097	44251	41487	41543	38170	52193	0	0	42148
TOTAL	*NO.*	305	236	170	115	132	319	142	176	95	3	0	1913
TOT.AMT	9503115	8083241	6214204	4212088	5404159	10227738	14807385	6887035	8366179	4636660	242875	0	78584679
AVE.AMT	31158	34251	36554	36627	40941	46490	46418	48500	47535	48807	80958	0	41079

AVERAGE AGE * 45.5 * AVERAGE SERVICE * 8.2 *

AGE/SERVICE DISTRIBUTION GENERAL MEMBERS TIER I - ALL OTHER

AGE	0-1	1-2	2-3	3-4	4-5	5-9	10-14	15-19	20-24	25-29	30-34	35-	TOTAL
**NO.	**NO.	**NO.	**NO.	**NO.	**NO.	**NO.	**NO.	**NO.	**NO.	**NO.	**NO.	**NO.	**NO.
TOT.AMT	*TOT.AMT*	*TOT.AMT*	*TOT.AMT*	*TOT.AMT*	*TOT.AMT*	*TOT.AMT*	*TOT.AMT*	*TOT.AMT*	*TOT.AMT*	*TOT.AMT*	*TOT.AMT*	*TOT.AMT*	*TOT.AMT*
AVE.AMT*	AVE.AMT*	AVE.AMT*	AVE.AMT*	AVE.AMT*	AVE.AMT*	AVE.AMT*	AVE.AMT*	AVE.AMT*	AVE.AMT*	AVE.AMT*	AVE.AMT*	AVE.AMT*	AVE.AMT*
15-19	0	0	0	0	0	0	0	0	0	0	0	0	0
*NO.	0	0	0	0	0	0	0	0	0	0	0	0	0
TOT.AMT	0	0	0	0	0	0	0	0	0	0	0	0	0
AVE.AMT*	0	0	0	0	0	0	0	0	0	0	0	0	0
20-24	0	0	0	0	0	0	0	0	0	0	0	0	0
*NO.	0	0	0	0	0	0	0	0	0	0	0	0	0
TOT.AMT	0	0	0	0	0	0	0	0	0	0	0	0	0
AVE.AMT*	0	0	0	0	0	0	0	0	0	0	0	0	0
25-29	0	0	0	0	0	0	0	0	0	0	0	0	0
*NO.	0	0	0	0	0	0	0	0	0	0	0	0	0
TOT.AMT	0	0	0	0	0	0	0	0	0	0	0	0	0
AVE.AMT*	0	0	0	0	0	0	0	0	0	0	0	0	0
30-34	0	0	0	0	0	0	0	0	0	0	0	0	0
*NO.	0	0	0	0	0	0	0	0	0	0	0	0	0
TOT.AMT	0	0	0	0	0	0	0	0	0	0	0	0	0
AVE.AMT*	0	0	0	0	0	0	0	0	0	0	0	0	0
35-39	0	0	0	0	0	0	0	0	0	0	0	0	0
*NO.	0	0	0	0	0	0	0	0	0	0	0	0	0
TOT.AMT	0	0	0	0	0	0	0	0	0	0	0	0	0
AVE.AMT*	0	0	0	0	0	0	0	0	0	0	0	0	0
40-44	1	0	0	0	0	0	0	3	32	4	0	0	40
*NO.	62612	0	0	0	0	0	0	146038	1837094	178574	0	0	2224318
TOT.AMT	62612	0	0	0	0	0	0	48679	57409	44644	0	0	55608
AVE.AMT*	0	0	0	0	0	0	0	0	0	0	0	0	0
45-49	0	0	0	0	0	2	6	7	114	107	6	0	242
*NO.	0	0	0	0	0	50123	296086	272585	6729918	6544155	333943	0	242
TOT.AMT	0	0	0	0	0	25062	49348	38941	59034	61160	55657	0	14226810
AVE.AMT*	0	0	0	0	0	0	0	0	0	0	0	0	58788
50-54	0	0	0	1	0	2	7	11	122	268	83	1	495
*NO.	0	0	0	41290	0	81722	365305	657285	7872510	18011892	5336951	54615	32421570
TOT.AMT	0	0	0	41290	0	40861	52186	59753	64529	67209	64301	54615	65498
AVE.AMT*	0	0	0	0	0	0	0	0	0	0	0	0	0
55-59	0	0	0	0	1	4	16	8	78	204	165	21	497
*NO.	0	0	0	33314	0	163198	1098337	594323	5346745	14626568	11942562	1409936	35214983
TOT.AMT	0	0	0	33314	0	40800	68646	74290	68548	71699	72379	67140	70855
AVE.AMT*	0	0	0	0	0	0	0	0	0	0	0	0	0
60-64	0	0	0	0	0	2	2	5	31	69	68	32	209
*NO.	0	0	0	0	0	96719	37077	328735	1624583	4412404	5023854	2582652	14106024
TOT.AMT	0	0	0	0	0	48360	18539	65747	52406	63948	73880	80708	67493
AVE.AMT*	0	0	0	0	0	0	0	0	0	0	0	0	0
65-	0	0	0	0	0	0	3	4	17	36	8	1	69
*NO.	0	0	0	0	0	228192	151139	855912	2048779	501336	61692	61692	3847050
TOT.AMT	0	0	0	0	0	76064	37785	50348	56911	62667	61692	61692	55754
AVE.AMT*	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL	1	0	0	1	1	10	34	38	394	688	330	55	1552
*NO.	62612	0	0	41290	33314	391762	2024997	2150105	24266762	45822372	23138646	410889510	2040755
TOT.AMT	62612	0	0	41290	33314	39176	59559	56582	61591	66602	70117	74707	65748
AVE.AMT*													

AVERAGE AGE * 54.5 * AVERAGE SERVICE * 26.5 *

AGE/SERVICE DISTRIBUTION GENERAL MEMBERS TIER II - ALL OTHER

AGE	0-1	1-2	2-3	3-4	4-5	5-9	10-14	15-19	20-24	25-29	30-34	35-	TOTAL
****	*****	*****	*****	*****	*****	*****	*****	*****	*****	*****	*****	*****	*****
15-19 *NO.	10	1	0	0	0	0	0	0	0	0	0	0	11
TOT.AMT	220413	28435	0	0	0	0	0	0	0	0	0	0	248848
AVE.AMT*	22041	28435	0	0	0	0	0	0	0	0	0	0	22623
20-24 *NO.	214	160	79	41	15	4	0	0	0	0	0	0	513
TOT.AMT	6007567	4831305	2525845	1344248	531613	141338	0	0	0	0	0	0	15381916
AVE.AMT*	28073	30196	31973	32787	35441	35335	0	0	0	0	0	0	29984
25-29 *NO.	350	389	239	237	168	179	2	0	0	0	0	0	1564
TOT.AMT	11968826	14292138	9461514	9479228	6794365	7797125	82463	0	0	0	0	0	59875659
AVE.AMT*	34197	36741	39588	39997	40443	43559	41232	0	0	0	0	0	38284
30-34 *NO.	264	292	279	264	237	550	294	1	0	0	0	0	2181
TOT.AMT	9911367	12456504	12420666	11974718	11669248	27331359	13590582	47170	0	0	0	0	99401614
AVE.AMT*	37543	42659	44519	45359	49237	49693	46226	47170	0	0	0	0	45576
35-39 *NO.	193	203	200	189	154	518	689	135	2	0	0	0	2283
TOT.AMT	7012831	8771141	9306036	8823866	8080005	29342965	36453710	6690911	113605	0	0	0	114595070
AVE.AMT*	36336	43208	46530	46687	52468	56647	52908	49562	56803	0	0	0	50195
40-44 *NO.	179	162	144	156	125	434	721	348	140	0	0	0	2409
TOT.AMT	7471256	6675792	6959416	7476662	6480894	24207529	40731083	20076830	7497606	0	0	0	127577068
AVE.AMT*	41739	41209	48329	47927	51847	55778	56492	57692	53554	0	0	0	52959
45-49 *NO.	133	150	124	122	110	381	591	369	190	0	0	0	2170
TOT.AMT	5171508	6694851	5989541	5952305	5924413	21186513	33778548	23561783	11855760	0	0	0	120115222
AVE.AMT*	38884	44632	48303	48789	53858	55608	57155	63853	62399	0	0	0	55353
50-54 *NO.	113	125	102	100	101	300	529	288	189	0	0	0	1847
TOT.AMT	4590935	5761680	4984806	5021008	5648034	16571333	30141416	18072329	12249804	0	0	0	103041345
AVE.AMT*	40628	46093	48871	50210	55921	55238	56978	62751	64814	0	0	0	55788
55-59 *NO.	71	80	75	72	70	235	389	229	130	4	0	0	1355
TOT.AMT	2961794	3432924	3277330	3946059	3654808	12809390	21769473	13473425	7905261	335619	0	0	73566083
AVE.AMT*	41715	42912	43698	54806	52212	54508	55963	58836	60810	83905	0	0	54292
60-64 *NO.	29	35	32	31	28	154	243	147	102	0	0	0	801
TOT.AMT	1257551	1546126	1533036	1294799	1364375	8408581	12190073	8244165	5919845	0	0	0	41758551
AVE.AMT*	43364	44175	47907	41768	48728	54601	50165	56083	58038	0	0	0	52133
65- *NO.	15	8	11	18	13	74	146	67	49	0	0	0	401
TOT.AMT	496660	259470	446360	762788	481815	3506511	7718677	3414734	2309784	0	0	0	19396799
AVE.AMT*	33111	32434	40578	42377	37063	47385	52868	50966	47138	0	0	0	48371
TOTAL *NO.	1571	1605	1285	1230	1021	2829	3604	1584	802	4	0	0	15535
TOT.AMT	57070708	64750366	56904550	56075681	5062957015	1302644196456025	93581347	47851665	335619	335619	0	0	774958175
AVE.AMT*	36328	40343	44284	45590	49588	53483	54511	59079	59665	83905	0	0	49885

AVERAGE AGE * 42.5 * AVERAGE SERVICE * 7.6 *

AGE/SERVICE DISTRIBUTION TOTAL GENERAL MEMBERS - ALL OTHER

AGE	0-1	1-2	2-3	3-4	4-5	5-9	10-14	15-19	20-24	25-29	30-34	35-	TOTAL
*****	*****	*****	*****	*****	*****	*****	*****	*****	*****	*****	*****	*****	*****
15-19	*NO. 10	1	0	0	0	0	0	0	0	0	0	0	11
	TOT.AMT	220413	28435	0	0	0	0	0	0	0	0	0	248848
	AVE.AMT*	22041	28435	0	0	0	0	0	0	0	0	0	22623
20-24	*NO. 214	160	79	41	15	4	0	0	0	0	0	0	513
	TOT.AMT	6007567	4831305	1344248	531613	141338	0	0	0	0	0	0	15381916
	AVE.AMT*	28073	30196	32787	35441	35335	0	0	0	0	0	0	29984
25-29	*NO. 350	389	239	237	168	179	2	0	0	0	0	0	1564
	TOT.AMT	11968826	14292138	9461514	6794365	7797125	82463	0	0	0	0	0	59875659
	AVE.AMT*	34197	36741	39588	40443	43559	41232	0	0	0	0	0	38284
30-34	*NO. 264	292	279	264	237	550	294	1	0	0	0	0	2181
	TOT.AMT	9911367	12456504	12420666	11974718	11669248	27331359	13590582	47170	0	0	0	99401614
	AVE.AMT*	37543	42659	44519	45359	49237	49693	46226	47170	0	0	0	45576
35-39	*NO. 193	203	200	189	154	518	689	135	2	0	0	0	2283
	TOT.AMT	7012831	8771141	9306036	8823866	8080005	29342965	36453710	113605	0	0	0	0114595070
	AVE.AMT*	36336	43208	46530	46687	52468	56647	49562	56803	0	0	0	50195
40-44	*NO. 180	162	144	156	125	434	721	351	172	4	0	0	2449
	TOT.AMT	7533868	6675792	6959416	7476662	6480894	24207529	40731083	9334700	178574	0	0	0129801386
	AVE.AMT*	41855	41209	48329	47927	51847	55778	56492	54272	44644	0	0	53002
45-49	*NO. 133	150	124	122	110	383	597	376	304	107	6	0	2412
	TOT.AMT	5171508	6694851	5989541	5952305	5924413	21236636	34074634	18585678	6544155	333943	0	0134342032
	AVE.AMT*	38884	44632	48303	48789	53858	55448	57076	61137	61160	55657	0	55697
50-54	*NO. 113	125	102	101	101	302	536	299	311	268	83	1	2342
	TOT.AMT	4590935	5761680	4984806	5062298	5648034	16653055	30506721	18729614	18011892	5336951	54615135462915	57841
	AVE.AMT*	40628	46093	48871	50122	55921	55143	56916	64702	67209	64301	54615	57841
55-59	*NO. 71	80	75	72	71	239	405	237	208	208	165	21	1852
	TOT.AMT	2961794	3432924	3277330	3946059	3688122	12972588	22867810	14067748	13252006	14962187	11942562	1409936108781066
	AVE.AMT*	41715	42912	43698	54806	51945	54279	56464	63712	71934	72379	67140	58737
60-64	*NO. 29	35	32	31	28	156	245	152	133	69	68	32	1010
	TOT.AMT	1257551	1546126	1533036	1294799	1364375	8505300	12227150	8572900	4412404	5023854	2582652	55864575
	AVE.AMT*	43364	44175	47907	41768	48728	54521	49907	56401	63948	73880	80708	55311
65-	*NO. 15	8	11	18	13	74	149	71	66	36	8	1	470
	TOT.AMT	496660	259470	446360	762788	481815	3506511	7946869	3165696	2048779	501336	61692	23243849
	AVE.AMT*	33111	32434	40578	42377	37063	47385	50224	47965	56911	62667	61692	49455
TOTAL	*NO. 1572	1605	1285	1231	1022	2839	3638	1622	1196	692	330	55	17087
	TOT.AMT	57133320	64750366	56116971	5066288415	16944061984	102295731452	72118427	46157991	23138646	4108695876998930	74707	51326
	AVE.AMT*	36344	40343	44284	45586	49572	53432	54558	59021	66702	70117	74707	51326

AVERAGE AGE * 43.6 * AVERAGE SERVICE * 9.3 *

AGE/SERVICE DISTRIBUTION SAFETY MEMBERS TIER I - LAW ENFORCEMENT

AGE	*NO.	*TOT. AMT*	AVE. AMT*	0-1	1-2	2-3	3-4	4-5	5-9	10-14	15-19	20-24	25-29	30-34	35-	TOTAL
*****	*****	*****	*****	*****	*****	*****	*****	*****	*****	*****	*****	*****	*****	*****	*****	*****
15-19	*NO.	*TOT. AMT*	AVE. AMT*	0	0	0	0	0	0	0	0	0	0	0	0	0
20-24	*NO.	*TOT. AMT*	AVE. AMT*	0	0	0	0	0	0	0	0	0	0	0	0	0
25-29	*NO.	*TOT. AMT*	AVE. AMT*	0	0	0	0	0	0	0	0	0	0	0	0	0
30-34	*NO.	*TOT. AMT*	AVE. AMT*	0	0	0	0	0	0	0	0	0	0	0	0	0
35-39	*NO.	*TOT. AMT*	AVE. AMT*	0	0	0	0	0	0	0	0	0	0	0	0	0
40-44	*NO.	*TOT. AMT*	AVE. AMT*	0	0	0	0	0	0	0	0	175256	0	0	0	175256
45-49	*NO.	*TOT. AMT*	AVE. AMT*	0	0	0	0	0	0	46978	73862	1811568	3604665	0	0	5537073
50-54	*NO.	*TOT. AMT*	AVE. AMT*	0	0	0	0	0	0	46978	73862	95346	94860	0	0	93849
55-59	*NO.	*TOT. AMT*	AVE. AMT*	0	0	0	0	0	0	0	95381	1172949	5557351	737781	117004	83
60-64	*NO.	*TOT. AMT*	AVE. AMT*	0	0	0	0	0	0	0	0	2	18	9	0	29
65-	*NO.	*TOT. AMT*	AVE. AMT*	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL	*NO.	*TOT. AMT*	AVE. AMT*	0	0	0	0	0	0	1	2	36	118	20	2	179
				0	0	0	0	0	0	46978	169243	3337511	10941358	1818960	266928	16580978
				0	0	0	0	0	0	46978	84622	92709	92723	90948	133464	92631

AVERAGE AGE * 51.3 * AVERAGE SERVICE * 26.2 *

AGE/SERVICE DISTRIBUTION SAFETY MEMBERS TIER II - LAW ENFORCEMENT

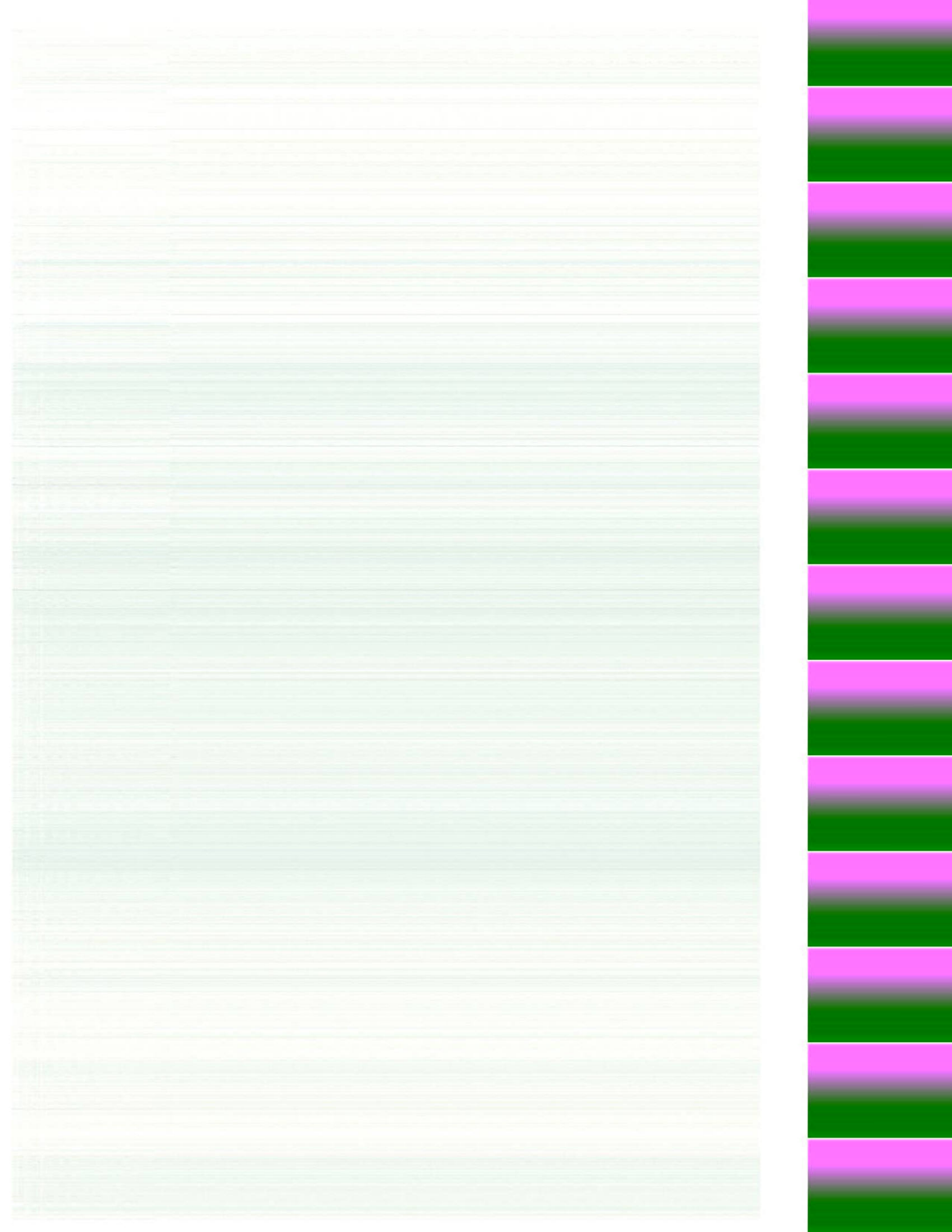
AGE	0-1	1-2	2-3	3-4	4-5	5-9	10-14	15-19	20-24	25-29	30-34	35-	TOTAL
****	*****	*****	*****	*****	*****	*****	*****	*****	*****	*****	*****	*****	*****
15-19 *NO.	0	0	0	0	0	0	0	0	0	0	0	0	0
TOT.AMT	0	0	0	0	0	0	0	0	0	0	0	0	0
AVE.AMT*	0	0	0	0	0	0	0	0	0	0	0	0	0
20-24 *NO.	4	8	5	3	0	0	0	0	0	0	0	0	20
TOT.AMT	177753	386437	277064	186714	0	0	0	0	0	0	0	0	1027968
AVE.AMT*	44438	48305	55413	62238	0	0	0	0	0	0	0	0	51398
25-29 *NO.	18	14	29	46	34	37	0	0	0	0	0	0	178
TOT.AMT	860405	732081	1646654	2758672	2313276	2608886	0	0	0	0	0	0	10919974
AVE.AMT*	47800	52292	56781	59971	68038	70510	0	0	0	0	0	0	61348
30-34 *NO.	16	12	23	28	37	176	41	0	0	0	0	0	333
TOT.AMT	820093	646659	1414486	1771829	2530820	12754497	3005361	0	0	0	0	0	22943745
AVE.AMT*	51256	53888	61499	63280	68401	72469	73301	0	0	0	0	0	68900
35-39 *NO.	8	11	11	13	18	96	182	76	1	0	0	0	416
TOT.AMT	355358	695710	677818	954862	1248003	6903831	13799563	6035448	72924	0	0	0	30743517
AVE.AMT*	44420	63246	61620	73451	69334	71915	75822	79414	72924	0	0	0	73903
40-44 *NO.	7	6	6	10	10	41	90	192	40	0	0	0	402
TOT.AMT	355817	413988	462687	735502	759166	3198422	6809456	15579672	3371814	0	0	0	31686524
AVE.AMT*	50831	68998	77115	73550	75917	78010	75661	81144	84295	0	0	0	78822
45-49 *NO.	0	2	0	1	1	21	45	81	59	0	0	0	210
TOT.AMT	0	114869	0	75177	82996	1681616	3488120	6458766	4963355	0	0	0	16864919
AVE.AMT*	0	57445	0	75177	82996	80077	77514	79738	84125	0	0	0	80309
50-54 *NO.	1	4	0	3	1	11	25	24	22	2	1	0	94
TOT.AMT	61121	307033	0	234411	82996	943222	2057968	1981102	1750258	201565	90602	0	7710278
AVE.AMT*	61121	76758	0	78137	82996	85747	82319	82546	79557	100783	90602	0	82024
55-59 *NO.	2	0	3	1	2	8	9	11	6	0	0	0	42
TOT.AMT	128711	0	240238	148373	152642	661487	803692	965363	487289	0	0	0	3587795
AVE.AMT*	64356	0	80079	148373	76321	82686	89299	87760	81215	0	0	0	85424
60-64 *NO.	0	0	0	0	0	0	1	1	0	0	0	0	2
TOT.AMT	0	0	0	0	0	0	71971	76348	0	0	0	0	148319
AVE.AMT*	0	0	0	0	0	0	71971	76348	0	0	0	0	74160
65- *NO.	0	0	0	0	0	0	1	1	0	0	0	0	2
TOT.AMT	0	0	0	0	0	0	72979	72979	0	0	0	0	145958
AVE.AMT*	0	0	0	0	0	0	72979	72979	0	0	0	0	72979
TOTAL *NO.	56	57	77	105	103	390	394	386	128	2	1	0	1699
TOT.AMT	2759258	3296797	4718947	6865540	7169899	28751961	30109110	31169678	10645640	201565	90602	0	0125778997
AVE.AMT*	49272	57839	61285	65386	69611	73723	76419	80750	83169	100783	90602	0	74031

AVERAGE AGE * 38.6 * AVERAGE SERVICE * 10.5 *

AGE/SERVICE DISTRIBUTION TOTAL SAFETY MEMBERS - LAW ENFORCEMENT

AGE	0-1	1-2	2-3	3-4	4-5	5-9	10-14	15-19	20-24	25-29	30-34	35-	TOTAL
*****	*****	*****	*****	*****	*****	*****	*****	*****	*****	*****	*****	*****	*****
NO.	*NO.*	*NO.*	*NO.*	*NO.*	*NO.*	*NO.*	*NO.*	*NO.*	*NO.*	*NO.*	*NO.*	*NO.*	*NO.*
TOT.AMT	*TOT.AMT*	*TOT.AMT*	*TOT.AMT*	*TOT.AMT*	*TOT.AMT*	*TOT.AMT*	*TOT.AMT*	*TOT.AMT*	*TOT.AMT*	*TOT.AMT*	*TOT.AMT*	*TOT.AMT*	*TOT.AMT*
AVE.AMT*	AVE.AMT*	AVE.AMT*	AVE.AMT*	AVE.AMT*	AVE.AMT*	AVE.AMT*	AVE.AMT*	AVE.AMT*	AVE.AMT*	AVE.AMT*	AVE.AMT*	AVE.AMT*	AVE.AMT*
15-19	0	0	0	0	0	0	0	0	0	0	0	0	0
NO.	0	0	0	0	0	0	0	0	0	0	0	0	0
TOT.AMT	0	0	0	0	0	0	0	0	0	0	0	0	0
AVE.AMT*	0	0	0	0	0	0	0	0	0	0	0	0	0
20-24	4	8	5	3	0	0	0	0	0	0	0	0	20
NO.	4	8	5	3	0	0	0	0	0	0	0	0	20
TOT.AMT	177753	386437	277064	186714	0	0	0	0	0	0	0	0	1027968
AVE.AMT*	44438	48305	55413	62238	0	0	0	0	0	0	0	0	51398
25-29	18	14	29	46	34	37	0	0	0	0	0	0	178
NO.	18	14	29	46	34	37	0	0	0	0	0	0	178
TOT.AMT	860405	732081	1646654	2758672	2313276	2608886	0	0	0	0	0	0	10919974
AVE.AMT*	47800	52292	56781	59971	68038	70510	0	0	0	0	0	0	61348
30-34	16	12	23	28	37	176	41	0	0	0	0	0	333
NO.	16	12	23	28	37	176	41	0	0	0	0	0	333
TOT.AMT	820093	646659	1414486	1771829	2530820	12754497	3005361	0	0	0	0	0	22943745
AVE.AMT*	51256	53888	61499	63280	68401	72469	73301	0	0	0	0	0	68900
35-39	8	11	11	13	18	96	182	76	1	0	0	0	416
NO.	8	11	11	13	18	96	182	76	1	0	0	0	416
TOT.AMT	355358	695710	677818	954862	1248003	6903831	13799563	6035448	72924	0	0	0	30743517
AVE.AMT*	44420	63246	61620	73451	69334	71915	75822	79414	72924	0	0	0	73903
40-44	7	6	6	10	10	41	90	192	42	0	0	0	404
NO.	7	6	6	10	10	41	90	192	42	0	0	0	404
TOT.AMT	355817	413988	462687	735502	759166	3198422	6809456	15579672	3547070	0	0	0	31861780
AVE.AMT*	50831	68998	77115	73550	75917	78010	75661	81144	84454	0	0	0	78866
45-49	0	2	0	1	1	21	46	82	78	38	0	0	269
NO.	0	2	0	1	1	21	46	82	78	38	0	0	269
TOT.AMT	0	114889	0	75177	82996	1681616	3535098	6532628	6774923	3604665	0	0	22401992
AVE.AMT*	0	57445	0	75177	82996	80077	76850	79666	86858	94860	0	0	83279
50-54	1	4	0	3	1	11	25	25	35	62	9	1	177
NO.	1	4	0	3	1	11	25	25	35	62	9	1	177
TOT.AMT	61121	307033	0	234411	82996	943222	2057968	2076483	2923207	5758916	828383	117004	15390744
AVE.AMT*	61121	76758	0	78137	82996	85747	82319	83059	83520	92886	92043	117004	86953
55-59	2	0	3	1	2	8	9	11	8	18	9	0	71
NO.	2	0	3	1	2	8	9	11	8	18	9	0	71
TOT.AMT	128711	0	240238	148373	152642	661487	803692	965363	665027	1607484	798270	0	6171287
AVE.AMT*	64356	0	80079	148373	76321	82686	89299	87760	83128	89305	88697	0	86920
60-64	0	0	0	0	0	0	1	1	0	2	3	1	8
NO.	0	0	0	0	0	0	1	1	0	2	3	1	8
TOT.AMT	0	0	0	0	0	0	71971	76348	0	171858	282909	149924	753010
AVE.AMT*	0	0	0	0	0	0	71971	76348	0	85929	94303	149924	94126
65-	0	0	0	0	0	0	1	1	0	0	0	0	2
NO.	0	0	0	0	0	0	1	1	0	0	0	0	2
TOT.AMT	0	0	0	0	0	0	72979	72979	0	0	0	0	145958
AVE.AMT*	0	0	0	0	0	0	72979	72979	0	0	0	0	72979
TOTAL	56	57	77	105	103	390	395	388	164	120	21	2	1878
NO.	56	57	77	105	103	390	395	388	164	120	21	2	1878
TOT.AMT	2759258	3296797	4718947	6865540	7169899	28751961	30156088	31338921	13983151	11142923	1909562	26692814	2359975
AVE.AMT*	49272	57839	61285	65386	69611	73723	76345	80770	85263	92858	90932	139464	75804

AVERAGE AGE * 39.8 * AVERAGE SERVICE * 12.0 *



AGE/SERVICE DISTRIBUTION SAFETY MEMBERS TIER II - LAW ENFORCEMENT

AGE	*NO.	*TOT.AMT*	*TOT.AMT*	*TOT.AMT*	*TOT.AMT*	*TOT.AMT*	*TOT.AMT*	*TOT.AMT*	*TOT.AMT*	*TOT.AMT*	*TOT.AMT*	*TOT.AMT*	*TOT.AMT*	*TOT.AMT*	*TOT.AMT*	*TOT.AMT*	*TOT.AMT*	*TOT.AMT*	*TOT.AMT*	*TOT.AMT*	*TOT.AMT*	*TOT.AMT*	TOTAL	
****	*****	*****	*****	*****	*****	*****	*****	*****	*****	*****	*****	*****	*****	*****	*****	*****	*****	*****	*****	*****	*****	*****	*****	
15-19	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
20-24	4	177753	44438	386437	277064	186714	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1027968	
25-29	18	860405	47800	732081	1646654	2758672	59971	68038	70510	0	0	0	0	0	0	0	0	0	0	0	0	0	10919974	
30-34	16	820093	51256	646659	1414486	1771829	63280	68401	72469	37	176	41	0	0	0	0	0	0	0	0	0	0	61348	
35-39	8	355358	44420	695710	677818	954862	73451	69334	71915	96	182	41	0	0	0	0	0	0	0	0	0	0	333	
40-44	7	355817	50831	413988	462687	735502	73550	759166	3198422	41	90	192	76	0	0	0	0	0	0	0	0	0	416	
45-49	0	0	0	114889	0	75177	82996	1681616	3488120	21	45	81	0	0	0	0	0	0	0	0	0	0	402	
50-54	1	61121	61121	307033	76758	0	234411	82996	85747	11	25	24	0	0	0	0	0	0	0	0	0	0	30743517	
55-59	2	128711	64356	240238	80079	148373	148373	152642	82686	8	9	11	0	0	0	0	0	0	0	0	0	0	78822	
60-64	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
65-	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
TOTAL	56	2759258	49272	3296797	4718947	6865540	65386	69611	73723	390	394	386	128	2	2	2	2	2	2	2	2	2	2	1699
				57839	61285	65386	69611	73723	76419	80750	83169	90602	90602	100783	100783	100783	100783	100783	100783	100783	100783	100783	100783	0125778997
																							0	74031

AVERAGE AGE * 38.6 * AVERAGE SERVICE * 10.5 *

AGE/SERVICE DISTRIBUTION TOTAL SAFETY MEMBERS - LAW ENFORCEMENT

AGE	0-1	1-2	2-3	3-4	4-5	5-9	10-14	15-19	20-24	25-29	30-34	35-	TOTAL
****	*****	*****	*****	*****	*****	*****	*****	*****	*****	*****	*****	*****	*****
15-19 *NO.	0	0	0	0	0	0	0	0	0	0	0	0	0
TOT.AMT	0	0	0	0	0	0	0	0	0	0	0	0	0
AVE.AMT*	0	0	0	0	0	0	0	0	0	0	0	0	0
20-24 *NO.	4	8	5	3	0	0	0	0	0	0	0	0	20
TOT.AMT	17753	386437	277064	186714	0	0	0	0	0	0	0	0	1027968
AVE.AMT*	44438	48305	55413	62238	0	0	0	0	0	0	0	0	51398
25-29 *NO.	18	14	29	46	34	37	0	0	0	0	0	0	178
TOT.AMT	860405	732081	1646654	2758672	2313276	2608886	0	0	0	0	0	0	10919974
AVE.AMT*	47800	52292	56781	59971	68038	70510	0	0	0	0	0	0	61348
30-34 *NO.	16	12	23	28	37	176	41	0	0	0	0	0	333
TOT.AMT	820093	646659	1414486	1771829	2530920	12754497	3005361	0	0	0	0	0	22943745
AVE.AMT*	51256	53888	61499	63280	68401	72469	73301	0	0	0	0	0	68900
35-39 *NO.	8	11	11	13	18	96	182	76	1	0	0	0	416
TOT.AMT	355358	695710	677818	954862	1248003	6903831	13799563	6035448	72924	0	0	0	30743517
AVE.AMT*	44420	63246	61620	73451	69334	71915	75822	79414	72924	0	0	0	73903
40-44 *NO.	7	6	6	10	10	41	90	192	42	0	0	0	404
TOT.AMT	355817	413988	462687	735502	759166	3198422	6809456	15579672	3547070	0	0	0	31861780
AVE.AMT*	50831	68998	77115	73550	75917	78010	75661	81144	84454	0	0	0	78866
45-49 *NO.	0	2	0	1	1	21	46	82	78	38	0	0	269
TOT.AMT	0	11489	0	75177	82996	1681616	3535098	6532628	6774923	3604665	0	0	22401992
AVE.AMT*	0	57445	0	75177	82996	80077	76850	79666	86858	94860	0	0	83279
50-54 *NO.	1	4	0	3	1	11	25	25	35	62	9	1	177
TOT.AMT	61121	307033	0	234411	82996	943222	2057968	2076483	2923207	5758916	828383	117004	15390744
AVE.AMT*	61121	76758	0	78137	82996	85747	82319	83059	83520	92886	92043	117004	86953
55-59 *NO.	2	0	3	1	2	8	9	11	8	18	9	0	71
TOT.AMT	128711	0	240238	148373	152642	661487	803692	965363	665027	1607484	798270	0	6171287
AVE.AMT*	64356	0	80079	148373	76321	82686	89299	87760	83128	89305	88697	0	86920
60-64 *NO.	0	0	0	0	0	0	1	1	0	2	3	1	8
TOT.AMT	0	0	0	0	0	0	71971	76348	0	171858	282909	149924	753010
AVE.AMT*	0	0	0	0	0	0	71971	76348	0	85929	94303	149924	94126
65- *NO.	0	0	0	0	0	0	1	1	0	0	0	0	2
TOT.AMT	0	0	0	0	0	0	72979	72979	0	0	0	0	145958
AVE.AMT*	0	0	0	0	0	0	72979	72979	0	0	0	0	72979
TOTAL *NO.	56	57	77	105	103	390	395	388	164	120	21	2	1878
TOT.AMT	2759258	3296797	4718947	6865540	7169899	28751961	30156088	31338921	13983151	11142923	1909562	2669281	42359975
AVE.AMT*	49272	57839	61285	65386	69611	73723	76345	80770	85263	92858	90932	133464	75804

AVERAGE AGE * 39.8 * AVERAGE SERVICE * 12.0 *

AGE/SERVICE DISTRIBUTION SAFETY MEMBERS TIER I - PROBATION OFFICERS

AGE	** SERVICE **										TOTAL		
****	0-1	1-2	2-3	3-4	4-5	5-9	10-14	15-19	20-24	25-29	30-34	35-	*****
15-19	*NO.	0	0	0	0	0	0	0	0	0	0	0	0
	TOT.AMT	0	0	0	0	0	0	0	0	0	0	0	0
	AVE.AMT*	0	0	0	0	0	0	0	0	0	0	0	0
20-24	*NO.	0	0	0	0	0	0	0	0	0	0	0	0
	TOT.AMT	0	0	0	0	0	0	0	0	0	0	0	0
	AVE.AMT*	0	0	0	0	0	0	0	0	0	0	0	0
25-29	*NO.	0	0	0	0	0	0	0	0	0	0	0	0
	TOT.AMT	0	0	0	0	0	0	0	0	0	0	0	0
	AVE.AMT*	0	0	0	0	0	0	0	0	0	0	0	0
30-34	*NO.	0	0	0	0	0	0	0	0	0	0	0	0
	TOT.AMT	0	0	0	0	0	0	0	0	0	0	0	0
	AVE.AMT*	0	0	0	0	0	0	0	0	0	0	0	0
35-39	*NO.	0	0	0	0	0	0	0	0	0	0	0	0
	TOT.AMT	0	0	0	0	0	0	0	0	0	0	0	0
	AVE.AMT*	0	0	0	0	0	0	0	0	0	0	0	0
40-44	*NO.	0	0	0	0	0	0	0	0	0	0	0	0
	TOT.AMT	0	0	0	0	0	0	0	0	0	0	0	0
	AVE.AMT*	0	0	0	0	0	0	0	0	0	0	0	0
45-49	*NO.	0	0	0	0	0	0	0	0	0	0	0	0
	TOT.AMT	0	0	0	0	0	0	0	0	0	0	0	0
	AVE.AMT*	0	0	0	0	0	0	0	0	0	0	0	0
50-54	*NO.	0	0	0	0	0	0	0	0	0	0	0	0
	TOT.AMT	0	0	0	0	0	0	0	0	0	0	0	0
	AVE.AMT*	0	0	0	0	0	0	0	0	0	0	0	0
55-59	*NO.	0	0	0	0	0	0	0	0	0	0	0	0
	TOT.AMT	0	0	0	0	0	0	0	0	0	0	0	0
	AVE.AMT*	0	0	0	0	0	0	0	0	0	0	0	0
60-64	*NO.	0	0	0	0	0	0	0	0	0	0	0	0
	TOT.AMT	0	0	0	0	0	0	0	0	0	0	0	0
	AVE.AMT*	0	0	0	0	0	0	0	0	0	0	0	0
65-	*NO.	0	0	0	0	0	0	0	0	0	0	0	0
	TOT.AMT	0	0	0	0	0	0	0	0	0	0	0	0
	AVE.AMT*	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL	*NO.	0	0	0	0	1	0	2	22	45	30	4	104
	TOT.AMT	0	0	0	0	52610	0	128783	1468335	3234372	2168330	269968	7322398
	AVE.AMT*	0	0	0	0	52610	0	64392	66743	71875	72278	67492	70408

AVERAGE AGE * 54.9 * AVERAGE SERVICE * 27.6 *



AGE/SERVICE DISTRIBUTION TOTAL SAFETY MEMBERS - PROBATION OFFICERS

AGE	*NO.	*TOT. AMT*	0-1	1-2	2-3	3-4	4-5	5-9	10-14	15-19	20-24	25-29	30-34	35-	TOTAL
****	*****	*****	*****	*****	*****	*****	*****	*****	*****	*****	*****	*****	*****	*****	*****
15-19	*NO.	*TOT. AMT*	0	0	0	0	0	0	0	0	0	0	0	0	0
	AVE. AMT*		0	0	0	0	0	0	0	0	0	0	0	0	0
20-24	*NO.	*TOT. AMT*	35	14	4	0	0	0	0	0	0	0	0	0	53
	AVE. AMT*		1166936	547256	151220	0	0	0	0	0	0	0	0	0	1865412
			33341	39090	37805	0	0	0	0	0	0	0	0	0	35196
25-29	*NO.	*TOT. AMT*	71	72	27	35	32	13	0	0	0	0	0	0	250
	AVE. AMT*		2569643	2931790	1140190	1622720	691377	691377	0	0	0	0	0	0	10540924
			36192	40719	42229	50710	53183	53183	0	0	0	0	0	0	42164
30-34	*NO.	*TOT. AMT*	19	22	21	24	33	106	12	0	0	0	0	0	237
	AVE. AMT*		704633	894266	896580	1084210	1762270	599203	640002	0	0	0	0	0	11981164
			37086	40648	42694	45175	53402	56596	53334	0	0	0	0	0	50553
35-39	*NO.	*TOT. AMT*	5	14	2	11	12	48	50	5	0	0	0	0	147
	AVE. AMT*		171237	581755	87422	492995	559632	2573164	3033565	333568	0	0	0	0	7833338
			34247	41554	43711	44818	46636	53608	60671	66714	0	0	0	0	53288
40-44	*NO.	*TOT. AMT*	2	6	4	4	7	17	29	22	6	0	0	0	97
	AVE. AMT*		109785	246494	238131	185038	389677	1033626	1762222	1453212	383276	0	0	0	5801461
			54893	41082	59533	46260	55668	60802	60766	66055	63879	0	0	0	59809
45-49	*NO.	*TOT. AMT*	2	3	4	3	6	12	15	18	20	2	0	0	85
	AVE. AMT*		49741	147460	167697	157304	272278	662124	877396	1148014	1414822	185091	0	0	5081927
			24871	49153	41924	52435	45380	55177	58493	63779	70741	92546	0	0	59787
50-54	*NO.	*TOT. AMT*	0	5	3	2	0	7	10	15	17	22	5	0	86
	AVE. AMT*		0	179331	115081	84545	0	391653	652065	890667	1069365	1559310	343360	0	5284377
			0	35866	38360	42273	0	55950	65207	59378	62904	70832	68672	0	61446
55-59	*NO.	*TOT. AMT*	1	0	0	0	1	2	4	6	14	22	15	2	67
	AVE. AMT*		53946	0	0	0	50994	108167	254115	382457	909363	1548568	1122909	130073	4560592
			53946	0	0	0	50994	54084	63529	63743	64955	70389	74861	65037	68069
60-64	*NO.	*TOT. AMT*	1	0	0	0	1	2	4	2	1	3	10	2	26
	AVE. AMT*		77208	0	0	0	48837	100820	231543	129292	65030	216364	702061	139895	1711050
			77208	0	0	0	48837	50410	57886	64646	65030	72121	70206	69948	65810
65-	*NO.	*TOT. AMT*	0	0	0	0	0	2	0	2	0	0	0	0	4
	AVE. AMT*		0	0	0	0	0	128783	0	118584	0	0	0	0	247367
			0	0	0	0	0	64392	0	59292	0	0	0	0	61842
TOTAL	*NO.	*TOT. AMT*	136	136	65	79	92	209	124	70	58	49	30	4	1052
	AVE. AMT*		4903129	5528352	2796321	3589296	4706408	11688917	7450908	4455794	3841856	3508333	2168330	269968	54907612
			36052	40650	43020	45434	51157	55928	60088	63654	66239	71599	72278	67492	52194

AVERAGE AGE * 37.2 * AVERAGE SERVICE * 8.2 *

AGE/SERVICE DISTRIBUTION SAFETY MEMBERS TIER I - FIRE AUTHORITY

AGE	0-1	1-2	2-3	3-4	4-5	5-9	10-14	15-19	20-24	25-29	30-34	35-	TOTAL
*****	*****	*****	*****	*****	*****	*****	*****	*****	*****	*****	*****	*****	*****
15-19 *NO.	0	0	0	0	0	0	0	0	0	0	0	0	0
TOT.AMT	0	0	0	0	0	0	0	0	0	0	0	0	0
AVE.AMT*	0	0	0	0	0	0	0	0	0	0	0	0	0
20-24 *NO.	0	0	0	0	0	0	0	0	0	0	0	0	0
TOT.AMT	0	0	0	0	0	0	0	0	0	0	0	0	0
AVE.AMT*	0	0	0	0	0	0	0	0	0	0	0	0	0
25-29 *NO.	0	0	0	0	0	0	0	0	0	0	0	0	0
TOT.AMT	0	0	0	0	0	0	0	0	0	0	0	0	0
AVE.AMT*	0	0	0	0	0	0	0	0	0	0	0	0	0
30-34 *NO.	0	0	0	0	0	0	0	0	0	0	0	0	0
TOT.AMT	0	0	0	0	0	0	0	0	0	0	0	0	0
AVE.AMT*	0	0	0	0	0	0	0	0	0	0	0	0	0
35-39 *NO.	0	0	0	0	0	0	0	0	0	0	0	0	0
TOT.AMT	0	0	0	0	0	0	0	0	0	0	0	0	0
AVE.AMT*	0	0	0	0	0	0	0	0	0	0	0	0	0
40-44 *NO.	0	0	0	0	0	0	0	0	1	0	0	0	1
TOT.AMT	0	0	0	0	0	0	0	0	94660	0	0	0	94660
AVE.AMT*	0	0	0	0	0	0	0	0	94660	0	0	0	94660
45-49 *NO.	0	0	0	0	0	0	0	0	0	2	0	0	2
TOT.AMT	0	0	0	0	0	0	0	0	0	175523	0	0	175523
AVE.AMT*	0	0	0	0	0	0	0	0	0	87762	0	0	87762
50-54 *NO.	0	0	0	0	0	0	0	0	1	1	1	0	3
TOT.AMT	0	0	0	0	0	0	0	0	71796	80364	80877	0	233037
AVE.AMT*	0	0	0	0	0	0	0	0	71796	80364	80877	0	77679
55-59 *NO.	0	0	0	0	0	0	0	0	0	2	1	0	3
TOT.AMT	0	0	0	0	0	0	0	0	0	186058	80877	0	266935
AVE.AMT*	0	0	0	0	0	0	0	0	0	93029	80877	0	88978
60-64 *NO.	0	0	0	0	0	0	0	0	0	1	0	0	1
TOT.AMT	0	0	0	0	0	0	0	0	0	126523	0	0	126523
AVE.AMT*	0	0	0	0	0	0	0	0	0	126523	0	0	126523
65- *NO.	0	0	0	0	0	0	0	0	0	0	0	0	0
TOT.AMT	0	0	0	0	0	0	0	0	0	0	0	0	0
AVE.AMT*	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL *NO.	0	0	0	0	0	0	0	0	2	6	2	0	10
TOT.AMT	0	0	0	0	0	0	0	0	166456	568468	161754	0	896678
AVE.AMT*	0	0	0	0	0	0	0	0	83228	94745	80877	0	89668

AVERAGE AGE * 52.7 * AVERAGE SERVICE * 28.1 *

AGE/SERVICE DISTRIBUTION SAFETY MEMBERS TIER II - FIRE AUTHORITY

AGE	*NO.	*TOT. AMT*	*AVE. AMT*	0-1	1-2	2-3	3-4	4-5	5-9	10-14	15-19	20-24	25-29	30-34	35-	TOTAL
*****	*****	*****	*****	*****	*****	*****	*****	*****	*****	*****	*****	*****	*****	*****	*****	*****
15-19	*NO.	*TOT. AMT*	*AVE. AMT*	0	0	0	0	0	0	0	0	0	0	0	0	0
20-24	*NO.	*TOT. AMT*	*AVE. AMT*	0	141787	36512	0	0	0	0	0	0	0	0	0	178299
25-29	*NO.	*TOT. AMT*	*AVE. AMT*	0	47262	36512	0	0	0	0	0	0	0	0	0	44575
30-34	*NO.	*TOT. AMT*	*AVE. AMT*	10	427423	116132	504923	56846	112465	0	0	0	0	0	0	31
35-39	*NO.	*TOT. AMT*	*AVE. AMT*	7	53428	58066	63115	56846	56233	0	0	0	0	0	0	1619194
40-44	*NO.	*TOT. AMT*	*AVE. AMT*	255709	466300	440389	817736	0	1256155	857910	0	0	0	0	0	52232
45-49	*NO.	*TOT. AMT*	*AVE. AMT*	36530	58288	73398	74340	0	78510	77992	0	0	0	0	0	4094199
50-54	*NO.	*TOT. AMT*	*AVE. AMT*	127084	978092	960636	529397	0	2787597	3895836	13	0	0	0	0	59
55-59	*NO.	*TOT. AMT*	*AVE. AMT*	42361	75238	80053	75628	0	79646	81163	86741	0	0	0	0	4094199
60-64	*NO.	*TOT. AMT*	*AVE. AMT*	38777	64167	79832	62508	61907	81942	81693	83905	2762300	89106	0	0	131
65-	*NO.	*TOT. AMT*	*AVE. AMT*	38777	64167	79832	62508	61907	81942	81693	83905	2762300	89106	0	0	10406277
TOTAL	*NO.	*TOT. AMT*	*AVE. AMT*	822975	2501909	2259803	1983037	337166	13313796	10483166	6631457	25624253	84020	84020	0	79437
	AVE. AMT			64152	64152	75327	70823	67433	83735	81265	85019	88359	84020	84020	0	82773

AVERAGE AGE * 44.3 * AVERAGE SERVICE * 13.5 *

DISTRIBUTION OF PENSIONERS BY YEAR OF RETIREMENT AND BY ATTAINED AGE AS OF 12/**

GENERAL MEMBERS - TIER I - OCTA

ATTAINED AGE	PRE '83	** YEAR OF RETIREMENT **																		TOTAL	AVG AMT		
		'83	'84	'85	'86	'87	'88	'89	'90	'91	'92	'93	'94	'95	'96	'97	'98	'99	'**			'**	'**
0- 29	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1	7832
30- 34	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35- 39	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40- 44	0	0	1	0	0	0	0	0	0	0	0	0	0	0	1	0	0	0	0	0	0	0	0
45- 49	0	0	0	0	0	0	0	0	1	0	0	0	0	0	0	0	0	1	0	0	0	0	0
50- 54	0	0	1	0	3	1	1	2	1	1	0	1	1	2	3	0	0	0	1	0	0	0	0
55- 59	1	0	1	0	1	2	1	0	0	1	2	1	3	2	5	1	1	3	2	3	2	3	39
60- 64	0	1	0	1	1	1	1	1	4	2	3	4	1	3	8	3	1	4	1	6	2	3	31
65- 69	1	0	1	1	2	3	4	3	1	8	3	4	0	7	3	0	1	2	7	6	1	6	48
70- 74	0	0	2	0	0	1	1	5	1	2	7	4	0	10	0	1	1	1	1	1	1	1	58
75- 79	1	0	1	1	1	3	5	6	4	2	0	1	0	2	0	1	0	0	0	0	0	0	39
80- 84	0	0	4	4	2	1	3	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	28
85- 89	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	15
90- 94	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
95- 99	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
100-104	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
105-999	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOT NUM	3	1	5	9	12	13	14	23	11	17	15	13	5	31	10	12	7	10	16	22	14	263	

AVG AMT 16006211412446118001522318725140231475916846167881575721208185752137815879211931993017109209041918818800

* AVG AMT * 17800
 * TOT.PEN. 4681331 *

DISTRIBUTION OF PENSIONERS BY YEAR OF RETIREMENT AND BY ATTAINED AGE AS OF 12/88

GENERAL MEMBERS - TIER II - OCTA

ATTAINED AGE	PRE '83	'83	'84	'85	'86	'87	'88	'89	'90	'91	'92	'93	'94	'95	'96	'97	'98	'99	'**	'**	TOTAL	AVG AMT	
*****	***	***	***	***	***	***	***	***	***	***	***	***	***	***	***	***	***	***	***	***	*****	*****	
0- 29	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
30- 34	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1	0	0	0	0	1	7788	
35- 39	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1	2	0	0	0	0	3	21004	
40- 44	0	0	0	0	1	0	0	0	0	0	0	1	0	0	1	1	2	1	1	1	11	14594	
45- 49	0	0	0	0	0	1	1	1	0	1	1	0	0	2	1	4	3	1	0	1	20	17743	
50- 54	0	0	0	0	1	3	3	1	2	0	2	0	0	2	1	4	2	0	5	1	35	15514	
55- 59	0	1	0	1	0	1	0	1	2	1	3	2	0	4	6	2	8	2	3	6	45	15154	
60- 64	0	0	0	0	0	0	0	0	1	1	0	6	3	8	5	5	5	2	9	3	57	11636	
65- 69	0	0	0	0	1	0	1	1	3	1	3	2	3	3	5	1	1	4	8	7	49	15267	
70- 74	0	0	0	1	0	1	0	1	2	0	2	3	0	3	1	4	3	1	4	1	27	13451	
75- 79	0	0	0	0	0	0	1	0	3	1	0	3	0	1	2	0	2	0	0	0	13	13604	
80- 84	0	0	0	0	0	0	0	0	2	0	0	0	0	0	0	0	0	0	0	0	2	8836	
85- 89	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
90- 94	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
95- 99	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
100-104	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
105-999	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
TOT NUM	0	1	0	2	3	6	6	5	15	5	11	18	6	23	24	21	27	13	32	19	263		
AVG AMT	018735	0224181756921803211532184612478134841854114119124131415215779129501338412761116941513713252																					

* AVG AMT * 14373
 * TOT.PEN. 3780193 *

DISTRIBUTION OF PENSIONERS BY YEAR OF RETIREMENT AND BY ATTAINED AGE AS OF 12/**

GENERAL MEMBERS - OCTA

ATTAINED AGE *****	PRE '83 ***	** YEAR OF RETIREMENT **																		TOTAL *****	AVG AMT *****					
		'83	'84	'85	'86	'87	'88	'89	'90	'91	'92	'93	'94	'95	'96	'97	'98	'99	'00			'01	'02			
0- 29	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1	0	1	7832	
30- 34	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1	0	0	0	0	0	0	0	0	1	7788
35- 39	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1	2	0	0	0	0	0	0	0	0	3	21004
40- 44	0	0	1	0	1	0	0	0	0	0	1	0	0	1	2	2	1	2	1	1	1	1	1	1	13	15434
45- 49	0	0	0	0	0	1	1	1	1	1	1	0	2	2	1	4	3	2	0	1	1	0	1	22	18007	
50- 54	0	0	1	0	4	4	4	3	3	1	2	1	3	3	7	2	5	8	7	15	7	15	74	15519		
55- 59	1	1	1	1	1	3	1	1	2	2	4	1	7	8	7	9	3	6	8	5	5	7	76	16600		
60- 64	0	1	0	1	1	3	5	4	3	4	4	7	6	16	8	9	3	10	9	11	10	9	105	14979		
65- 69	1	0	1	1	3	3	5	4	4	9	6	3	10	8	1	2	6	15	13	6	10	107	16256			
70- 74	0	0	0	3	0	2	1	6	3	2	9	7	0	13	1	5	4	2	5	2	1	66	18455			
75- 79	1	0	1	1	1	3	6	6	7	3	0	4	0	3	2	1	2	0	0	0	0	41	15201			
80- 84	0	0	0	4	4	2	1	3	3	0	0	0	0	0	0	0	0	0	0	0	0	17	13095			
85- 89	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
90- 94	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
95- 99	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
100-104	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
105-999	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
TOT NUM	3	2	5	11	15	19	20	28	26	22	26	31	11	54	34	33	34	23	48	41	40	526				

AVG AMT 160061993812446137311569219697161621602414326160371693517092152141830115809159481473214652147641731115194

* AVG AMT * 16086
* TOT.PEN. 8461474 *

DISTRIBUTION OF PENSIONERS BY YEAR OF RETIREMENT AND BY ATTAINED AGE AS OF 12/**

GENERAL MEMBERS - TIER I - ALL OTHER

ATTAINED AGE *****	PRE '83 ***	** YEAR OF RETIREMENT **																	TOTAL *****	AVG AMT *****		
		'83	'84	'85	'86	'87	'88	'89	'90	'91	'92	'93	'94	'95	'96	'97	'98	'99				
0- 29	0	0	0	0	0	1	0	0	0	0	0	2	0	1	0	0	0	0	1	0	5	4959
30- 34	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35- 39	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40- 44	0	0	0	0	0	0	0	0	0	0	0	0	2	0	1	0	0	0	0	0	3	15927
45- 49	2	0	3	1	1	1	1	2	0	0	0	5	0	1	0	1	3	1	1	1	24	16835
50- 54	8	1	2	0	4	4	4	3	1	2	1	4	8	3	1	2	9	27	26	31	179	16487
55- 59	15	2	3	1	2	4	4	7	6	3	4	13	31	50	50	45	52	44	42	39	464	21833
60- 64	26	4	6	5	4	5	16	36	31	38	47	42	36	68	36	61	42	45	55	62	731	28250
65- 69	42	8	21	33	34	60	48	23	40	29	43	35	46	106	50	64	57	52	49	30	887	26044
70- 74	174	41	38	33	29	49	47	57	47	58	59	63	65	77	15	19	22	13	12	4	925	23127
75- 79	348	40	58	65	44	73	64	59	39	28	39	34	24	22	8	7	4	2	5	1	965	19291
80- 84	418	56	68	67	43	41	35	17	12	17	12	6	5	13	1	0	1	0	0	2	815	15816
85- 89	317	17	20	16	9	8	3	3	2	2	4	0	2	2	0	1	0	0	0	0	406	13314
90- 94	107	3	3	1	1	2	0	0	0	0	0	0	0	0	0	0	0	0	0	1	118	10128
95- 99	28	0	0	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	29	8005
100-104	4	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	4	9459
105-999	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOT NUM	1489	172	222	227	166	246	222	207	178	177	209	197	224	343	163	200	188	187	190	169	5555	

AVG AMT 10290151921606416408182302031719706196632322448822743289632638730904239622298682773832891305523403539937

* AVG AMT * 21076
* TOT.PEN. 117079760 *

DISTRIBUTION OF PENSIONERS BY YEAR OF RETIREMENT AND BY ATTAINED AGE AS OF 12/**

GENERAL MEMBERS - TIER II - ALL OTHER

ATTAINED AGE	PRE '83	'84	'85	'86	'87	'88	'89	'90	'91	'92	'93	'94	'95	'96	'97	'98	'99	'**	'**	TOTAL	AVG AMT	
*****	***	***	***	***	***	***	***	***	***	***	***	***	***	***	***	***	***	***	***	****	****	
	** YEAR OF RETIREMENT **																					
0- 29	0	0	0	0	0	0	0	0	0	0	0	0	0	2	0	0	2	0	1	0	5	4725
30- 34	0	0	0	0	0	0	0	0	0	0	0	0	0	1	0	0	0	2	3	1	7	17061
35- 39	0	0	0	0	0	0	0	0	0	2	0	3	2	2	2	0	6	2	3	1	21	16034
40- 44	0	0	0	1	0	0	0	2	0	3	3	2	3	4	6	1	6	8	2	2	43	15270
45- 49	0	0	0	0	1	1	1	3	1	4	3	3	3	9	5	7	1	8	2	2	53	17818
50- 54	0	0	0	1	0	0	1	0	1	4	3	5	7	7	5	8	16	40	29	26	147	11758
55- 59	0	0	0	2	0	4	0	0	3	1	6	9	14	24	24	27	24	43	32	36	225	11117
60- 64	0	0	0	0	1	2	0	2	3	11	7	17	25	25	22	25	35	39	35	55	304	11711
65- 69	0	0	0	1	2	10	1	4	7	8	7	14	30	18	39	54	41	55	43	32	366	12492
70- 74	3	1	0	0	0	3	1	3	11	9	18	23	41	26	25	36	24	25	18	10	277	11661
75- 79	1	0	0	0	1	2	0	5	8	8	15	22	16	9	10	17	5	4	2	1	126	11701
80- 84	1	0	1	0	0	0	2	1	3	2	4	5	5	1	2	2	0	0	0	0	29	10708
85- 89	0	0	0	0	0	0	0	0	0	1	0	0	0	0	0	0	0	1	0	0	2	11336
90- 94	0	0	0	0	1	0	0	1	0	0	0	0	0	0	0	0	0	0	0	0	2	5116
95- 99	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
100-104	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
105-999	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOT NUM	5	1	2	0	5	6	22	6	21	34	47	65	95	140	118	140	177	160	227	170	166	1607
AVG AMT	5245	646	6420	012203	700513552	9532	9950	8980	950412801109821229312010124111265311748126321345412090													

* AVG AMT * 12129
 * TOT.PEN. 19490672 *

DISTRIBUTION OF PENSIONERS BY YEAR OF RETIREMENT AND BY ATTAINED AGE AS OF 12/**

GENERAL MEMBERS - ALL OTHER

ATTAINED AGE *****	PRE '83 ***	** YEAR OF RETIREMENT **																		TOTAL *****	AVG AMT *****	
		'83	'84	'85	'86	'87	'88	'89	'90	'91	'92	'93	'94	'95	'96	'97	'98	'99	'00			'01
0- 29	0	0	0	0	0	1	0	0	0	0	0	2	0	3	0	0	2	0	2	0	10	4842
30- 34	0	0	0	0	0	0	0	0	0	0	0	0	0	1	0	0	0	2	3	1	7	17061
35- 39	0	0	0	0	0	0	0	0	0	0	2	0	3	2	2	0	6	2	3	1	21	16034
40- 44	0	0	0	1	0	0	0	2	0	3	3	2	5	4	7	1	6	8	2	2	46	15312
45- 49	2	0	4	1	2	2	3	3	1	1	4	8	3	10	5	8	4	9	3	3	77	17512
50- 54	8	1	2	2	1	4	4	1	3	2	8	11	8	8	7	17	43	66	60	66	326	14355
55- 59	15	2	3	3	2	8	7	6	3	7	14	37	59	64	69	79	68	85	71	84	689	18333
60- 64	26	4	6	5	4	6	18	36	33	41	58	49	53	93	61	83	67	80	94	97	1035	23391
65- 69	42	8	21	33	35	62	58	24	44	36	51	42	60	136	68	103	111	93	104	73	1253	22084
70- 74	177	42	38	33	29	49	50	58	50	69	68	81	88	118	41	44	58	37	37	22	1202	20484
75- 79	349	40	58	65	44	74	66	59	44	36	47	49	46	38	17	17	21	7	9	3	1091	18414
80- 84	419	56	69	67	43	41	35	19	13	20	14	10	10	18	2	2	3	1	0	2	844	15640
85- 89	317	17	20	16	9	8	3	3	2	2	5	0	2	2	0	1	0	0	1	0	408	13304
90- 94	107	3	3	1	1	3	0	0	1	0	0	0	0	0	0	0	0	0	0	1	120	10044
95- 99	28	0	0	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	29	8005
100-104	4	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	4	9459
105-999	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOT NUM	1494	173	224	227	171	252	244	213	199	211	256	262	319	483	281	340	365	347	417	339	345	7162

AVG AMT 102731510815978164081805420000191511937821830219892031224953218002551018943226802042323142207972371426538

* AVG AMT * 19068
* TOT.PEN. 136570578 *

DISTRIBUTION OF PENSIONERS BY YEAR OF RETIREMENT AND BY ATTAINED AGE AS OF 12/88

SAFETY MEMBERS - TIER I - LAW ENFORCEMENT

ATTAINED AGE	PRE '83	** YEAR OF RETIREMENT **																TOTAL	AVG AMT						
		'83	'84	'85	'86	'87	'88	'89	'90	'91	'92	'93	'94	'95	'96	'97	'98			'99					
0-29	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30-34	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35-39	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40-44	0	0	1	0	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1
45-49	0	0	1	0	1	0	0	0	3	1	1	1	1	0	0	0	0	0	0	0	0	0	0	0	3
50-54	4	1	3	0	1	2	0	1	0	1	2	1	0	3	1	2	0	0	1	2	2	0	2	18	45
55-59	13	2	1	4	2	2	2	1	7	2	5	8	2	2	4	5	9	13	14	13	14	13	71	182	
60-64	22	6	1	5	1	1	2	0	6	2	2	8	9	15	14	19	10	12	3	3	3	14	14	155	
65-69	22	7	5	6	8	6	4	11	4	6	6	16	7	9	1	3	2	1	1	1	3	3	3	131	
70-74	48	7	4	5	2	3	3	2	1	3	0	3	2	4	0	0	0	1	0	0	0	0	0	88	
75-79	34	0	3	5	0	2	0	1	0	0	1	0	0	0	0	0	0	0	0	0	0	0	0	46	
80-84	30	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	30	
85-89	7	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	7	
90-94	5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	5	
95-99	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
100-104	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
105-999	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
TOT NUM	186	23	19	26	15	17	11	16	18	17	17	37	21	34	20	29	21	30	21	21	108	707	707	707	

AVG AMT 206062298427019313473126835743303694820539002409433760748338525655646058627601305732465134567216909579537

* AVG AMT * 45300
* TOT.PEN. 32027152 *

DISTRIBUTION OF PENSIONERS BY YEAR OF RETIREMENT AND BY ATTAINED AGE AS OF 12/**

SAFETY MEMBERS - TIER II - LAW ENFORCEMENT

ATTAINED AGE	PRE '83	** YEAR OF RETIREMENT **																	TOTAL	AVG AMT						
		'83	'84	'85	'86	'87	'88	'89	'90	'91	'92	'93	'94	'95	'96	'97	'98	'99								
0- 29	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1	12138	
30- 34	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2	32960	
35- 39	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	19	33532	
40- 44	0	1	1	0	0	0	0	0	0	2	3	4	2	4	6	3	5	5	1	5	2	4	5	2	45	31456
45- 49	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	33	27560
50- 54	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	26	33512
55- 59	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	27	30735
60- 64	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	21	23676
65- 69	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	6	22546
70- 74	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	5	30774
75- 79	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
80- 84	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
85- 89	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
90- 94	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
95- 99	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
100-104	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
105-999	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOT NUM	1	1	5	2	3	3	3	3	3	4	17	8	10	19	12	7	9	10	12	18	29				185	

AVG AMT 164501590126576230182714224487307983066125210279932391927558295123005533269308683181134162252962845837449

* AVG AMT * 29879
* TOT.PEN. 5527672 *

DISTRIBUTION OF PENSIONERS BY YEAR OF RETIREMENT AND BY ATTAINED AGE AS OF 12/**

SAFETY MEMBERS - LAW ENFORCEMENT

ATTAINED AGE	PRE '83	** YEAR OF RETIREMENT **																		TOTAL *****	AVG AMT *****			
		'83	'84	'85	'86	'87	'88	'89	'90	'91	'92	'93	'94	'95	'96	'97	'98	'99	'00			'01	'02	
0- 29	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1	12138
30- 34	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2	32960
35- 39	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	20	32488
40- 44	0	1	1	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	48	30488
45- 49	0	0	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	47	29369
50- 54	5	1	3	0	3	3	1	1	2	2	3	1	5	3	2	0	1	2	6	23	0	0	71	45634
55- 59	13	2	3	4	2	2	3	1	7	2	8	3	7	4	5	9	16	16	16	16	16	16	209	55912
60- 64	22	6	2	6	1	1	2	0	9	3	6	8	10	17	15	20	11	12	3	4	18	0	176	48876
65- 69	22	7	5	6	8	6	4	12	5	6	6	7	10	1	3	3	1	1	1	4	4	0	137	39354
70- 74	48	7	5	2	4	3	3	3	2	3	0	2	4	0	0	0	0	1	0	0	0	0	93	34924
75- 79	34	0	3	5	0	2	0	1	0	0	1	0	0	0	0	0	0	0	0	0	0	0	46	22837
80- 84	30	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	30	19128
85- 89	7	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	7	19462
90- 94	5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	5	11068
95- 99	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
100-104	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
105-999	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOT NUM	187	24	24	28	18	20	14	19	27	21	34	45	31	53	32	36	30	40	33	39	137	892		

AVG AMT 205842268926927307523058034055304614543534405384763076344644451284699449117544404967057391452945033970627

* AVG AMT * 42102

* TOT.PEN. 37554829 *

DISTRIBUTION OF PENSIONERS BY YEAR OF RETIREMENT AND BY ATTAINED AGE AS OF 12/**

SAFETY MEMBERS - TIER I - FIRE AUTHORITY

ATTAINED AGE *****	PRE '83 ***	** YEAR OF RETIREMENT **																	TOTAL *****	AVG AMT *****					
		'83	'84	'85	'86	'87	'88	'89	'90	'91	'92	'93	'94	'95	'96	'97	'98	'99							
0- 29	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30- 34	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35- 39	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40- 44	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45- 49	0	0	0	0	0	0	0	0	0	0	0	0	1	0	0	0	0	0	0	0	0	0	0	0	0
50- 54	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
55- 59	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1	0	0	0	0	0	0	0	0	0
60- 64	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
65- 69	0	0	0	0	0	0	0	0	0	0	0	0	2	0	0	0	2	4	0	0	0	0	0	0	0
70- 74	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
75- 79	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
80- 84	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
85- 89	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
90- 94	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
95- 99	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
100-104	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
105-999	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOT NUM	0	0	0	0	0	0	0	0	0	0	0	1	0	3	0	1	3	4	0	0	0	0	0	0	0
AVG AMT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
											042822	030633	0499384238862168	0	0	0	0	0	0	0	0	0	0	0	0

* AVG AMT * 45090
* TOT .PEN. * 586175 *