

**STATE EMPLOYEES'  
RETIREMENT SYSTEM  
OF ILLINOIS**

**THIRD ANNUAL STATEMENT**

**OF THE  
BOARD OF TRUSTEES**

**June 30, 1946**



**Issued by Authority of the  
BOARD OF TRUSTEES OF THE  
STATE EMPLOYEES' RETIREMENT SYSTEM  
OF ILLINOIS  
SPRINGFIELD**

**STATE OF ILLINOIS  
DWIGHT H. GREEN  
Governor**

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# STATE EMPLOYEES' RETIREMENT SYSTEM OF ILLINOIS

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## STATISTICAL AND FINANCIAL FACTS

	<i>Fiscal Year Ended June 30</i>	
	<i>1946</i>	<i>1945</i>
<b>Membership</b>		
Number of Members Beginning of Year.....	16,791	17,237
Number of Members at End of Year.....	18,882	16,791
<b>Financial Data</b>		
Total Assets at End of Year.....	\$5,532,246.53	\$3,462,998.68
Increase in Assets for the Year.....	2,069,247.85	1,802,796.87
Bond Investments (Book Value).....	5,000,521.51	3,159,424.65
Average Yield on Investments.....	2.36%	2.09%
Total Income for Year.....	3,142,993.58	1,625,250.13
Employee Contributions.....	1,904,046.60	1,529,015.33
State Contributions.....	1,043,500.00	8,418.82*
Annuity and Benefit Payments.....	222,569.18	72,690.62
Refunds to Withdrawing Members.....	136,431.32	72,206.14
<b>Statistics</b>		
Number of Superannuation Retirements.....	32	2
Average Age at Retirement.....	70.9	70.5
Average Length of Service at Retirement.....	25.0	15.2
Number of Ordinary Deaths in Active Service..	162	123
Number of Ordinary Disability Claims.....	165	58
Number of Accidental Disability Claims.....	26	46
Number of Accidental Death Claims.....	7	6
Number of Refunds to Withdrawing Members..	1070	1028

\*An additional State's contribution for the year 1945 amounting to \$300,000.00 was made during 1944 and included as income in the fiscal year ended June 30, 1944.

## LETTER OF TRANSMITTAL

October 30, 1946

To his Excellency,  
The Honorable Dwight H. Green,  
Governor of the State of Illinois,  
Springfield, Illinois.

Sir:

In compliance with the provisions of the Act governing the State Employees' Retirement System of Illinois, the Board of Trustees has the honor to submit herewith its **THIRD ANNUAL STATEMENT** covering operations for the fiscal year ended June 30, 1946.

Respectfully submitted,

ROY TUCHBREITER, Chairman

## THIRD ANNUAL STATEMENT OF THE BOARD OF TRUSTEES

The State Employees' Retirement System of Illinois has completed its third fiscal year of operation. In keeping with established policy, the Board of Trustees presents herewith a report on the progress and growth of the System during the year, and on its financial condition at the end of the year.

### *Publicity*

The Board recognizes that its responsibility as a public agency includes the duty of giving full publicity to its administrative activities and to all important phases of its operation. A periodic accounting, in published form, gives full expression to that responsibility if, in addition to technical, statistical and financial exhibits, such salient information is included as will enable the participant and the public at large to obtain as complete an understanding as is possible of the expanding scope of the System and the results of its operation.

This Third Annual Statement, therefore, not only narrates the more important administrative activities of the Board but also displays statistical and financial exhibits for the fiscal year ended June 30, 1946.

### MEMBERSHIP

Total membership of the System was 18,882, at June 30, 1946, an increase of 2,091 members, or 12 per cent over the preceding year. The changes in membership are summarized as follows:

	Number of Members July 1, 1945.....	16,791
<i>Add</i>	New Members, Year 1945-1946.....	3,362
	Total.....	20,153
<i>Deduct</i>	Deaths—Accidental (Occupational).....	7
	Deaths—Ordinary (Nonoccupational).....	162
	Withdrawals (with refunds).....	1,070
	Retirements.....	32
		1,271
	Membership June 30, 1946 (12% increase).....	18,882

The increase in membership was due in part to employees returning from service in the armed forces, and in some measure to recent entrants into State service, who have completed the qualifying period of twelve months of service prescribed as a condition for membership.



## FINANCIAL REVIEW

The character of operating results for the year and the current financial position of the System at the end of the year illustrate the progress made. Information is thus made available as to the ability of the System not only to meet the demands for current benefit payments, but also to provide for obligations that will mature in future years.

The liabilities of a retirement system consist mainly of long-term obligations. Contributions to meet those obligations are made currently by the employees and the State as service is rendered. Because these contributions are immediate, while the payment of the benefit obligations is deferred for some time in the future, there results an excess of income each year over expenditures. This excess represents the amounts required as reserves to cover future obligations to prospective beneficiaries.

Total assets of the System at June 30, 1946 amounted to \$5,532,246.53, being an increase of \$2,069,247.85 over the amount at the end of the preceding fiscal year. These assets are available to meet the obligations of the System for current and future liabilities represented by the following reserves:

*Current Liabilities*—\$65,679.78. This liability represents the amounts owing at the end of the year on account of accrued benefit and refund payments that were incurred prior to June 30, 1946.

*Reserve for Member Contributions*—\$3,978,903.24. This reserve increased \$1,727,820.28 as a result of contributions by members and is represented by individual accounts on all members, in which are recorded all of their contributions since the date of establishment of the System.

*Reserve for Interest Accumulations*—\$89,267.06. This reserve represents the interest required to maintain member's accumulated contributions accounts from the date of establishment through the fiscal year ended June 30, 1946, as provided in the Act. The increase in this reserve for the year was \$57,390.78.

*Contingent General Reserve*—\$1,397,003.51. All amounts of income of the System over and above current expenditures are credited to this reserve, which is maintained to provide for future obligations arising under the plan of operation. The reserve increased during the year in the amount of \$997,389.08.

*Reserve for Annuitants' Death Benefits*—\$1,392.94. This is a special contingent reserve to provide for possible refunds to heirs of annuitants whose death may occur prior to the time they have received as pension payments an amount equal to their accumulated contributions to the System at date of retirement.

The satisfactory financial condition of the System is fully disclosed in the statements included as a part of this report.

## INVESTMENTS

During the year the investment account increased from \$3,150,000.00 to \$5,035,000.00 in par value. A current appraisal indicates that the securities have a market value substantially in excess of cost. The average yield on the entire investment account at June 30, 1946 was 2.36 per cent. The interest income of the System for the fiscal year amounted to \$95,783.60, which compares favorably with the net interest requirements of the System for the year amounting to \$57,390.78.

The investments of the System are limited by law to United States Government securities and to general obligation bonds of the State of Illinois or of any political subdivision thereof. Bonds of any other state or political subdivision may also be purchased under certain definite limitations.

Because of the scarcity of municipal bonds of high quality yielding a satisfactory rate of income, the Board has been investing the funds of the System in United States Government bonds. This policy will be continued until such time as other eligible securities become available at reasonable prices so as to provide with safety a yield equal to or above its 2 per cent interest obligation.

The Board has continued its previously established policy of investing funds as they become available, thus securing the maximum amount of income. Only a moderate amount of uninvested cash is being maintained to provide for the current needs of the System.

A committee of three members, consisting of Trustee Roy Tuchbreiter, Chairman, the Hon. Mark A. Saunders, Director of Finance, and the Hon. Conrad F. Becker, State Treasurer, ex officio treasurer of the System, formulates its policies on investments.

## SALES OF SECURITIES

During the year the Board sold securities amounting to \$900,000.00 par value, consisting of United States Government bonds at a realized gain of \$33,649.40. With the proceeds of these sales, a purchase was made of other government bonds. These sales were made in keeping with the policy of the Board to take advantage of favorable market conditions for the conversion of bonds whenever practicable.

While this profit cannot be regarded as a substitute for permanent and regular income, such as interest on investments, it has nonetheless augmented the income of the System for the year.

## RESULTS OF OPERATION

The operational activities of the System increased substantially during the past fiscal year due to the large number of new participants coming into membership and the normal expansion of the scope of the benefits provided by the Act. The total membership at June 30, 1946

was 12 per cent greater than at the end of the preceding year. Applications for the several types of benefits provided by the System showed a marked increase. The System is gradually broadening its activities and should approach a normal state of operation within the next three years, during which time all of its benefit provisions will have become fully operative.

From the financial standpoint the results of operation were entirely satisfactory. Total income for the year was \$3,142,993.58 compared with the amount of \$1,625,250.13, for the preceding year. Expenditures for the various pension, disability and death benefits increased from \$72,690.62 to the amount of \$222,569.18, in keeping with the expansion of operation. The detailed items comprising the income and expenditures of the System are contained in the Statement of Income and Expenditures presented on page . . hereof.

### RETIREMENTS

Thirty-two members retired during the year, with an average monthly retirement benefit of \$44.47. Their average age was 70.9 years and average length of service 25 years. All of such members received a fractional retirement allowance, since they had not completed the required three years of contributing membership service to entitle them to full credit for prior service, i.e., service rendered prior to January 1, 1944. Credit for such service is apportioned under the Act according to length of membership service, and the full amount of such credit is available only after a member has completed thirty-six months of membership service.

The requirement of three years of contributing membership service will be fulfilled at the close of the current calendar year when most of the members will have made contributions for three full years. Employees at advanced ages, who have been delaying retirement until they could meet this requirement will then be eligible to retire without qualifying restrictions. This development should bring about the retirement of a large number of members after January 1, 1947.

The provision for compulsory retirement is scheduled to take effect on January 1, 1949. This is the last of the provisions of the Act having a delayed operative date. After that time all provisions of the plan of operation will be in full force and effect.

## REFUNDS

Refund payments to withdrawing members who became separated from State service during the fiscal year amounted to \$136,431.32. The number of members who received refunds was 1,070.

These payments compare with the amount for the preceding fiscal year of \$72,206.14, involving 1,028 members.

The average period of service of those who received refunds during the year was 3.2 years. The total refunds paid was equal to 7 per cent of the amounts contributed by the members during the year.

These payments will no doubt increase steadily for several years as the individual equities of the members become larger. This trend will continue until the operation of the System becomes fairly well stabilized and a normal state of operation is attained, at which time payments should level off. Thereafter, the total refund payments as well as the number of withdrawing members should fluctuate but little from year to year.

## MILITARY SERVICE

During the year approximately 770 employees returned from military service and exercised their right to membership in the System. Under the Act these employees become members and receive credit for prior service, i.e., service rendered prior to January 1, 1944 and before the date of their entry into military service, by fulfilling certain conditions. The law requires that such persons must become State employees within 60 days after their discharge from military service and elect to become members of the System within 60 days after their reentry into State service, to be entitled to their prior service credit. However, the prior service credit of these employees is subject to apportionment upon the basis of three years of contributing membership service, as in the case of other employees who became members of the System on January, 1, 1944.

In its present form, the Act does not provide credit to these employees for the purposes of the System for time served in the armed forces during World War II prior to January 1, 1944 or subsequent thereto. Credit for military service during World War I is covered in the Act by an amendment approved on July 25, 1945. An amendment to the Act for the allowance of credit for military service during World War II, as to those persons who, although not members of the System, were State employees at the time of their induction or enlistment in the armed forces of the United States, has been recommended by the Board of Trustees, and will be presented at the next regular session of the General Assembly.

## ANNUAL AUDIT

The Act governing the operation of the System provides that one of the duties of the Board shall be to have the accounts of the System audited annually by a certified public accountant designated by the Auditor of Public Accounts.

In accordance with this provision, such an audit of the books, records and accounts of the System is made each year by a responsible

firm of accountants and includes a check of its accounting procedures, without any limitation as to the scope of the work.

In such an audit it is the practice of accountants to test or examine, to the extent deemed necessary and appropriate, the various transactions of the System and the supporting records; to verify the securities owned by the System, to check all transactions in the investment account for the year; to examine vouchers and supporting data covering payments for annuities, benefits, expense and refunds; to test the various computations; to establish the accuracy of the individual accounts of the participants; and to prepare financial statements and related schedules reflecting the financial condition of the System and the results of operation, supported by the usual certificate of the accountants expressing their opinion as to the condition of the System and the results of operation.

The effect of such an audit is that the Board of Trustees can present each year, in published form, as a part of its annual report, statements of the auditors, certifying as to the scope of the examination and as to the accuracy of the accounts maintained by the System.

### FEDERAL INCOME TAX ON PENSIONS

Under the Internal Revenue Code pensions received by public employees are subject to federal income taxes and must be included in the tax return filed by a pensioner. The law allows a pensioner to recover the amount of his contributions toward the pension before the pension becomes fully subject to tax. The pensioner may withhold reporting the full amount of his pension until such recovery has occurred. During this period of recovery, however, the pensioner is required to include as income from his pension an amount equal to 3 per cent of his total contributions toward the pension. When recovery of contributions has occurred, the full amount of the pension must be reported as income.

The rising cost of living in recent years has focused attention on the plight of those taxpayers who are receiving fixed incomes, such as pensioners. Through the efforts of a number of public officials an organized movement has developed to bring about the exemption of pensions being received by former public employees, up to the sum of \$1,440.00 per year. Since pensions payable under the Railroad Retirement Act and the Social Security Act are fully exempt from federal income taxes, it is hoped that Congress will grant similar relief to retired public employees.

## POLICY COMMITTEE

The functions of this Committee are to help the Board in formulating administrative policy during the course of operation of the System and advise in the adoption of effective rules of procedure. A number of matters arising in the administration of the System during the year were considered by this Committee. During the year the Committee submitted to the Board 16 reports on policy decisions covering certain specific phases of administration. Besides these written reports, the Committee rendered a number of other informal decisions dealing with miscellaneous administrative problems. This Committee is performing an extremely useful service and is helping to maintain a high standard of efficiency in administration. The Committee has been headed since its creation in the year 1943 by Trustee Frank N. Barker. For the year under review, the other members were the Secretary of the System and the Consulting Actuary.

## CLAIMS COMMITTEE

The work of this Committee is assuming increasing importance in the operation of the System. A larger number of claims are constantly receiving its attention, and these claims are being dispatched with efficiency under rules of procedure adopted by the Committee which give effect to the principles of sound and progressive administration of death and disability benefit provisions. The methods in force for the filing and processing of claims for the several types of benefits provided by the System are being constantly improved, with the sole objective of bringing about an expeditious settlement of claims in an equitable manner, within the limitations imposed by law.

During the year the Committee disposed of a total of 592 claims of the following classifications:

Accidental Disability (occupational).....	107
Accidental Death (occupational).....	9
Ordinary Disability (nonoccupational).....	229
Ordinary Death (nonoccupational).....	209
Service Retirement.....	38
Total.....	592

The number of claims disposed of during the year compares with a total of 161 for the preceding fiscal year, being an increase for the year of 431. Further increases in the number of claims will occur during the next several years as the benefit provisions reach their full force and effect.

The members of this Committee are to be highly commended for their faithful and conscientious service which has contributed immeasurably to the successful operation of the System. Mr. James Hardie, Chief Clerk of the Auditor of Public Accounts, is Chairman of the Committee; Dr. O. W. Phelps of the University of Chicago School of Business, and the Secretary of the System are the other members of the Committee.

## PROPOSED AMENDMENTS

All of the proposed amendments to the Act, which have been reviewed by the Board of Trustees of the System, have been presented to the Illinois Public Employees Pension Laws Commission for its consideration.

This Commission was created by the Sixty-Fourth General Assembly at the request of Governor Dwight H. Green, to make a study of all pension laws in force in the State of Illinois for public employees. It is scheduled to submit its report to the next General Assembly and to make recommendations for changes in these laws.

Several of the amendments suggested are clarifying and corrective in character. These minor corrective changes will not be reviewed at this time. Only those changes that are of basic importance are briefly described.

*Military Service Credit.* The amendment providing for the allowance of service credit for the various purposes of the Retirement System for time served in the armed forces of the United States has already been commented upon. Such a change is in keeping with good pension legislation and conforms to the policy previously adopted in this State of allowing credit for pension purposes for all military service.

*Rescission of Waivers.* Another amendment would grant the employees who waived membership in the System at the time of its inception another opportunity to become members, with full prior service rights. The privilege of membership in such cases would be conditioned upon these employees making contributions for the period from January 1, 1944 to the date of cancellation of the waiver, including interest at 2 per cent per annum. Such employees would then assume the same status they would have had if they had become members of the System on January 1, 1944.

*Employees Transferred to Federal Service.* It is proposed that the rights to prior service should be established in the case of those employees of the Division of Placement and Unemployment Compensation who are on leave of absence from the State of Illinois because of transfer to the service of the federal government under an Executive Order of the President.

*Prior Service Credit to Future Entrants.* Employees who were not in service on December 31, 1943, and entered service on or after January 1, 1944, are not now entitled to credit for prior service, i.e., service rendered prior to January 1, 1944. These employees are designated as future entrants. It is proposed that these employees shall receive prior service credit provided they render at least five years of service following their reentry into State employment. This would make it possible for employees reentering State service on or after January 1, 1944, who were not in service on the operative date of the System, to receive credit for all past service rendered the State of Illinois.

*Reciprocity.* It is proposed that members of the System be entitled to credit for any and all service previously rendered to any other State agency maintaining a retirement system, to which the State of Illinois is a contributor. Likewise, any employee who is a member of such other retirement system should be entitled to credit for service rendered in a department covered by this System. The purpose of such a reciprocity provision is to enable employees to receive pension credits for service rendered in any capacity and in any department of the State government financed by State appropriations. Certain other legislation, additional to an amendment to the Act governing the System, may be required to bring about such a change.

The foregoing constitute the principal changes to be made in the Act. It is hoped that all of these proposed changes, together with those few that are of clarifying character, will receive the approval of the Commission.

*Appropriation Requirements for Biennium Beginning July 1, 1947.*

The Act governing the operation of the System provides that the contributions by the State of Illinois for any year shall be equal to the average annual expenditures (in respect to the State's portion of the benefit) over the next ten years following the year for which contributions are to be made.

In accordance with this provision, the Actuary has submitted a report to the Board, setting forth the results of his determination of the amounts of contribution required from the State of Illinois for the two fiscal years comprising the biennium beginning July 1, 1947. The amounts of contribution as reported by the Actuary are as follows:

<i>Fiscal Year Ending:</i>	
June 30, 1948.....	\$1,140,125.00
June 30, 1949.....	1,344,875.00
<b>Total for Biennium.....</b>	<b>\$2,485,000.00</b>

The detailed figures representing a breakdown of this computed estimate are shown on page — hereof.

The Actuary has explained that the above amount of appropriation requirements is 19 per cent larger than the previous appropriation for the System, due mainly to the operation of the following factors: (1) A larger membership in the System; (2) increases in salary rates during the last two years; (3) probable salary increases in the future according to the pay schedules in force; and (4) the normal increase in expenditures in future years for the several benefits.

To the amount of \$2,485,000.00 must be added the estimated needs for administration expense, as determined by the Secretary, of \$219,075.00, resulting in aggregate appropriation requirements for the System for the said biennium of \$2,704,075.00.



## CONCLUSION

The operation of the System during the past year has been highly satisfactory. The results attest to the very gratifying progress that has been made. The System is developing into a strong and successful organization having a comprehensive and well balanced plan of benefit provisions, adequately financed, which are being administered according to sound and accepted principles. It will be the aim of the Board, as far as humanly possible, and within the scope of its authority, to see to it that the strength and security of the System are maintained in the future.

In closing, the Board desires to express once again its sincere thanks and appreciation to the Attorney General and the State Treasurer for their continued cooperation and support in the administration of the System and to give full recognition to the untiring and unfailing efforts of the administrative office personnel of the System whose loyalty and efficiency have been such vital factors in enabling the Board to achieve and maintain the present high standard of service.

Respectfully submitted,

BOARD OF TRUSTEES  
State Employees' Retirement System  
of Illinois

ROY TUCHBREITER, Chairman  
ARTHUR C. LUEDER  
M. A. SAUNDERS  
F. N. BARKER  
CHARLES H. PEELER

L. C. CORTRIGHT, Secretary

## REPORT OF THE ACTUARY

### ON THE THIRD ACTUARIAL VALUATION OF THE STATE EMPLOYEES' RETIREMENT SYSTEM OF ILLINOIS AS OF JUNE 30, 1946

Board of Trustees,  
State Employees' Retirement System  
of Illinois,  
Springfield, Illinois.

Gentlemen:

Section 16 of the Act governing the operation of the System provides that the actuary "shall make an annual valuation of the liabilities and reserves of the systems . . .". In accordance with this provision, I am submitting my report on the third annual valuation of the liabilities and reserves of the System, as of June 30, 1946.

#### *Basis of Valuation*

This valuation was based upon the benefit and contribution provisions of the plan of operation underlying the System, as summarized in the appendix hereof. No change has occurred in the basic provisions of the Act since the last valuation.

#### *Statistical Compilation*

The statistics reflecting age, service and salary characteristics of the active members of the System, and the data pertaining to beneficiaries of the System, were compiled by the office staff of the System under the direction of L. C. Cortright, Secretary, and made available to me in the form required for this valuation. Their assistance and cooperation in this regard is hereby gratefully acknowledged.

#### *Membership and Salary Data*

The number of members involved in this valuation is 18,882. This is an increase of 12% over the membership in force at the end of the preceding fiscal year.

Female employees comprised 39.9% of the total membership, compared with 42.0% at the close of the preceding year.

The aggregate annual salaries of all members, as used in this valuation, was \$44,732,936.00, compared with \$35,128,622.00 for the preceding year.

#### *Appropriation Requirements*

The plan of operation underlying the System is jointly contributory in form. Employees make contributions at the rate of 5% of their salaries, and the State of Illinois is required to make biennial appropriations to meet its share of the cost of the benefits.

The Act prescribes the method of determining the amount of these appropriations by the State. This method provides that the contributions by the State of Illinois, for any year, shall be equal to the average annual expenditures (in respect to the State's portion of the cost of the

benefits) over the next ten years following the year for which contributions are to be made.

In accordance with this provision of the Act, a determination has been made of the amount of State contributions for the two fiscal years comprising the biennium beginning July, 1947, and this amounts to \$2,485,000.00. A statement showing the several items comprising this estimate is appended to this report.

### *Results of Valuation*

The appended Balance Sheet shows the results of the valuation of the assets and liabilities of the System as of June 30, 1946.

The actuarial reserve deficiency is shown as \$22,542,756.39, being an increase of \$3,204,393.51, over the amount shown at the end of the preceding fiscal year. This increase was due largely to the operation of the following factors: (1) the increase in salaries reported elsewhere herein; and (2) a larger membership in the System at the close of the year.

The salaries of the members exercise an important influence on the cost of the benefits. That part of the retirement allowance provided from State contributions is directly related to members' salaries. This applies both to prior service and membership service. Salaries also enter into the computation of the other benefits provided by the System. Thus, this factor is responsible for the major part of the increase in the actuarial reserve deficiency.

The aggregate prior service years of all members for the purposes of our computations was 109,112.

The death benefit payable by the System on account of death due to nonoccupational causes, equal to one month's salary for each year of service, subject to a maximum of six months' salary in any case, involves total insurance in the sum of \$15,812,600.00. This is an increase over last year's figure, which was \$13,549,683.00, due chiefly to an increase in the salaries of the members.

There were 11,825 members eligible for ordinary disability benefit (nonoccupational), being those under the age of 65 years who have completed at least five years of service.

### *Prior Service Verification*

Service rendered by the members prior to the operative date of the System, namely, January 1, 1944, is in process of verification from the departmental employment records. Several thousand individual records have already been checked and verified and certificates for prior service issued by the System. The records of members in the upper age brackets are being given precedence in this work.

The valuation herein reported has been predicated in part upon the records of service claimed by the members and to the extent available upon the completed and verified prior service records.

### *Rate of Interest*

The interest assumption used in this valuation was 2% per annum. This rate has been in force since the System began operations. While the interest earnings of the System have exceeded this rate by a sub-

stantial margin, no change is recommended at this time in view of the relatively short period of operations.

### *Mortality*

The rate of mortality has been below the expected according to the Combined Annuity Mortality Table for Male Lives, as prescribed by the Act. This is due in part to the large number of female employees comprising the membership of the System.

The length of operations of the System has been too short to permit of any reliable conclusions. Further experience should provide more adequate data for use in measuring the rate of mortality against the above named standard. The results of this experience will be made available in future reports.

### *Superannuation Retirements*

During the year 33 members retired on service retirement allowances. The aggregate payments to these members are at the rate of \$17,613.48 per year.

The retirement allowances to these members involve fractional prior service credit, proportionate to the length of service rendered subsequent to January 1, 1944. Under the Act, three years of membership service are required for the receipt of full prior service credit. Shorter periods of membership service entitle members to proportionate amounts of prior service credits. This requirement will largely be fulfilled at December 31, 1946, after which retirements will reflect full prior service credit together with full membership service credit.

The compulsory retirement provision is scheduled to become operative on January 1, 1949, and is the last of the benefit provisions of the Act having a delayed operative date.

### *Recommendations*

The following recommendations are submitted to the Board of Trustees:

1. The Act provides that the actuarial tables to be used by the System shall be those recommended by the Actuary, but "until the System has been in operation for at least three years from date of establishment the Combined Annuity Table of Mortality for Male Lives shall be used."

The System will have completed three years of operations on December 1, 1946. It is recommended that beginning January 1, 1947, two separate tables of annuity values be used for male and female members, according to the above named standard.

2. The refund payable upon death of an annuitant of the unabsorbed portion of the member's accumulated contributions if the death of the member occurred before he had received on his retirement allowance an amount at least equal to such contributions, is a form of death benefit. No charge is made to the member for this benefit. Consideration might be given to the advisability of proposing an amendment to the Act to have the employees assume the cost of this benefit by means of a reduction in the service retirement allowance. At the present time the cost is assumed by the State.

3. Lastly, it is recommended that all amendments submitted to the Board of Trustees be carefully studied with the view of determining their financial implications and their effect on the general plan of operations. This is necessary for the maintenance of a sound and equitable plan of benefit provisions conforming to present day concepts of good retirement legislation.

#### *Conclusion*

The System has made gratifying progress and is operating in a highly satisfactory manner. The administrative policies and procedures in force conform to the provisions of the Act, and meet the essential requirements of progressive administration.

Respectfully submitted,

A. A. WEINBERG,  
Actuary

## VALUATION BALANCE SHEET—JUNE 30, 1946

### ASSETS

#### PRESENT ASSETS:

Cash.....		\$ 351,671.28
Accounts Receivable—member contributions.....		115,856.71
Due from Federal Funds.....		57,188.71
Accrued Interest on Investments.....		7,008.32
Bond Investments.....		5,000,521.51
		\$5,532,246.53
Total.....		\$5,532,246.53
Less, Current Liabilities:		
Accrued Benefits and Expenses.....		65,679.78
		\$5,466,566.75
Net Present Assets.....		\$5,466,566.75

#### DEFERRED ASSETS:

Obligations of the State of Illinois for retirement benefits covering service of members subsequent to June 30, 1946.....		\$11,918,027.44
---	--	-----------------

#### ACTUARIAL RESERVE DEFICIENCY—

Deferred Obligation of the State of Illinois:		
Present Value of Accrued retirement benefits on account of membership service, i.e., January 1, 1944 to June 30, 1946.....		\$ 2,836,051.99
Present Value of accrued retirement benefits on account of Prior Service of members.....		18,225,221.71
Liability for benefit claims in force and pending Reserve requirements for death and disability benefits.....		433,811.98
		2,446,067.16
		\$23,941,152.84
Total.....		\$23,941,152.84
Less, Balance in Contingent General Reserve and Annuitants' Death Reserve.....		1,398,396.45
		22,542,756.39
Total.....		\$39,927,350.58

## VALUATION BALANCE SHEET—JUNE 30, 1946

### LIABILITIES

Liability on Accidental Death Benefit claims in force and pending. . . . .	\$ 290,094.76
Present Value of Service Retirement Allowances in force. . . . .	143,717.22
Present Value of Service Retirement Benefits accruing on account of accumulated member contributions. . . . .	4,068,170.30
Present Value of Service Retirement Benefits on account of service of members subsequent to January 1, 1944, to be provided by future State contributions. . . . .	14,754,079.43
Present Value of Service Retirement Benefits accruing on account of prior service of members, ie. prior to January 1, 1944. . . . .	18,225,221.71
Reserve Requirments for other benefit liabilities:	
Ordinary Death Benefit. . . . .	2,033,942.45
Ordinary Disability. . . . .	250,585.65
Accidental Disability (Occupational). . . . .	39,445.18
Accidental Death (Occupational). . . . .	122,093.88
 Total. . . . .	 <u>\$39,927,350.58</u>

**NOTE:** No account is taken of future contributions by members, nor is any benefit liability shown on account of those contributions inasmuch as the benefits purchasable by future contributions will be exactly balanced by the amount of those contributions.

**AMOUNT OF REQUIREMENTS FROM STATE  
APPROPRIATIONS FOR BIENNIUM BEGINNING  
JULY 1, 1947**

<i>Purpose</i>	<i>Fiscal Years Ended June 30</i>		<i>Total Appropriation Requirements for Biennium Beginning July 1, 1947</i>
	<i>1948</i>	<i>1949</i>	
State Annuity..... } Prior Service Annuity } .....	\$ 943,606.00	\$1,165,011.00	\$2,108,617.00
Death Benefit.....	100,000.00	100,000.00	200,000.00
Ordinary Disability Benefit.....	120,000.00	120,000.00	240,000.00
Accidental Disability Benefit.....	37,500.00	37,500.00	75,000.00
Accidental Death Benefit.....	10,000.00	10,000.00	20,000.00
	<hr/>	<hr/>	<hr/>
	\$1,211,106.00	\$1,432,511.00	\$2,643,617.00
Less amount to be contributed from federal funds *.....	70,981.00	87,636.00	158,617.00
	<hr/>	<hr/>	<hr/>
<b>Appropriation Requirements.....</b>	<b>\$1,140,125.00</b>	<b>\$1,344,875.00</b>	<b>\$2,485,000.00</b>

\* These federal funds are that proportion of the total amount of requirements which the estimated aggregate salaries of employees of those agencies, for the year preceding the year in question, bears to the estimated aggregate salaries of all participants of the System for that year.



**MAC KENZIE EVANS & CO.**  
**Public Accountants and Auditors**  
 228 N. LaSalle St. Chicago, Ill. Phone Dearborn 1556

October 14, 1946

To the Board of Trustees of the  
 State Employees' Retirement System of Illinois  
 Springfield, Illinois

Gentlemen:

Pursuant to appointment we have made an audit of the general books, records and related data and have reviewed the System of Internal control and accounting procedures of

**STATE EMPLOYEES' RETIREMENT SYSTEM OF ILLINOIS**  
 for the fiscal year, July 1, 1945 to June 30, 1946.

We Hereby Certify that in our opinion:

That the accompanying Balance Sheet and Statement of Income and Expenditures are in accordance with the general books of the System and with generally accepted accounting principles, and

That, a detail check of all cash receipts and disbursements and test-checks of all other data we deemed appropriate convinces us that all items are being correctly accounted for on the general books of the System and that the Reserves as set up reflect a proper accounting for all transactions therein, and

That, the definite determination that each and every possible member has been included in the System, the verification of prior service credits and the amount of actuarial liabilities of the System are items deemed to be beyond the scope of our audit, and

That, subject to these qualifications, the Balance Sheet as set forth in Exhibit A correctly reflects in our opinion the true financial condition at June 30, 1946.

**MAC KENZIE, EVANS & CO.**  
 /s/ Per T. L. Evans  
 Certified Public Accountant

## EXHIBIT A

## BALANCE SHEET—JUNE 30, 1946

## ASSETS

CASH, CONRAD F. BECKER, TREASURER.....		\$ 351,671.28
ACCOUNTS RECEIVABLE:		
Members' Contributions.....	\$115,856.71	
Due from Federal Fund.....	57,188.71	
Interest on investments.....	7,008.32	
		<u>180,053.74</u>
INVESTMENTS:		
United States Savings and Treasury Bonds.....		5,000,521.51
		<u>\$5,532,246.53</u>

## LIABILITIES

ACCRUED BENEFITS AND REFUNDS PAYABLE:		
Accidental Death Benefits.....	\$ 3,076.49	
Accidental Disability Benefits.....	2,949.61	
Ordinary Death Benefits.....	36,026.68	
Ordinary Disability Benefits.....	7,585.93	
Refunds.....	16,041.07	
		<u>\$ 65,679.78</u>
RESERVES:		
Members' Contributions.....	\$3,978,903.24	
Interest Accumulations.....	89,267.06	
Contingent General Reserve.....	1,397,003.51	
Annuitants Death Benefits.....	1,392.94	
		<u>5,466,566.75</u>
Total Liabilities and Reserves.....		<u>\$5,532,246.53</u>

NOTE: Subject to accompanying comments in our report of which this Balance Sheet is a part.

**STATEMENT OF INCOME AND EXPENDITURES  
FOR THE PERIOD FROM JULY 1, 1945 TO JUNE 30, 1946**

**INCOME:**

Contributions by Members.....	\$1,906,969.71	
<i>Less: Adjustments of collections—</i>		
Refunds to Departments	\$ 716.77	
Refunds to employees for erroneous deductions..	2,206.34	
	2,293.11	
		<b>\$1,904,046.60</b>
Contributions by State of Illinois.....		1,043,500.00
Contributions from Federal Funds.....		65,866.32
Interest earned on investments.....		95,783.60
Gains from sale of investments.....		33,649.40
Excess of accounts payable accrual over actual expenditures.....		147.66
		<b>\$3,142,993.58</b>

**EXPENDITURES:**

<b>Benefits—</b>		
Accidental death.....	\$ 3,427.10	
Accidental disability....	4,826.24	
Ordinary death.....	154,255.03	
Ordinary disability.....	51,029.18	
Annuities.....	9,031.63	
	\$222,569.18	
Refunds to employees leaving service.....	136,431.32	
		359,000.50
Excess of income over expenditures.....		<b>\$2,783,993.08</b>

**ANALYSIS OF CASH RECEIPTS AND DISBURSEMENTS  
FOR THE PERIOD FROM JULY 1, 1945 TO JUNE 30, 1946**

BALANCE IN SYSTEM'S FUND ACCOUNT, JUNE 30, 1945.. \$ 193,730.75

**RECEIPTS:**

Contributions—

By members.....	\$1,861,155.45
By State of Illinois.....	1,043,500.00
Federal Agencies.....	30,753.41
Repayment of refunds..	25.08
Benefit refunds.....	216.32

\$2,935,650.26

Interest on investments..... 106,217.96

Sale of securities..... \$ 909,100.60

Gain on sale of securities.... 33,649.40

942,750.00

3,984,618.22

Total available cash..... \$4,178,348.97

**DISBURSEMENTS:**

Benefits—

Consisting of accumulated contributions, interest and State contributions:

Annuities.....	\$ 9,176.34
Death benefits.....	135,781.84
Disability benefits..	41,536.59

\$ 186,494.77

Refunds—

To departments.....	\$ 709.53
To employees leaving service.....	126,997.18
For erroneous deductions	2,077.25

129,783.96

Accrued operating expenses, June 30, 1945..... 3,446.41

Investments—

Principal and premiums to purchase United States Government bonds.....	\$3,499,900.00
Accrued interest paid...	4,585.80
Sundry interest expense	2,466.75

3,506,952.55

Total disbursements..... 3,826,677.69

BALANCE IN SYSTEM'S FUND ACCOUNT (EXHIBIT A).... \$ 351,671.28

## STATEMENT OF INVESTMENTS OWNED JUNE 30, 1946

<i>Description</i>	<i>Date of Issue</i>	<i>Maturity Date</i>	<i>Denomination</i>	<i>Par Value</i>
BONDS—				
10 U.S. Savings, Series G, 2½%	Dec. 1, 1943	Dec. 1, 1955	\$ 10,000	\$ 100,000.00
1 U.S. Savings, Series G, 2½%	Feb. 1, 1944	Feb. 1, 1956	10,000	10,000.00
9 U.S. Savings, Series G, 2½%	Feb. 1, 1944	Feb. 1, 1956	10,000	90,000.00
2 U.S. Savings, Series G, 2½%	Jan. 1, 1945	Jan. 1, 1957	10,000	20,000.00
7 U.S. Savings, Series G, 2½%	Jan. 1, 1945	Jan. 1, 1957	10,000	70,000.00
1 U.S. Savings, Series G, 2½%	Jan. 1, 1945	Jan. 1, 1957	10,000	10,000.00
9 U.S. Treasury, 2¼%	June 1, 1945	June 15, 1962	100,000	900,000.00
3 U.S. Treasury, 2¼%	June 1, 1945	June 15, 1962	100,000	300,000.00
5 U.S. Treasury, 2¼%	June 1, 1945	June 15, 1962	10,000	50,000.00
7 U.S. Treasury, 2¼%	June 1, 1945	June 15, 1962	100,000	700,000.00
14 U.S. Treasury, 2½%	Nov. 15, 1945	Dec. 15, 1972	100,000	1,400,000.00
8 U.S. Treasury, 2½%	Nov. 15, 1945	Dec. 15, 1972	100,000	800,000.00
5 U.S. Treasury, 2½%	Nov. 15, 1945	Dec. 15, 1972	10,000	50,000.00
4 U.S. Treasury, 2½%	Nov. 15, 1945	Dec. 15, 1972	100,000	400,000.00
14 U.S. Savings cumulative Series F.....	Apr. 1, 1946	Apr. 1, 1958		
Maturity value 1			5,000	
13			10,000	99,900.00
				<u>\$4,999,900.00</u>
Increment for accrued interest to June 30, 1946 on Series F.....				621.51
Total.....				<u><u>\$5,000,521.51</u></u>

## STATEMENT OF CHANGES IN RESERVE ACCOUNTS FOR THE PERIOD FROM JULY 1, 1945 TO JUNE 30, 1946

	<i>Transactions, for year ended</i>	<i>Reserve Allocations</i>			
	<i>June 30, 1946</i>	<i>Members' Contributions</i>	<i>Interest Accumulations</i>	<i>Annuitants' Death Benefits</i>	<i>Contingent General Reserve</i>
OPENING BALANCE, JULY 1, 1945.....		\$2,251,082.96	\$31,876.28		\$ 399,614.43
<b>Add: Income—</b>					
Contributions: By members.....	\$1,904,046.60	1,904,046.60			
By State of Illinois.....	1,043,500.00				\$1,043,500.00
From Federal Government..	65,866.32				65,866.32
Interest earned on investments.....	95,783.60		57,390.78		38,392.82
Gains from sale of investments.....	33,649.40				33,649.40
Excess of accounts payable accrual over actual expenditures.....	147.66*				147.66
<b>Total income.....</b>	<b>\$3,142,993.58</b>	<b>\$1,904,046.60</b>	<b>\$57,390.78</b>		<b>\$1,181,556.20</b>
<b>Deduct: Expenditures—</b>					
Benefit payments.....	\$ 222,569.18	\$ 33,572.92			\$ 188,996.26
Refunds.....	136,431.32	136,431.32			
<b>Total Expenditures.....</b>	<b>\$ 359,000.50</b>	<b>\$ 170,004.24</b>			<b>\$ 188,996.26</b>
<b>BALANCES, JUNE 30, 1946, BEFORE ADJUSTMENTS.....</b>	<b>\$2,783,993.08</b>	<b>\$3,985,125.32</b>	<b>\$89,267.06</b>		<b>\$1,392,174.37</b>
Adjustment—Transfer of Accumulated Contribu- tions of Deceased Annuitants from Reserve for Members' Contributions to Reserves for Death Benefits and Contingent General.....		6,222.08		\$1,392.94	4,829.14
<b>BALANCES IN RESERVES, JUNE 30, 1946 (EXHIBIT A).....</b>		<b>\$3,978,903.24</b>	<b>\$89,267.06</b>	<b>\$1,392.94</b>	<b>\$1,397,003.51</b>

NOTE: \*To adjust accruals to actual expenditures from previous years' lump sum appropriation for administrative expenses.

**ADMINISTRATIVE EXPENSE APPROPRIATIONS  
STATEMENT OF EXPENDITURES AND BALANCE**

**Fiscal Year Ended June 30, 1946**

*July 1, 1945 to June 30, 1946*

**PERSONAL SERVICES**

*Expenditures*

Regular Positions.....	\$49,640.55	
Extra Help.....	968.81	
Total.....		\$50,609.36

**CONTRACTUAL SERVICES**

*Expenditures*

Telephone, Telegraph and Teletype.....	\$ 369.30	
Freight, Express and Drayage.....	18.55	
Repairs and Maintenance of Office furniture and Equipment.....	268.99	
Repairs and Maintenance of Motor Vehicles	150.77	
Repairs and Maintenance of Real Property	1,428.00	
Clean Towel Service.....	19.05	
Rental of Office Equipment.....	276.00	
Rental of Real Property.....	4,320.00	
Total.....		\$ 6,850.66

**OFFICE EXPENSES**

*Expenditures*

Postage and Postal Charges.....	\$ 475.20	
Surety Bond and Insurance Premiums....	137.15	
Subscriptions, Information Service and Dues.....	10.00	
Professional and Technical Services.....	4,568.50	
Miscellaneous.....	5.75	
Total.....		\$ 5,196.60

**TRAVEL**

*Expenditures*

Travel.....	\$ 1,948.81	
-------------	-------------	--

**COMMODITIES**

*Expenditures*

Stationery, Printing and Office Supplies...	\$1,793.80	
Motor Vehicles and Mechanical Supplies..	55.14	
Total.....		\$ 1,848.94

**EQUIPMENT**

*Expenditures*

Office Furniture and Equipment.....	\$ 921.55	
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**Summary**

	<i>July 1, 1945 to June 30, 1946</i>
ADMINISTRATIVE EXPENSE APPROPRIATIONS, BIENNIUM ENDING JUNE 30, 1947.....	\$176,962.00
<i>Expenditures</i>	
Personal Services.....	\$50,609.36
Contractual Services.....	6,850.66
Office Expenses.....	5,196.60
Travel.....	1,948.81
Commodities.....	1,848.94
Equipment.....	921.55
	<hr/>
Total Expenditures.....	67,375.92
	<hr/>
Appropriation Balance, June 30, 1946.....	\$ 109,586.08
	<hr/> <hr/>



TABLE A  
MEMBERSHIP BY DEPARTMENTS

<i>Department</i>	<i>June 30, 1946</i>		<i>June 30, 1945</i>	
	<i>Number of Members</i>	<i>Per Cent of Total</i>	<i>Number of Members</i>	<i>Per Cent of Total</i>
Agriculture .....	376	1.99	381	2.27
Attorney General.....	173	0.92	134	0.80
Auditor of Public Accounts.....	335	1.77	278	1.66
Conservation.....	221	1.17	201	1.20
Finance.....	161	0.85	153	0.91
Governor.....	13	0.07	14	0.08
Insurance.....	125	0.66	102	0.61
Labor.....	1,280	6.78	1,137	6.77
Lieutenant Governor.....	.....	.....	.....	.....
Military and Naval.....	196	1.04	186	1.11
Mines and Minerals.....	68	0.36	64	0.38
Public Aid Commission.....	1,215	6.43	1,107	6.59
Public Health.....	621	3.29	520	3.10
Public Instruction.....	65	0.34	39	0.23
Public Safety.....	1,677	8.88	1,491	8.88
Public Welfare.....	6,149	32.57	5,632	33.54
Public Works and Buildings.....	3,469	18.37	3,060	18.22
Registration and Education.....	153	0.81	143	0.85
Revenue.....	1,012	5.36	940	5.60
Secretary of State.....	719	3.81	539	3.21
Treasurer.....	98	0.52	71	0.42
Miscellaneous Agencies.....	756	4.01	599	3.57
<b>Total.....</b>	<b>18,882</b>	<b>100.00%</b>	<b>16,791</b>	<b>100.00%</b>

TABLE B  
**SHOWING NUMBER OF MEMBERS AND TOTAL SALARIES  
 AS OF JUNE 30, 1946, CLASSIFIED BY AGES**

<i>Age at June 30, 1946</i>	<i>Number of Members</i>	<i>Total Salaries</i>	<i>Age at June 30, 1946</i>	<i>Number of Members</i>	<i>Total Salaries</i>
17.....	1	\$ 1,320.00	55.....	500	\$1,205,868.00
18.....	6	8,640.00	56.....	513	1,207,980.00
19.....	48	76,824.00	57.....	535	1,244,988.00
20.....	115	188,100.00	58.....	487	1,143,648.00
21.....	115	195,132.00	59.....	403	942,012.00
22.....	113	199,404.00	60.....	402	942,756.00
23.....	136	244,044.00	61.....	371	876,180.00
24.....	109	200,568.00	62.....	306	721,440.00
25.....	139	268,884.00	63.....	249	584,796.00
26.....	144	288,456.00	64.....	221	511,992.00
27.....	129	260,292.00	65.....	239	548,388.00
28.....	158	323,304.00	66.....	203	473,460.00
29.....	186	408,156.00	67.....	164	395,664.00
30.....	198	435,192.00	68.....	163	361,764.00
31.....	260	591,492.00	69.....	99	230,028.00
32.....	275	620,904.00	70.....	118	283,908.00
33.....	319	731,088.00	71.....	81	175,704.00
34.....	306	747,768.00	72.....	51	117,348.00
35.....	326	794,448.00	73.....	56	137,736.00
36.....	392	969,480.00	74.....	57	139,332.00
37.....	405	991,632.00	75.....	39	88,308.00
38.....	448	1,154,700.00	76.....	48	110,508.00
39.....	410	991,812.00	77.....	19	50,904.00
40.....	453	1,109,772.00	78.....	8	20,938.00
41.....	485	1,192,500.00	79.....	13	28,644.00
42.....	512	1,254,684.00	80.....	5	9,948.00
43.....	505	1,214,088.00	81.....	4	13,164.00
44.....	478	1,197,612.00	82.....	3	6,684.00
45.....	424	1,068,852.00	83.....	4	12,252.00
46.....	537	1,300,248.00	84.....	3	6,108.00
47.....	517	1,288,704.00	85.....	1	2,628.00
48.....	536	1,322,604.00	86.....	3	5,040.00
49.....	523	1,286,436.00	87.....	1	2,004.00
50.....	585	1,450,236.00		18,003	\$42,650,520.00
51.....	617	1,497,396.00	Members with uncompleted Membership Records.....	879	2,082,416.00
52.....	554	1,361,892.00			
53.....	564	1,373,556.00			
54.....	606	1,438,128.00			
			<b>Total.....</b>	<b>18,882</b>	<b>\$44,732,936.00</b>

**TABLE C**  
**NUMBER OF MEMBERS BY AGE AND SEX—JUNE 30, 1946**

<i>Age</i>	<i>Male</i>	<i>Female</i>	<i>Total</i>	<i>Age</i>	<i>Male</i>	<i>Female</i>	<i>Total</i>
17.....		1	1	55.....	339	161	500
18.....	1	5	6	56.....	337	176	513
19.....	3	45	48	57.....	354	181	535
20.....	6	110	116	58.....	324	163	487
21.....	4	111	115	59.....	272	131	403
22.....	6	107	113	60.....	266	136	402
23.....	16	120	136	61.....	263	108	371
24.....	16	95	111	62.....	214	92	306
25.....	22	117	139	63.....	177	72	249
26.....	45	99	144	64.....	154	67	221
27.....	37	92	129	65.....	170	69	239
28.....	51	107	158	66.....	146	57	203
29.....	92	94	186	67.....	115	48	163
30.....	97	101	198	68.....	120	43	163
31.....	137	123	260	69.....	75	24	99
32.....	140	135	275	70.....	89	29	118
33.....	153	166	319	71.....	51	30	81
34.....	172	134	306	72.....	41	10	51
35.....	188	138	326	73.....	47	9	56
36.....	247	145	392	74.....	43	14	57
37.....	224	181	405	75.....	32	7	39
38.....	278	170	448	76.....	39	9	48
39.....	216	194	410	77.....	14	5	19
40.....	267	186	453	78.....	8	0	8
41.....	283	202	485	79.....	12	1	13
42.....	307	205	512	80.....	5	0	5
43.....	293	212	505	81.....	4	0	4
44.....	285	193	478	82.....	3	0	3
45.....	275	149	424	83.....	4	0	4
46.....	312	225	537	84.....	3	0	3
47.....	331	186	517	85.....	1	0	1
48.....	328	208	536	86.....	3	0	3
49.....	320	203	523	87.....	1	0	1
50.....	377	207	584	Totals	10,780	7,222	18,002
51.....	394	223	617	Members with no Membership Record.....	565	315	880*
52.....	354	200	554	TOTAL			
53.....	373	191	564	MEMBERSHIP	11,345	7,537	18,882
54.....	404	200	604	Per Cent of Total.....	60.1	39.9	100.00

\* Adjusted to net total membership.

TABLE D  
**SHOWING MEMBERS OF THE SYSTEM AT JUNE 30, 1946  
 CLASSIFIED BY LENGTH OF SERVICE**

<i>Length of Service at June 30, 1946 (Years)</i>	<i>Number</i>	<i>Length of Service at June 30, 1946 (Years)</i>	<i>Number</i>
1.....	1,907	25.....	121
2.....	701	26.....	109
3.....	592	27.....	119
4.....	1,778	28.....	121
		29.....	59
5.....	2,157		
6.....	2,882	30.....	66
7.....	702	31.....	48
8.....	658	32.....	41
9.....	685	33.....	38
		34.....	38
10.....	561		
11.....	567	35 and over.....	154
12.....	532		<hr/>
13.....	654		18,003
14.....	630		
15.....	263		
16.....	288		
17.....	262		
18.....	233		
19.....	225		
20.....	204	Members with uncompleted Membership Records..	879
21.....	165		<hr/>
22.....	135		18,882
23.....	146		<hr/> <hr/>
24.....	162	Total.....	

TABLE E  
DEATHS—AGE AND SERVICE DATA  
(Nonoccupational)

Age at Death	Less Than 1 Year	Length of Service—Years						Total
		1	2	3	4	5	6 and over	
29.....	..	..	..	1	..	..	..	1
30.....	1	..	..	..	..	..	..	1
31.....	1	..	..	..	..	..	..	1
34.....	..	..	1	..	..	..	..	1
36.....	..	..	..	..	..	..	2	2
37.....	..	..	..	1	..	..	..	1
38.....	..	..	1	..	..	..	1	2
40.....	..	..	..	..	1	..	..	1
41.....	..	..	..	..	..	..	1	1
42.....	..	1	..	..	..	..	2	3
45.....	..	..	..	..	..	..	2	2
46.....	1	..	..	..	1	..	..	2
47.....	2	..	..	..	..	..	1	3
48.....	..	..	1	1	..	1	2	5
49.....	..	..	..	..	..	..	2	2
50.....	..	..	1	1	2	..	3	7
51.....	2	..	..	1	..	1	..	4
52.....	..	..	..	..	1	..	1	2
53.....	..	..	..	..	..	1	4	5
54.....	..	..	1	1	1	1	2	6
55.....	2	..	..	1	3	1	1	8
56.....	1	..	1	..	..	2	2	6
57.....	..	..	2	..	..	1	4	7
58.....	2	..	..	..	..	..	..	2
59.....	..	..	1	..	..	..	3	4
60.....	..	..	..	..	2	..	3	5
61.....	1	..	..	1	3	1	5	11
62.....	..	..	..	..	1	..	3	4
63.....	..	..	..	..	3	..	1	4
64.....	..	..	2	..	1	..	4	7
65.....	..	1	..	1	1	1	2	6
66.....	..	..	1	1	3	..	8	13
67.....	..	1	..	..	..	1	3	5
68.....	..	..	..	..	1	..	2	3
69.....	..	..	..	..	2	..	2	4

TABLE E—Continued

<i>Age at Death</i>	<i>Less Than 1 Year</i>	<i>1</i>	<i>2</i>	<i>3</i>	<i>4</i>	<i>5</i>	<i>6 and over</i>	<i>Total</i>
70.....	..	..	1	..	..	..	1	2
71.....	..	..	..	1	1	..	..	1
72.....	..	..	1	1	..	..	..	2
73.....	..	..	1	..	..	..	2	3
74.....	..	..	..	2	..	..	2	4
75.....	1	..	..	..	..	..	1	2
77.....	..	..	..	..	..	..	1	1
78.....	..	..	..	1	..	..	2	3
79.....	..	..	..	..	..	..	1	1
83.....	..	..	..	..	..	..	2	2
	14	3	15	14	27	11	78	162
Number of Occupational Deaths.....								7
Total Number of Deaths.....								169

TABLE F

**ANALYSIS OF DEATH CLAIMS BY CAUSE OF DEATH  
Covering the Fiscal Period July 1, 1945 Through June 30, 1946**

<i>Cause of Death</i>	<i>Number of Claims</i>
<b>Diseases of the Heart, Blood Vessels and Kidneys:</b>	
Heart Disease.....	68
Apoplexy.....	19
Nephritis.....	0
Cancer and Tumor.....	27
Pneumonia and Influenza.....	10
Diabetes.....	2
Liver Disease.....	0
Pulmonary Tuberculosis.....	0
Disease of the Digestive Tract, including ulcers of the stomach and duodenum and appendicitis.....	5
Automobile Accidents.....	1
Other violent deaths including War deaths.....	19
All other causes.....	18
<b>Total.....</b>	<b>169</b>
<b>Above statistics classified as follows:</b>	
Nonoccupational.....	162
Occupational.....	7
<b>Total.....</b>	<b>169</b>

TABLE G  
STATISTICS ON WITHDRAWALS WITH REFUND

Age at Withdrawal	Less Than 1 Year	Length of Service—Years					5 and over	Total With- drawal
		1	2	3	4			
18.....	2	..	..	..	..	..	2	
19.....	2	1	..	..	..	..	3	
20.....	4	6	..	..	1	..	11	
21.....	5	13	8	9	1	..	36	
22.....	3	10	6	6	4	1	30	
23.....	5	1	2	1	2	2	13	
24.....	5	3	3	4	2	3	20	
25.....	1	2	3	7	7	4	24	
26.....	..	6	4	3	3	2	18	
27.....	1	4	2	4	1	3	15	
28.....	5	3	3	6	3	3	23	
29.....	3	2	2	4	2	2	15	
30.....	4	4	3	4	3	3	21	
31.....	3	4	3	3	6	12	31	
32.....	5	6	3	4	2	11	31	
33.....	4	7	5	4	5	6	31	
34.....	5	4	4	2	6	10	31	
35.....	5	7	1	6	3	3	25	
36.....	..	5	..	4	1	5	15	
37.....	7	4	4	2	6	7	30	
38.....	6	9	2	1	4	11	33	
39.....	3	1	4	2	3	9	22	
40.....	4	4	2	6	4	2	22	
41.....	5	1	4	4	2	11	27	
42.....	4	6	2	3	1	7	23	
43.....	2	4	3	1	3	7	20	
44.....	1	2	1	5	5	11	25	
45.....	2	3	4	2	2	12	25	
46.....	4	4	3	6	2	11	30	
47.....	2	3	1	5	3	7	21	
48.....	3	3	2	4	5	10	27	
49.....	1	2	1	6	4	8	22	
50.....	3	2	3	3	4	10	25	
51.....	3	7	7	1	8	5	31	
52.....	4	2	1	..	5	4	16	
53.....	4	3	5	3	3	3	21	
54.....	..	5	2	1	3	6	17	
55.....	2	4	3	3	3	1	16	
56.....	7	4	3	1	3	3	21	
57.....	..	4	2	1	5	8	20	
58.....	3	3	4	6	2	4	22	
59.....	4	3	3	1	1	5	17	
60.....	2	2	2	3	1	5	15	
61.....	2	1	3	4	3	3	16	
62.....	..	..	1	3	2	5	11	
63.....	..	1	4	..	..	4	9	
64.....	..	..	1	6	2	2	11	

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TABLE G—Continued

<i>Age at Withdrawal</i>	<i>Less Than 1 Year</i>	<i>1</i>	<i>2</i>	<i>3</i>	<i>4</i>	<i>5 and over</i>	<i>Total With- drawal</i>
65.....	1	..	..	4	1	5	11
66.....	1	..	1	4	3	3	12
67.....	..	1	..	3	1	3	8
68.....	..	..	2	2	..	4	8
69.....	..	2	1	1	..	2	6
70.....	..	2	1	..	1	2	6
71.....	..	..	..	..	..	1	1
72.....	..	..	..	..	..	2	2
73.....	..	..	1	..	..	2	3
74.....	..	..	..	2	..	..	2
75.....	..	1	1	1	..	..	3
76.....	..	..	..	1	..	..	1
77.....	..	..	2	..	..	..	2
78.....	..	..	..	..	..	1	1
79.....	..	..	..	..	1	..	1
82.....	..	..	..	..	..	1	1
Totals....	142	181	138	172	148	277	1,058
Members with Uncompleted Membership Record.....							12
<b>Total Refunds.....</b>							<b>1,070</b>



## SCHEDULE 1

**SUMMARY BY DEPARTMENTS OF THE VARIOUS BENEFIT  
CLAIMS COVERING THE PERIOD FROM JANUARY 1,  
1944 TO JUNE 30, 1946**

<i>Code No.*</i>	<i>Name of Department</i>	<i>Service Retirement Allowance</i>	<i>Ordinary Death</i>	<i>Accidental Death</i>	<i>Ordinary Disability</i>	<i>Accidental Disability</i>
1	Agriculture.....	2	13	..	..	..
2	Attorney General.....	..	1	..	..	..
3	Auditor of Public Accounts	..	5	..	1	..
4	Conservation.....	..	4	..	..	..
5	Finance.....	..	1	..	..	..
6	Governor.....	..	..	..	..	..
7	Insurance.....	..	1	..	..	..
8	Labor.....	..	10	..	4	..
9	Lieutenant Governor.....	..	..	..	..	..
10	Military and Naval.....	..	3	..	2	..
11	Mines and Minerals.....	..	2	..	..	..
12	Public Aid Commission....	..	6	..	12	..
13	Public Health.....	1	6	..	3	..
14	Public Instruction.....	..	..	..	..	..
15	Public Safety.....	..	26	4	9	..
16	Public Welfare.....	21	103	1	124	4
17	Public Works and Buildings	..	59	4	10	66
18	Registration and Education	..	2	..	..	..
19	Revenue.....	..	37	..	5	..
20	Secretary of State.....	5	11	..	4	..
21	Treasurer.....	1	1	..	..	..
22	Miscellaneous Agencies....	4	11	..	..	..
	<b>Total.....</b>	<b>34</b>	<b>302</b>	<b>9</b>	<b>174</b>	<b>70</b>
	<b>Pending and Uncompleted</b>	<b>0</b>	<b>38</b>	<b>9</b>	<b>49</b>	<b>16</b>
	<b>Total.....</b>	<b>34</b>	<b>340</b>	<b>18</b>	<b>223</b>	<b>86</b>

\* These code numbers are used on all succeeding schedules to identify departments in which members were employed.

## SCHEDULE 2

SERVICE RETIREMENT ALLOWANCES GRANTED DURING  
THE PERIOD FROM JANUARY 1, 1944 TO JUNE 30, 1946

Name	Department Code No.*	Position	Date Effective	Length of Service
Ball, Elizabeth B., M.D....	13	Physician I.....	8-15-45	23-4/12
Becherer, Anton.....	16	Steam Fitter.....	2- 1-46	21-1/12
Becherer, Bertha A.....	16	Institutional Worker.....	5- 1-46	30-4/12
Biskup, Joseph.....	1	Grain Inspector.....	8- 1-45	29-5/12
Bolger, George F.....	16	Institutional Worker.....	2- 1-46	37-1/12
Brown, Archie O.....	20	Janitor.....	2- 1-46	15-1/12
Case, Catherine L. W.....	16	Attendant.....	9- 4-45	15-3/4
Collins, Pat.....	16	Brick Mason.....	5- 1-46	37-1/4
Crider, Ulysess G.....	16	Attendant.....	1- 1-46	26-11/12
Eberhart, Elmer C.....	16	Bandmaster.....	4- 1-46	16-1/4
Erisman, Jesse W.....	16	Plant Maint. Engr. I.....	7-15-45	18-3/4
Flaherty, Anne C.....	22	Clerk-Steno. II.....	10- 1-45	32-3/4
Harmon, Stella B.....	16	Attendant.....	4- 1-46	29-1/2
Harney, Mabel T.....	20	Clerk.....	7- 1-45	15-2/12
Hawkins, Edith J.....	16	Attendant.....	7- 1-45	20-7/12
Hogan, Charles E.....	16	Stationary Fireman.....	9-11-45	29-2/12
Hogue, Lewis E.....	16	Stationary Engineer.....	8- 1-45	29-7/12
Larson, Mary.....	22	Court Reporter.....	9- 1-45	16-2/12
Little, Jennie E.....	22	Court Reporter.....	1- 1-45	15-1/4
Maher, Edward W.....	20	Watchman.....	1- 1-46	15
Martin, Bertha B.....	16	Bandmaster.....	11- 1-45	29-8/12
Martin, Frances S.....	16	Institutional Worker.....	4-19-46	19-7/12
Miller, Sarah E.....	16	Seamstress I.....	3- 1-46	22-3/4
Moore, Taylor R.....	20	Janitor.....	5- 1-46	26-10/12
Musser, Walter G.....	16	Operating Engineer.....	9-11-45	38
Penninger, Lucy.....	16	Attendant.....	7- 1-45	21-4/12
Phelps, Oscar.....	16	Attendant.....	2-24-45	7-2/12
Reisch, Ada.....	16	Attendant.....	4- 1-46	15
Rexroth, A. C.....	21	Record Clerk.....	7- 1-45	18
Tripp, Laura A.....	16	Supervising Nurse I.....	7- 7-45	41-7/12
Venable, George W.....	22	Janitor.....	8- 1-45	36-10/12
Waterman, William J.....	16	Carpenter.....	3- 1-46	16-2/12
Weston, Clara D.....	1	Account Clerk.....	1- 1-46	37
White, Edward.....	20	Janitor.....	9- 1-45	27-8/12

\* See Schedule 1 for key to the code numbers.

**SERVICE RETIREMENT ALLOWANCES GRANTED DURING  
THE PERIOD FROM JANUARY 1, 1944 TO JUNE 30, 1946**

**Summary by Departments**

<i>Code No.</i>	<i>Name of Department</i>	<i>Year Ended June 30</i>			<i>Total Jan. 1, 1944 Through June 30, 1946</i>
		<i>1944</i>	<i>1945</i>	<i>1946</i>	
1	Agriculture.....	0	0	2	2
13	Public Health.....	0	0	1	1
16	Public Welfare.....	0	1	20	21
20	Secretary of State.....	0	0	5	5
21	Treasurer.....	0	0	1	1
22	Miscellaneous Agencies.....	0	1	3	4
	<b>Total.....</b>	<b>0</b>	<b>2</b>	<b>32</b>	<b>34</b>
	<b>Pending and uncompleted.....</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Total.....</b>	<b>0</b>	<b>2</b>	<b>32</b>	<b>34</b>

SCHEDULE 3  
**NONOCCUPATIONAL DEATH CLAIMS COVERING THE  
 PERIOD FROM JANUARY 1, 1944 TO JUNE 30, 1946**

<i>Name</i>	<i>Department Code No.*</i>	<i>Position</i>	<i>Date of Death</i>
Aber, Mavis B.....	12	Superintendent I.....	4-20-44
Adreon, Virginia O.....	18	Clerk II.....	7-24-45
Aiken, Myrtle E.....	12	Visitor I.....	5- 2-44
Ainsworth, Wm. E.....	3	Bank Examiner.....	7-12-45
Albin, Neil C.....	22	Statistician III.....	7-26-44
Allen, Peter A.....	1	Grain Sampler I.....	4-10-45
Ambrosius, Jos. A.....	19	Auditor II.....	5-26-46
Anderson, Oscar E.....	16	Attendant.....	12-12-44
Appleby, James F.....	16	Attendant.....	6-22-44
Applegate, Wallace C.....	17	Clerk III.....	9-30-45
Bachman, Leo D.....	17	Auditor I.....	2-27-45
Bailey, Chester A.....	22	Vet. Service Officer I.....	2-26-46
Bailey, Howard J.....	22	Court Reporter.....	10- 2-45
Barrett, Harry F.....	19	Auditor II.....	8-31-45
Barron, Mary V.....	22	Stenographer.....	7-17-44
Bates, Herbert R.....	17	Civil Engineer I.....	1-21-44
Baumgarten, Bertha E.....	16	Cook I.....	12- 8-45
Baumgartner, Eugene.....	15	Highway Policeman.....	6- 2-44
Bedell, Arthur B.....	17	Maintenance Worker.....	4-22-45
Beers, Ancel T.....	17	Highway Section Man.....	6-21-46
Benkowski, Anthony F.....	19	Field Investigator II.....	9-17-44
Berleman, Laurence F.....	19	Auditor I.....	1- 2-46
Berry, Francis R.....	15	Crime Prevention Inspector I..	12-17-45
Bessey, Helen H.....	20	Library Assistant (Jr.).....	2-26-46
Bishop, Harry M.....	17	Highway Section Man.....	5-19-44
Borys, John.....	16	Attendant.....	1-22-44
Bowen, Archie L.....	15	Field Investigator I.....	7- 8-45
Boyd, Hugh T.....	16	Guard Sergeant.....	8- 6-45
Brackevelt, Irma W.....	16	Institutional Worker.....	7- 4-44
Brennan, Mary E.....	13	Domestic.....	5- 2-45
Brittin, William A.....	12	Superintendent I.....	5-18-45
Brodine, Ernest O.....	17	Automotive Shop Foreman.....	7- 8-45
Brott, Carlos M.....	17	Highway Section Man.....	7- 4-45
Buckingham, Arthur E.....	16	Watchman I.....	7-23-45
Bullard, Ernest.....	16	Stationery Engineer.....	11- 8-44
Busefink, Henry.....	19	Auditor I.....	5-28-44
Butler, Bessie.....	16	Attendant.....	2-27-46
Call, Clyde L.....	17	Laborer (Maintenance).....	12-29-45
Calo, Peter.....	1	Field Investigator II.....	10- 3-45
Calvano, John.....	19	Auditor II.....	9-30-45
Campbell, Dorothy J.....	8	Clerk II.....	6- 9-45
Carpenter, George A.....	1	Maintenance Worker.....	6-29-45
Carroll, Joseph J.....	15	Highway Police Captain.....	11-11-44
Casey, Anna Mae.....	16	Attendant.....	11-17-44
Casteel, Walter R.....	15	Adult Parole Agent.....	6-23-45
Chaffee, John W.....	16	Clerk II.....	5-20-44
Chambers, Mack.....	20	Janitor.....	8-15-44
Clark, Earl.....	16	Cottage Parent I.....	6- 8-46
Clark, Robert R.....	19	Field Investigator II.....	5-21-46
Clayton, Porter.....	16	Maint. Equipment Operator...	8-19-45

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## SCHEDULE 3—Continued

<i>Name</i>	<i>Department Code No.*</i>	<i>Position</i>	<i>Date of Death</i>
Clem, Arthur L. ....	17	Messenger Clerk II. ....	5-19-45
Clements, Albert O. ....	16	Attendant. ....	10-26-45
Cloke, Richard H. ....	20	Watchman. ....	12-10-45
Clutts, James H. ....	19	Field Investigator II. ....	12- 5-45
Cobb, Herbert H. ....	8	Auditor II. ....	12- 5-45
Coleman, Grace B. ....	12	Superintendent I. ....	2- 2-45
Collins, Henry. ....	10	Janitor I. ....	2-20-46
Collins, Lola P. ....	16	Institutional Worker. ....	6- 7-44
Cook, James H. ....	15	Guard. ....	7- 9-45
Couch, Holman D. ....	17	Clerk II. ....	1- 8-46
Creighton, Leo F. ....	15	Guard. ....	1-21-45
Dankenbring, Otto J. ....	17	Custodian II. ....	5-26-46
Darnell, Isabell. ....	19	Clerk II. ....	7-25-45
Davenport, Charles E. ....	15	Guard. ....	10- 6-45
Davis, Emma. ....	16	Institutional Worker. ....	12-26-44
Davis, William. ....	16	Watchman I. ....	6- 4-44
Day, Yewell D. ....	16	Attendant. ....	11- 5-45
Deichman, Harry J. ....	16	Attendant. ....	8-25-45
Desch, Lula. ....	16	Occupational Therapist. ....	11- 4-45
Detmer, Henry. ....	3	Warrant Clerk. ....	7-25-45
Deverman, Frank J. ....	17	Laborer - Construction. ....	1-23-45
Devenkorn, Elida. ....	16	Attendant. ....	5- 6-45
Dillon, Joseph C. ....	19	Auditor I. ....	10-15-44
Donigan, Louise L. ....	19	Messenger Clerk II. ....	3-29-46
Doran, James E. ....	15	Guard. ....	12-29-45
Dougherty, Laurence C. ....	19	Hearing Referee. ....	9-25-45
Downs, Vincent L. ....	17	Clerk II. ....	1-16-46
Dudley, William R. ....	19	Field Investigator I. ....	1- 3-45
Duffy, Bernard A. ....	13	Dentist I. ....	10-21-45
Dukes, Frank M. ....	16	Vet. Service Officer I. ....	7-11-45
Duster, Benj. C. ....	2	Investigator. ....	9-18-45
Eastman, Benj. W. M. ....	19	Field Investigator II. ....	11-22-45
Edwards, Harvey. ....	17	Maintenance Worker. ....	5-24-46
Eggert, William. ....	17	Laborer (Maintenance). ....	11-30-44
Eibisch, Fred M. ....	17	Equipment Operator. ....	1-22-45
Elliott, Virgie Lee. ....	16	Institutional Worker. ....	5-13-45
English, Thomas. ....	11	Exp. Inspector. ....	4- 3-44
Entorf, Mildred. ....	16	Clerk Typist I. ....	4- 3-44
Erlewein, Peter J. ....	19	Field Investigator II. ....	4-19-46
Faust, Paul J. ....	16	Physician I. ....	3-13-44
Fishel, Wilbur B. ....	17	Maintenance Equip. Operator. ..	10-18-45
Foley, Mary Jane. ....	16	Clerk I. ....	9-25-45
Fortin, Albert C. ....	17	Field Investigator II. ....	11-28-45
Franklin, Glen W. ....	17	Labor Foreman (Maint.). ....	4-17-46
Franz, Rudolph E. ....	20	Coal Weigher. ....	6- 3-45
French, Sylvester E. ....	16	Institutional Worker. ....	6- 9-44
Fries, George T. ....	17	Civil Engineer IV. ....	1-22-44
Fulbius, Walter G. ....	10	Janitor I. ....	1- 6-46
Fuller, Estella. ....	16	Nursing Assistant. ....	3- 6-46
Fundel, Conrad. ....	22	Vet. Service Officer I. ....	3-14-46
Galbreath, Blanche. ....	16	Attendant. ....	5-13-44
Gertz, Annie S. ....	16	Cook I. ....	2-16-45
Geuther, Nicholas J. ....	15	Guard. ....	8- 3-45
Gibson, Hiram E. ....	15	Guard. ....	1- 3-46
Glover, Robert B. ....	8	Clerk I. ....	9- 7-45
Goacher, Ada. ....	16	Attendant. ....	2-20-44

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## SCHEDULE 3—Continued

<i>Name</i>	<i>Department Code No.*</i>	<i>Position</i>	<i>Date of Death</i>
Good, Emma . . . . .	16	Institutional Worker . . . . .	2-18-46
Gore, Elva E. . . . .	13	Statistician I . . . . .	9-24-44
Gosewisch, Fred W. . . . .	15	Guard . . . . .	3-17-46
Grady, Jessie C. . . . .	16	Switchboard Operator I . . . . .	1- 9-45
Grantham, Harry L. . . . .	17	Highway Section Helper . . . . .	12-27-45
Gray, Leni Leoti . . . . .	16	Institutional Worker . . . . .	7-24-45
Greer, George . . . . .	4	Conservation Inspector II . . . . .	9- 2-45
Gregory, Charles A. . . . .	8	Field Investigator II . . . . .	6- 9-45
Gustat, Onorable A. . . . .	15	Guard . . . . .	5- 4-45
Habel, William C. . . . .	3	Examiner . . . . .	3-22-46
Hakman, John . . . . .	20	Watchman . . . . .	12-16-45
Hall, Nell P. . . . .	13	Bacteriologist III . . . . .	1- 8-45
Hansen, John G. . . . .	17	Highway Section Helper . . . . .	4-26-46
Haradon, Alice . . . . .	16	Attendant . . . . .	4-18-46
Harper, John B. . . . .	17	Storekeeper I . . . . .	1-20-45
Harris, Henry . . . . .	8	Field Investigator II . . . . .	4-21-44
Hart, Green G. . . . .	15	Guard Sergeant . . . . .	2-12-45
Hart, Katherine A. . . . .	20	Clerk . . . . .	3- 4-46
Hart, Mary . . . . .	16	Attendant . . . . .	4-29-46
Hausherr, Gustav . . . . .	16	Attendant . . . . .	9- 1-45
Haye, Fred H., Sr. . . . .	15	Drivers' License Examiner . . . . .	12-19-45
Heaton, Dennis J. . . . .	7	Ins. Company Examiner I . . . . .	2-29-44
Henrichs, Rhemmer . . . . .	16	Exterminator . . . . .	4-25-45
Hetherington, Benj. W. . . . .	19	Property Assessment Adsr. . . . .	12- 4-45
Hill, Edward L. . . . .	13	Physician II . . . . .	7-15-44
Hoffman, Ebers G. . . . .	15	Dentist I (Part Time) . . . . .	2- 3-46
Hogg, Ray . . . . .	16	Attendant . . . . .	10- 7-44
Hollingsworth, Maurice A. . . . .	1	Veterinarian (Part Time) . . . . .	12-31-44
Holmes, Ora . . . . .	16	Hydrotherapist . . . . .	7-23-45
Horlick, George W. . . . .	16	Cottage Parent I . . . . .	6-17-45
Hossack, Alexander . . . . .	8	Accountant II . . . . .	12-24-45
Humbert, Marie A. . . . .	16	Nurse I . . . . .	9-25-44
Hunt, Emery . . . . .	17	Janitor I . . . . .	11-17-44
Hunt, Frank P. . . . .	19	Field Investigator II . . . . .	6-21-46
Hurley, Julia . . . . .	16	Attendant . . . . .	2-23-44
Ide, Roy W. . . . .	11	Petroleum Engineer I . . . . .	9-19-45
Jobst, James J. . . . .	15	Guard . . . . .	12-31-44
Johnson, Henry . . . . .	17	Custodian III . . . . .	1-17-45
Karraker, Nathan . . . . .	16	Operating Engineer . . . . .	2-17-46
Kearney, Esther C. . . . .	16	Seamstress II . . . . .	1-21-46
Keller, Henry . . . . .	16	Occupational Therapy Aide . . . . .	10- 1-45
Kelso, Anna E. . . . .	16	Cook I . . . . .	7-31-44
Kiehna, William G. . . . .	16	Guard . . . . .	4-24-46
Knapp, Rachel . . . . .	16	Institutional Worker . . . . .	4- 9-46
Lambert, Bessie . . . . .	16	Attendant . . . . .	9-21-45
Lawlor, Arthur H. . . . .	16	Attendant . . . . .	2-10-46
Lear, Emmett D. . . . .	3	Examiner . . . . .	5-20-45
Lee, Robert E. H. . . . .	19	Field Investigator II . . . . .	4- 5-46
Leonard, Howard . . . . .	1	Director of Agriculture . . . . .	10-21-45
Lete, Louis F. . . . .	15	Radio Operator II . . . . .	4-30-45
Lewis, Charles S. . . . .	17	Highway Section Helper . . . . .	11-17-44
Licht, Henry A. . . . .	21	Guard . . . . .	7-19-44
Lindstrom, Nellie . . . . .	16	Institutional Worker . . . . .	4-21-44
Loewy, Hugo . . . . .	8	Field Investigator II . . . . .	10-31-44

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## SCHEDULE 3—Continued

<i>Name</i>	<i>Department Code No.*</i>	<i>Position</i>	<i>Date of Death</i>
Loless, Archie L.....	22	Court Reporter.....	5- 9-45
Lowe, Mary.....	16	Institutional Worker.....	11-26-44
Lundin, Ernest W.....	17	Bridge Tender.....	4- 6-45
Lyon, Vernon.....	1	Veterinary Inspector II.....	5-21-45
Lyons, Charles.....	16	Maintenance Painter Const....	3-23-44
Lyons, Lucian D.....	19	Field Investigator II.....	2-10-45
McAsey, Edw. J.....	15	Guard-Lieut.....	12-26-44
McCarthy, Katherine G.....	22	Accountant & G. Bookkeeper..	10-12-45
McNeil, William.....	17	Labor Foreman (Maint.).....	12- 1-44
McRaven, Cyrus P.....	13	Physician II.....	2-12-45
McTaggart, James H.....	17	Storekeeper I.....	9-29-44
Madeen, Oscar W.....	17	Maintenance Worker.....	12-22-44
Mahler, Fred.....	16	Plasterer.....	2-15-46
Manley, Hugh I.....	20	Janitor.....	4-15-44
Marcusen, Helen.....	22	Clerk-Steno. II.....	9-18-45
Margrave, Alvin C.....	20	Clerk.....	1-14-45
Marsh, Louis F.....	17	Motor Carrier Inspector.....	5-22-44
Martin, Ardina.....	16	Seamstress I.....	12-15-45
Martin, Minnie N.....	16	Occupational Therapist I.....	1-26-46
Mather, Harry.....	16	Cottage Parent II.....	12-18-45
May, Floyd M.....	17	Highway Section Man.....	8-21-44
May, Philip C.....	17	Highway Section Man.....	5-13-45
Meyer, John R.....	19	Auditor II.....	10- 9-44
Michener, Harry.....	15	Guard.....	6-27-45
Miller, Harry Wm.....	17	Bldg. Const. Supervisor.....	11-13-44
Mitchell, Maurice F.....	19	Field Investigator II.....	2- 3-44
Molloy, Mary B.....	16	Institutional Worker.....	1-13-46
Moran, William P.....	20	Investigator.....	3-28-46
Murray, Warren C.....	22	Supreme Court Marshall.....	12-22-44
Nation, Paris M.....	16	Physician I.....	5-15-46
Neely, Tyrie T.....	16	Industrial Shop Foreman.....	7-21-45
Neuman, Edw. N.....	17	Automobile Mechanic.....	1- 9-46
Neunaber, George H.....	17	Highway Section Man.....	10-25-45
Newell, Asa E.....	17	Highway Section Man.....	3-27-46
Nicholas, Juanita.....	16	Cottage Parent I.....	10-11-44
Nickelsen, Doris W.....	17	Clerk-Steno. II.....	5-23-45
Nordberg, Edwin S.....	19	Field Investigator II.....	5-11-46
Norris, Flossie.....	16	Attendant.....	1- 3-45
Norton, John J.....	1	Maintenance Worker.....	1-11-46
O'Connor, Louise H.....	22	Vocational Rehab. Agent I....	2- 9-45
O'Hair, John Allen.....	16	Barber.....	12-15-44
Olsen, Adolph S.....	16	Painter.....	4-28-46
Olsen, Nona W.....	16	Nursing Assistant.....	4-25-45
O'Neil, James P.....	19	Field Investigator III.....	3-13-44
Osborn, Florence M.....	16	Medical Technician II.....	12-20-45
Page, Melvin J.....	17	Maintenance Worker.....	4-27-44
Pagels, Henry C.....	16	Watchman II.....	2-12-46
Parat, Stanley.....	17	Laborer (Maintenance).....	10-13-45
Parker, Fred C.....	4	Conservation Inspector I.....	3-10-45
Perreault, Joseph O.....	16	Maintenance Electrician.....	1-21-45
Petschow, Herman.....	17	Maintenance Equip. Operator..	11-19-45
Pierce, Andrew D.....	17	Highway Section Man.....	6- 4-44
Plattner, David.....	16	Attendant.....	11-14-44
Poland, Cora.....	16	Institutional Worker.....	3-16-44
Pool, Robert E.....	19	Auditor I.....	1-14-46

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## SCHEDULE 3—Continued

<i>Name</i>	<i>Department Code No.*</i>	<i>Position</i>	<i>Date of Death</i>
Porter, John T.....	16	Tailor.....	1-18-46
Pryor, James M.....	17	Janitor I.....	1-11-46
Przepiorski, Mary C.....	16	Occupational Therapy Aide....	5-17-45
Rankin, Luro Jane.....	16	Supervising Therapist.....	7- 8-45
Rathberger, Max.....	20	Clerk.....	2- 8-46
Rew, Claude L.....	8	Arbitrator.....	1-29-44
Rinehart, Harvey M.....	1	Veterinary Inspector I.....	9-18-45
Roberts, John W.....	1	Veterinary Inspector I.....	2- 3-45
Robertson, Wm. V.....	1	Messenger Clerk II.....	1-25-44
Robinson, Albert S.....	16	Farm Hand.....	12-16-45
Robinson, George T.....	19	Field Investigator II.....	1-14-46
Rodemeyer, Theo. H.....	16	Stationary Engineer.....	6-22-45
Rodgers, Samuel.....	17	Highway Section Helper.....	9-17-44
Rohne, John.....	16	Institutional Worker.....	1-25-45
Rury, William E.....	15	Guard.....	7- 5-44
Ruwisch, Alfred H.....	18	Field Investigator II.....	3- 2-46
Sargent, Walter R.....	17	Highway Section Man.....	11-12-45
Saums, Charles.....	17	Highway Maint. Supervisor....	1-18-45
Scarratt, John R.....	15	Highway Police Sergeant.....	6-24-44
Scheuerman, Arthur.....	17	Mechanical Engineer II.....	12-27-45
Schiemann, Walter.....	19	Field Investigator II.....	1- 9-45
Schmid, Irene B.....	12	Visitor II.....	2- 7-45
Schmitz, Charles.....	19	Clerk III.....	8- 5-45
Schreck, Mildred.....	22	Clerk-Steno. II.....	3-25-45
Schroeder, Benj. A.....	19	Auditor III.....	10-19-45
Schuchman, Rodney.....	16	Attendant.....	3-25-46
Seaquist, Edward G.....	17	Maintenance Equip. Operator..	1-17-46
Seay, Grace Lee.....	16	Attendant.....	5-14-44
Settlemoir, Flora H.....	16	Supervising Nurse I.....	9-14-44
Sharp, Roy.....	19	Field Investigator II.....	6-12-44
Sherwood, Violet.....	16	Institutional Worker.....	5-17-45
Shipps, Acil C.....	17	Civil Engineer II.....	10-31-45
Simmons, Claude B.....	1	Veterinary Inspector I.....	12- 7-45
Simon, Fred H.....	15	Drivers' License Examiner....	1-25-45
Simon, Henry E. W.....	19	Auditor I.....	3- 1-45
Sinclair, James A.....	10	Stationary Fireman.....	2-20-45
Smith, Effie A.....	20	Clerk.....	12-21-44
Smith, Frederick J.....	16	Psychiatrist I.....	10- 4-45
Smith, Lee E.....	15	Guard.....	11-10-44
Speich, Mildred G. B.....	8	Clerk-Steno. I.....	11-30-45
Stackhouse, Elmer.....	16	Attendant.....	6-27-44
Stacy, James W.....	16	Attendant.....	6-25-45
Steele, Roy A.....	17	Highway Section Man.....	5-30-45
Stevens, Harold I.....	16	Attendant.....	3-24-46
Stone, Carl E.....	19	Field Investigator II.....	5-19-46
Strain, John W.....	16	Storekeeper II.....	5-14-44
Strotham, Chris C.....	3	Assistant Ledger Clerk.....	5-11-45
Sullivan, Edwin A.....	8	Field Investigator II.....	10-31-44
Swanson, Carl W.....	17	Auditor I.....	12-17-45
Sweet, Albert J.....	17	Custodian III.....	5-27-46
Tackett, Walton.....	16	Psychiatrist I.....	12-14-45
Thomas, Arthur R.....	16	Clerk Typist.....	4-10-45
Thomas, Preston.....	4	Conservation Inspector I.....	7-15-45
Thomsen, Fred.....	16	Maint. Electrician-Constr.....	9- 2-45
Toomey, Margaret.....	16	Attendant.....	3-10-46

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## SCHEDULE 3—Concluded

<i>Name</i>	<i>Department Code No.*</i>	<i>Position</i>	<i>Date of Death</i>
Towers, John L.....	17	Civil Engineer III.....	9-17-44
Travilla, Lawrence.....	19	Field Investigator II.....	9-20-44
Turner, Sara E.....	16	Attendant.....	4- 1-46
Utpadel, Frank H.....	17	Power Shovel Operator.....	3- 3-46
Van Winkle, Roscoe.....	16	Maintenance Electrician.....	6- 5-44
Vernor, Margaret M.....	17	Clerk II.....	3-31-45
Vickers, George.....	12	Janitor I.....	7- 2-45
Vogel, Lewis.....	5	Administrative Assistant III...	5-29-46
Wachtel, Hannah.....	16	Store Clerk.....	7- 9-44
Wachtel, Isadore.....	16	Storekeeper II.....	12-12-45
Wahlenfeld, John.....	16	Attendant.....	11-19-45
Warren, John E.....	16	Stationary Fireman.....	3-20-44
Waters, Edward R.....	16	Maintenance Equip. Operator..	11-28-44
Weaver, Isabel M.....	16	Psychiatrist I.....	11-31-45
Weir, James.....	17	Messenger Clerk I.....	8-29-45
Welsh, Erwin E.....	16	Juvenile Parole Agent I.....	7-20-44
Welty, Wilber C.....	19	Field Investigator II.....	11-10-45
Wetzel, Frederick T.....	1	Grain Inspector.....	3-30-44
Wicall, Frank E.....	4	Conservation Inspector II.....	5-17-45
Wiegmann, Joseph.....	15	Guard.....	5-25-46
Wilkerson, Pattye E.....	16	Nurse I.....	11-30-45
Wilson, George P.....	19	Field Investigator II.....	10-22-44
Winterbottom, Robert J.....	16	Stationary Fireman.....	9-28-45
Wolf, William C.....	17	Highway Section Man.....	2- 2-45
Wolfe, Roy.....	16	Stores Clerk.....	9- 4-45
Wood, Connie O.....	15	Guard.....	3-22-45
Woolridge, John R.....	1	Apiary Inspector I.....	1-12-45
Woracheck, Mayme.....	16	Cook I.....	6- 8-46
Wright, Clarence L.....	19	Field Investigator II.....	6-19-45
Wunderlich, James A.....	17	Laborer (Maintenance).....	5-26-46
Wyles, Henry N.....	19	Field Investigator III.....	4-26-45
Yahnke, Ernest M.....	15	Auditor I.....	5- 2-45

\* See Schedule 1 for key to this code.

### Summary by Departments

<i>Code No.</i>	<i>Name of Department</i>	<i>Year Ended June 30</i>			<i>Total Claims Jan. 1, 1944 Through June 30, 1946</i>
		<i>1944</i>	<i>1945</i>	<i>1946</i>	
1	Agriculture.....	2	6	5	13
2	Attorney General.....	0	0	1	1
3	Auditor of Public Accounts.....	0	2	3	5
4	Conservation.....	0	2	2	4
5	Finance.....	0	0	1	1
7	Insurance.....	1	0	0	1
8	Labor.....	2	4	4	10
10	Military and Naval.....	0	1	2	3
11	Mines and Minerals.....	1	0	1	2
12	Public Aid Commission.....	2	3	1	6
13	Public Health.....	0	5	1	6
15	Public Safety.....	2	13	11	26
16	Public Welfare.....	19	31	53	103
17	Public Works & Buildings.....	6	24	29	59
18	Registration & Education.....	0	0	2	2
19	Revenue.....	4	12	21	37
20	Secretary of State.....	1	4	6	11
21	Treasurer.....	0	1	0	1
22	Miscellaneous Agencies.....	0	6	5	11
	<b>Total.....</b>	<b>40</b>	<b>114</b>	<b>148</b>	<b>302</b>
	Pending and Uncompleted.....	15	9	14	38
	<b>Total.....</b>	<b>55</b>	<b>123</b>	<b>162</b>	<b>340</b>

## SCHEDULE 4

**OCCUPATIONAL DEATHS OCCURRING DURING THE  
PERIOD FROM JANUARY 1, 1944 TO JUNE 30, 1946**

<i>Name</i>	<i>Department Code No.*</i>	<i>Position</i>	<i>Date of Death</i>
Carver, Addis B. ....	15	Parole Agent.....	3-18-44
Crater, Evertt E. ....	15	Guard.....	5-14-45
Hisler, Walter G. ....	17	Custodian.....	3-16-44
Hoff, Arthur H. ....	17	Maintenance Worker.....	3-28-45
Mangiamele, Sam. ....	15	Highway Patrolman.....	5-25-45
Perry, John B. ....	17	Highway Section Helper.....	4-27-45
Skaggs, Zoeth C. ....	15	Guard.....	11-24-44
Thompson, Henry M. ....	16	Farm Laborer.....	2-29-44
Winfield, Earl M. ....	17	Helper.....	9-26-44

\* See Schedule 1 for key to this code.

**Summary by Departments**

<i>Code No.</i>	<i>Name of Department</i>	<i>Year Ended June 30</i>			<i>Total Claims Jan. 1, 1944 Through June 30, 1946</i>
		<i>1944</i>	<i>1945</i>	<i>1946</i>	
15	Public Safety.....	1	3	0	4
16	Public Welfare.....	1	0	0	1
17	Public Works and Buildings.....	1	3	0	4
	<b>Total.....</b>	<b>3</b>	<b>6</b>	<b>0</b>	<b>9</b>
	Pending and Uncompleted.....	2	0	7	9
	<b>Total.....</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>18</b>

**SCHEDULE 5**  
**NONOCCUPATIONAL DISABILITY CLAIMS COVERING THE**  
**PERIOD FROM JANUARY 1, 1944 TO JUNE 30, 1946**

<i>Name</i>	<i>Department Code No.*</i>	<i>Position</i>	<i>Date of Disability</i>
Allen, Ira E. ....	16	Mattress Worker.....	11-16-45
Anderson, Mauritz L. ....	17	Landscape Architect.....	10-15-45
Angell, Raymond H. ....	17	Electrical Engineer I.....	1-31-45
Bailey, Leola. ....	16	Attendant.....	3-21-46
Barker, Grace.....	16	Occupational Therapist I.....	5-17-45
Bates, Anna L. ....	16	Attendant.....	1-15-45
Beernaert, Faye M. ....	16	O. T. Aide.....	11-22-45
Bennett, Lottie.....	16	Attendant.....	3-19-45
Berry, Hermon O.....	16	Attendant.....	6-15-45
Blank, Arthur A.....	19	Auditor II.....	1-15-45
Bledsoe, Cecil E.....	17	Civil Engineer II.....	2-28-45
Boas, Mae S. M.....	16	Attendant.....	12- 2-45
Bouchard, Alexa G.....	16	Nurse's Assistant.....	5- 7-45
Bourn, Grace O.....	16	Institutional Worker.....	8-31-45
Bowker, Eldon G.....	17	Highway Section Man.....	1-25-46
Brewer, Eva L.....	16	Attendant.....	1-31-46
Brown, Josephus.....	16	Attendant.....	5-24-45
Brynn, David M.....	16	Attendant.....	3- 4-46
Callewaert, Marie.....	16	Attendant.....	9-27-45
Campbell, Oma A.....	16	Attendant.....	3-20-46
Campbell, Helena.....	15	Clerk-Steno. II.....	12-31-44
Campbell, Pearl.....	16	Attendant.....	3-25-46
Carmon, Pearl D.....	16	Attendant.....	3-31-46
Carr, Rachael.....	8	Clerk-Steno. II.....	5-21-45
Carriger, Eva L.....	16	Attendant.....	2-14-46
Chapman, Alma C.....	16	Cook I.....	4-21-46
Chidester, Robert.....	16	O. T. Aide.....	9- 7-45
Christopher, Alice.....	16	Clerk-Steno. II.....	6-30-45
Clarke, William A.....	15	Guard Captain.....	4-30-45
Cobb, Herbert H.....	8	Auditor II.....	6-22-45
Collie, William S.....	16	Carpenter.....	4- 5-46
Collins, Henry.....	10	Janitor I.....	12-31-45
Cook, Bernice B.....	16	Attendant.....	1-27-45
Cook, Bernice B.....	16	Attendant.....	4-30-46
Cooper, Max.....	16	Institutional Worker.....	5- 8-45
Cooper, Richard.....	16	Cottage Parent.....	5- 2-46
Corn, Loren.....	16	Hydrotherapist.....	5- 4-45
Cory, Ruth.....	16	Attendant.....	4- 8-46
Crawford, Mary J.....	16	Occupational Therapy Aide....	8-24-45
Davis, Thelma B.....	16	Attendant.....	1-14-46
Decker, Goldie.....	16	Attendant.....	3-31-45
Dickens, Gwendolyne.....	16	Occupational Therapist I.....	2- 2-45
Downs, Emma L.....	16	Cook I.....	7-31-45
Duane, Margaret J.....	16	Public Assistant Rep.....	1-15-45
Eaker, Cecil M.....	16	Nurse's Assistant.....	3- 8-46
Eastman, Minnie B.....	16	Cook I.....	4-24-46
Erickson, Chester H.....	8	Accountant I.....	2-17-46
Essex, John F.....	17	Highway Section Man.....	2-15-46

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## SCHEDULE 5—Continued

<i>Name</i>	<i>Department Code No.*</i>	<i>Position</i>	<i>Date of Disability</i>
Fanning, William.....	16	Carpenter.....	11-29-45
Ferris, Lillian F.....	16	Attendant.....	2-13-45
Fleming, Orla L.....	12	Clerk-Steno. II.....	10-31-45
Ford, John F.....	16	Farm Hand.....	5- 1-46
Fulbius, Walter G.....	10	Janitor I.....	3-31-45
Funk, Lela G.....	12	Visitor I.....	5-17-46
Gallegly, Cecile M.....	16	Clerk-Steno. I.....	1-29-45
Gates, Bertha.....	16	Attendant.....	8-22-45
Gieske, Irene R.....	16	Institutional Worker.....	4-22-45
Gillen, Anna.....	16	Attendant.....	5-14-45
Graves, Lola.....	16	Nursing Assistant.....	2- 9-46
Green, Eva L.....	20	Clerk.....	8-31-45
Guyton, Marvin K.....	19	Field Investigator II.....	3-31-46
Haradon, Alice.....	16	Attendant.....	12- 4-45
Harnett, Mary F.....	16	Clerk I.....	10- 1-45
Harris, Ada L.....	16	Attendant.....	1-15-45
Henrichs, Rhemmer.....	16	Exterminator.....	3-15-45
Holtman, Opal.....	16	Rec. Aide.....	8- 8-45
House, Gertrude.....	16	Nursing Assistant.....	9- 3-45
Hudson, Porter R.....	16	Institutional Worker.....	8- 3-45
Ives, Lulu.....	16	Supervising Nurse II.....	5- 6-45
James, Flora O.....	16	Institutional Worker.....	5-19-46
James, Gertrude.....	16	X-Ray Technician.....	9-17-45
Jennings, Dane C.....	16	Auditor II.....	1- 7-45
Jervis, Paul F.....	17	District Highway Engineer....	12-31-44
Johnston, Afton.....	16	Attendant.....	11- 6-45
Johnson, Frederick C.....	16	Attendant.....	2-28-45
Keene, Grace A.....	16	Attendant.....	7-26-45
Kibler, Martha G.....	16	Nurse I.....	9-19-45
Kiehna, Wm. G.....	16	Guard.....	9-26-45
Kistner, Lillian M.....	16	Attendant.....	3- 3-46
Knapp, Rachel.....	16	Institutional Worker.....	2-11-46
Krause, Myrtle.....	16	Attendant.....	2-28-46
Lambert, Bessie.....	16	Attendant.....	6-19-45
Lambert, Guy A.....	16	Nursing Assistant.....	3-17-46
Lear, Emmett D.....	3	Examiner.....	1-15-45
Leenhouts, Katherina K.....	13	Public Health Nurse III.....	12-31-45
LeFevre, Louise.....	16	Attendant.....	9-30-45
Lewis, Edna B.....	16	Cook I.....	5-16-46
Loomis, Erma M.....	12	Visitor I.....	9-30-45
Lovell, Eva I.....	16	Institutional Worker.....	3-15-46
McCain, M. Louise.....	13	Clerk II.....	8-28-45
McConnell, Frank.....	16	Guard.....	3-24-45
McElhiney, Claude J.....	16	Plant Maint. Engineer I.....	2-28-45
McKeering, Clotilde.....	12	Clerk II.....	8-31-45
Maroney, Eva.....	16	Attendant.....	10-12-45
Marren, Mary J.....	20	Clerk.....	1-15-46
Melahn, Marie E.....	17	Clerk-Steno. I.....	5-19-46
Menees, Sadie B.....	16	Attendant.....	5-23-45
Miller, Roy A.....	16	Constr. Maint. Plasterer.....	2-21-45

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## SCHEDULE 5—Continued

<i>Name</i>	<i>Department Code No.*</i>	<i>Position</i>	<i>Date of Disability</i>
Mitchell, Mary E.....	16	Institutional Worker.....	2-16-45
Moore, Mary A.....	13	Clerk-Steno. II.....	6- 6-45
Morgan, Nettie H.....	16	Attendant.....	10- 5-45
Morphew, Ella O.....	16	Cottage Parent.....	2- 9-46
Mullen, Rina.....	16	Supervising Attendant I.....	4-16-45
Nielsen, Gertrude.....	17	Clerk-Steno. I.....	5-15-46
Noel, John D.....	16	Attendant.....	1-31-46
O'Brien, Elizabeth.....	19	Clerk II.....	7-10-45
O'Connor, Michael.....	16	Institutional Worker.....	2-14-45
O'Malley, Ada L.....	16	Nurse I.....	5- 7-45
Osborne, Stella L.....	12	Jr. Stenographer.....	9-16-45
Owens, Eva.....	16	Attendant.....	12-19-44
Palello, Della Rose.....	16	Attendant.....	10-18-45
Parks, Vaughn.....	16	Trades Helper-Construction...	12-11-45
Paul, Oliver A.....	15	Guard.....	6-30-45
Perrine, Edna.....	16	Attendant.....	7-16-45
Peterson, Bertha.....	12	Visitor I.....	8-31-45
Peterson, Elmer G.....	15	Guard Sergeant.....	10-28-45
Peterson, John A.....	15	Guard.....	8-20-45
Phelps, Jennie.....	15	Clerk-Steno. I.....	3-31-46
Phillips, Beulah.....	16	Recreation Aide.....	6- 4-45
Plack, Theodore.....	17	Civil Engineer V.....	12-31-45
Potts, Alfred W.....	15	Guard.....	1- 7-45
Power, Mary C.....	16	Institutional Worker.....	4- 7-45
Rhode, John J.....	16	Plant Fireman.....	9-11-45
Rice, Eleanor.....	16	Supervising Nurse I.....	7- 6-45
Ridley, Robert G.....	20	Library Assistant.....	3-15-46
Riley, Emmett.....	20	Policeman.....	7-31-45
Riley, Mae.....	16	Attendant.....	6-19-45
Rodemeyer, Theo. H.....	16	Stationary Engineer.....	4-19-45
Rodewald, Gus.....	15	Guard Lieutenant.....	9-18-45
Rogers, Lulabelle M. H.....	16	Occupational Therapy Aide....	5-25-46
Rudolphi, Christina.....	16	Institutional Worker.....	4- 6-46
Rumsey, Anna R.....	16	Nursing Assistant.....	3-11-46
Russell, Elmer.....	16	Attendant.....	11- 3-45
Samuelson, Verna M.....	16	Attendant.....	11-13-45
Sanders, Flora A.....	16	Switchboard Operator I.....	2-14-45
Savoie, Audra E.....	16	Nursing Assistant.....	10-31-45
Scannell, Sara A.....	8	Clerk Typist I.....	2-19-45
Schramm, Barbara E.....	16	Attendant.....	9- 4-45
Schumacher, Robert J.....	19	Field Investigator II.....	9-30-45
Shane, Earl L.....	17	Engineering Aide.....	5-18-46
Shrier, Fred L.....	15	Guard.....	3-31-46
Shumway, Isabelle.....	12	Visitor I.....	3-13-45
Sims, Helen R.....	16	Attendant.....	7- 2-45
Smith, Inez O.....	16	Institutional Worker.....	6- 1-45
Snider, Ruth.....	12	Visitor I.....	12-31-45
Somerville, T. Earle.....	16	Institutional Worker.....	4-15-46
Spence, Edna.....	16	Nurse II.....	2- 7-46
Spore, Rue F.....	12	Superintendent I.....	9-30-45
Stephan, L. Mattie.....	16	Attendant.....	1-18-46
Stephens, Katherine.....	12	Visitor I.....	3-14-46
Stinebaker, Gladys.....	16	Attendant.....	12-31-45
Strickland, Albert V.....	16	Supervising Attendant I.....	12-16-45

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## SCHEDULE 5—Concluded

<i>Name</i>	<i>Department Code No.*</i>	<i>Position</i>	<i>Date of Disability</i>
Tanner, Lucy .....	16	Nursing Assistant .....	4- 8-45
Tate, Eva .....	16	Attendant .....	3- 2-46
Tarr, Bessie .....	16	Clerk-Steno. I .....	9- 9-45
Thornton, William F .....	16	Attendant .....	3-20-46
Turner, Sarah E .....	16	Attendant .....	12-12-45
Vatcosky, Hilda M .....	16	Institutional Worker .....	3-22-46
Vandergriff, Daniel .....	16	Maintenance Equip. Operator ..	3-17-45
Vogel, Margaret .....	16	Cottage Parent .....	3-14-45
Vickery, Elizabeth .....	16	Attendant .....	7-18-45
Wagner, Maybelle .....	16	Institutional Worker .....	7-26-45
Weir, Mary K .....	12	Visitor I .....	8-31-45
Welch, Tressie J .....	16	Attendant .....	12-20-45
Williamson, Flossie .....	16	Attendant .....	3- 8-46
Wilkinson, Rufus .....	16	Attendant .....	12-16-45
Witte, Sadie L .....	16	Switchboard Operator I .....	1- 6-45
Wolke, J. L .....	16	Carpenter .....	3-19-46
Woodward, Bertha .....	19	Tab. Machine Operator II .....	3-31-46
Woracheck, Mayme .....	16	Cook I .....	12-31-45
Worrall, Ella .....	16	Institutional Worker .....	3-31-46
Worrell, Guy .....	16	Attendant .....	2-16-45
Zelhart, Golda .....	16	Attendant .....	8-28-45
Zwahlen, Orpha .....	16	Nurse II .....	7-16-45

## Summary by Departments

<i>Code No.</i>	<i>Name of Department</i>	<i>Year Ended June 30</i>			<i>Total Jan. 1, 1944 Through June 30, 1946</i>
		<i>1944</i>	<i>1945</i>	<i>1946</i>	
3	Auditor of Public Accounts .....	0	1	0	1
8	Labor .....	0	3	1	4
10	Military and Naval .....	0	1	1	2
12	Public Aid Commission .....	0	2	10	12
13	Public Health .....	0	1	2	3
15	Public Safety .....	0	5	4	9
16	Public Welfare .....	0	41	83	124
17	Public Works & Buildings .....	0	3	7	10
19	Revenue .....	0	1	4	5
20	Secretary of State .....	0	0	4	4
	<b>Total .....</b>	<b>0</b>	<b>58</b>	<b>116</b>	<b>174</b>
	<b>Pending and Uncompleted .....</b>	<b>0</b>	<b>0</b>	<b>49</b>	<b>49</b>
	<b>Total .....</b>	<b>0</b>	<b>58</b>	<b>165</b>	<b>223</b>

## SCHEDULE 6

**OCCUPATIONAL DISABILITY CLAIMS COVERING THE  
PERIOD FROM JANUARY 1, 1944 TO JUNE 30, 1946**

<i>Name</i>	<i>Department Code No.*</i>	<i>Position</i>	<i>Date of Disability</i>
Bainbridge, Harry.....	17	Patrolman.....	2- 1-46
Booth, William P.....	17	Laborer (Maintenance).....	4-21-45
Boyd, Robert L.....	17	Laborer (Maintenance).....	4-28-45
Bracken, Roy.....	17	Maintenance Equip. Operator..	7- 7-44
Butcher, Ralph B.....	17	Highway Section Helper.....	8- 8-44
Carper, Frank B.....	17	Highway Section Helper.....	10-24-44
Cokenour, Jesse B.....	17	Manitenance Helper.....	1-30-45
Cunningham, Jessie L.....	17	Laborer (Maintenance).....	11-26-44
Curtis, Charles.....	17	Highway Section Helper.....	6-14-44
Ditch, Cecil.....	17	Automotive Mechanic.....	11-22-44
Doelling, Otto H. L.....	17	Highway Section Man.....	3-19-46
Eggers, Fred T.....	17	Maintenance Worker.....	12-12-44
Flagg, George W.....	17	Highway Section Helper.....	6-15-45
Francis, Earl.....	17	Maintenance Equip. Operator..	6-19-45
Gifford, Lee R.....	17	Highway Section Helper.....	7- 6-44
Ham, George W.....	17	Maintenance Equip. Operator..	10- 8-44
Hanke, Hugo F.....	17	Rodman.....	1- 1-45
Hanson, Emil H.....	17	Automotive Mechanic.....	10-30-45
Hartz, William E.....	17	Highway Section Helper.....	10-21-44
Hagenbuch, Louis A.....	17	Laborer (Maintenance).....	1-23-46
Hogan, Charles.....	16	Stationary Fireman.....	3-26-45
Hook, Richard.....	17	Maintenance Equip. Operator..	5-13-44
Horn, Homer S.....	17	Highway Section Helper.....	1- 7-44
Hug, Samuel J.....	17	Highway Section Helper.....	4-18-45
Hyde, Earl.....	17	Highway Section Helper.....	1-18-44
Jaycox, William H.....	17	Laborer (Maintenance).....	9-19-44
Joost, William.....	17	Laborer (Maintenance).....	5- 1-45
Kelly, Lowell A.....	17	Maintenance Equip. Operator..	2-10-44
Kemnetz, Fred H.....	17	Highway Section Man.....	3- 3-45
Kohlhagen, Fred L.....	17	Bridge Tender.....	2- 4-46
Korinek, Ben.....	17	Maintenance Worker.....	3- 6-45
Kruse, Harry G.....	17	Highway Section Helper.....	6-29-45
Kupitz, William.....	17	Laborer.....	7- 7-44
Livingston, Tom.....	17	Maintenance Equip. Operator..	2- 8-46
Lohmeyer, Herman W.....	17	Maintenance Equip. Operator..	6- 2-45
Ludwig, William A.....	17	Maintenance Equip. Operator..	11-21-44
Lyons, Robert I.....	17	Automotive Mechanic.....	4-11-44
McElvain, George.....	17	Highway Section Helper.....	2- 5-44
Martin, John T.....	16	Maintenance Carpenter Constr.	3-30-44
Martin, Revy M.....	16	Attendant.....	8-10-44
Martin, Sidney.....	17	Maint. Wk. Relief Dr.....	4-10-45
Matthen, Albert.....	17	Maintenance Worker.....	3- 2-44
Mell, William.....	17	Highway Section Helper.....	8- 4-44
Metcalf, Harry C.....	17	Automotive Mechanic.....	5-22-45
Mickels, George.....	17	Highway Section Helper.....	1-29-44

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## SCHEDULE 6—Concluded

<i>Name</i>	<i>Department Code No.*</i>	<i>Position</i>	<i>Date of Disability</i>
Osborn, Harold O.....	17	Highway Section Helper.....	9-15-44
Pemble, Harlan E.....	17	Highway Section Helper.....	7-10-44
Perry, John B.....	17	Highway Section Helper.....	12-10-44
Perry, John B.....	17	Highway Section Helper.....	4- 1-45
Phelps, Oscar.....	16	Attendant.....	7-24-44
Piper, Glenn H.....	17	Maintenance Equip. Operator..	5-16-45
Pittard, George S.....	17	Maintenance Equip. Operator..	7- 9-44
Pitts, Edward.....	17	Highway Section Helper.....	7-16-44
Rex, Charles F.....	17	Highway Section Helper.....	4-20-44
Riley, Harry D.....	17	Highway Section Man.....	6-16-45
Sealock, Louis G.....	17	Highway Section Man.....	4-24-44
Shaw, Floyd.....	17	Highway Section Helper.....	11-25-44
Shook, J. Russell.....	17	Highway Section Helper.....	6-17-44
Smith, Arthur L.....	17	Highway Section Man.....	9-27-45
Starrick, Ben H.....	17	Automotive Mechanic.....	6-29-45
Spacy, Paul.....	17	Highway Section Man.....	1-27-46
Swaby, Harry.....	17	Highway Section Helper.....	9- 9-44
Thies, Chris F.....	17	Maintenance Worker.....	5-28-45
Thirtyacre, Ora E.....	17	Highway Section Helper.....	7-30-44
Thirtyacre, Ora E.....	17	Highway Section Helper.....	12-24-44
Tilton, Marion.....	17	Highway Section Man.....	12- 8-45
Traub, Paul.....	17	Laborer (Maintenance).....	6- 4-46
Walters, George W.....	17	Laborer (Maintenance).....	6-15-45
Warner, Harry E.....	17	Laborer (Maintenance).....	12-18-45
Weaver, Lee C.....	17	Highway Section Man.....	6-24-44

\* See Schedule 1 for key to this code.

## Summary by Departments

<i>Code No.</i>	<i>Name of Department</i>	<i>Year Ended June 30</i>			<i>Total</i>
		<i>1944</i>	<i>1945</i>	<i>1946</i>	<i>Jan. 1, 1944 Through June 30, 1946</i>
16	Public Welfare.....	1	3	0	4
17	Public Works & Buildings.....	13	42	11	66
	Total.....	14	45	11	70
	Pending and Uncompleted.....	0	1	15	16
	Total.....	14	46	26	86



## APPENDIX



## SUMMARY OF BENEFIT AND CONTRIBUTION PROVISIONS

### BENEFITS

#### 1. Service Retirement Allowance

Retirement is *optional* with a member upon attainment of the age of 60 years while in service provided at least 15 years of service has been completed.

Retirement is *compulsory* upon attainment of the age of 70 years if 15 years of service has been rendered, or upon the completion of 15 years of service after attainment of such age. The compulsory retirement provision becomes effective on January 1, 1949.

In case of a member under the age of 60 years, the right to a retirement benefit vests in full when the member has completed 20 years of service, at least one year of which is contributing membership service, and the retirement benefit becomes available to the member upon attainment of age 60.

The benefit consists of the following:

(a) An annuity which is the actuarial equivalent of the member's own accumulated contributions.

(b) A State annuity equal to 1/120th of average final compensation\* of the member for each year of membership service, i.e., service on or after January 1, 1944, not to exceed 35 years.

(c) A prior service annuity equal to 1/60th of average final compensation\* for each year of prior service, i.e., service before January 1, 1944, not to exceed 35 years. This annuity is prorated on the basis of 33 $\frac{1}{3}$ % thereof for each year of service as a contributor to the System until three years of service as a contributor have been rendered, when the full annuity becomes payable.

*Limitations on Service Retirement Allowance:*

(1) The State annuity and prior service annuity together cannot exceed \$2,400.00 per year, and the total service retirement allowance is limited to 75% of earnable compensation at date of retirement.

(2) If retirement occurs prior to the age of 65 years, parts (b) and (c) above are reduced to their relative values at the actual age of retirement.

\* Average final compensation is defined as the average rate of earnable compensation for the five years next preceding retirement, subject to a maximum of \$4,800.00 per year and a minimum of \$1,500.00 per year.

*Method of Estimating Allowance:*

The retirement benefit set out in the foregoing paragraphs labeled (a), (b) and (c) can be roughly estimated with the result closely approaching that prescribed in the law, as follows: the retirement benefit payable monthly for life approximates  $1\frac{2}{3}\%$  of average annual salary (for the last five years of service), multiplied by the number of years of service and divided by 12.

This approximate measure estimates the benefit for retirement at age 65 or over, but if retirement occurs between ages 60 and 65 the benefit is decreased.

*Special Provision:*

Any member who has received Ordinary Disability Benefit for the maximum period of time specified under the plan, who has attained an age of at least 55 years and has completed at least 15 years of service, may retire and receive a retirement benefit as of his attained age, without reduction in the annuities payable under paragraphs (b) and (c) because of retirement before age 65.

**2. Reversionary Annuity**

Instead of taking the full service retirement allowance, a member may elect to receive a reduced retirement allowance for himself and provide an annuity for a designated beneficiary to be paid upon his death, on an actuarially equivalent basis.

**3. Ordinary Disability Benefit**

This benefit is payable to any member under the age of 65 years who has rendered at least five years of service and who has been a contributor to the System for at least 12 months.

The amount of the benefit is 40% of earnable compensation\* plus a credit of 5% of earnable compensation for service retirement allowance purposes. The benefit begins on the 31st day of absence from service on account of disability, is payable during the time a member shall not receive nor have a right to receive compensation, and may extend for an aggregate period of time not to exceed  $\frac{1}{4}$  of the member's period of service at date of disability, but in no event beyond age 65.

**4. Death Benefit—Death Before Retirement**

The Ordinary Death Benefit is payable upon death of a member while in service provided the member has been a contributor to the System for at least one year and has been in receipt of compensation within a period of 12 months prior to the date of death.

The benefit consists of (a) the accumulated contributions of the member, and (b) an amount equal to one month's earnable compensation\* for each completed year of service, not to exceed six months' salary.

\* Earnable compensation is defined to mean the full rate of the member's compensation including maintenance, subject to a maximum of \$4,800.00 per year, except as to Ordinary Disability, Accidental Disability and Accidental Death Benefits, for which the maximum rate of earnable compensation stipulated is \$3,000.00 per year.

## 5. Death Benefit Upon Death After Retirement

Upon death of a retired member, provided such member did not elect an annuity payable to his dependents after his death, a death benefit equal to the excess, if any, of the amount of his accumulated contributions at time of his retirement on service retirement allowance over the total amount of all service retirement allowance payments received by the retired member, is payable to the person or persons nominated by the deceased member to receive such payment.

## 6. Accidental Disability Benefit

This benefit is provided to any member under the age of 65 years becoming disabled as the direct result of injuries arising out of and in the course of employment.

The benefit is equal to 60% of earnable compensation\* plus a credit of 5% of earnable compensation for service retirement allowance purposes. The benefit is reduced by amounts received as Workmen's Compensation.

The benefit ceases upon termination of disability or upon attainment of age 65, whichever event first occurs. If termination of benefit is due to age, the member becomes entitled to a service retirement allowance and the minimum period of service prescribed for the receipt of a retirement benefit does not apply in such a case.

## 7. Accidental Death Benefit

Upon death of a member as the direct result of injuries arising out of and in the course of employment, his accumulated contributions are payable in full to his beneficiary, and if a widow survives she becomes entitled to a benefit equal to 50% of the member's earnable compensation\* which is payable during her widowhood. If there be no widow, or if the widow remarries or dies before any child of the deceased has attained the age of 18 years, each such child receives a monthly allowance of \$15.00, payable until attainment of age 18. The combined payments to children are not to exceed 50% of earnable compensation\* of the member.

If there be no widow nor minor children under age 18, a benefit of 50% of earnable compensation is payable to either surviving dependent parent for life. If none of the prescribed beneficiaries exist there is no Accidental Death Benefit payable.

The Accidental Death Benefit is reduced by amounts received as Workmen's Compensation.

## 8. Refunds

Upon withdrawal from service before retirement a member is entitled to a refund of his contributions, without interest.

\* Earnable compensation is defined to mean the full rate of the member's compensation including maintenance, subject to a maximum of \$4,800.00 per year, except as to Ordinary Disability, Accidental Disability and Accidental Death Benefits, for which the maximum rate of earnable compensation stipulated is \$3,000.00 per year.

## CONTRIBUTIONS

*By Members:* The members of the System contribute at the rate of 5% of their earnings by way of salary deductions which are applied in full toward their retirement benefits. The maximum amount of earnings considered by the System for salary deductions is \$4,800.00 per year.

*By the State:* The State of Illinois is obligated to meet the remainder of the cost of retirement benefits, and the entire cost of all other benefits, through biennial appropriations.

## ADMINISTRATION

A Board of Trustees, consisting of five members, administer the System with the aid of a Secretary. The principal functions of the Board are to resolve questions of policy, invest the reserve funds, formulate rules and regulations to implement the provisions of the law and generally institute and supervise matters of administration. The Secretary is by law the executive officer in charge of the administration of the System.