

**OHIO POLICE & FIRE PENSION FUND**

**ACTUARIAL VALUATION  
JANUARY 1, 2006**

November 14, 2006

Board of Trustees  
Ohio Police & Fire Pension Fund  
140 East Town Street  
Columbus, Ohio 43215

Members of the Board:

This report presents the results of the annual actuarial valuation of the assets and liabilities of the Ohio Police & Fire Pension Fund ("Fund") as of January 1, 2006, prepared in accordance with Chapter 742 of the Ohio Revised Code. The valuation takes into account all of the promised benefits to which members are entitled, including pension and survivor benefits.

The principal results of the valuation do not take into account Medicare Part B premium reimbursements or any other health care benefits. However, at the request of the Ohio Retirement Study Committee (ORSC), supplemental results have been prepared that do take into account Medicare Part B premium reimbursements and are presented in a table in the report.

The valuation was based on the actuarial assumptions and methods as adopted by the Board of Trustees, including a valuation interest rate of 8¼% per annum compounded annually. The assumptions and methods are unchanged from the prior valuation.

The actuarial assumptions and methods comply with the parameters set forth in Governmental Accounting Standards No. 25.

### **Assets and Membership Data**

The Fund reported to the actuary the individual data for members of the Fund as of the valuation date. While we did not verify the data at their source, we did perform tests for internal consistency and reasonableness. The amount of assets in the trust fund taken into account in the valuation was based on statements prepared for us by the Fund. The assets used in the valuation do not include any assets in the health care fund.

### **Funding Objectives and Progress**

The actuary uses an actuarial cost method to determine the portion of the Fund's liabilities accrued by the members as of the valuation date and the portion that is attributable to future years of service. The rate of contribution necessary to systematically fund the future service liabilities, the normal cost rate, is calculated under the cost method to be a level percentage of active member payroll. The portion of the liabilities accrued as of the valuation date, the actuarial accrued liability, is compared to a market-related value of the Fund's assets. The amount of liabilities in excess of the assets is called the unfunded actuarial accrued liability.

The actuary determines how many years is required by the Fund to completely amortize the unfunded actuarial accrued liability (the funding period), using the member and employer contributions reduced by the amount allocated to health care and the amount of normal cost for the year. For 2006, and each year since 2003, the funding period is infinite years. The infinite funding period is attributable to the less than assumed investment performance of the Fund during the period 2000 through 2002

Section 742.16 of the Revised Code, as adopted by Senate Bill No. 82, sets forth an objective that the funding period is no more than 30 years. If the funding period exceeds 30 years, a plan shall be developed and presented by the Board of Trustees to reduce the funding period to not more than 30 years by the 2007 plan year. The Board of Trustees presented a plan to the ORSC in April 2006 for the ORSC's consideration.

It should be noted that the funded ratio (i.e., the ratio of actuarial assets to the actuarial accrued liability) determined as of January 1, 2006 is 78.3%, compared to 80.9% determined as of January 1, 2005. Taking into account the Medicare Part B premium reimbursements, the funded ratio would be 76.4%.

#### **Financial Results and Membership Data**

The valuation report shows detailed summaries of the financial results of the valuation and membership data used in preparing this valuation. The actuary prepared supporting schedules included in the Actuarial and Statistical Sections of the Ohio Police & Fire Pension Fund Comprehensive Annual Financial Report. The actuary prepared the trend data schedules included in the Financial Section of the Ohio Police & Fire Pension Fund Comprehensive Annual Financial Report.

Qualified actuaries completed the valuations in accordance with accepted actuarial procedures as prescribed by the Actuarial Standards Board. The qualified actuaries are members of the American Academy of Actuaries and are experienced in performing actuarial valuations of public employee retirement systems. To the best of our knowledge, this report is complete and accurate and has been prepared in accordance with generally accepted actuarial principles and practice.

Respectfully submitted,



Kim M. Nicholl, F.S.A.  
Principal and Consulting Actuary



Paul R. Wilkinson, A.S.A.  
Director, Consulting Actuary

**OHIO POLICE & FIRE PENSION FUND**

**ACTUARIAL VALUATION  
JANUARY 1, 2006**

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## **Introduction**

This report presents the results of the actuarial valuation as of January 1, 2006 of pension benefits for the Ohio Police & Fire Pension Fund.

The principal valuation results include:

- The unfunded accrued liability funding period, which is infinity.
- The funded status of the plan determined as of January 1, 2006 based on the accrued liability and the actuarial value of assets as of that date, which is 78.3%.
- The determination of the gain or loss as of January 1, 2006, which is a loss of \$297 million.
- Annual disclosure as of January 1, 2006 as required by Statement No. 25 of the Governmental Accounting Standards Board.

The valuation was completed based upon membership and financial data submitted by the Fund.

A separate valuation is performed for all health care benefits. However, at the request of the Ohio Retirement Study Committee (ORSC), this report includes a supplemental table, Table 1A, that shows what the valuation results would be if the liability for Medicare Part B premium reimbursements is included in this valuation.

## **Changes Since Last Year**

### **Legislative and Administrative Changes**

There were no legislative changes or administrative changes that materially affected the funding of the Fund. The benefit and contribution provisions are outlined in Table 10.

### **Actuarial Assumptions and Methods**

All actuarial assumptions and methods are unchanged from last year. The assumptions and methods are outlined in Table 9.

## Summary of Principal Results

Summarized below are the principal financial results for the Ohio Police & Fire Pension Fund based upon the actuarial valuation as of January 1, 2006. Comparable results from the January 1, 2005 valuation are also shown.

Item	January 1, 2006	January 1, 2005
<b>Membership Data</b>		
Active Members		
➤ Number	27,884	27,735
➤ Annualized Salaries	\$ 1,711,237,000	\$ 1,640,240,000
➤ Average Pay	\$ 61,370	\$ 59,140
➤ Membership Payroll	\$ 1,756,230,000	\$ 1,683,554,000
Retirees and Beneficiaries		
➤ Number	24,459	24,340
➤ Annual Allowances	\$ 601,775,000	\$ 580,645,000
➤ Average Benefit Payment	\$ 24,603	\$ 23,856
<b>Contribution Rates (as a Percentage of Payroll)</b>		
Employer Contribution Rate:		
➤ Total Pension Contribution Rate		
— Normal Rate	10.90%	10.94%
— Accrued Liability Rate	2.93	2.87
➤ Health Care Contribution Rate	<u>7.75</u>	<u>7.75</u>
➤ Total	21.58%	21.56%
Member Contribution Rate	<u>10.00</u>	<u>10.00</u>
➤ Total	31.58%	31.56%
<b>Actuarial Funded Status</b>		
➤ Actuarial Accrued Liability	\$12,190,403,000	\$ 11,545,050,000
➤ Actuarial Assets Plus State Subsidy	<u>(9,550,580,000)</u>	<u>(9,337,462,000)</u>
➤ Unfunded Accrued Liability	\$ 2,639,823,000	\$ 2,207,588,000
➤ Funded Ratio	78.3%	80.9%
➤ Funding Period	Infinity	Infinity

## Five-Year History of Principal Financial Results

### Net Gain (Loss)

The results of the valuation as of January 1, 2006 determine the net gain or loss for the year ended December 31, 2005. There was a loss of \$197 million from the investment return on the actuarial value of assets. The return on the actuarial value of assets reflects investment performance on a market value basis during 2005 and the previous four years. The net loss from the investment return and demographic experience was \$297 million.

The analysis of the net loss for the fiscal year ended December 31, 2005 is shown in Tables 4 and 5. The following table shows a five-year history of the net gains or losses.

### Five-Year History of Gains or (Losses)

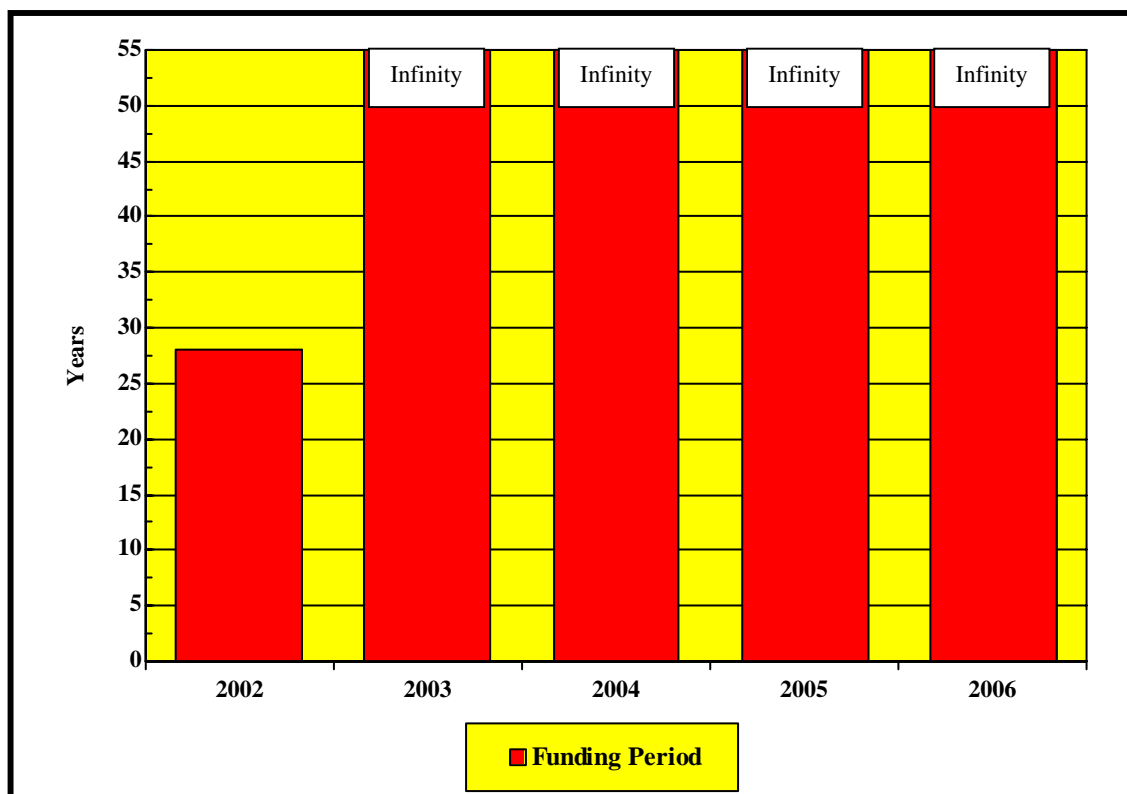
Fiscal Year Ended December 31	Net Gain or (Loss)
2005	\$ (297,231,000)
2004	(667,659,000)
2003	184,393,000
2002	(1,694,549,000)
2001	(571,422,000)

## Funding Period

The funding period is the number of years required to liquidate the unfunded accrued liability. The following table shows a five-year history of the funding period along with the member and employer contribution rates:

Valuation as of January 1	Funding Period	Contribution Rate	
		Member	Employer
2006	Infinity	10.00%	21.58%
2005	Infinity	10.00	21.56
2004	Infinity	10.00	21.54
2003	Infinity	10.00	21.49
2002	28 years	10.00	21.48

### Five-Year History of Funding Period





## **Funded Ratio**

The Fund's funded status is measured by comparing the valuation assets with the accrued liability. The accrued liability is the present value of benefits accumulated to date under the Fund's funding method and reflects future pay increases for active employees.

On this basis, the Fund's funded ratio is 78.3% as of January 1, 2006. The funded ratio is based on an actuarial value of assets of \$9,550,580,000 and an actuarial accrued liability of \$12,190,403,000.

## **Reasons for Change in the Funded Ratio**

The funded ratio decreased from 80.9% as of January 1, 2005 to 78.3% as of January 1, 2006. The decrease is due to the net effect of the investment return on the actuarial value of assets, demographic experience gains and losses, and the level of contributions made in 2005.

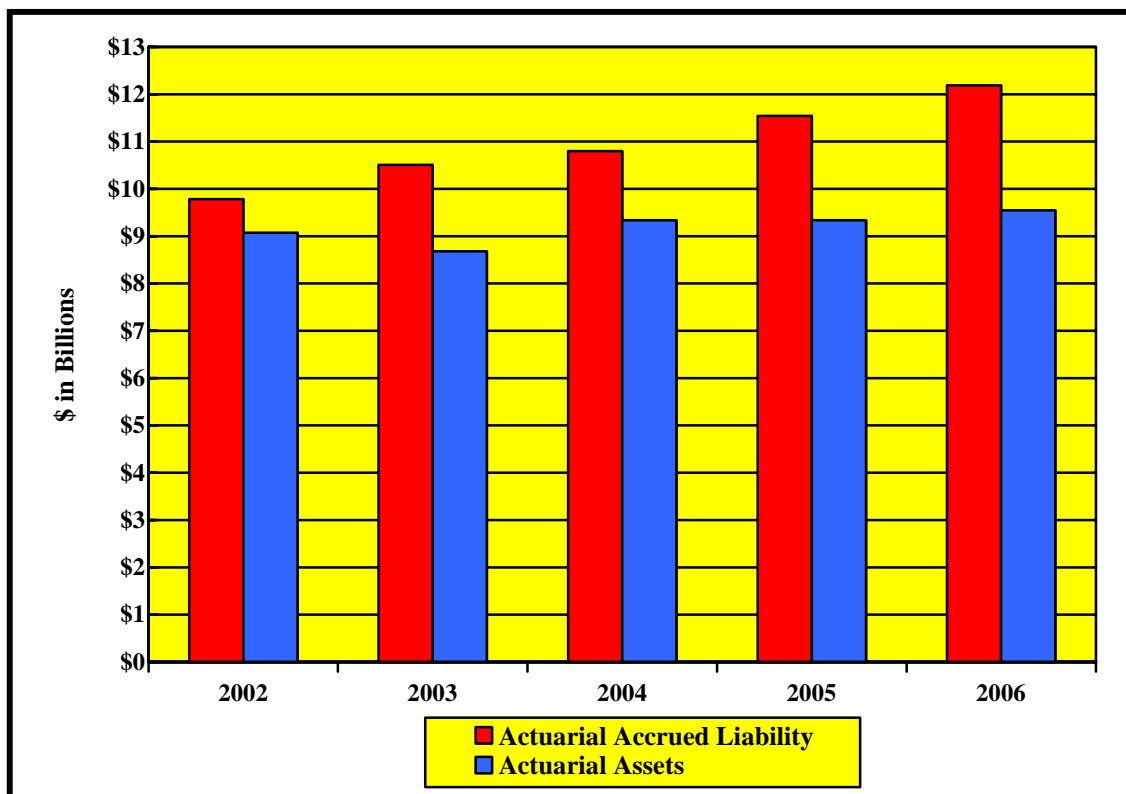
Funded ratio as of January 1, 2005	80.9%
Net increase (decrease) due to:	
Asset loss based on actuarial value of assets	(1.6)%
Liability loss due to plan demographic experience	(0.7)
Contribution level	<u>(0.3)</u>
Net increase (decrease)	(2.6)%
Funded ratio as of January 1, 2006	78.3%

### Five-Year History of Funded Ratio

Valuation as of January 1	Actuarial Accrued Liability	Actuarial Assets	Unfunded Accrued Liability	Funded Ratio
2006	\$ 12,190,403,000	\$ 9,550,580,000	\$ 2,639,823,000	78.3%
2005	11,545,050,000	9,337,462,000	2,207,588,000	80.9
2004	10,798,378,000	9,337,103,000	1,461,275,000	86.5
2003	10,508,367,000	8,682,704,000	1,825,663,000	82.6
2002	9,785,766,000	9,076,469,000	709,297,000	92.8

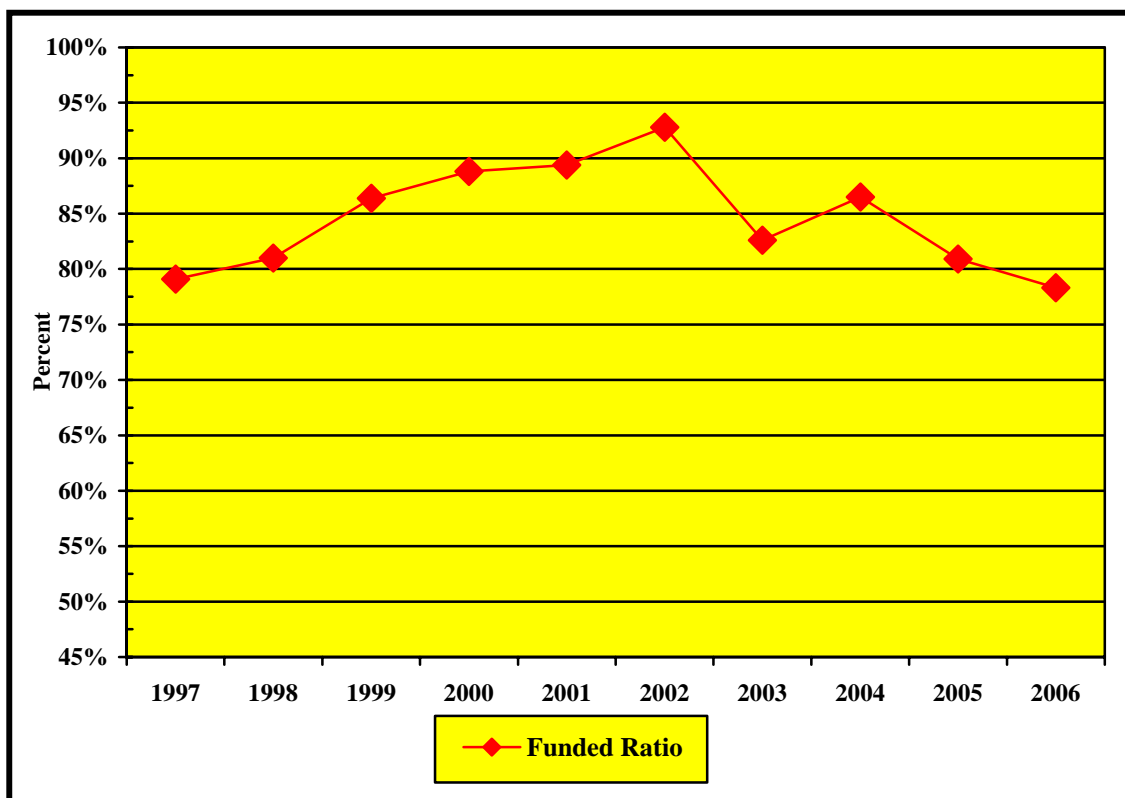
The following chart shows a five-year history of the accrued liability and the valuation assets:

#### Five-Year History of Actuarial Accrued Liability and Actuarial Assets



The following chart shows a 10-year history of the funded ratio:

**Ten-Year History of Funded Ratio  
(1997- 2006)**



## **GASB No. 25 Disclosure**

Statement Number 25 of the Governmental Accounting Standards Board established reporting standards for the annual financial reports of defined benefit pension plans. The statement requires disclosure of the “schedule of funding progress” and the “schedule of employer contributions” in the Fund’s financial statements.

The “schedule of funding progress” shows historical trend information about the Fund’s actuarial value of assets, the actuarial accrued liability and the unfunded actuarial accrued liability. The actuarial funded status is measured by comparing the actuarial value of assets (based on a five-year moving market average value) with the actuarial accrued liability. The actuarial accrued liability is the present value of benefits accumulated to date under the Fund’s funding method and reflects future pay increases for active employees. On this basis, the Fund’s funded ratio is 78.3% as of January 1, 2006. The funded ratio is based on an actuarial value of assets of \$9,550,580,000 and an accrued liability of \$12,190,403,000. Table 6 shows the schedule of funding progress information.

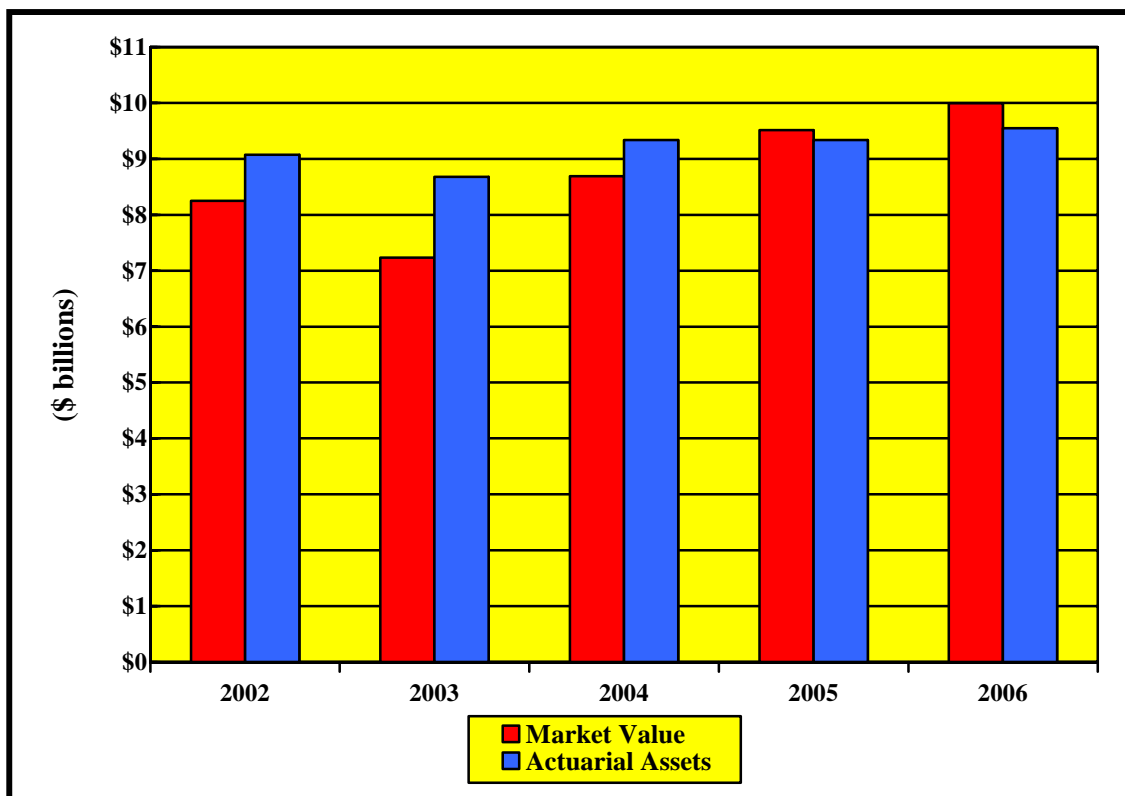
The “schedule of employer contributions” shows historical trend information about the annual required contributions (ARC) of the employer and the percentage of the ARC contributed to the Fund. The ARC is equal to the normal cost plus amortization of the unfunded actuarial accrued liability. The maximum period for amortizing the unfunded actuarial accrued liability permitted by GASB Statement No. 25 is 40 years. For 2007 and later, the maximum amortization period is 30 years. The employer contributions to the Fund for the year ended December 31, 2005, which are based on a funding period of infinity, are equal to 79% of the ARC. Table 7 shows the schedule of employer contributions.

## Rate of Return

The investment return of the trust fund on a market value basis (i.e., total return including both realized and unrealized gains and losses) for years ended December 31, 2001 through December 31, 2005 is shown below. The return based on the valuation assets used for determining the Fund's funded status is also shown.

Year Ended December 31	Rate of Return Based on	
	Market Value	Actuarial Assets
2005	8.8%	6.1%
2004	13.3	3.3
2003	24.9	10.6
2002	(9.9)	(2.4)
2001	(3.9)	2.0

## Five-Year History of Market Value and Actuarial Assets



The remainder of the report comprises the following sections or schedules:

- Table 1 — Summary of Results of Actuarial Valuation as of January 1, 2006
- Table 1A — Valuation Results as of January 1, 2006 – Adjusted for Medicare Part B Reimbursements
- Table 2 — Summary of Market Value of Plan Assets as of December 31, 2005
- Table 3 — Derivation of Actuarial Value of Assets as of December 31, 2005
- Table 4 — Analysis of Change in Unfunded Accrued Liability as of January 1, 2006
- Table 5 — Detailed Analysis of Gains and Losses in Accrued Liability
- Table 6 — Schedule of Funding Progress – GASB Statement No. 25 Disclosure
- Table 7 — Schedule of Employer Contributions – GASB Statement No. 25 Disclosure
- Table 8 — Solvency Test – Comparative Summary of Accrued Liability and Actuarial Value of Assets
- Table 9 — Description of Actuarial Assumptions and Methods
- Table 10 — Summary of Benefit and Contribution Provisions
- Table 11 — Summary of Membership Data as of January 1, 2006
- Exhibit I — Active Membership Data as of January 1, 2006 – Number and Average Annual Salary
- Exhibit II — Retiree and Beneficiary Membership Data as of January 1, 2006 - Number and Annual Retirement Allowances
- Exhibit III — Retiree and Beneficiary Membership Data as of January 1, 2006 - Number and Average Annual Allowance
- Exhibit IV — 10-Year History of Membership Data
- Exhibit V — Reconciliation of Membership Data from January 1, 2005 to January 1, 2006
- Exhibit VI — Detailed Tabulations of the Data

**TABLE 1**  
**SUMMARY OF RESULTS OF ACTUARIAL VALUATION**  
**AS OF JANUARY 1, 2006**

Item	Police	Firefighters	Total
<b>Membership Data</b>			
1. Number of Members			
a) Active Members			
i) Vested Actives	5,930	5,267	11,197
ii) Non-Vested Actives	9,273	7,414	16,687
iii) Total Actives	15,203	12,681	27,884
b) Vested Former Members	208	99	307
c) Rehired Retirees	101	41	142
d) Retirees and Disableds	9,940	7,448	17,388
e) Beneficiaries and Survivors	3,982	3,089	7,071
f) Contributions Refund Due	1,772	544	2,316
g) Total	31,206	23,902	55,108
2. Annualized Salaries	\$ 920,884,000	\$ 790,353,000	\$ 1,711,237,000
3. Membership Payroll	945,139,000	811,091,000	1,756,230,000
4. Annual Allowances	345,148,000	256,627,000	601,775,000
<b>Valuation Results</b>			
5. Present Value of Future Benefits			
a) Active Members	\$ 4,987,673,000	\$ 4,334,892,000	\$ 9,322,565,000
b) Vested Former Members	44,100,000	19,227,000	63,327,000
c) Rehired Retirees	5,036,000	2,196,000	7,232,000
d) Retirees and Disableds	3,368,071,000	2,362,776,000	5,730,847,000
e) Beneficiaries and Survivors	286,028,000	209,453,000	495,481,000
f) Contributions Refund Due	12,080,000	5,750,000	17,830,000
g) Total	\$ 8,702,988,000	\$ 6,934,294,000	\$ 15,637,282,000
6. Normal Cost			
a) Normal Cost	\$ 190,055,000	\$ 163,574,000	\$ 353,629,000
b) Administrative Expenses	8,500,000	6,100,000	14,600,000
c) State Subsidy	700,000	500,000	1,200,000
d) Total: (a) + (b) - (c)	\$ 197,855,000	\$ 169,174,000	\$ 367,029,000
e) Normal Cost Rate	20.93%	20.86%	20.90%
7. Present Value of Future Normal Cost	\$ 1,841,712,000	\$ 1,579,542,000	\$ 3,421,254,000

**TABLE 1**  
**SUMMARY OF RESULTS OF ACTUARIAL VALUATION**  
**AS OF JANUARY 1, 2006**  
(Continued)

Item	Police	Firefighters	Total
8. Actuarial Accrued Liability			
a) Active Members	\$ 3,145,961,000	\$ 2,755,350,000	\$ 5,901,311,000
b) Vested Former Members	44,100,000	19,227,000	63,327,000
c) Rehired Retirees	5,036,000	2,196,000	7,232,000
d) Retirees and Disableds	3,368,071,000	2,362,776,000	5,730,847,000
e) Beneficiaries and Survivors	286,028,000	209,453,000	495,481,000
f) Contributions Refund Due	12,080,000	5,750,000	17,830,000
g) Total	\$ 6,861,276,000	\$ 5,354,752,000	\$ 12,216,028,000
h) Employer Accrued Liability	(14,639,000)	(10,986,000)	(25,625,000)
i) Adjusted Actuarial Accrued Liability	\$ 6,846,637,000	\$ 5,343,766,000	\$ 12,190,403,000
9. Actuarial Value of Assets	\$ 5,364,003,000	\$ 4,186,577,000	\$ 9,550,580,000
10. Unfunded Accrued Liability (8) - (9)	\$ 1,482,634,000	\$ 1,157,189,000	\$ 2,639,823,000
11. Funding Period	Infinity	Infinity	Infinity
12. Funded Ratio	78.3%	78.3%	78.3%
<b>Allocation of Employer Contribution Rate</b>			
13. Employer Contribution Rate			
a) Total Employer Rate (by law)	19.50%	24.00%	21.58%
b) Health Care Stabilization Fund Allocation	<u>7.75%</u>	<u>7.75%</u>	<u>7.75%</u>
c) Employer Pension Rate (a) - (b)	11.75%	16.25%	13.83%
d) Total Normal Cost Rate	20.93%	20.86%	20.90%
e) Member Rate (by law)	<u>10.00%</u>	<u>10.00%</u>	<u>10.00%</u>
f) Employer Normal Cost Rate: (d) - (e)	10.93%	10.86%	10.90%
g) Unfunded Accrued Liability Amortization Rate: (c) - (f)	0.82%	5.39%	2.93%



**TABLE 1A**

**VALUATION RESULTS AS OF JANUARY 1, 2006  
ADJUSTED FOR MEDICARE PART B REIMBURSEMENTS**

Item	Police	Firefighters	Total
<b>Valuation Results</b>			
1. Present Value of Future Benefits			
a) Pension Liabilities Only	\$ 8,702,988,000	\$ 6,934,294,000	\$ 15,637,282,000
b) Medicare Part B Liabilities	<u>194,916,000</u>	<u>179,285,000</u>	<u>374,201,000</u>
c) Total	\$ 8,897,904,000	\$ 7,113,579,000	\$ 16,011,483,000
2. Normal Cost			
a) Pension Normal Cost Rate	20.93%	20.86%	20.90%
b) Medicare Part B Normal Cost Rate	<u>0.32%</u>	<u>0.44%</u>	<u>0.38%</u>
c) Total	21.25%	21.30%	21.28%
3. Actuarial Accrued Liability			
a) Pension Liabilities Only	\$ 6,846,637,000	\$ 5,343,766,000	\$ 12,190,403,000
b) Medicare Part B Liabilities	<u>165,610,000</u>	<u>144,828,000</u>	<u>310,438,000</u>
c) Total	\$ 7,012,247,000	\$ 5,488,594,000	\$ 12,500,841,000
4. Actuarial Value of Assets	\$ 5,364,003,000	\$ 4,186,577,000	\$ 9,550,580,000
5. Unfunded Accrued Liability	\$ 1,648,244,000	\$ 1,302,017,000	\$ 2,950,261,000
6. Funding Period	Infinity	Infinity	Infinity
7. Funded Ratio	76.5%	76.3%	76.4%
<b>Allocation of Employer Contribution Rate</b>			
8. Employer Contribution Rate			
a) Total Employer Rate (by law)	19.50%	24.00%	21.58%
b) Health Care Stabilization Fund Allocation	<u>7.75%</u>	<u>7.75%</u>	<u>7.75%</u>
c) Employer Pension Rate: (a) - (b)	11.75%	16.25%	13.83%
d) Pension Normal Cost Rate	20.93%	20.86%	20.90%
e) Medicare Part B Normal Cost Rate	<u>0.32%</u>	<u>0.44%</u>	<u>0.38%</u>
f) Total Normal Cost Rate: (d) + (e)	21.25%	21.30%	21.28%
g) Member Rate (by law)	<u>10.00%</u>	<u>10.00%</u>	<u>10.00%</u>
h) Employer Normal Cost Rate: (f) - (g)	11.25%	11.30%	11.28%
i) Unfunded Accrued Liability Amortization Rate: (c) - (h)	0.50%	4.95%	2.55%

**TABLE 2****SUMMARY OF MARKET VALUE OF PLAN ASSETS  
AS OF DECEMBER 31, 2005**

1. Market Value of Assets as of December 31, 2004	\$ 9,514,235,880
2. Contributions During 2005	
a) Member	\$ 167,822,150
b) Employer	228,841,958
c) State Subsidy	1,185,989
d) Total	<u>\$ 397,850,097</u>
3. Benefit Payments During 2005	729,856,491
4. Administrative Expenses During 2005	13,552,014
5. Investment Return During 2005	
a) Interest, Dividends and Other Income	\$ 238,726,138
b) Appreciation/(Depreciation)	610,948,585
c) Investment Expenses	<u>23,948,169</u>
d) Investment Return After Expenses (a) + (b) - (c)	\$ 825,726,554
6. Market Value of Assets as of December 31, 2005 (1) + (2d) - (3) - (4) + (5d)	\$ 9,994,404,026
7. Rate of Return (per 2005 Comprehensive Annual Financial Report)	8.82 %

**TABLE 3****DERIVATION OF ACTUARIAL VALUE OF ASSETS  
AS OF DECEMBER 31, 2005**

1. Market Value of Assets as of December 31, 2005						\$ 9,994,404,026
2. Determination of Deferred Gain (Loss)						
	<u>Return on Assets</u>					<u>Deferred Amount</u>
<u>Year</u>	<u>Actual</u>	<u>Expected</u>	<u>Gain/(Loss)</u>	<u>% Deferred</u>		
2005	\$ 825,726,554	\$ 770,670,176	\$ 55,056,378	80%	\$	44,045,102
2004	1,126,941,359	704,304,406	422,636,953	60%		253,582,172
2003	1,705,779,792	586,433,025	1,119,346,767 *	40%		447,738,707
2002	(834,451,814)	673,256,663	(1,507,708,477)	20%		<u>(301,541,695)</u>
					\$	443,824,286
3. Actuarial Value of Assets (1) - (2)						\$ 9,550,579,740
4. Actuarial Rate of Return **						6.10%

\* Gain/Loss during 2003 was re-calculated according to the audited December 31, 2003 market value of assets.

\*\* The actuarial rate of return is the investment return on the increase in the actuarial value of assets from the January 1, 2005 to the January 1, 2006 valuation.

**TABLE 4****ANALYSIS OF CHANGE IN UNFUNDED ACCRUED LIABILITY  
AS OF JANUARY 1, 2006**

Item	Amount
1. Unfunded Accrued Liability at January 1, 2005	\$ 2,207,588,385
2. Interest Credit at 8.25% to December 31, 2005	182,126,042
3. Contributions Toward Unfunded Accrued Liability	47,122,478
4. Change due to Amendments to the Pension Code	<u>                  -</u>
5. Expected Unfunded Accrued Liability at December 31, 2005 (1) + (2) - (3) + (4)	\$ 2,342,591,949
6. Actual Unfunded Accrued Liability at January 1, 2006	<u>2,639,823,316</u>
7. Net Loss (5) - (6)	\$ (297,231,367)
8. Reasons for Net Loss	
(a) Experience Gains (Losses)	
(i) Loss from Investment Return on Actuarial Value of Assets	\$ (197,410,792)
(ii) Net Loss from Demographic Experience	<u>(99,820,575)</u>
Subtotal	\$ (297,231,367)
(b) Change in Assumptions	<u>                  -</u>
(c) Grand Total	\$ (297,231,367)

**TABLE 5**

**DETAILED ANALYSIS OF GAINS & LOSSES IN ACCRUED LIABILITY  
RESULTING IN DIFFERENCES BETWEEN ASSUMED AND ACTUAL EXPERIENCE  
AS OF JANUARY 1, 2006**

Type of Activity	Amount
1. Turnover <i>If more liabilities are released by withdrawal separations from active membership than assumed, there is a gain. If smaller releases, a loss.</i>	\$ 39,727,753
2. Retirement <i>If members retire at older ages than assumed, there is a gain. If younger, a loss.</i>	11,176,794
3. Death among retired members and beneficiaries <i>If more deaths occur than assumed, there is a gain. If fewer deaths than assumed, there is a loss.</i>	(74,373,563)
4. Disability retirements <i>If disability claims are less than assumed, there is a gain. If more claims, a loss.</i>	(6,284,006)
5. Salary increase/decrease <i>If there are smaller pay increases than assumed, there is a gain. If greater increases, a loss.</i>	(18,585,161)
6. Return to work <i>If participants return to work with previous service restored, there is a loss.</i>	(45,596,751)
7. New Entrants <i>If new entrants join the Fund, there is a loss.</i>	(3,381,370)
8. Deaths among actives <i>If claims costs are less than assumed, there is a gain. If more claims, a loss.</i>	(3,694,668)
9. Investment <i>If there is greater investment return than assumed, there is a gain. If less return, a loss.</i>	(197,410,792)
10. Payroll Growth <i>If payroll increases more than assumed, there is a gain. If payroll increases less than assumed, a loss.</i>	<u>1,190,397</u>
Total Gain (or Loss) During The Year	\$ (297,231,367)

**TABLE 6**

**SCHEDULE OF FUNDING PROGRESS  
GASB STATEMENT NO. 25 DISCLOSURE**  
(\$ Amounts in Thousands)

Valuation as of January 1	Actuarial Value of Assets	Actuarial Accrued Liability	Unfunded Actuarial Accrued Liability	Funded Ratio	Covered Payroll	Unfunded Accrued Liability as a Percentage of Covered Payroll
2006	\$ 9,550,580	\$ 12,190,403	\$ 2,639,823	78.3 %	\$ 1,756,230	150.3 %
2005	9,337,462	11,545,050	2,207,588	80.9	1,683,554	131.1
2004	9,337,103	10,798,378	1,461,275	86.5	1,644,399	88.9
2003	8,682,704	10,508,367	1,825,663	82.6	1,606,274	113.7
2002	9,076,469	9,785,766	709,297	92.8	1,534,336	46.2
2001	8,498,069	9,506,283	1,008,214	89.4	1,407,542	71.6
2000	7,988,578	8,995,564	1,006,986	88.8	1,338,514	75.2

**TABLE 7**

**SCHEDULE OF EMPLOYER CONTRIBUTIONS  
GASB STATEMENT NO. 25 DISCLOSURE  
(\$ Amounts in Thousands)**

Year Ended December 31	Annual Required Contribution	Percentage Contributed
2005	\$ 292,454,788	79 %
2004	257,851,201	88
2003	277,724,840	79
2002	205,992,860	100
2001	205,979,830	100
2000	206,796,608	100
1999	191,646,415	100

The information presented above was determined as part of the actuarial valuation as of one year prior to the dates indicated (i.e., the contribution determined by the valuation completed as of January 1, 2005 was contributed in the year ending December 31, 2005).

Additional information as of the latest actuarial valuation follows:

Valuation Date:	January 1, 2006
Actuarial Cost Method:	Entry Age
Amortization Method:	Level percent of payroll, open
Remaining Amortization Period:	Infinite
Asset Valuation Method:	5-year adjusted market value with a corridor of 20% of the market value

Actuarial Assumptions:	
- Investment Rate of Return	8.25%
-Projected Salary Increases	5.0% - 11.0%
-Payroll Increases	4.00%
-Inflation Assumption	3.00%
-Cost of Living Adjustments	3.00% simple

**TABLE 8**  
**SOLVENCY TEST**  
**COMPARATIVE SUMMARY OF ACCRUED LIABILITY AND**  
**ACTUARIAL VALUE OF ASSETS**  
(\$ Amounts in Thousands)

**POLICE**

Valuation as of January 1	(1) Active Member Contributions	(2) Retirees and Beneficiaries	(3) Active Member Employer Financed	Actuarial Value of Assets	Portion of Accrued Liability Covered by Valuation Assets		
					(1)	(2)	(3)
2006	\$ 894,963	\$ 3,654,099	\$ 2,297,575	\$ 5,364,003	100 %	100 %	35 %
2005	840,875	3,510,610	2,152,500	5,260,325	100	100	42
2004	792,449	3,390,164	1,911,501	5,269,436	100	100	57
2003	746,520	3,299,989	1,894,086	4,905,728	100	100	45
2002	699,146	3,099,628	1,711,626	5,110,052	100	100	77
2001	644,164	2,839,294	1,914,232	4,632,337	100	100	60
2000	603,980	2,674,691	1,840,992	4,330,425	100	100	57
1999	548,372	2,509,175	1,751,789	3,957,516	100	100	51

**FIREFIIGHTERS**

Valuation as of January 1	(1) Active Member Contributions	(2) Retirees and Beneficiaries	(3) Active Member Employer Financed	Actuarial Value of Assets	Portion of Accrued Liability Covered by Valuation Assets		
					(1)	(2)	(3)
2006	\$ 747,714	\$ 2,572,229	\$ 2,023,823	\$ 4,186,577	100 %	100 %	43 %
2005	691,252	2,497,311	1,852,502	4,077,137	100	100	48
2004	639,074	2,448,043	1,617,147	4,067,667	100	100	61
2003	593,228	2,401,021	1,573,523	3,776,976	100	100	50
2002	551,227	2,275,967	1,448,172	3,966,417	100	100	79
2001	508,155	2,089,072	1,511,366	3,865,732	100	100	84
2000	467,926	1,987,723	1,420,252	3,574,761	100	100	79
1999	423,342	1,885,760	1,334,184	3,236,100	100	100	69

**TOTAL**

Valuation as of January 1	(1) Active Member Contributions	(2) Retirees and Beneficiaries	(3) Active Member Employer Financed	Actuarial Value of Assets	Portion of Accrued Liability Covered by Valuation Assets		
					(1)	(2)	(3)
2006	\$ 1,642,677	\$ 6,226,328	\$ 4,321,398	\$ 9,550,580	100 %	100 %	39 %
2005	1,532,127	6,007,921	4,005,002	9,337,462	100	100	45
2004	1,431,523	5,838,207	3,528,648	9,337,103	100	100	59
2003	1,339,748	5,701,010	3,467,609	8,682,704	100	100	47
2002	1,250,373	5,375,595	3,159,798	9,076,469	100	100	78
2001	1,152,319	4,928,366	3,425,598	8,498,069	100	100	71
2000	1,071,906	4,662,414	3,261,244	7,905,186	100	100	67
1999	971,714	4,394,935	3,085,973	7,193,616	100	100	59



**TABLE 9**

**DESCRIPTION OF ACTUARIAL ASSUMPTIONS AND METHODS**

**ASSUMPTIONS**

INTEREST RATE: 8.25% per annum, compounded annually.

SALARY INCREASE: Assumed annual salary increases are as follows:

Years of Service	Salary Increase Rate
1 or less	11.0%
2	9.5
3	8.5
4	6.5
5 or more	5.0

WITHDRAWAL RATES: The following sample withdrawal rates are based on age and service (for causes other than death, disability, or retirement).

**Police**

Age	Years of Service										
	0	1	2	3	4	5	6	7	8	9	10+
25	0.02440	0.02440	0.02475	0.02031	0.01745	0.01511	0.01420	0.01384	0.01218	0.01311	0.01311
30	0.02056	0.02056	0.02113	0.02012	0.01824	0.01608	0.01452	0.01355	0.01211	0.01168	0.01168
35	0.02309	0.02309	0.02400	0.02376	0.02158	0.01863	0.01601	0.01405	0.01230	0.01059	0.00959
40	0.03017	0.03017	0.03130	0.03043	0.02715	0.02279	0.01866	0.01532	0.01271	0.00969	0.00590
45	0.04104	0.04104	0.04204	0.03944	0.03458	0.02846	0.02247	0.01742	0.01337	0.00919	0.00311
50	0.05501	0.05501	0.05546	0.05012	0.04339	0.03543	0.02737	0.02041	0.01449	0.00957	0.00299
55	0.07155	0.07155	0.07112	0.06199	0.05322	0.04350	0.03327	0.02436	0.01621	0.01124	0.00737
60	0.09038	0.09038	0.08881	0.07480	0.06390	0.05259	0.04013	0.02931	0.01860	0.01438	0.01438

**Firefighters**

Age	Years of Service										
	0	1	2	3	4	5	6	7	8	9	10+
25	0.00530	0.00749	0.00864	0.00903	0.00858	0.00749	0.00607	0.00510	0.00453	0.00434	0.00434
30	0.00912	0.00882	0.00824	0.00749	0.00684	0.00632	0.00588	0.00549	0.00515	0.00483	0.00483
35	0.01145	0.00989	0.00866	0.00767	0.00714	0.00699	0.00699	0.00679	0.00631	0.00547	0.00417
40	0.01277	0.01082	0.00978	0.00931	0.00916	0.00923	0.00925	0.00893	0.00799	0.00628	0.00359
45	0.01308	0.01159	0.01161	0.01242	0.01293	0.01307	0.01269	0.01193	0.01022	0.00729	0.00312
50	0.01242	0.01218	0.01412	0.01700	0.01846	0.01851	0.01731	0.01581	0.01302	0.00850	0.00282
55	0.01082	0.01257	0.01728	0.02306	0.02575	0.02557	0.02310	0.02057	0.01640	0.00993	0.00272
60	0.00831	0.01275	0.02109	0.03060	0.03480	0.03423	0.03008	0.02623	0.02038	0.01159	0.00285

**TABLE 9**

**DESCRIPTION OF ACTUARIAL ASSUMPTIONS AND METHODS**  
(Continued)

RATES OF DISABILITY AND DEATH BEFORE RETIREMENT: Rates of death are based on the 1994 Group Annuity Mortality Table (sex distinct) set back five years for male police officers and seven years for male firefighters and set forward three years for female police officers and female firefighters. The following sample rates apply to active members.

Age	Annual Rate of:		
	Death Male	Death Female	Disability
<b><u>POLICE</u></b>			
20	.034%	.029%	.002%
30	.066	.042	.124
40	.085	.088	.708
50	.158	.191	2.533
55	.258	.336	4.270
60	.442	.668	6.546
62	.558	.864	7.662
65	.798	1.176	
<b><u>FIREFIGHTERS</u></b>			
20	.025%	.029%	.004%
30	.059	.042	.067
40	.085	.088	.379
50	.135	.191	2.939
55	.210	.336	5.270
60	.358	.668	7.610
62	.442	.864	8.530
65	.630	1.176	

OCCURRENCE OF DISABILITY:

On duty permanent and total	35%
On duty partial	61%
Off duty ordinary	4%

**TABLE 9**

**DESCRIPTION OF ACTUARIAL ASSUMPTIONS AND METHODS**  
(Continued)

RETIREMENT RATES: The following rates apply to members upon reaching eligibility for retirement.

Age	Annual Rate of Retirement	
	Police	Firefighters
48	30%	30%
49	20	20
50	20	20
51	20	20
52	20	20
53	20	25
54	20	25
55	20	25
56	20	25
57	20	25
58	20	25
59	25	30
60	25	30
61	25	30
62	25	35
63	25	35
64	25	35
65	100	100

DROP RETIREMENT RATES: DROP participants are assumed to retire at the retirement rates shown above, with the following exceptions: Second and third years of DROP: 0%, Eighth year of DROP: 100%.

RETIREMENT AGE FOR INACTIVE VESTED PARTICIPANTS: Commencement at age 48 and 25 years of service from full-time hire date, whichever is later.

DEFERRED RETIREMENT OPTION PLAN (DROP) ELECTIONS: All members who do not retire when first eligible are assumed to elect DROP.

DEATH AFTER RETIREMENT: According to the 1994 Group Annuity Mortality Table (male only) with one-year set forward for all pensioners. 1994 Group Annuity Mortality Table (female only) with two-year set forward for all beneficiaries. 1994 Group Annuity Mortality Table (male only) for disableds, with six-year set forward for police and five-year set forward for firefighters.

FUTURE EXPENSES: The normal cost is increased by all administrative expenses budgeted, net of the State Subsidy received from the State of Ohio.

**TABLE 9****DESCRIPTION OF ACTUARIAL ASSUMPTIONS AND METHODS**  
(Continued)

UNKNOWN DATA FOR MEMBERS: Same as those exhibited by members with similar known characteristics.

PERCENT MARRIED: 85%

AGE OF SPOUSE: Females three years younger than males.

DEPENDENT PARENTS: Costs based upon allowance for mortality (same rates as for beneficiaries), but no specific allowance for change in dependency status.

DEPENDENT CHILDREN: Each member is assumed to have two children, born when the member was age 26. Dependency is assumed to cease when the child is 22.

COLA ANNUITIES: Where an election is possible, all members are assumed to elect the COLA annuity. The assumed Consumer Price Index increase is a rate equal to or greater than 3% per year.

MEDICARE PART B PREMIUM TREND RATES: The Medicare Part B premium (\$88.50 per month for 2006) is assumed to increase as follows:

Year	Increase
2006	8.00%
2007	7.75
2008	7.50
2009	7.25
2010	7.00
2011	6.75
2012	6.50
2013	6.25
2014	6.00
2015	5.75
2016	5.50
2017	5.25
2018	5.00
and Later	

**TABLE 9****DESCRIPTION OF ACTUARIAL ASSUMPTIONS AND METHODS**

(Continued)

**METHODS**

**ACTUARIAL COST METHOD:** Projected benefit method with level percentage entry age normal cost and open-end unfunded accrued liability. Gains and losses are reflected in the accrued liability.

**ASSET VALUATION METHOD:** A five-year moving market average value of assets that spreads the difference between the actual investment income and the expected income on the market value (based on the valuation interest rate) over a period of five years. The actuarial value shall not be less than 80% or more than 120% of market value.

**PAYROLL GROWTH:** Inflation rate of 3% plus productivity increase rate of 1%.

**COST OF LIVING:** 3% per annum.

**DATA**

**CENSUS AND ASSETS:** The valuation was based on members of the Fund as of January 1, 2006 and does not take into account future members. All census and asset data was supplied by the Fund.

**TABLE 10****SUMMARY OF BENEFIT AND CONTRIBUTION PROVISIONS**

The following is intended to summarize the key provisions valued in this valuation. Members of the Fund and other parties should not rely on this summary as a substitute for or legal interpretation of the laws and rules of the Code covering this retirement plan.

<b>Eligibility for Membership</b>	Immediate upon commencement of employment.
<b>Member Contributions</b>	10% of salary.
<b>Normal Service Retirement</b>	
Eligibility	Age 48 with 25 years of service.
Benefit	An annual amount equal to a percentage of average annual salary, where the percentage equals 2.5% for each of the first 20 years of service, 2% for each of the next five years of service, and 1.5% for service in excess of 25 years to a maximum of 72% of the average annual salary. Average annual salary means one-third of the total salary during the three years for which the total earnings were greatest.
<b>Special Service Retirement</b>	
Eligibility	Age 62 with 15 years of service.
Benefit	Same as the normal service retirement benefit.
<b>Termination Before Retirement With 25 Years Service</b>	
Benefit	Same as the normal service retirement benefit, except benefit commences when member reaches age 48.
<b>Termination Before Retirement With 15 Years Service</b>	
Benefit	An annual amount equal to a percentage of average annual salary, where the percentage equals 1.5% times years of service. Benefit commences at the later of age 48 and 25 years from the date of full-time hire.

**TABLE 10****SUMMARY OF BENEFIT AND CONTRIBUTION PROVISIONS**  
(Continued)**Termination Before Retirement  
With Less Than 15 Years Service**

Benefit	A lump sum amount equal to the sum of the member's contributions to the Fund.
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**Deferred Retirement Option Plan  
(DROP)**

Eligibility	Age 48 with 25 years of service.
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Benefit	Member elects to defer retirement and must remain in the DROP at least three years, but not more than eight years. At retirement, member receives (1) the normal service retirement benefit determined as of the date he entered the DROP, plus cost-of-living adjustments, and (2) his DROP account balance paid in a lump sum or in installments.
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The DROP account balance is credited until retirement with the member's retirement benefit amount for the year, adjusted for cost-of-living, plus a portion of the member's contribution for the year, plus interest credited at 5% compounded annually. Annual member contributions are credited to the DROP account based on the following schedule:

Years 1 and 2	50% of member's contribution
Year 3	75% of member's contribution
Years 4-8	100% of member's contribution

If the member terminates employment in the first three years of participating in the DROP, the member forfeits all interest credited to his DROP account. If the member terminates after eight years, the member forfeits all DROP benefits and receives a normal service retirement benefit determined as of his termination date, counting service credit for the DROP participation period.

If the member becomes disabled while participating in the DROP, the member can choose to remain in the DROP or receive a disability benefit determined as of his disability date and forfeit all DROP benefits.

**TABLE 10****SUMMARY OF BENEFIT AND CONTRIBUTION PROVISIONS**  
(Continued)

If the member dies while participating in the DROP, the member's spouse or beneficiary receives the DROP account balance and a monthly survivor benefit of 50% of the benefit the member would have received had the member retired the day before death and elected a 50% joint and survivor annuity. (If the member selected a percentage greater than 50%, that percentage applies.) All other death benefits apply as well.

**Permanent and Total Disability**  
**(On Duty)**

Eligibility

No age or service requirement.

Benefit

An annual amount equal to 72% of average annual salary.

**Partial Disability**  
**(On Duty)**

Eligibility

No age or service requirement.

Benefit

An annual amount determined by the Board, not to exceed 60% of average annual salary. If the member has 25 years of service, the amount will be equal to the normal service retirement amount.

**Ordinary Disability**  
**(Off Duty)**

Eligibility

5 years of service.

Benefit

An annual amount determined by the Board, not to exceed 60% of average annual salary.

**Pre-retirement Death Benefit**

Eligibility

Upon death before retirement but after satisfying eligibility for normal service retirement or age/service commuted retirement.

Benefit

Surviving spouse or contingent dependent beneficiary receives 50% of the benefit the member would have received had the member retired on the date of death under the 50% joint and survivor annuity form of benefit.



**TABLE 10****SUMMARY OF BENEFIT AND CONTRIBUTION PROVISIONS**  
(Continued)**Statutory Death Benefit**

Eligibility

Upon death for any active or retired member.

Benefit

The benefit is paid to the surviving spouse for life, and to any surviving children until they reach age 18 (22 if a full-time student) or marry, which ever occurs first, and to any surviving disabled children for life. If the deceased member leaves no surviving spouse or children, a benefit is paid to any surviving dependent parents during their lifetime or until dependency ceases or until remarriage.

The benefit amount depends on the beneficiary type. The amount is increased each July 1 by 3% of the Base Benefit. The benefit amounts are shown below.

Beneficiary Type	Monthly Benefit Amount		
	Base	Base Plus Increases Through July 1, 2005	Next Increase Effective July 1, 2006
Spouse	\$550	\$644.60	\$16.50
Child	\$150	\$175.80	\$4.50
Parent			
• If one	\$200	\$234.40	\$6.00
• If two	\$100	\$117.20	\$3.00

Note: Spouse's benefit is \$410 if spouse is receiving a full death benefit under the Death Fund Benefit statute.

**Lump Sum Death Benefit**

Eligibility

Upon death for any retired or disabled member.

Benefit

A lump sum payment of \$1,000.

**TABLE 10****SUMMARY OF BENEFIT AND CONTRIBUTION PROVISIONS**

(Continued)

**Optional Forms of Benefit**

The standard form of benefit is a life annuity. For married members, the standard form of benefit is an actuarially reduced benefit payable under the 50% joint and survivor annuity form, unless the member's spouse provides written consent for a lower survivor benefit.

Retiring members may elect to have actuarially reduced benefits payable under certain and continuous and joint and survivor annuity forms under certain conditions. Such elections may require spousal consent. Elected options may be canceled within one year after benefits commence, with consent of the beneficiary.

**COLA or Terminal Pay**

Members retiring after January 1, 1989, and who have 15 or more years of service as of January 1, 1989, are allowed to select between (1) a pension calculated on the basis of average salary which is increased to reflect terminal pay adjustments, or (2) a pension based on average salary excluding the terminal pay adjustment, but increasing by 3% of the initial pension each retirement anniversary after July 1, 1988. The additive 3% COLA annuity without terminal pay adjustment is the automatic form for active members with less than 15 years of service as of January 1, 1989.

**Medicare Part B**

For service and disability retirements, as well as survivors, Ohio Police & Fire reimburses Medicare Part B premiums up to the statutory maximum provided the retiree is not eligible for reimbursement from any other sources. Note: This benefit is not included in the principal valuation results, but is included in the supplemental valuation results summarized in Table 1A.

**TABLE 11**

**SUMMARY OF MEMBERSHIP DATA  
AS OF JANUARY 1, 2006  
ACTIVE MEMBERS**

**POLICE**

Item	Male	Female	Total
Number of Members	13,738	1,465	15,203
Annual Salaries	\$ 835,579,589	\$ 85,304,548	\$ 920,884,137
Average Age	40.5	39.9	40.4
Average Service	13.7	12.3	13.6

**FIREFIGHTERS**

Item	Male	Female	Total
Number of Members	12,331	350	12,681
Annual Salaries	\$ 770,145,833	\$ 20,206,668	\$ 790,352,501
Average Age	41.1	39.9	41.0
Average Service	13.9	9.6	13.8

**TOTAL**

Item	Male	Female	Total
Number of Members	26,069	1,815	27,884
Annual Salaries	\$1,605,725,422	\$ 105,511,216	\$1,711,236,638
Average Age	40.8	39.9	40.7
Average Service	13.8	11.8	13.7

**TABLE 11**  
**(Continued)**

**SUMMARY OF MEMBERSHIP DATA  
AS OF JANUARY 1, 2006  
INACTIVE MEMBERS**

**POLICE**

Item	Male	Female	Total
Eligible for Allowances	168	40	208
Eligible for Refunds Only	<u>1,530</u>	<u>242</u>	<u>1,772</u>
Total	1,698	282	1,980

**FIREFIGHTERS**

Item	Male	Female	Total
Eligible for Allowances	96	3	99
Eligible for Refunds Only	<u>503</u>	<u>41</u>	<u>544</u>
Total	599	44	643

**TOTAL**

Item	Male	Female	Total
Eligible for Allowances	264	43	307
Eligible for Refunds Only	<u>2,033</u>	<u>283</u>	<u>2,316</u>
Total	2,297	326	2,623

**TABLE 11**  
(Continued)

**SUMMARY OF MEMBERSHIP DATA  
AS OF JANUARY 1, 2006  
RETIREES AND BENEFICIARIES**

**POLICE**

Item	Number	Annual Allowance	Average Allowance	Average Age
Service Retirees	6,419	\$ 211,239,233	\$ 32,908	65.2
Survivors and Beneficiaries	3,982	31,861,231	8,001	67.7
Disability Retirees	<u>3,521</u>	<u>102,047,074</u>	28,982	58.0
Total	13,922	\$ 345,147,538	\$ 24,792	64.1

**FIREFIIGHTERS**

Item	Number	Annual Allowance	Average Allowance	Average Age
Service Retirees	5,045	\$ 158,737,148	\$ 31,464	67.9
Survivors and Beneficiaries	3,089	24,851,424	8,045	70.8
Disability Retirees	<u>2,403</u>	<u>73,038,709</u>	30,395	60.4
Total	10,537	\$ 256,627,281	\$ 24,355	67.0

**TOTAL**

Item	Number	Annual Allowance	Average Allowance	Average Age
Service Retirees	11,464	\$ 369,976,381	\$ 32,273	66.4
Survivors and Beneficiaries	7,071	56,712,655	8,020	69.1
Disability Retirees	<u>5,924</u>	<u>175,085,783</u>	29,555	59.0
Total	24,459	\$ 601,774,819	\$ 24,603	65.4

**EXHIBIT I****ACTIVE MEMBERSHIP DATA AS OF JANUARY 1, 2006  
NUMBER AND AVERAGE ANNUAL SALARY****POLICE**

Age	Years of Service									Total	
	0-4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	40+		
<b>Under 25</b>	251										251
	\$37,551										\$37,551
<b>25-29</b>	1,053	353	2								1,408
	\$48,383	\$59,058	\$62,934								\$51,080
<b>30-34</b>	743	1,606	403	2							2,754
	\$48,693	\$58,917	\$62,910	\$62,113							\$56,746
<b>35-39</b>	363	1,074	1,636	488	8						3,569
	\$47,784	\$58,425	\$62,420	\$65,997	\$69,289						\$60,234
<b>40-44</b>	136	319	724	1,201	347	4					2,731
	\$46,507	\$56,495	\$60,239	\$66,100	\$66,839	\$71,186					\$62,550
<b>45-49</b>	48	99	233	462	766	408	11				2,027
	\$42,555	\$52,557	\$58,202	\$62,238	\$68,372	\$71,162	\$83,193				\$65,063
<b>50-54</b>	12	43	87	185	330	661	221	9			1,548
	\$44,194	\$51,226	\$57,292	\$60,940	\$65,600	\$71,010	\$75,741	\$80,721			\$67,857
<b>55-59</b>	11	19	41	48	81	169	248	91			708
	\$43,331	\$53,024	\$51,727	\$61,500	\$58,832	\$64,744	\$72,331	\$74,159			\$66,315
<b>60-64</b>	1	4	7	11	17	16	45	65	8		174
	\$29,071	\$36,523	\$38,400	\$54,149	\$53,008	\$61,975	\$70,060	\$72,824	\$67,559		\$65,282
<b>Over 64</b>	1		3	3	1			12	13		33
	\$ 37,104		\$ 70,756	\$ 31,321	\$ 52,802			\$ 68,795	\$ 77,407		\$ 67,514
<b>Total</b>	2,619	3,517	3,136	2,400	1,550	1,258	525	177	21		15,203
	\$47,093	\$58,231	\$61,339	\$64,744	\$66,766	\$70,103	\$73,800	\$73,639	\$73,655		\$60,573

**EXHIBIT I****ACTIVE MEMBERSHIP DATA AS OF JANUARY 1, 2006  
NUMBER AND AVERAGE ANNUAL SALARY****FIREFIGHTERS**

Age	Years of Service									Total
	0-4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	40+	
<b>Under 25</b>	223 \$45,477	3 \$58,980								226 \$45,657
<b>25-29</b>	754 \$50,294	380 \$58,484								1,134 \$53,039
<b>30-34</b>	643 \$52,202	1,166 \$59,348	262 \$62,645	4 \$67,261						2,075 \$57,565
<b>35-39</b>	295 \$50,397	873 \$59,333	910 \$63,056	371 \$66,893	8 \$70,701					2,457 \$60,817
<b>40-44</b>	105 \$52,963	371 \$59,863	761 \$62,422	949 \$65,611	334 \$71,078	9 \$70,999				2,529 \$64,024
<b>45-49</b>	51 \$57,626	135 \$59,455	277 \$62,665	561 \$65,032	720 \$69,474	348 \$75,083	11 \$77,535			2,103 \$67,432
<b>50-54</b>	17 \$52,976	41 \$58,468	86 \$60,020	176 \$62,870	418 \$67,427	562 \$70,954	169 \$75,343	1 \$137,467		1,470 \$68,337
<b>55-59</b>	7 \$56,520	13 \$54,478	23 \$59,093	66 \$61,586	76 \$64,734	143 \$67,046	188 \$73,192	49 \$76,424		565 \$68,213
<b>60-64</b>	3 \$53,827	5 \$68,149	6 \$64,443	6 \$61,277	10 \$60,681	11 \$66,425	33 \$70,881	24 \$68,557	4 \$79,377	102 \$67,608
<b>Over 64</b>	2 \$ 82,693	1 \$ 67,270		2 \$ 69,468		1 \$ 65,181	2 \$ 63,286	6 \$ 71,131	6 \$ 67,418	20 \$ 69,732
<b>Total</b>	2,100 \$50,771	2,988 \$59,286	2,325 \$62,607	2,135 \$65,326	1,566 \$68,990	1,074 \$71,720	403 \$73,974	80 \$74,430	10 \$72,202	12,681 \$62,326

**EXHIBIT I****ACTIVE MEMBERSHIP DATA AS OF JANUARY 1, 2006  
NUMBER AND AVERAGE ANNUAL SALARY****TOTAL**

Age	Years of Service									Total
	0-4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	40+	
<b>Under 25</b>	474 \$41,280	3 \$58,980								477 \$41,391
<b>25-29</b>	1,807 \$49,180	733 \$58,761	2 \$62,934							2,542 \$51,954
<b>30-34</b>	1,386 \$50,321	2,772 \$59,098	665 \$62,806	6 \$65,545						4,829 \$57,098
<b>35-39</b>	658 \$48,955	1,947 \$58,832	2,546 \$62,648	859 \$66,384	16 \$69,995					6,026 \$60,472
<b>40-44</b>	241 \$49,320	690 \$58,306	1,485 \$61,358	2,150 \$65,884	681 \$68,918	13 \$71,057				5,260 \$63,259
<b>45-49</b>	99 \$50,319	234 \$56,536	510 \$60,626	1,023 \$63,770	1,486 \$68,906	756 \$72,967	22 \$80,364			4,130 \$66,269
<b>50-54</b>	29 \$49,342	84 \$54,761	173 \$58,648	361 \$61,881	748 \$66,621	1,223 \$70,984	390 \$75,568	10 \$86,396		3,018 \$68,091
<b>55-59</b>	18 \$48,461	32 \$53,614	64 \$54,374	114 \$61,550	157 \$61,689	312 \$65,799	436 \$72,703	140 \$74,951		1,273 \$67,157
<b>60-64</b>	4 \$47,638	9 \$54,093	13 \$50,420	17 \$56,665	27 \$55,850	27 \$63,788	78 \$70,408	89 \$71,674	12 \$71,498	276 \$66,142
<b>Over 64</b>	3 \$ 67,497	1 \$ 67,270	3 \$ 70,756	5 \$ 46,580	1 \$ 52,802	1 \$ 65,181	2 \$ 63,286	18 \$ 69,573	19 \$ 74,253	53 \$ 68,351
<b>Total</b>	4,719 \$48,730	6,505 \$58,716	5,461 \$61,879	4,535 \$65,018	3,116 \$67,884	2,332 \$70,848	928 \$73,875	257 \$73,885	31 \$73,187	27,884 \$61,370



**EXHIBIT II****RETIREE AND BENEFICIARY MEMBERSHIP DATA  
AS OF JANUARY 1, 2006****NUMBER AND ANNUAL RETIREMENT ALLOWANCES****POLICE**

Group	Annual Allowances as of January 1, 2006			
	Number	Basic	Cost-of-Living Increases	Total
Service Retirees				
Males	6,290	\$ 172,767,551	\$ 33,980,340	\$ 206,747,891
Females	<u>129</u>	<u>3,984,353</u>	<u>506,990</u>	<u>4,491,343</u>
Subtotal	6,419	\$ 176,751,904	\$ 34,487,330	\$ 211,239,234
Survivors and Beneficiaries				
Males	168	\$ 487,135	\$ 84,520	\$ 571,655
Females	<u>3,814</u>	<u>26,701,514</u>	<u>4,588,061</u>	<u>31,289,575</u>
Subtotal	3,982	\$ 27,188,649	\$ 4,672,581	\$ 31,861,231
Disability Retirees				
Males	3,207	\$ 76,379,120	\$ 16,453,054	\$ 92,832,174
Females	<u>314</u>	<u>8,023,024</u>	<u>1,191,876</u>	<u>9,214,900</u>
Subtotal	3,521	\$ 84,402,144	\$ 17,644,930	\$ 102,047,074
Grand Total	13,922	\$ 288,342,697	\$ 56,804,841	\$ 345,147,538

**EXHIBIT II****RETIREE AND BENEFICIARY MEMBERSHIP DATA  
AS OF JANUARY 1, 2006****NUMBER AND ANNUAL RETIREMENT ALLOWANCES****FIREFIGHTERS**

Group	Annual Allowances as of January 1, 2006			
	Number	Basic	Cost-of-Living Increases	Total
Service Retirees				
Males	5,044	\$ 130,806,540	\$ 27,905,189	\$ 158,711,729
Females	<u>1</u>	<u>25,420</u>	<u>-</u>	<u>25,420</u>
Subtotal	5,045	\$ 130,831,960	\$ 27,905,189	\$ 158,737,149
Survivors and Beneficiaries				
Males	91	\$ 246,579	\$ 46,102	\$ 292,681
Females	<u>2,998</u>	<u>20,998,609</u>	<u>3,560,134</u>	<u>24,558,743</u>
Subtotal	3,089	\$ 21,245,188	\$ 3,606,236	\$ 24,851,424
Disability Retirees				
Males	2,360	\$ 60,197,836	\$ 11,703,865	\$ 71,901,701
Females	<u>43</u>	<u>1,021,772</u>	<u>115,236</u>	<u>1,137,007</u>
Subtotal	2,403	\$ 61,219,608	\$ 11,819,101	\$ 73,038,709
Grand Total	10,537	\$ 213,296,756	\$ 43,330,526	\$ 256,627,282

**EXHIBIT II****RETIREE AND BENEFICIARY MEMBERSHIP DATA  
AS OF JANUARY 1, 2006****NUMBER AND ANNUAL RETIREMENT ALLOWANCES****TOTAL**

Group	Annual Allowances as of January 1, 2006			
	Number	Basic	Cost-of-Living Increases	Total
Service Retirees				
Males	11,334	\$ 303,574,091	\$ 61,885,529	\$ 365,459,620
Females	<u>130</u>	<u>4,009,773</u>	<u>506,990</u>	<u>4,516,763</u>
Subtotal	11,464	\$ 307,583,864	\$ 62,392,519	\$ 369,976,383
Survivors and Beneficiaries				
Males	259	\$ 733,714	\$ 130,622	\$ 864,336
Females	<u>6,812</u>	<u>47,700,123</u>	<u>8,148,195</u>	<u>55,848,318</u>
Subtotal	7,071	\$ 48,433,837	\$ 8,278,817	\$ 56,712,655
Disability Retirees				
Males	5,567	\$ 136,576,956	\$ 28,156,919	\$ 164,733,875
Females	<u>357</u>	<u>9,044,796</u>	<u>1,307,112</u>	<u>10,351,908</u>
Subtotal	5,924	\$ 145,621,752	\$ 29,464,031	\$ 175,085,783
Grand Total	24,459	\$ 501,639,453	\$ 100,135,367	\$ 601,774,820

**EXHIBIT III**  
**RETIREE AND BENEFICIARY MEMBERSHIP DATA**  
**AS OF JANUARY 1, 2006**

**NUMBER AND AVERAGE ANNUAL ALLOWANCE**

**POLICE**

Age Last Birthday	Number	Annual Allowance	Average Annual Allowance
<b>Service Retirees</b>			
Under 60	2,082	\$ 80,037,541	\$ 38,443
60 - 64	1,415	51,629,889	36,488
65 - 69	1,002	33,510,623	33,444
70 - 74	671	18,746,110	27,938
75 - 79	669	15,988,539	23,899
Over 79	<u>580</u>	<u>11,326,531</u>	<u>19,529</u>
Total	6,419	\$ 211,239,234	\$ 32,908
<b>Survivors and Beneficiaries</b>			
Under 60	938	\$ 7,042,907	\$ 7,508
60 - 64	374	3,434,132	9,182
65 - 69	435	3,802,406	8,741
70 - 74	538	4,492,354	8,350
75 - 79	703	5,519,514	7,851
Over 79	<u>994</u>	<u>7,569,919</u>	<u>7,616</u>
Total	3,982	\$ 31,861,231	\$ 8,001
<b>Disability Retirees</b>			
Under 60	2,063	\$ 63,493,992	\$ 30,778
60 - 64	580	17,093,308	29,471
65 - 69	394	10,934,488	27,753
70 - 74	221	5,296,010	23,964
75 - 79	184	3,814,913	20,733
Over 79	<u>79</u>	<u>1,414,363</u>	<u>17,903</u>
Total	3,521	\$ 102,047,074	\$ 28,982

**EXHIBIT III**  
**RETIREE AND BENEFICIARY MEMBERSHIP DATA**  
**AS OF JANUARY 1, 2006**

**NUMBER AND AVERAGE ANNUAL ALLOWANCE**

**FIREFIGHTERS**

Age Last Birthday	Number	Annual Allowance	Average Annual Allowance
<b>Service Retirees</b>			
Under 60	1,135	\$ 42,023,680	\$ 37,025
60 - 64	956	35,188,622	36,808
65 - 69	837	29,220,272	34,911
70 - 74	715	20,646,735	28,877
75 - 79	788	19,127,197	24,273
Over 79	<u>614</u>	<u>12,530,642</u>	<u>20,408</u>
Total	5,045	\$ 158,737,149	\$ 31,464
<b>Survivors and Beneficiaries</b>			
Under 60	521	\$ 4,159,800	\$ 7,984
60 - 64	233	2,196,591	9,427
65 - 69	298	2,512,653	8,432
70 - 74	452	3,612,919	7,993
75 - 79	617	4,954,416	8,030
Over 79	<u>968</u>	<u>7,415,044</u>	<u>7,660</u>
Total	3,089	\$ 24,851,424	\$ 8,045
<b>Disability Retirees</b>			
Under 60	1,200	\$ 39,340,227	\$ 32,784
60 - 64	419	13,384,632	31,944
65 - 69	344	10,233,436	29,748
70 - 74	178	4,651,884	26,134
75 - 79	169	3,634,608	21,507
Over 79	<u>93</u>	<u>1,793,922</u>	<u>19,289</u>
Total	2,403	\$ 73,038,709	\$ 30,395

**EXHIBIT III**  
**RETIREE AND BENEFICIARY MEMBERSHIP DATA**  
**AS OF JANUARY 1, 2006**

**NUMBER AND AVERAGE ANNUAL ALLOWANCE**

**TOTAL**

Age Last Birthday	Number	Annual Allowance	Average Annual Allowance
<b>Service Retirees</b>			
Under 60	3,217	\$ 122,061,221	\$ 37,943
60 - 64	2,371	86,818,511	36,617
65 - 69	1,839	62,730,896	34,111
70 - 74	1,386	39,392,845	28,422
75 - 79	1,457	35,115,737	24,101
Over 79	<u>1,194</u>	<u>23,857,174</u>	<u>19,981</u>
Total	11,464	\$ 369,976,382	\$ 32,273
<b>Survivors and Beneficiaries</b>			
Under 60	1,459	\$ 11,202,707	\$ 7,678
60 - 64	607	5,630,723	9,276
65 - 69	733	6,315,059	8,615
70 - 74	990	8,105,273	8,187
75 - 79	1,320	10,473,930	7,935
Over 79	<u>1,962</u>	<u>14,984,963</u>	<u>7,638</u>
Total	7,071	\$ 56,712,655	\$ 8,020
<b>Disability Retirees</b>			
Under 60	3,263	\$ 102,834,218	\$ 31,515
60 - 64	999	30,477,939	30,508
65 - 69	738	21,167,924	28,683
70 - 74	399	9,947,895	24,932
75 - 79	353	7,449,522	21,103
Over 79	<u>172</u>	<u>3,208,285</u>	<u>18,653</u>
Total	5,924	\$ 175,085,783	\$ 29,555

**EXHIBIT IV****10-YEAR HISTORY OF MEMBERSHIP DATA****ACTIVE MEMBERS**

Valuation as of January 1	Number of Active Members *	Percentage Change in Membership	Total Annual Payroll (Thousands)	Percentage Change in Payroll
2006	27,884	0.02%	\$ 1,756,230	4.32%
2005	27,879	(1.98%)	1,683,554	2.38%
2004	28,441	(0.14%)	1,644,399	2.37%
2003	28,480	0.54%	1,606,274	4.69%
2002	28,328	1.40%	1,534,336	9.01%
2001	27,936	1.06%	1,407,542	5.16%
2000	27,642	1.88%	1,338,514	7.16%
1999	27,133	2.15%	1,249,114	4.89%
1998	26,563	2.87%	1,190,878	6.34%
1997	25,823		1,119,922	

\* Includes rehired retirees

**RETIREES AND BENEFICIARIES**

Valuation as of January 1	Number on Roll	Additions	Deletions	Percentage Change in Membership	Annual Allowance (Thousands)	Percentage Change in Allowance
2006	24,459			0.49%	\$ 601,775	3.64%
2005	24,340	916	797	0.85%	580,645	4.00%
2004	24,136	963	759	0.89%	558,305	2.82%
2003	23,923	975	762	2.18%	542,997	
2002	23,413	1,257	747	1.74%	510,080	
2001	23,013	1,174	774	2.79%		
2000	22,389	1,456	832	3.01%		
1999	21,734	1,382	727	3.43%		
1998	21,013	1,514	793	0.86%		
1997	20,834	1,041	862			

**EXHIBIT V - POLICE**

**RECONCILIATION OF MEMBERSHIP DATA  
FROM JANUARY 1, 2005 TO JANUARY 1, 2006**

	Active Members	Vested Former Members	Rehired Retirees	Disableds	Retirees	Beneficiaries	Total
Number as of January 1, 2005	15,167	143	103	3,429	6,452	3,931	29,225
New participants	736	0	0	0	0	0	736
Vested terminations	(128)	128	0	0	0	0	0
Non-vested terminations	(317)	(7)	0	0	0	0	(324)
Retirements	(122)	(14)	(3)	(1)	137	0	(3)
Disabilities	(148)	(10)	0	173	0	0	15
Return to work	30	(30)	0	0	0	0	0
Died with beneficiary	(12)	(1)	0	(48)	(105)	247	81
Died without beneficiary	(3)	0	0	(28)	(63)	(161)	(255)
Rehired retirees	0	0	1	0	0	0	1
Cessation of benefits	0	0	0	(3)	0	(43)	(46)
Data corrections	<u>0</u>	<u>(1)</u>	<u>0</u>	<u>(1)</u>	<u>(2)</u>	<u>8</u>	<u>4</u>
Number as of January 1, 2006	15,203	208	101	3,521	6,419	3,982	29,434



**EXHIBIT V - FIRE**

**RECONCILIATION OF MEMBERSHIP DATA  
FROM JANUARY 1, 2005 TO JANUARY 1, 2006**

	Active Members	Vested Former Members	Rehired Retirees	Disableds	Retirees	Beneficiaries	Total
Number as of January 1, 2005	12,568	81	41	2,364	5,101	3,063	23,218
New participants	428	0	0	0	0	0	428
Vested terminations	(56)	56	0	0	0	0	0
Non-vested terminations	(133)	(1)	0	0	0	0	(134)
Retirements	(60)	(3)	(2)	0	63	0	(2)
Disabilities	(91)	(3)	0	97	0	0	3
Return to work	29	(29)	0	0	0	0	0
Died with beneficiary	(4)	(2)	0	(43)	(77)	183	57
Died without beneficiary	(1)	0	0	(15)	(42)	(137)	(195)
Rehired retirees	0	0	2	0	0	0	2
Cessation of benefits	0	0	0	0	0	(28)	(28)
Data corrections	<u>1</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>8</u>	<u>9</u>
Number as of January 1, 2006	12,681	99	41	2,403	5,045	3,089	23,358

**EXHIBIT V - TOTAL**

**RECONCILIATION OF MEMBERSHIP DATA  
FROM JANUARY 1, 2005 TO JANUARY 1, 2006**

	Active Members	Vested Former Members	Rehired Retirees	Disableds	Retirees	Beneficiaries	Total
Number as of January 1, 2005	27,735	224	144	5,793	11,553	6,994	52,443
New participants	1,164	0	0	0	0	0	1,164
Vested terminations	(184)	184	0	0	0	0	0
Non-vested terminations	(450)	(8)	0	0	0	0	(458)
Retirements	(182)	(17)	(5)	(1)	200	0	(5)
Disabilities	(239)	(13)	0	270	0	0	18
Return to work	59	(59)	0	0	0	0	0
Died with beneficiary	(16)	(3)	0	(91)	(182)	430	138
Died without beneficiary	(4)	0	0	(43)	(105)	(298)	(450)
Rehired retirees	0	0	3	0	0	0	3
Cessation of benefits	0	0	0	(3)	0	(71)	(74)
Data corrections	<u>1</u>	<u>(1)</u>	<u>0</u>	<u>(1)</u>	<u>(2)</u>	<u>16</u>	<u>13</u>
Number as of January 1, 2006	27,884	307	142	5,924	11,464	7,071	52,792

**EXHIBIT VI**  
**DETAILED TABULATIONS OF THE DATA**

## EXHIBIT VI-1

**THE NUMBER AND ANNUAL SALARIES  
DISTRIBUTED BY AGE AS OF JANUARY 1, 2006**

**POLICE**

Age	Male		Female		Totals	
	Number	Compensation	Number	Compensation	Number	Compensation
20	1	\$ 23,433			1	\$ 23,433
21	9	270,673			9	270,673
22	28	917,135	2	45,963	30	963,098
23	72	2,595,820	11	372,431	83	2,968,251
24	112	4,531,168	16	668,702	128	5,199,869
25	167	7,466,878	22	1,052,207	189	8,519,085
26	216	10,280,017	23	1,192,576	239	11,472,593
27	241	12,177,595	27	1,479,107	268	13,656,703
28	327	17,354,749	22	1,142,638	349	18,497,387
29	322	17,519,491	41	2,255,022	363	19,774,512
30	394	21,753,255	47	2,596,023	441	24,349,278
31	432	24,048,109	42	2,336,410	474	26,384,519
32	463	26,134,171	64	3,561,883	527	29,696,054
33	553	31,453,558	52	2,924,800	605	34,378,358
34	641	37,660,922	66	3,807,964	707	41,468,886
35	710	42,146,829	89	5,166,743	799	47,313,573
36	665	40,225,056	70	3,969,136	735	44,194,191
37	646	39,077,024	62	3,511,805	708	42,588,829
38	601	36,408,107	62	3,739,337	663	40,147,444
39	593	36,571,046	71	4,159,900	664	40,730,945
40	581	36,793,178	63	3,439,044	644	40,232,222
41	544	33,866,782	61	3,714,727	605	37,581,509
42	458	28,733,936	56	3,402,985	514	32,136,921
43	435	27,661,554	46	2,721,811	481	30,383,365
44	430	26,889,302	57	3,600,022	487	30,489,324
45	365	23,273,835	36	2,229,721	401	25,503,556
46	368	23,783,925	34	2,161,547	402	25,945,472
47	347	22,905,257	51	3,159,741	398	26,064,997
48	366	24,116,433	48	2,919,672	414	27,036,105
49	369	24,801,538	43	2,531,382	412	27,332,920
50	342	23,242,265	29	1,856,574	371	25,098,839
51	347	23,718,898	30	1,919,770	377	25,638,668
52	275	18,584,154	23	1,503,273	298	20,087,427
53	233	15,993,503	25	1,595,116	258	17,588,620
54	228	15,547,026	16	1,081,763	244	16,628,788
55	175	11,707,416	14	863,519	189	12,570,935
56	157	10,518,931	15	917,324	172	11,436,255
57	140	9,565,143	5	280,344	145	9,845,487
58	109	7,321,385	6	368,665	115	7,690,050
59	81	5,056,196	6	351,743	87	5,407,939

**EXHIBIT VI-1**

(Continued)

**THE NUMBER AND ANNUAL SALARIES  
DISTRIBUTED BY AGE AS OF JANUARY 1, 2006****POLICE**

Age	Male		Female		Totals	
	Number	Compensation	Number	Compensation	Number	Compensation
60	40	2,671,917	5	296,609	45	2,968,525
61	37	2,384,347	3	204,889	40	2,589,235
62	36	2,304,578			36	2,304,578
63	26	1,745,012	3	159,456	29	1,904,468
64	23	1,550,081	1	42,206	24	1,592,286
65	7	417,711			7	417,711
66	8	559,202			8	559,202
67	6	354,407			6	354,407
68	2	106,168			2	106,168
69	3	221,060			3	221,060
71	1	77,976			1	77,976
72	1	154,040			1	154,040
73	1	71,284			1	71,284
76	1	54,656			1	54,656
78	1	37,104			1	37,104
79	1	94,144			1	94,144
81	1	80,213			1	80,213
<b>Total</b>	13,738	\$ 835,579,589	1,465	\$ 85,304,548	15,203	\$ 920,884,137

## EXHIBIT VI-2

**THE NUMBER AND ANNUAL SALARIES  
DISTRIBUTED BY YEARS OF SERVICE AS OF JANUARY 1, 2006**

**POLICE**

Years of Service	Male		Female		Totals	
	Number	Compensation	Number	Compensation	Number	Compensation
0	431	\$ 14,401,741	57	\$ 1,916,340	488	\$ 16,318,082
1	390	17,823,777	47	2,419,222	437	20,242,999
2	405	19,371,263	54	2,548,471	459	21,919,734
3	534	27,190,128	53	2,720,154	587	29,910,282
4	574	30,797,395	74	4,149,102	648	34,946,497
5	577	31,725,673	56	3,190,963	633	34,916,636
6	636	37,173,397	89	5,315,259	725	42,488,655
7	694	40,153,174	74	4,190,831	768	44,344,004
8	612	36,665,874	63	3,654,743	675	40,320,617
9	642	38,407,194	74	4,321,081	716	42,728,274
10	690	42,185,963	59	3,351,413	749	45,537,376
11	595	36,224,975	65	3,917,348	660	40,142,324
12	553	34,602,696	68	4,008,761	621	38,611,457
13	503	31,098,208	70	4,171,857	573	35,270,064
14	474	29,224,491	59	3,573,162	533	32,797,652
15	536	34,394,468	51	3,194,636	587	37,589,104
16	499	32,210,848	61	3,708,120	560	35,918,967
17	400	26,529,893	46	2,830,481	446	29,360,374
18	399	26,126,135	51	3,237,755	450	29,363,890
19	333	21,683,820	24	1,470,011	357	23,153,831
20	364	24,103,999	39	2,375,679	403	26,479,678
21	279	18,290,751	28	1,824,362	307	20,115,113
22	233	15,646,022	37	2,369,603	270	18,015,625
23	223	15,417,998	26	1,629,172	249	17,047,170
24	284	19,519,530	37	2,310,601	321	21,830,131
25	239	16,608,591	35	2,290,187	274	18,898,779
26	291	20,375,377	22	1,440,556	313	21,815,933
27	239	17,046,168	12	778,551	251	17,824,719
28	249	17,415,120	18	1,212,945	267	18,628,064
29	149	10,707,110	4	315,457	153	11,022,567
30	125	8,938,474	5	361,846	130	9,300,320
31	108	8,166,174			108	8,166,174
32	125	9,192,005	4	288,926	129	9,480,931
33	81	6,096,154	1	62,587	82	6,158,742
34	76	5,638,592			76	5,638,592
35	77	5,744,709	2	154,369	79	5,899,078
36	45	3,039,267			45	3,039,267
37	19	1,543,371			19	1,543,371
38	22	1,618,040			22	1,618,040
39	12	934,262			12	934,262

**EXHIBIT VI-2**

(Continued)

**THE NUMBER AND ANNUAL SALARIES  
DISTRIBUTED BY YEARS OF SERVICE AS OF JANUARY 1, 2006****POLICE**

Years of Service	Male		Female		Totals	
	Number	Compensation	Number	Compensation	Number	Compensation
40	7	434,537			7	434,537
41	5	337,918			5	337,918
42	1	69,242			1	69,242
44	2	173,229			2	173,229
45	1	71,284			1	71,284
46	1	117,249			1	117,249
47	2	208,438			2	208,438
48	1	54,656			1	54,656
55	1	80,213			1	80,213
<b>Total</b>	13,738	\$ 835,579,589	1,465	\$ 85,304,548	15,203	\$ 920,884,137

## EXHIBIT VI-3

**THE NUMBER AND ANNUAL SALARIES  
DISTRIBUTED BY AGE AS OF JANUARY 1, 2006**

**FIREFIGHTERS**

Age	Male		Female		Totals	
	Number	Compensation	Number	Compensation	Number	Compensation
20	4	\$ 172,497			4	\$ 172,497
21	9	390,210	1	35,664	10	425,874
22	27	1,164,782	1	38,121	28	1,202,903
23	74	3,283,937	2	89,961	76	3,373,898
24	105	4,996,000	3	147,221	108	5,143,220
25	149	7,263,046	7	394,409	156	7,657,456
26	186	9,479,229	5	258,517	191	9,737,746
27	229	12,016,661	8	440,053	237	12,456,714
28	242	13,202,179	11	575,391	253	13,777,570
29	285	15,847,274	12	669,176	297	16,516,450
30	335	18,972,834	13	710,556	348	19,683,390
31	365	20,750,584	8	426,477	373	21,177,061
32	372	21,540,421	12	630,112	384	22,170,532
33	445	25,769,670	16	850,244	461	26,619,914
34	494	28,960,521	15	835,438	509	29,795,958
35	499	29,743,081	12	659,737	511	30,402,818
36	499	30,313,166	15	895,381	514	31,208,547
37	476	28,984,754	15	880,626	491	29,865,380
38	448	27,253,698	12	656,657	460	27,910,356
39	468	29,261,627	13	779,476	481	30,041,102
40	504	31,945,574	13	709,251	517	32,654,825
41	546	34,653,062	21	1,255,434	567	35,908,495
42	464	29,560,405	18	1,088,107	482	30,648,512
43	477	30,933,367	13	883,224	490	31,816,591
44	456	29,910,433	17	978,734	473	30,889,167
45	448	29,775,012	14	974,006	462	30,749,018
46	417	27,736,331	10	622,608	427	28,358,939
47	423	28,787,754	15	944,623	438	29,732,377
48	394	26,984,891	12	631,767	406	27,616,657
49	365	25,032,996	5	319,456	370	25,352,451
50	357	24,034,400	8	515,287	365	24,549,687
51	320	22,016,807	3	182,593	323	22,199,400
52	300	20,486,498	6	350,159	306	20,836,657
53	240	16,376,621	5	248,200	245	16,624,821
54	230	16,191,844	1	52,993	231	16,244,837
55	181	12,318,004	2	109,575	183	12,427,579
56	135	9,430,157	1	55,317	136	9,485,474
57	111	7,486,729	2	113,421	113	7,600,150
58	71	4,773,218			71	4,773,218
59	61	4,210,606	1	43,033	62	4,253,639



**EXHIBIT VI-3**

(Continued)

**THE NUMBER AND ANNUAL SALARIES  
DISTRIBUTED BY AGE AS OF JANUARY 1, 2006****FIREFIGHTERS**

Age	Male		Female		Totals	
	Number	Compensation	Number	Compensation	Number	Compensation
60	32	2,088,041	1	64,506	33	2,152,546
61	22	1,517,124			22	1,517,124
62	25	1,631,101	1	91,163	26	1,722,264
63	14	1,047,086			14	1,047,086
64	7	456,959			7	456,959
65	7	489,261			7	489,261
66	4	273,790			4	273,790
67	3	213,264			3	213,264
68	3	240,582			3	240,582
70	1	68,847			1	68,847
71	1	41,629			1	41,629
77	1	67,270			1	67,270
<b>Total</b>	12,331	\$ 770,145,832	350	\$ 20,206,669	12,681	\$ 790,352,501

## EXHIBIT VI-4

**THE NUMBER AND ANNUAL SALARIES  
DISTRIBUTED BY YEARS OF SERVICE AS OF JANUARY 1, 2006**

**FIREFIGHTERS**

Years of Service	Male		Female		Totals	
	Number	Compensation	Number	Compensation	Number	Compensation
0	266	\$ 10,646,616	13	\$ 557,632	279	\$ 11,204,248
1	309	13,880,260	16	708,560	325	14,588,820
2	467	24,621,337	16	905,547	483	25,526,884
3	423	22,063,366	34	1,783,419	457	23,846,784
4	531	30,060,082	25	1,392,270	556	31,452,352
5	602	34,427,479	30	1,697,632	632	36,125,110
6	619	36,757,289	27	1,639,524	646	38,396,813
7	550	33,022,103	25	1,496,965	575	34,519,068
8	561	33,413,794	14	686,401	575	34,100,195
9	541	32,856,003	19	1,149,599	560	34,005,602
10	514	31,432,559	6	384,859	520	31,817,418
11	438	27,544,756	8	483,264	446	28,028,021
12	455	28,524,565	9	526,995	464	29,051,560
13	454	28,559,200	9	499,507	463	29,058,707
14	421	26,918,316	11	688,279	432	27,606,595
15	410	25,960,252	9	549,463	419	26,509,715
16	613	39,421,817	13	742,393	626	40,164,210
17	425	27,886,009	13	825,967	438	28,711,976
18	319	21,489,897	13	825,412	332	22,315,309
19	311	21,145,638	9	624,236	320	21,769,874
20	381	26,047,087	12	781,020	393	26,828,108
21	301	20,798,770	9	585,668	310	21,384,437
22	217	15,096,219	5	378,554	222	15,474,773
23	246	16,940,936	1	52,552	247	16,993,488
24	393	27,297,701	1	59,139	394	27,356,840
25	256	18,244,715	1	52,825	257	18,297,540
26	259	18,370,014	2	128,988	261	18,499,001
27	222	16,015,599			222	16,015,599
28	211	15,366,495			211	15,366,495
29	123	8,848,940			123	8,848,940
30	116	8,543,334			116	8,543,334
31	84	6,150,268			84	6,150,268
32	90	6,700,225			90	6,700,225
33	59	4,579,984			59	4,579,984
34	54	3,837,796			54	3,837,796
35	51	3,820,064			51	3,820,064
36	17	1,240,709			17	1,240,709
37	5	373,964			5	373,964
38	6	443,632			6	443,632
39	1	76,028			1	76,028

**EXHIBIT VI-4**

(Continued)

**THE NUMBER AND ANNUAL SALARIES  
DISTRIBUTED BY YEARS OF SERVICE AS OF JANUARY 1, 2006****FIREFIGHTERS**

Years of Service	Male		Female		Totals	
	Number	Compensation	Number	Compensation	Number	Compensation
40	4	285,945			4	285,945
41	3	234,312			3	234,312
42	1	58,872			1	58,872
43	2	142,889			2	142,889
<b>Total</b>	12,331	\$ 770,145,832	350	\$ 20,206,669	12,681	\$ 790,352,501

## EXHIBIT VI-5

**THE NUMBER AND ANNUAL SALARIES  
DISTRIBUTED BY AGE AS OF JANUARY 1, 2006**

**TOTAL**

Age	Male		Female		Totals	
	Number	Compensation	Number	Compensation	Number	Compensation
20	5	\$ 195,930			5	\$ 195,930
21	18	660,883	1	35,664	19	696,547
22	55	2,081,917	3	84,084	58	2,166,001
23	146	5,879,757	13	462,392	159	6,342,149
24	217	9,527,168	19	815,922	236	10,343,090
25	316	14,729,924	29	1,446,616	345	16,176,541
26	402	19,759,245	28	1,451,094	430	21,210,339
27	470	24,194,257	35	1,919,160	505	26,113,417
28	569	30,556,928	33	1,718,029	602	32,274,957
29	607	33,366,764	53	2,924,198	660	36,290,962
30	729	40,726,088	60	3,306,579	789	44,032,668
31	797	44,798,693	50	2,762,887	847	47,561,580
32	835	47,674,592	76	4,191,995	911	51,866,586
33	998	57,223,229	68	3,775,043	1,066	60,998,272
34	1,135	66,621,443	81	4,643,402	1,216	71,264,844
35	1,209	71,889,910	101	5,826,480	1,310	77,716,390
36	1,164	70,538,222	85	4,864,516	1,249	75,402,738
37	1,122	68,061,777	77	4,392,431	1,199	72,454,209
38	1,049	63,661,805	74	4,395,994	1,123	68,057,799
39	1,061	65,832,672	84	4,939,375	1,145	70,772,047
40	1,085	68,738,752	76	4,148,295	1,161	72,887,047
41	1,090	68,519,844	82	4,970,159	1,172	73,490,003
42	922	58,294,341	74	4,491,092	996	62,785,433
43	912	58,594,921	59	3,605,035	971	62,199,956
44	886	56,799,735	74	4,578,756	960	61,378,492
45	813	53,048,847	50	3,203,726	863	56,252,574
46	785	51,520,256	44	2,784,155	829	54,304,411
47	770	51,693,010	66	4,104,363	836	55,797,374
48	760	51,101,324	60	3,551,439	820	54,652,762
49	734	49,834,534	48	2,850,838	782	52,685,372
50	699	47,276,665	37	2,371,861	736	49,648,526
51	667	45,735,706	33	2,102,362	700	47,838,068
52	575	39,070,653	29	1,853,431	604	40,924,084
53	473	32,370,125	30	1,843,316	503	34,213,441
54	458	31,738,870	17	1,134,756	475	32,873,626
55	356	24,025,421	16	973,094	372	24,998,515
56	292	19,949,088	16	972,641	308	20,921,729
57	251	17,051,872	7	393,765	258	17,445,637
58	180	12,094,603	6	368,665	186	12,463,268
59	142	9,266,801	7	394,776	149	9,661,578

**EXHIBIT VI-5**

(Continued)

**THE NUMBER AND ANNUAL SALARIES  
DISTRIBUTED BY AGE AS OF JANUARY 1, 2006****TOTAL**

Age	Male		Female		Totals	
	Number	Compensation	Number	Compensation	Number	Compensation
60	72	4,759,957	6	361,114	78	5,121,071
61	59	3,901,471	3	204,889	62	4,106,359
62	61	3,935,679	1	91,163	62	4,026,842
63	40	2,792,098	3	159,456	43	2,951,555
64	30	2,007,040	1	42,206	31	2,049,246
65	14	906,972			14	906,972
66	12	832,993			12	832,993
67	9	567,671			9	567,671
68	5	346,750			5	346,750
69	3	221,060			3	221,060
70	1	68,847			1	68,847
71	2	119,605			2	119,605
72	1	154,040			1	154,040
73	1	71,284			1	71,284
76	1	54,656			1	54,656
77	1	67,270			1	67,270
78	1	37,104			1	37,104
79	1	94,144			1	94,144
81	1	80,213			1	80,213
<b>Total</b>	26,069	\$ 1,605,725,421	1,815	\$ 105,511,217	27,884	\$ 1,711,236,638

## EXHIBIT VI-6

**THE NUMBER AND ANNUAL SALARIES  
DISTRIBUTED BY YEARS OF SERVICE AS OF JANUARY 1, 2006**

**TOTAL**

Years of Service	Male		Female		Totals	
	Number	Compensation	Number	Compensation	Number	Compensation
0	697	\$ 25,048,357	70	\$ 2,473,973	767	\$ 27,522,330
1	699	31,704,038	63	3,127,782	762	34,831,819
2	872	43,992,599	70	3,454,019	942	47,446,618
3	957	49,253,494	87	4,503,571	1,044	53,757,066
4	1,105	60,857,477	99	5,541,371	1,204	66,398,848
5	1,179	66,153,151	86	4,888,595	1,265	71,041,746
6	1,255	73,930,686	116	6,954,783	1,371	80,885,468
7	1,244	73,175,277	99	5,687,796	1,343	78,863,072
8	1,173	70,079,667	77	4,341,144	1,250	74,420,812
9	1,183	71,263,197	93	5,470,679	1,276	76,733,876
10	1,204	73,618,522	65	3,736,272	1,269	77,354,794
11	1,033	63,769,732	73	4,400,613	1,106	68,170,345
12	1,008	63,127,261	77	4,535,756	1,085	67,663,016
13	957	59,657,407	79	4,671,364	1,036	64,328,771
14	895	56,142,807	70	4,261,441	965	60,404,248
15	946	60,354,720	60	3,744,099	1,006	64,098,820
16	1,112	71,632,665	74	4,450,512	1,186	76,083,177
17	825	54,415,902	59	3,656,447	884	58,072,350
18	718	47,616,032	64	4,063,167	782	51,679,199
19	644	42,829,458	33	2,094,246	677	44,923,705
20	745	50,151,086	51	3,156,699	796	53,307,786
21	580	39,089,520	37	2,410,030	617	41,499,550
22	450	30,742,241	42	2,748,157	492	33,490,398
23	469	32,358,934	27	1,681,724	496	34,040,658
24	677	46,817,232	38	2,369,739	715	49,186,971
25	495	34,853,307	36	2,343,012	531	37,196,319
26	550	38,745,391	24	1,569,544	574	40,314,935
27	461	33,061,767	12	778,551	473	33,840,318
28	460	32,781,614	18	1,212,945	478	33,994,559
29	272	19,556,051	4	315,457	276	19,871,508
30	241	17,481,808	5	361,846	246	17,843,653
31	192	14,316,442			192	14,316,442
32	215	15,892,230	4	288,926	219	16,181,156
33	140	10,676,138	1	62,587	141	10,738,725
34	130	9,476,388			130	9,476,388
35	128	9,564,773	2	154,369	130	9,719,142
36	62	4,279,976			62	4,279,976
37	24	1,917,335			24	1,917,335
38	28	2,061,672			28	2,061,672
39	13	1,010,290			13	1,010,290

**EXHIBIT VI-6**  
(Continued)

**THE NUMBER AND ANNUAL SALARIES  
DISTRIBUTED BY YEARS OF SERVICE AS OF JANUARY 1, 2006**

**TOTAL**

Years of Service	Male		Female		Totals	
	Number	Compensation	Number	Compensation	Number	Compensation
40	11	720,482			11	720,482
41	8	572,230			8	572,230
42	2	128,113			2	128,113
43	2	142,889			2	142,889
44	2	173,229			2	173,229
45	1	71,284			1	71,284
46	1	117,249			1	117,249
47	2	208,438			2	208,438
48	1	54,656			1	54,656
55	1	80,213			1	80,213
<b>Total</b>	26,069	\$ 1,605,725,421	1,815	\$ 105,511,217	27,884	\$ 1,711,236,638

## EXHIBIT VI-7

**THE NUMBER AND ANNUAL RETIREMENT  
ALLOWANCES OF BENEFICIARIES  
DISTRIBUTED BY AGE AS OF JANUARY 1, 2006**

**POLICE  
SERVICE RETIREES**

Age	Male		Female		Totals	
	Number	Annuities	Number	Annuities	Number	Annuities
48	21	\$ 692,615	1	\$ 48,354	22	\$ 740,969
49	36	1,269,035	6	210,614	42	1,479,650
50	63	2,394,337	4	141,250	67	2,535,587
51	80	3,010,315	11	440,920	91	3,451,235
52	102	3,929,619	8	282,409	110	4,212,028
53	147	5,544,517	4	151,879	151	5,696,396
54	156	5,869,976	9	367,164	165	6,237,140
55	201	7,457,613	5	206,869	206	7,664,482
56	237	9,150,216	8	284,909	245	9,435,125
57	278	11,090,859	10	403,503	288	11,494,362
58	365	14,535,031	8	344,289	373	14,879,320
59	319	12,103,439	3	107,806	322	12,211,245
60	262	9,828,431	5	180,180	267	10,008,611
61	253	9,624,104	5	194,207	258	9,818,311
62	284	10,393,094	2	52,479	286	10,445,574
63	311	11,135,504	4	182,039	315	11,317,543
64	286	9,922,766	3	117,084	289	10,039,849
65	242	8,276,401	3	86,449	245	8,362,850
66	217	7,351,996			217	7,351,996
67	208	7,019,228			208	7,019,228
68	186	6,016,687	1	40,203	187	6,056,890
69	142	4,645,466	3	74,194	145	4,719,659
70	154	4,580,960	1	33,186	155	4,614,146
71	128	3,739,708	1	37,285	129	3,776,992
72	131	3,810,514	2	29,823	133	3,840,336
73	133	3,423,776	6	179,910	139	3,603,686
74	113	2,864,621	2	46,328	115	2,910,950
75	129	3,244,237	1	25,703	130	3,269,939
76	133	3,291,379			133	3,291,379
77	149	3,547,307	2	38,804	151	3,586,110
78	112	2,636,196	1	12,800	113	2,648,995
79	141	3,169,210	1	22,906	142	3,192,116
80	111	2,304,710			111	2,304,710
81	103	2,105,062			103	2,105,062
82	82	1,574,985	1	9,297	83	1,584,281
83	48	896,584	1	15,456	49	912,040
84	53	1,105,901	1	20,979	54	1,126,880
85	43	759,192	2	41,038	45	800,230
86	26	524,376			26	524,376
87	20	350,530			20	350,530



**EXHIBIT VI-7**  
(Continued)

**THE NUMBER AND ANNUAL RETIREMENT  
ALLOWANCES OF BENEFICIARIES  
DISTRIBUTED BY AGE AS OF JANUARY 1, 2006**

**POLICE  
SERVICE RETIREES**

Age	Male		Female		Totals	
	Number	Annuities	Number	Annuities	Number	Annuities
88	21	376,735			21	376,735
89	19	356,959	3	49,248	22	406,207
90	17	335,900			17	335,900
91	8	133,557	1	11,780	9	145,337
92	5	95,530			5	95,530
93	6	107,308			6	107,308
94	5	74,165			5	74,165
95	2	32,928			2	32,928
96	2	44,313			2	44,313
<b>Total</b>	6,290	\$ 206,747,891	129	\$ 4,491,343	6,419	\$ 211,239,234

## EXHIBIT VI-8

**THE NUMBER AND ANNUAL RETIREMENT  
ALLOWANCES OF BENEFICIARIES  
DISTRIBUTED BY AGE AS OF JANUARY 1, 2006**

**POLICE  
DISABILITY RETIREES**

Age	Male		Female		Totals	
	Number	Annuities	Number	Annuities	Number	Annuities
31	4	\$ 108,291	1	\$ 35,014	5	\$ 143,305
32	2	64,704	2	66,710	4	131,414
33	2	55,670	1	23,816	3	79,486
34	9	244,099	2	67,844	11	311,944
35	11	268,006	3	82,657	14	350,664
36	11	334,778	3	83,874	14	418,652
37	19	524,668	6	190,475	25	715,143
38	32	949,562	6	163,761	38	1,113,323
39	23	687,444	6	175,960	29	863,404
40	24	779,917	10	288,544	34	1,068,461
41	37	1,159,791	14	349,179	51	1,508,970
42	34	1,083,178	11	365,344	45	1,448,522
43	31	883,158	9	285,540	40	1,168,698
44	34	1,027,320	10	280,728	44	1,308,048
45	39	1,196,714	6	205,291	45	1,402,005
46	44	1,356,947	7	202,244	51	1,559,191
47	56	1,779,124	13	418,919	69	2,198,043
48	73	2,355,997	18	537,675	91	2,893,672
49	66	2,095,203	23	614,959	89	2,710,162
50	83	2,552,091	16	488,611	99	3,040,702
51	102	3,301,177	14	361,670	116	3,662,847
52	95	3,091,330	24	721,221	119	3,812,550
53	110	3,460,618	13	412,476	123	3,873,094
54	133	4,014,124	8	256,328	141	4,270,452
55	112	3,363,234	12	374,183	124	3,737,417
56	119	3,623,872	16	465,221	135	4,089,093
57	135	4,214,614	12	405,515	147	4,620,129
58	185	5,911,561	12	313,146	197	6,224,707
59	149	4,459,854	11	310,038	160	4,769,891
60	119	3,700,753	3	71,528	122	3,772,281
61	107	3,295,879	5	135,070	112	3,430,949
62	143	4,158,229	1	27,766	144	4,185,995
63	112	3,122,096	3	67,939	115	3,190,035
64	87	2,514,048			87	2,514,048
65	86	2,445,337	2	51,766	88	2,497,104
66	86	2,454,715			86	2,454,715
67	81	2,193,034	4	152,033	85	2,345,067
68	71	1,916,208	2	48,441	73	1,964,649
69	62	1,672,954			62	1,672,954
70	67	1,648,286			67	1,648,286

**EXHIBIT VI-8**

(Continued)

**THE NUMBER AND ANNUAL RETIREMENT  
ALLOWANCES OF BENEFICIARIES  
DISTRIBUTED BY AGE AS OF JANUARY 1, 2006**

**POLICE  
DISABILITY RETIREES**

Age	Male		Female		Totals	
	Number	Annuities	Number	Annuities	Number	Annuities
71	48	1,192,165			48	1,192,165
72	41	980,913			41	980,913
73	32	730,897	1	24,721	33	755,617
74	32	719,028			32	719,028
75	42	961,555			42	961,555
76	34	693,957			34	693,957
77	36	714,551			36	714,551
78	36	759,597	1	18,639	37	778,236
79	35	666,613			35	666,613
80	22	381,154			22	381,154
81	19	360,406			19	360,406
82	13	250,231	1	33,410	14	283,641
83	8	126,134	2	36,641	10	162,774
84	2	30,775			2	30,775
85	4	61,272			4	61,272
87	2	38,570			2	38,570
88	1	19,041			1	19,041
89	1	20,984			1	20,984
92	1	14,023			1	14,023
93	1	14,183			1	14,183
94	1	13,080			1	13,080
95	1	14,460			1	14,460
<b>Total</b>	3,207	\$ 92,832,174	314	\$ 9,214,900	3,521	\$ 102,047,074

## EXHIBIT VI-9

**THE NUMBER AND ANNUAL RETIREMENT  
ALLOWANCES OF BENEFICIARIES  
DISTRIBUTED BY AGE AS OF JANUARY 1, 2006**

**POLICE  
SURVIVORS AND BENEFICIARIES**

Age	Male		Female		Totals	
	Number	Annuities	Number	Annuities	Number	Annuities
1			1	\$ 2,110	1	\$ 2,110
2	1	2,110			1	2,110
4			2	4,219	2	4,219
5	1	2,110	5	10,361	6	12,470
6			1	2,070	1	2,070
7	6	12,578	1	2,016	7	14,594
8	2	4,180	1	2,070	3	6,250
9	4	8,438	4	8,305	8	16,744
10	5	10,548	4	8,251	9	18,799
11	10	20,977	6	12,431	16	33,408
12	9	18,666	5	10,548	14	29,214
13	8	16,877	9	18,760	17	35,636
14	8	16,664	6	12,564	14	29,228
15	11	34,175	9	18,799	20	52,974
16	13	27,238	7	14,634	20	41,872
17	12	25,103	10	20,909	22	46,012
18	9	18,799	6	12,658	15	31,457
19	8	16,783	10	20,776	18	37,559
20	4	8,399	13	27,292	17	35,690
21	11	22,925	6	12,658	17	35,582
25			1	2,110	1	2,110
26	1	2,110	2	7,030	3	9,139
30			4	50,261	4	50,261
31	1	2,110	1	4,920	2	7,030
32	1	2,110	5	70,738	6	72,848
34			3	20,932	3	20,932
35	1	2,110	1	4,920	2	7,030
36	2	26,599	3	20,390	5	46,990
37	1	2,110	1	7,735	2	9,845
38	4	33,912	12	111,950	16	145,862
39			9	47,646	9	47,646
40			11	115,991	11	115,991
41	1	2,110	22	182,455	23	184,565
42	1	2,110	4	46,270	5	48,380
43	1	2,110	13	107,311	14	109,420
44	3	14,537	14	144,728	17	159,266
45	1	2,110	19	171,888	20	173,998
46	1	2,110	13	80,856	14	82,966
47			20	214,312	20	214,312
48	2	4,219	24	211,933	26	216,152

**EXHIBIT VI-9**

(Continued)

**THE NUMBER AND ANNUAL RETIREMENT  
ALLOWANCES OF BENEFICIARIES  
DISTRIBUTED BY AGE AS OF JANUARY 1, 2006**

**POLICE  
SURVIVORS AND BENEFICIARIES**

Age	Male		Female		Totals	
	Number	Annuities	Number	Annuities	Number	Annuities
49	3	17,580	28	247,986	31	265,566
50			24	167,958	24	167,958
51			21	197,866	21	197,866
52	1	2,110	44	485,233	45	487,342
53	1	13,726	40	366,606	41	380,332
54	1	7,735	50	462,314	51	470,049
55	2	32,564	37	323,921	39	356,485
56	2	12,655	62	575,832	64	588,487
57			70	770,707	70	770,707
58			72	675,928	72	675,928
59	1	7,735	48	461,713	49	469,448
60			49	411,283	49	411,283
61			73	701,254	73	701,254
62	1	8,908	75	702,846	76	711,754
63	1	2,110	92	826,779	93	828,889
64	2	14,107	81	766,846	83	780,953
65	1	2,110	80	754,013	81	756,122
66	2	29,039	83	706,419	85	735,458
67			81	696,260	81	696,260
68			91	767,602	91	767,602
69			97	846,965	97	846,965
70			130	1,094,135	130	1,094,135
71			94	793,885	94	793,885
72	1	18,364	96	786,612	97	804,975
73	1	7,735	103	818,622	104	826,357
74			113	973,002	113	973,002
75			159	1,326,428	159	1,326,428
76			137	1,056,492	137	1,056,492
77			138	1,059,968	138	1,059,968
78			140	1,105,415	140	1,105,415
79			129	971,211	129	971,211
80	2	15,470	116	864,291	118	879,761
81			137	1,086,280	137	1,086,280
82	3	12,775	104	785,680	107	798,455
83			88	653,061	88	653,061
84			89	668,045	89	668,045
85			82	625,950	82	625,950
86			40	313,342	40	313,342
87			63	468,780	63	468,780
88			63	489,290	63	489,290

**EXHIBIT VI-9**  
(Continued)

**THE NUMBER AND ANNUAL RETIREMENT  
ALLOWANCES OF BENEFICIARIES  
DISTRIBUTED BY AGE AS OF JANUARY 1, 2006**

**POLICE  
SURVIVORS AND BENEFICIARIES**

Age	Male		Female		Totals	
	Number	Annuities	Number	Annuities	Number	Annuities
89			52	391,724	52	391,724
90			45	348,084	45	348,084
91			31	239,791	31	239,791
92			16	123,763	16	123,763
93			21	162,439	21	162,439
94			10	77,352	10	77,352
95			12	92,822	12	92,822
96			3	23,206	3	23,206
97			3	23,206	3	23,206
98			9	65,892	9	65,892
99			2	15,470	2	15,470
100			1	7,735	1	7,735
101			1	7,735	1	7,735
105			1	7,735	1	7,735
<b>Total</b>	168	\$ 571,655	3,814	\$ 31,289,575	3,982	\$ 31,861,231

## EXHIBIT VI-10

**THE NUMBER AND ANNUAL RETIREMENT  
ALLOWANCES OF BENEFICIARIES  
DISTRIBUTED BY AGE AS OF JANUARY 1, 2006**

**FIREFIGHTERS  
SERVICE RETIREES**

Age	Male		Female		Totals	
	Number	Annuities	Number	Annuities	Number	Annuities
48	8	\$ 244,112			8	\$ 244,112
49	14	470,872			14	470,872
50	33	1,258,936			33	1,258,936
51	33	1,336,353			33	1,336,353
52	37	1,504,988			37	1,504,988
53	78	2,884,879			78	2,884,879
54	87	3,263,029			87	3,263,029
55	119	4,299,028			119	4,299,028
56	131	4,839,893			131	4,839,893
57	152	5,718,586			152	5,718,586
58	238	8,685,460			238	8,685,460
59	205	7,517,544			205	7,517,544
60	141	5,391,025	1	25,420	142	5,416,445
61	184	6,877,816			184	6,877,816
62	207	7,531,830			207	7,531,830
63	231	8,356,756			231	8,356,756
64	192	7,005,775			192	7,005,775
65	189	6,829,186			189	6,829,186
66	172	6,124,682			172	6,124,682
67	178	6,028,786			178	6,028,786
68	146	5,218,850			146	5,218,850
69	152	5,018,769			152	5,018,769
70	147	4,526,687			147	4,526,687
71	147	4,419,183			147	4,419,183
72	141	4,193,415			141	4,193,415
73	127	3,362,211			127	3,362,211
74	153	4,145,239			153	4,145,239
75	160	4,137,833			160	4,137,833
76	132	3,314,825			132	3,314,825
77	152	3,608,255			152	3,608,255
78	172	4,061,967			172	4,061,967
79	172	4,004,317			172	4,004,317
80	130	2,874,249			130	2,874,249
81	91	1,952,728			91	1,952,728
82	81	1,638,383			81	1,638,383
83	67	1,379,124			67	1,379,124
84	49	1,056,246			49	1,056,246
85	36	707,804			36	707,804
86	29	522,086			29	522,086
87	23	394,420			23	394,420

**EXHIBIT VI-10**  
(Continued)

**THE NUMBER AND ANNUAL RETIREMENT  
ALLOWANCES OF BENEFICIARIES  
DISTRIBUTED BY AGE AS OF JANUARY 1, 2006**

**FIREFIGHTERS  
SERVICE RETIREES**

Age	Male		Female		Totals	
	Number	Annuities	Number	Annuities	Number	Annuities
88	27	537,755			27	537,755
89	19	361,012			19	361,012
90	26	456,214			26	456,214
91	11	187,518			11	187,518
92	9	148,338			9	148,338
93	10	179,379			10	179,379
95	3	77,841			3	77,841
96	3	57,545			3	57,545
<b>Total</b>	5,044	\$ 158,711,728	1	\$ 25,420	5,045	\$ 158,737,149



**EXHIBIT VI-11**

**THE NUMBER AND ANNUAL RETIREMENT  
ALLOWANCES OF BENEFICIARIES  
DISTRIBUTED BY AGE AS OF JANUARY 1, 2006**

**FIREFIGHTERS  
DISABILITY RETIREES**

Age	Male		Female		Totals	
	Number	Annuities	Number	Annuities	Number	Annuities
27	2	\$ 32,956			2	\$ 32,956
29	1	31,850			1	31,850
30	1	26,543			1	26,543
31	2	40,400			2	40,400
33	4	105,014	1	30,301	5	135,316
34	1	28,701	2	18,696	3	47,397
35	4	145,018			4	145,018
36	3	78,531	2	32,718	5	111,249
37	6	150,591	1	48,642	7	199,233
38	10	296,753	1	25,062	11	321,815
39	7	223,141	2	54,279	9	277,421
40	17	473,572			17	473,572
41	9	238,433	1	33,962	10	272,395
42	13	369,632			13	369,632
43	10	317,334	4	95,461	14	412,795
44	30	866,483			30	866,483
45	21	635,587	2	40,839	23	676,426
46	19	542,894	2	54,470	21	597,364
47	47	1,522,083	1	29,082	48	1,551,164
48	52	1,720,133	5	150,803	57	1,870,936
49	53	1,724,833	3	62,370	56	1,787,203
50	46	1,548,566	1	20,337	47	1,568,903
51	61	1,999,821	4	121,150	65	2,120,970
52	79	2,800,056	2	67,686	81	2,867,742
53	85	2,755,769	1	19,723	86	2,775,492
54	81	2,692,645	2	77,694	83	2,770,338
55	74	2,558,476	2	45,898	76	2,604,374
56	97	3,389,843	2	65,099	99	3,454,942
57	93	3,228,697	2	42,734	95	3,271,432
58	126	4,290,142			126	4,290,142
59	103	3,368,724			103	3,368,724
60	73	2,349,499			73	2,349,499
61	78	2,520,045			78	2,520,045
62	92	2,946,357			92	2,946,357
63	91	2,901,874			91	2,901,874
64	85	2,666,857			85	2,666,857
65	86	2,724,865			86	2,724,865
66	69	2,221,809			69	2,221,809
67	68	1,904,137			68	1,904,137
68	69	1,876,035			69	1,876,035

**EXHIBIT VI-11**

(Continued)

**THE NUMBER AND ANNUAL RETIREMENT  
ALLOWANCES OF BENEFICIARIES  
DISTRIBUTED BY AGE AS OF JANUARY 1, 2006**

**FIREFIGHTERS  
DISABILITY RETIREES**

Age	Male		Female		Totals	
	Number	Annuities	Number	Annuities	Number	Annuities
69	52	1,506,589			52	1,506,589
70	44	1,229,359			44	1,229,359
71	41	1,109,369			41	1,109,369
72	32	786,454			32	786,454
73	31	785,411			31	785,411
74	30	741,291			30	741,291
75	29	665,202			29	665,202
76	32	750,439			32	750,439
77	40	871,858			40	871,858
78	36	717,174			36	717,174
79	32	629,935			32	629,935
80	31	611,483			31	611,483
81	13	283,456			13	283,456
82	8	187,593			8	187,593
83	12	219,667			12	219,667
84	8	120,404			8	120,404
85	3	57,419			3	57,419
86	4	65,004			4	65,004
87	2	54,571			2	54,571
88	6	96,361			6	96,361
89	1	17,375			1	17,375
90	3	51,011			3	51,011
93	1	16,498			1	16,498
96	1	13,080			1	13,080
<b>Total</b>	2,360	\$ 71,901,701	43	\$ 1,137,007	2,403	\$ 73,038,709

## EXHIBIT VI-12

**THE NUMBER AND ANNUAL RETIREMENT  
ALLOWANCES OF BENEFICIARIES  
DISTRIBUTED BY AGE AS OF JANUARY 1, 2006**

**FIREFIGHTERS  
SURVIVORS AND BENEFICIARIES**

Age	Male		Female		Totals	
	Number	Annuities	Number	Annuities	Number	Annuities
1			1	\$ 2,110	1	\$ 2,110
2	1	2,110	1	2,110	2	4,219
3	1	2,110	1	2,110	2	4,219
4	1	2,016	1	2,110	2	4,126
5	2	4,219	2	4,126	4	8,345
6			1	2,110	1	2,110
7	5	10,415	1	2,110	6	12,524
8	4	8,359	1	2,110	5	10,469
9	3	6,142	3	6,196	6	12,337
10	1	2,110	2	4,219	3	6,329
11	3	6,102	3	6,235	6	12,337
12	1	2,070	3	6,235	4	8,305
13	6	24,196	6	12,337	12	36,534
14	1	2,110	5	10,267	6	12,377
15	4	8,438	3	6,196	7	14,634
16	5	10,548	7	14,634	12	25,182
17	4	8,438	10	21,096	14	29,534
18	8	16,744	3	6,289	11	23,033
19	3	6,289	8	16,783	11	23,072
20	2	4,086	5	10,508	7	14,594
21	3	6,329	5	10,548	8	16,877
22			1	2,110	1	2,110
23	1	2,110	1	13,028	2	15,138
25	1	19,324			1	19,324
30	2	38,934	1	7,735	3	46,669
32			4	44,316	4	44,316
33			3	35,873	3	35,873
34	1	2,110			1	2,110
35	1	2,110	2	9,845	3	11,954
36	1	2,110	1	7,735	2	9,845
37	1	2,110	1	7,735	2	9,845
38	2	4,219	7	91,793	9	96,012
39	1	2,110	3	14,760	4	16,870
40			7	62,664	7	62,664
41	1	2,110	7	68,984	8	71,093
42	2	4,219	8	95,475	10	99,694
43	2	4,219	4	63,215	6	67,435
44	1	2,110	4	30,941	5	33,050
45	2	4,219	9	95,472	11	99,692
46	4	41,117	10	77,840	14	118,957

**EXHIBIT VI-12**

(Continued)

**THE NUMBER AND ANNUAL RETIREMENT  
ALLOWANCES OF BENEFICIARIES  
DISTRIBUTED BY AGE AS OF JANUARY 1, 2006**

**FIREFIGHTERS  
SURVIVORS AND BENEFICIARIES**

Age	Male		Female		Totals	
	Number	Annuities	Number	Annuities	Number	Annuities
47			12	125,965	12	125,965
48			18	181,252	18	181,252
49	1	2,110	20	204,537	21	206,647
50	1	2,110	14	148,579	15	150,689
51			13	102,673	13	102,673
52			14	142,361	14	142,361
53	1	2,110	28	321,534	29	323,643
54			19	199,844	19	199,844
55			19	193,347	19	193,347
56	1	2,110	25	249,955	26	252,064
57			36	354,647	36	354,647
58	1	2,110	33	321,423	34	323,533
59			39	457,219	39	457,219
60			36	352,834	36	352,834
61	1	2,110	49	483,087	50	485,197
62			46	443,341	46	443,341
63			51	451,874	51	451,874
64	1	2,110	49	461,236	50	463,346
65			60	506,634	60	506,634
66			56	496,875	56	496,875
67			51	415,986	51	415,986
68			68	583,383	68	583,383
69			63	509,774	63	509,774
70			71	586,054	71	586,054
71			86	704,999	86	704,999
72			123	953,421	123	953,421
73	1	2,110	98	807,250	99	809,360
74			73	559,085	73	559,085
75			127	1,031,976	127	1,031,976
76			109	908,547	109	908,547
77	1	2,110	113	933,997	114	936,106
78			122	971,973	122	971,973
79			145	1,105,814	145	1,105,814
80			130	993,083	130	993,083
81			113	871,751	113	871,751
82			110	864,957	110	864,957
83			75	558,369	75	558,369
84			63	481,329	63	481,329
85			68	534,577	68	534,577
86			61	467,564	61	467,564

**EXHIBIT VI-12**

(Continued)

**THE NUMBER AND ANNUAL RETIREMENT  
ALLOWANCES OF BENEFICIARIES  
DISTRIBUTED BY AGE AS OF JANUARY 1, 2006**

**FIREFIGHTERS  
SURVIVORS AND BENEFICIARIES**

Age	Male		Female		Totals	
	Number	Annuities	Number	Annuities	Number	Annuities
87			53	396,328	53	396,328
88	1	7,735	61	448,600	62	456,335
89			56	411,588	56	411,588
90			45	337,644	45	337,644
91			32	249,487	32	249,487
92			35	265,630	35	265,630
93			23	203,380	23	203,380
94			11	85,087	11	85,087
95			10	77,352	10	77,352
96			5	36,821	5	36,821
97			7	54,146	7	54,146
98			3	23,206	3	23,206
99			1	7,735	1	7,735
100			2	15,470	2	15,470
101			2	15,470	2	15,470
103			1	7,735	1	7,735
<b>Total</b>	91	\$ 292,681	2,998	\$ 24,558,743	3,089	\$ 24,851,424

## EXHIBIT VI-13

**THE NUMBER AND ANNUAL RETIREMENT  
ALLOWANCES OF BENEFICIARIES  
DISTRIBUTED BY AGE AS OF JANUARY 1, 2006**

**TOTAL  
SERVICE RETIREES**

Age	Male		Female		Totals	
	Number	Annuities	Number	Annuities	Number	Annuities
48	29	\$ 936,726	1	\$ 48,354	30	\$ 985,081
49	50	1,739,908	6	210,614	56	1,950,522
50	96	3,653,273	4	141,250	100	3,794,523
51	113	4,346,668	11	440,920	124	4,787,588
52	139	5,434,606	8	282,409	147	5,717,016
53	225	8,429,397	4	151,879	229	8,581,275
54	243	9,133,005	9	367,164	252	9,500,169
55	320	11,756,641	5	206,869	325	11,963,510
56	368	13,990,109	8	284,909	376	14,275,018
57	430	16,809,445	10	403,503	440	17,212,949
58	603	23,220,491	8	344,289	611	23,564,781
59	524	19,620,983	3	107,806	527	19,728,789
60	403	15,219,456	6	205,600	409	15,425,056
61	437	16,501,920	5	194,207	442	16,696,127
62	491	17,924,925	2	52,479	493	17,977,404
63	542	19,492,260	4	182,039	546	19,674,299
64	478	16,928,541	3	117,084	481	17,045,624
65	431	15,105,587	3	86,449	434	15,192,036
66	389	13,476,678			389	13,476,678
67	386	13,048,014			386	13,048,014
68	332	11,235,536	1	40,203	333	11,275,739
69	294	9,664,235	3	74,194	297	9,738,428
70	301	9,107,648	1	33,186	302	9,140,833
71	275	8,158,890	1	37,285	276	8,196,175
72	272	8,003,929	2	29,823	274	8,033,751
73	260	6,785,986	6	179,910	266	6,965,896
74	266	7,009,861	2	46,328	268	7,056,189
75	289	7,382,070	1	25,703	290	7,407,772
76	265	6,606,204			265	6,606,204
77	301	7,155,562	2	38,804	303	7,194,366
78	284	6,698,162	1	12,800	285	6,710,962
79	313	7,173,527	1	22,906	314	7,196,433
80	241	5,178,959			241	5,178,959
81	194	4,057,790			194	4,057,790
82	163	3,213,367	1	9,297	164	3,222,664
83	115	2,275,709	1	15,456	116	2,291,165
84	102	2,162,147	1	20,979	103	2,183,126
85	79	1,466,996	2	41,038	81	1,508,034
86	55	1,046,462			55	1,046,462
87	43	744,950			43	744,950

**EXHIBIT VI-13**

(Continued)

**THE NUMBER AND ANNUAL RETIREMENT  
ALLOWANCES OF BENEFICIARIES  
DISTRIBUTED BY AGE AS OF JANUARY 1, 2006**

**TOTAL  
SERVICE RETIREES**

Age	Male		Female		Totals	
	Number	Annuities	Number	Annuities	Number	Annuities
88	48	914,490			48	914,490
89	38	717,971	3	49,248	41	767,219
90	43	792,114			43	792,114
91	19	321,075	1	11,780	20	332,856
92	14	243,868			14	243,868
93	16	286,688			16	286,688
94	5	74,165			5	74,165
95	5	110,768			5	110,768
96	5	101,857			5	101,857
<b>Total</b>	11,334	\$ 365,459,619	130	\$ 4,516,763	11,464	\$ 369,976,382

**EXHIBIT VI-14**

**THE NUMBER AND ANNUAL RETIREMENT  
ALLOWANCES OF BENEFICIARIES  
DISTRIBUTED BY AGE AS OF JANUARY 1, 2006**

**TOTAL  
DISABILITY RETIREES**

Age	Male		Female		Totals	
	Number	Annuities	Number	Annuities	Number	Annuities
27	2	\$ 32,956			2	\$ 32,956
29	1	31,850			1	31,850
30	1	26,543			1	26,543
31	6	148,691	1	35,014	7	183,705
32	2	64,704	2	66,710	4	131,414
33	6	160,684	2	54,118	8	214,802
34	10	272,801	4	86,540	14	359,341
35	15	413,024	3	82,657	18	495,682
36	14	413,309	5	116,592	19	529,901
37	25	675,260	7	239,117	32	914,376
38	42	1,246,315	7	188,823	49	1,435,138
39	30	910,585	8	230,240	38	1,140,825
40	41	1,253,490	10	288,544	51	1,542,034
41	46	1,398,224	15	383,141	61	1,781,365
42	47	1,452,810	11	365,344	58	1,818,154
43	41	1,200,491	13	381,001	54	1,581,493
44	64	1,893,803	10	280,728	74	2,174,531
45	60	1,832,300	8	246,131	68	2,078,431
46	63	1,899,841	9	256,714	72	2,156,555
47	103	3,301,207	14	448,001	117	3,749,208
48	125	4,076,130	23	688,478	148	4,764,609
49	119	3,820,036	26	677,329	145	4,497,365
50	129	4,100,656	17	508,949	146	4,609,605
51	163	5,300,998	18	482,820	181	5,783,817
52	174	5,891,386	26	788,907	200	6,680,292
53	195	6,216,387	14	432,199	209	6,648,586
54	214	6,706,769	10	334,022	224	7,040,791
55	186	5,921,709	14	420,081	200	6,341,791
56	216	7,013,715	18	530,320	234	7,544,036
57	228	7,443,311	14	448,250	242	7,891,561
58	311	10,201,703	12	313,146	323	10,514,848
59	252	7,828,577	11	310,038	263	8,138,615
60	192	6,050,251	3	71,528	195	6,121,780
61	185	5,815,924	5	135,070	190	5,950,994
62	235	7,104,586	1	27,766	236	7,132,352
63	203	6,023,969	3	67,939	206	6,091,908
64	172	5,180,905			172	5,180,905
65	172	5,170,203	2	51,766	174	5,221,969
66	155	4,676,524			155	4,676,524
67	149	4,097,171	4	152,033	153	4,249,204



**EXHIBIT VI-14**

(Continued)

**THE NUMBER AND ANNUAL RETIREMENT  
ALLOWANCES OF BENEFICIARIES  
DISTRIBUTED BY AGE AS OF JANUARY 1, 2006**

**TOTAL  
DISABILITY RETIREES**

Age	Male		Female		Totals	
	Number	Annuities	Number	Annuities	Number	Annuities
68	140	3,792,243	2	48,441	142	3,840,684
69	114	3,179,543			114	3,179,543
70	111	2,877,645			111	2,877,645
71	89	2,301,535			89	2,301,535
72	73	1,767,367			73	1,767,367
73	63	1,516,308	1	24,721	64	1,541,028
74	62	1,460,320			62	1,460,320
75	71	1,626,757			71	1,626,757
76	66	1,444,396			66	1,444,396
77	76	1,586,409			76	1,586,409
78	72	1,476,772	1	18,639	73	1,495,411
79	67	1,296,549			67	1,296,549
80	53	992,637			53	992,637
81	32	643,862			32	643,862
82	21	437,824	1	33,410	22	471,235
83	20	345,801	2	36,641	22	382,441
84	10	151,178			10	151,178
85	7	118,691			7	118,691
86	4	65,004			4	65,004
87	4	93,141			4	93,141
88	7	115,402			7	115,402
89	2	38,359			2	38,359
90	3	51,011			3	51,011
92	1	14,023			1	14,023
93	2	30,681			2	30,681
94	1	13,080			1	13,080
95	1	14,460			1	14,460
96	1	13,080			1	13,080
<b>Total</b>	5,567	\$ 164,733,875	357	\$ 10,351,908	5,924	\$ 175,085,783

## EXHIBIT VI-15

**THE NUMBER AND ANNUAL RETIREMENT  
ALLOWANCES OF BENEFICIARIES  
DISTRIBUTED BY AGE AS OF JANUARY 1, 2006**

**TOTAL  
SURVIVORS AND BENEFICIARIES**

Age	Male		Female		Totals	
	Number	Annuities	Number	Annuities	Number	Annuities
1			2	\$ 4,219	2	\$ 4,219
2	2	4,219	1	2,110	3	6,329
3	1	2,110	1	2,110	2	4,219
4	1	2,016	3	6,329	4	8,345
5	3	6,329	7	14,486	10	20,815
6			2	4,180	2	4,180
7	11	22,993	2	4,126	13	27,119
8	6	12,539	2	4,180	8	16,718
9	7	14,580	7	14,501	14	29,081
10	6	12,658	6	12,470	12	25,128
11	13	27,079	9	18,666	22	45,745
12	10	20,736	8	16,783	18	37,519
13	14	41,073	15	31,097	29	72,170
14	9	18,774	11	22,831	20	41,605
15	15	42,614	12	24,995	27	67,608
16	18	37,786	14	29,268	32	67,054
17	16	33,541	20	42,005	36	75,546
18	17	35,543	9	18,947	26	54,490
19	11	23,072	18	37,559	29	60,631
20	6	12,485	18	37,800	24	50,285
21	14	29,254	11	23,206	25	52,459
22			1	2,110	1	2,110
23	1	2,110	1	13,028	2	15,138
25	1	19,324	1	2,110	2	21,434
26	1	2,110	2	7,030	3	9,139
30	2	38,934	5	57,996	7	96,930
31	1	2,110	1	4,920	2	7,030
32	1	2,110	9	115,054	10	117,164
33			3	35,873	3	35,873
34	1	2,110	3	20,932	4	23,041
35	2	4,219	3	14,765	5	18,984
36	3	28,709	4	28,126	7	56,834
37	2	4,219	2	15,470	4	19,690
38	6	38,131	19	203,743	25	241,874
39	1	2,110	12	62,406	13	64,516
40			18	178,655	18	178,655
41	2	4,219	29	251,439	31	255,658
42	3	6,329	12	141,745	15	148,073
43	3	6,329	17	170,526	20	176,855
44	4	16,647	18	175,669	22	192,316

**EXHIBIT VI-15**

(Continued)

**THE NUMBER AND ANNUAL RETIREMENT  
ALLOWANCES OF BENEFICIARIES  
DISTRIBUTED BY AGE AS OF JANUARY 1, 2006**

**TOTAL  
SURVIVORS AND BENEFICIARIES**

Age	Male		Female		Totals	
	Number	Annuities	Number	Annuities	Number	Annuities
45	3	6,329	28	267,361	31	273,690
46	5	43,227	23	158,696	28	201,923
47			32	340,277	32	340,277
48	2	4,219	42	393,185	44	397,405
49	4	19,690	48	452,523	52	472,213
50	1	2,110	38	316,538	39	318,647
51			34	300,539	34	300,539
52	1	2,110	58	627,593	59	629,703
53	2	15,835	68	688,140	70	703,975
54	1	7,735	69	662,158	70	669,893
55	2	32,564	56	517,268	58	549,832
56	3	14,765	87	825,787	90	840,552
57			106	1,125,354	106	1,125,354
58	1	2,110	105	997,351	106	999,460
59	1	7,735	87	918,932	88	926,667
60			85	764,117	85	764,117
61	1	2,110	122	1,184,341	123	1,186,450
62	1	8,908	121	1,146,187	122	1,155,095
63	1	2,110	143	1,278,653	144	1,280,762
64	3	16,216	130	1,228,082	133	1,244,299
65	1	2,110	140	1,260,646	141	1,262,756
66	2	29,039	139	1,203,294	141	1,232,333
67			132	1,112,246	132	1,112,246
68			159	1,350,985	159	1,350,985
69			160	1,356,739	160	1,356,739
70			201	1,680,189	201	1,680,189
71			180	1,498,884	180	1,498,884
72	1	18,364	219	1,740,033	220	1,758,397
73	2	9,845	201	1,625,872	203	1,635,717
74			186	1,532,087	186	1,532,087
75			286	2,358,404	286	2,358,404
76			246	1,965,038	246	1,965,038
77	1	2,110	251	1,993,964	252	1,996,074
78			262	2,077,388	262	2,077,388
79			274	2,077,025	274	2,077,025
80	2	15,470	246	1,857,373	248	1,872,844
81			250	1,958,031	250	1,958,031
82	3	12,775	214	1,650,637	217	1,663,412
83			163	1,211,429	163	1,211,429
84			152	1,149,374	152	1,149,374

**EXHIBIT VI-15**

(Continued)

**THE NUMBER AND ANNUAL RETIREMENT  
ALLOWANCES OF BENEFICIARIES  
DISTRIBUTED BY AGE AS OF JANUARY 1, 2006**

**TOTAL  
SURVIVORS AND BENEFICIARIES**

Age	Male		Female		Totals	
	Number	Annuities	Number	Annuities	Number	Annuities
85			150	1,160,527	150	1,160,527
86			101	780,906	101	780,906
87			116	865,108	116	865,108
88	1	7,735	124	937,890	125	945,625
89			108	803,312	108	803,312
90			90	685,728	90	685,728
91			63	489,278	63	489,278
92			51	389,393	51	389,393
93			44	365,819	44	365,819
94			21	162,439	21	162,439
95			22	170,174	22	170,174
96			8	60,026	8	60,026
97			10	77,352	10	77,352
98			12	89,098	12	89,098
99			3	23,206	3	23,206
100			3	23,206	3	23,206
101			3	23,206	3	23,206
103			1	7,735	1	7,735
105			1	7,735	1	7,735
<b>Total</b>	259	\$ 864,336	6,812	\$ 55,848,318	7,071	\$ 56,712,655