

**STATE OF IOWA  
JUDICIAL RETIREMENT FUND**

Actuarial Valuation Report  
as of July 1, 2002

A MILLIMAN GLOBAL FIRM



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*Consultants and Actuaries*



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October 8, 2002

State of Iowa Judicial Retirement Fund  
State Court Administrator's Office  
State Capitol Building, Rm #2  
Des Moines, IA 50319

Dear State Court Administrator:

At your request, we have conducted the biennial actuarial valuation of the Iowa Judicial Retirement Fund as of July 1, 2002. The major findings of the valuation are contained in this report. There was no change in plan provisions, actuarial assumptions, and methods from the prior (July 1, 2000) valuation.

In preparing our report, we relied, without audit, on information supplied by the State Court Administrator's Office. This information includes, but is not limited to, statutory provisions, member data and financial information. In our examination of these data, we have found them to be reasonably consistent and comparable with data used for other purposes. It should be noted that if any data or other information is inaccurate or incomplete, our calculations may need to be revised.

On the basis of the foregoing, we hereby certify that, to the best of our knowledge and belief, this report is complete and accurate and has been prepared in accordance with generally recognized and accepted principles and practices which are consistent with the principles prescribed by the Actuarial Standards Board (ASB) and the Code of Professional Conduct and Qualification Standards for Public Statements of Actuarial Opinion of the American Academy of Actuaries.

We hereby further certify that all costs, liabilities, rates of interest and other factors for the Plan have been determined on the basis of actuarial assumptions and methods which are internally consistent, individually reasonable (taking into account the experience of the Plan and reasonable expectations of future experience); and which, in combination, offer our best estimate of anticipated experience under the Plan. Nevertheless, the emerging costs will vary from those presented in this report to the extent actual experience differs from that projected by the actuarial assumptions. The State Court Administrator has the final decision regarding the appropriateness of the assumptions and adopted them as indicated in Appendix A.



October 8, 2002  
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Actuarial computations presented in this report are for purposes of determining the actuarial contribution rates for funding the Iowa Judicial Retirement Fund. Any distribution of this report must be in its entirety including this cover letter, unless prior written consent from Milliman USA is obtained.

Determinations for purposes other than this may be significantly different from the results contained in this report. Accordingly, additional determinations may be needed for other purposes.

I, Patrice A. Beckham, F.S.A. am a member of the American Academy of Actuaries and a Fellow of the Society of Actuaries, and meet the Qualification Standards of the American Academy of Actuaries to render the actuarial opinion contained herein.

I, Brent A. Banister, F.S.A. am a member of the American Academy of Actuaries and a Fellow of the Society of Actuaries, and meet the Qualification Standards of the American Academy of Actuaries to render the actuarial opinion contained herein.

We respectfully submit the following report and look forward to discussing it with you.

MILLIMAN USA, Inc.

Sincerely,

Patrice A. Beckham, F.S.A.  
Principal and Consulting Actuary

Brent A. Banister, F.S.A.  
Actuary

**ACTUARIAL VALUATION OF THE STATE OF IOWA  
JUDICIAL RETIREMENT FUND**

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**SECTION I**  
**INTRODUCTION**

# SECTION I

## INTRODUCTION

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The purpose of this report is to present the results of the July 1, 2002 actuarial valuation of the State of Iowa Judicial Retirement Fund. The valuation assumptions and cost methods were unchanged from the prior (July 1, 2000) valuation.

Section I of the report is a summary of the principal results of the valuation.

Section II of the report provides details of the actuarial valuation including the assets and liabilities.

Section III of the report provides the calculation of the Annual Required Contribution, the Net Pension Obligation, and the Annual Pension Cost. Much of this information is necessary for compliance with Statements Number 25 and 27 of the Governmental Accounting Standards Board.

The Appendices provide a summary of the data, methods and assumptions used in the preparation of this report. The assumptions and methods used in our calculation are acceptable for purposes of GASB as well as for purposes of determining an appropriate level of contributions that should be made to the fund.

The unfunded actuarial accrued liability increased from \$10.4 million on July 1, 2000 to \$20.3 million on July 1, 2002 due to the net impact of plan experience. Investments earned approximately a negative 3.5% annually from July 1, 2000 to June 30, 2002 compared with 8.0% assumed for the valuation. The negative investment experience increased the unfunded actuarial accrued liability by approximately \$17.2 million. Experience other than investment return over the two year period (primarily salary increases less than expected) resulted in an actuarial gain of about \$5.6 million.

Section 117 of the Iowa Code requires the State Court Administrator to notify the Public Retirement Systems Committee, in writing, when it is anticipated that the Judicial Retirement System is within two fiscal years of attaining fully funded status. If all actuarial assumptions are met during the period July 1, 2002 to June 30, 2004, it is not anticipated that the Judicial Retirement System will be fully funded (the funded ratio of assets to actuarial accrued liabilities will equal or exceed 100 percent).

**STATE OF IOWA  
JUDICIAL RETIREMENT FUND  
SUMMARY OF PRINCIPAL VALUATION RESULTS**

	Actuarial Valuation as of July 1, 2000	Actuarial Valuation as of July 1, 2002
<b>Asset and Liability Information</b>		
Normal Cost	\$ 3,047,136	\$ 3,009,993
Actuarial Accrued Liability	82,070,689	88,051,191
Market Value of Assets	71,693,469	67,707,616
Unfunded Actuarial Accrued Liability	10,377,220	20,343,575
<b>Contribution and Cost Information</b>		
Annual Required Contribution	\$ 3,209,370	\$ 4,024,203
Annual Required Contribution as of Percentage of Pay	16.6%	20.2%
Annual Pension Cost	3,208,886	4,025,065
Annual Pension Cost as a Percentage of Pay	16.6%	20.2%
<b>Summary of Data</b>		
Active Judges	193	193
Senior Judges and Retired Senior Judges	51	50
Retired Judges	41	49
Beneficiaries of Deceased Judges	43	40
Inactive Judges with Contributions Remaining in the System	<u>8</u>	<u>7</u>
Total	336	339
<b>Active Participant Statistics</b>		
Total Compensation	\$ 19,294,600	\$ 19,878,010
Average Compensation	99,972	102,995
Average Age	53.4	53.4
Average Service	11.4	11.6

**SECTION II**

**SUMMARY OF VALUATION RESULTS**



## SECTION II

### SUMMARY OF VALUATION RESULTS

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#### STATEMENT OF CHANGES IN PLAN NET ASSETS

	<u>Year End</u> <u>June 30, 2002</u>	<u>Year End</u> <u>June 30, 2001</u>
<b>Additions</b>		
1. Contributions		
a. Employer	\$ 3,039,198	\$ 4,499,350
b. Employee	<u>993,664</u>	<u>969,690</u>
c. Total Contributions (a + b)	4,032,862	5,469,040
2. Investment Income		
a. Interest	\$ 1,891,265	\$ 2,202,251
b. Dividends	302,585	176,633
c. Gain on Sale of Investments	475,245	876,140
d. Net Appreciation	(6,666,195)	(3,756,956)
e. Investment Expenses	<u>(297,662)</u>	<u>(261,328)</u>
f. Total Investment Income (a + b + c + d + e)	(4,294,762)	(763,260)
3. Total Additions (1c + 2f)	\$ (261,900)	\$ 4,705,780
<b>Deductions</b>		
4. Deductions		
a. Benefit Payments	\$ 4,400,523	\$ 3,971,825
b. Administrative Expense	<u>4,500</u>	<u>7,500</u>
c. Total Deductions (a + b)	4,405,923	3,979,325
5. Net Increase (3 - 4c)	\$ (4,666,923)	\$ 726,455
6. Net Assets Held in Trust for Pension Benefits		
a. Beginning of Year	72,374,539	71,648,084
b. End of Year	67,707,616	72,374,539

## SECTION II

### SUMMARY OF VALUATION RESULTS

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#### UNFUNDED ACTUARIAL ACCRUED LIABILITY as of July 1, 2002

1. Actuarial Accrued Liability

a. Active Employees:

Retirement Benefits	\$ 46,375,101
Pre-Retirement Death Benefits	1,747,587
Withdrawal Benefits	<u>15,686</u>
Total	\$ 48,138,374

b. Members with Deferred Benefits \$ 867,528

c. Members Receiving Benefits \$ 39,045,289

d. Total Actuarial Accrued Liability  
(a + b + c) \$ 88,051,191

2. Actuarial Value of Assets \$ 67,707,616

3. Unfunded Actuarial Accrued Liability  
(1.d - 2) \$ 20,343,575

## SECTION II

### SUMMARY OF VALUATION RESULTS

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#### ACTUARIAL BALANCE SHEET July 1, 2002

##### ASSETS

Market value of assets	\$	67,707,616
Present value of future normal costs		27,884,795
Payments on Unfunded Actuarial Accrued Liability	\$	<u>20,343,575</u>
<b>Total Net Assets</b>	\$	115,935,986

##### LIABILITIES

###### Present Value of Projected Benefits:

Active Members		
Retirement Benefits	\$	73,174,076
Pre-Retirement Death Benefits		2,822,241
Withdrawal Benefits		26,802
Members with Deferred Benefits		867,528
Members Receiving Benefits	\$	<u>39,045,289</u>
<b>Total Liabilities</b>	\$	115,935,986

## SECTION II

### SUMMARY OF VALUATION RESULTS

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#### DETERMINATION OF ANNUAL CONTRIBUTION RATE

1.	<b>Normal Cost</b>		
	Retirement Benefits	\$	2,864,626
	Pre-Retirement Death Benefits		140,207
	Withdrawal Benefits		<u>5,160</u>
	Total	\$	3,009,993
2.	<b>Unfunded Actuarial Accrued Liability</b>		
	Actuarial Accrued Liability	\$	88,051,191
	Actuarial Value of Assets		67,707,616
	Unfunded Actuarial Accrued Liability (UAAL)		20,343,575
3.	<b>Amortization Payment on UAAL</b> (over 30 years)	\$	1,673,211
4.	<b>Total Contribution at End of Year</b> [(1) + (3)] x 1.08	\$	5,057,860
5.	<b>Projected Payroll for Fiscal Year</b>	\$	19,878,010
6.	<b>Expected Employee Contributions</b> 5% x (5)	\$	993,901
7.	<b>Interest to End of Year</b> (6) x .04	\$	39,756
8.	<b>Employee Contributions at End of Year</b> (6) + (7)	\$	1,033,657
9.	<b>Employer Contribution at End of Year</b> (4) - (8)	\$	4,024,203
10.	<b>Employer Contribution Rate</b> (9) / (5)		20.2%

**SECTION III**

**PLAN ACCOUNTING INFORMATION**

## SECTION III

### PLAN ACCOUNTING INFORMATION

#### Schedule of Funding Progress (In Thousands)

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL/ Covered Payroll ((b - a)/c)
July 1, 1996	37,479	55,647	18,168	67%	15,171	120%
July 1, 1997	45,894	59,786	13,892	77%	15,721	88%
July 1, 1998	55,048	65,243	10,195	84%	16,824	61%
July 1, 1999	61,869	68,768	6,899	90%	17,023	41%
July 1, 2000	71,693	82,070	10,377	87%	19,295	54%
July 1, 2001	72,375	87,800	15,425	82%	19,896	78%
July 1, 2002	67,707	88,051	20,344	77%	19,878	102%

#### Schedule of Employer Contributions

<u>Year Ended</u>	<u>Annual Required Contribution</u>	<u>Percentage Contributed</u>
June 30, 1996	3,427,188	92%
June 30, 1997	3,368,976	111%
June 30, 1998	3,150,939	121%
June 30, 1999	2,858,734	138%
June 30, 2000	2,700,338	156%
June 30, 2001	3,209,370	140%
June 30, 2002	3,738,659	81%

Notes to the Required Schedules:

1. The cost method is the Projected Unit Credit.
2. The assets are shown at fair market value.
3. Economic assumptions are as follows:
  - Inflation rate of 3.00%
  - Investment return rate of 8.00%
  - Salary increases of 5% per year.
  - Post-retirement benefit increases vary from 0.00% to 5.00%.
4. The amortization method is an open period of 30 years determined as a level dollar amount.

## SECTION III

### PLAN ACCOUNTING INFORMATION

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#### Determination of Annual Required Contribution (ARC)

In Accordance with Statement No. 25 of the  
Governmental Accounting Standards Board

#### Determination of Annual Required Contribution (ARC)

1. a. Normal Cost at July 1, 2002	\$ 3,009,993
b. Interest for Year	240,799
c. Total Normal Cost as of June 30, 2003	3,250,792
2. a. Unfunded Actuarial Accrued Liability (UAAL)	\$20,343,575
b. Amortization Factor to Recognize UAAL Over 30 Years	12.158
c. Amortization Amount of Beginning of Year	
(a+b)	1,673,211
d. Interest for Year	
(c x .08)	133,857
e. Amortization Amount at End of Year	1,807,068
3. Total Annual Required Contribution	\$ 5,057,860
4. Portion Paid by Employee Contributions	
a. Annual Payroll for Upcoming Plan Year	\$19,878,010
b. Employee Contribution Rate	5.00%
c. Employee Contributions	
(a x b)	993,901
d. Interest on Employee Contributions	39,756
e. Employee Contributions as of June 30, 2003	1,033,657
5. Annual Required Contribution (ARC)	
(3 - 4.e.)	\$ 4,024,203
6. Annual Required Contribution (ARC) as a Percentage of Pay	20.2%

## SECTION III

### PLAN ACCOUNTING INFORMATION

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#### Development of the Net Pension Obligation and Annual Pension Cost

In Accordance with Statement No. 27 of the  
Governmental Accounting Standards Board

#### Determination of Net Pension Obligation

Net Pension Obligation as of July 1, 2001	\$(1,075,242)
Annual Pension Cost for the Year Ended June 30, 2002	3,731,554
Employer Contributions for the Year Ended June 30, 2002	<u>3,039,198</u>
Net Pension Obligation as of June 30, 2002	
(1) + (2) - (3)	\$ (382,886)

#### Determination of Annual Pension Cost

1. Annual Required Contribution (ARC)	\$4,024,203
2. a. Net Pension Obligation (NPO)	(382,886)
b. Interest Rate	8.00%
c. Interest on NPO	(30,631)
3. a. NPO	(382,886)
b. Amortization Factor	12.158
c. Adjustment to ARC	(31,493)
4. Annual Pension Cost	
( 1 + 2.c. - 3.c.)	4,025,065
5. Annual Pension Cost as a Percentage of Pay	20.2%



**APPENDIX A**

**ACTUARIAL ASSUMPTIONS AND METHODS**

## ACTUARIAL ASSUMPTIONS AND METHODS

### Actuarial Assumptions

<i>Interest</i>	8% per annum.
<i>Mortality</i>	1983 Group Mortality Table for males and females.
<i>Turnover</i>	1.0% per year for all participants under age 45. The termination rate experienced by the system has been very small, and this trend is assumed to continue.
<i>Rate of Disablement; Disabled Life Mortality</i>	No incidence of disability was assumed.
<i>Salary Increases</i>	Salaries will increase 5.0% per annum. This was based on a review of the salary increases granted during the period since 1982.
<i>Incidence of Retirement</i>	The following table indicates the assumed rate of retirement at each age.

<u>Age</u>	<u>Rate</u>
55	1%
56	1
57	2
58	2
59	3
60	3
61	4
62	10
63	5
64	5
65	20
66	15
67	15
68	100

<i>Spouse's Benefit</i>	85% of employees were assumed married, with the spouse four years younger.
<i>Internal Revenue Service Limits on Recognized Pay</i>	The limit is assumed to increase based on cost of living increases of 3.0% per year.
<i>Retiring Judges Electing Senior Judge Status</i>	75%.

*Adjustment to Benefit  
for Senior Judges*

<u>Became Senior Judge</u>	<u>Adjustment</u>
Before 1/1/93	5% for life
1/1/93 to 7/1/94	5% to age 78
7/1/94 and later	3.75% to age 78

**Asset Valuation Method**

The actuarial value of assets is equal to the market value of assets and was provided by the Office of the Court Administrator.

**Actuarial Cost Method**

Liabilities and contributions shown in this report are computed using the Projected Unit Credit method of funding.

The objective under this method is to fund each participant's benefits under the Plan as they would accrue, taking into consideration future salary increases. Thus, the total pension to which each participant is expected to become entitled, is broken down into units, each associated with a year of past or future credited service. When this method is introduced, there will be an initial liability for benefits credited for service prior to that date, and to the extent that the liability is not covered by assets of the Plan, there is an unfunded liability to be funded over a chosen period in accordance with an amortization schedule.

A description of the calculation follows:

An individual's accrued benefit for valuation purposes related to a particular separation date is the accrued benefit described under the Plan but determined using the projected salary that would be used in the calculation of the benefit on the expected separation date.

The benefit deemed to accrue for an individual during a plan year is the excess of the accrued benefit for valuation purposes at the end of the plan year over the accrued benefit for valuation purposes at the beginning of the plan year. Both accrued benefits are calculated from the same projection to the various anticipated separation dates.

An individual's accrued liability is the present value of the accrued benefit for valuation purposes at the beginning of the plan year, and the normal cost is the present value of the benefit deemed to accrue in the plan year.

The Plan's normal cost is the sum of the individual normal costs, and the Plan's accrued liability is the sum of the accrued liabilities for all participants under the Plan.

## Amortization Method

### Level Dollar Amortization Method

The amount to be amortized is divided into equal dollar amounts to be paid over a given number of years; part of each payment is interest and part is principal (similar to a mortgage payment on a building). Because payroll can be expected to increase as a result of inflation, level dollar payments generally represent a decreasing percentage of payroll; in dollars adjusted for inflation, the payments can be expected to decrease over time.

### Open Amortization Period (Open Basis)

An open amortization period (open basis) is one that begins again or is recalculated at each actuarial valuation date. Within a maximum number of years specified by law or policy ( for example, 30 years), the period may increase, decrease, or remain stable.

The amortization factor is based on the valuation interest rate and a 30-year amortization period.

1. the actuarial present value of projected pension benefits for all participants determined using the assumptions shown below for normal cost, minus the actuarial value of assets (as reported by the System), both as of the current valuation date, divided by
2. the actuarial present value of the expected future valuation earnings for all active participants from the current valuation date to the assumed retirement age.

Actuarial gains and losses are reflected in this accrual rate and are spread over the current and future years' normal costs. Experience gains will reduce and experience losses will increase future normal cost accrual rates.

**APPENDIX B**

**SUMMARY OF PLAN PROVISIONS**

**STATE OF IOWA  
JUDICIAL RETIREMENT FUND**

**Summary of Plan Provisions**

An actuarial valuation involves the projection of the amount and timing of future benefit payments. Summarized below are the principal provisions of the plan which were used to estimate future benefit payments.

<i>Credited Service</i>	All years of service as a judge are credited.
<i>Average Monthly Earnings</i>	Average monthly basic service for last three years as a judge. Each year's pay is limited to \$170,000 adjusted for future inflation.
<i>Accrued Benefit</i>	The benefit payable at Normal Retirement Date which the judge has earned based on average earnings and credited service to date.
<i>Normal Form</i>	The normal form of payment is an annuity payable for the life of the judge with one-half such amount payable to an eligible surviving spouse with a guarantee that payments totaling at least the amount of the judge's contributions will be made.
<i>Eligible Spouse</i>	A spouse is eligible if married to the judge for at least the one year preceding death.
<i>Retirement Eligibility</i>	Age 65 with a minimum of six years service or 25 years of consecutive service regardless of age. Eligibility at early retirement is age 55 with a minimum of 20 years service. Benefits upon early retirement are reduced actuarially using mortality of 1983 Group Annuity Table for males and an interest rate of 5%.
<i>Mandatory Retirement Date</i>	Age 78 for judges participating in the Senior Judge Program.
<i>Monthly Retirement Benefit</i>	3% of Average Monthly Earnings times years of credited service subject to a maximum of 50% of final earnings until July 1, 1998, 52% from July 1, 1998 until June 30, 2000, 56% from July 1, 2000 to June 30, 2001 and 60% effective July 1, 2001. Commencing July 1, 1992, a judge or a survivor of a judge who retired before June 1, 1977, shall receive a minimum monthly annuity payment of \$500.
<i>Disability Retirement</i>	Upon total and permanent disability with a minimum of six years of credited service, the Judge receives the accrued benefit.

*Vesting* 100% vesting for voluntary terminations after 6 years of credited service. 100% vesting for Judges' contributions at all times.

*Pre-Retirement Death Benefit* Six years of service required. The death benefit payable to an eligible spouse is one-half the accrued benefit at the date of death. The death benefit shall commence on the later of the date of death or the date the spouse reaches age 60.

*Judge's Contributions* 5% of salary (effective July 1, 2000). 4% of salary before that date.

*Annuity for Senior Judges  
and Retired Senior Judges*

- (a) Judges retiring and becoming Senior Judges before January 1, 1993:

The annuity for all senior judges or retired senior judges will be equal to 3% of the current base salary of the office in which the judge last served before retirement as a judge or senior judge, multiplied by the judge's years of service prior to retirement as a judge, subject to a maximum of 50% of such current base salary.

- (b) Judges retiring and becoming Senior judges on or after January 1, 1993 and before July 1, 1994:

The annuity is the same as (a) above, except that the annuity will increase only until the year in which the judge attains age 78. At that point, it will remain the same until the judges' death.

- (c) Judges retiring and becoming Senior Judges on or after July 1, 1994:

The annuity is the same as (b) above, except that the percentage increase of the annuity each year is only 75% of the amount that it would have been under (b).

- (d) Judges retiring and becoming Senior Judges on or after July 1, 1998:

The annuity is the same as (c) above, except that the maximum benefit is 52% of the current base salary.

- (e) Judges retiring and becoming Senior Judges on or after July 1, 2000:

The annuity is the same as (d) above, except that the maximum benefit is 56% of the current base salary.

- (f) Judges retiring and becoming Senior Judges on or after July 1, 2001:

The annuity is the same as (e) above, except that the maximum benefit is 60% of the current base salary.



**APPENDIX C**

**SYSTEM MEMBERSHIP INFORMATION**

## ACTIVE MEMBERS AS OF JULY 1, 2002

Age	Number of Employees			Annual Salaries		
	Male	Female	Total	Male	Female	Total
35-39	0	1	1	0	92,910	92,910
40-44	10	5	15	970,200	524,910	1,495,110
45-49	21	7	28	2,157,430	691,470	2,848,900
50-54	49	17	66	5,002,930	1,755,710	6,758,640
55-59	39	4	43	4,051,060	412,740	4,463,800
60-64	27	2	29	2,833,760	205,080	3,038,840
65-69	8	0	8	859,980	0	859,980
70 & over	3	0	3	319,830	0	319,830
<b>Totals</b>	<b>157</b>	<b>36</b>	<b>193</b>	<b>16,195,190</b>	<b>3,682,820</b>	<b>19,878,010</b>

## ACTIVE AGE / SERVICE DISTRIBUTION AS OF JULY 1, 2002

Age	Years of Service								Total Count
	0-4 Count	5-9 Count	10-14 Count	15-19 Count	20-24 Count	25-29 Count	30-34 Count	35 + Count	
35-39	1	0	0	0	0	0	0	0	1
40-44	7	7	0	1	0	0	0	0	15
45-49	8	12	3	3	2	0	0	0	28
50-54	15	18	12	17	4	0	0	0	66
55-59	5	8	10	7	9	4	0	0	43
60-64	1	8	3	6	10	1	0	0	29
65-69	0	1	0	2	3	2	0	0	8
70 & over	0	0	1	0	2	0	0	0	3
<b>Totals</b>	<b>37</b>	<b>54</b>	<b>29</b>	<b>36</b>	<b>30</b>	<b>7</b>	<b>0</b>	<b>0</b>	<b>193</b>

**DEFERRED VESTED MEMBERS**  
as of July 1, 2002

Age	Number of Members			Annual Benefit		
	Male	Female	Total	Male	Female	Total
46	0	1	1	0	22,000	22,000
53	0	1	1	0	43,116	43,116
57	1	0	1	15,677	0	15,677
59	2	0	2	38,349	0	38,349
61	1	0	1	8,238	0	8,238
65	1	0	1	26,121	0	26,121
<b>Totals</b>	<b>5</b>	<b>2</b>	<b>7</b>	<b>88,385</b>	<b>65,116</b>	<b>153,501</b>

## RETIREES AND BENEFICIARIES

as of July 1, 2002

Age	Number of Members			Total	Annual Benefit			
	Retired	Senior	Beneficiaries		Retired	Senior	Beneficiaries	Total
61	0	0	1	1	0	0	17,241	17,241
62	0	0	1	1	0	0	19,436	19,436
64	1	1	1	3	52,079	49,247	41,869	143,195
65	1	2	0	3	14,401	111,409	0	125,810
66	2	0	0	2	54,388	0	0	54,388
67	1	2	1	4	12,361	83,132	16,543	112,036
68	2	1	0	3	44,911	45,135	0	90,046
69	1	2	1	4	30,450	97,829	40,771	169,050
70	3	4	0	7	116,167	174,965	0	291,132
71	3	4	0	7	63,458	215,785	0	279,242
72	4	5	0	9	155,781	203,728	0	359,510
73	1	3	1	5	33,693	161,951	41,144	236,788
74	3	3	1	7	105,067	162,154	19,175	286,397
75	3	5	1	9	119,529	246,501	46,902	412,931
76	3	3	0	6	116,447	131,748	0	248,196
77	5	1	2	8	135,978	56,567	16,843	209,388
78	4	2	2	8	152,288	88,837	35,329	276,455
79	1	0	2	3	6,414	0	28,125	34,539
80	1	1	2	4	30,733	45,787	27,122	103,641
81	1	2	3	6	44,183	79,125	33,055	156,363
82	4	1	2	7	96,137	36,154	19,500	151,791
83	0	1	2	3	0	38,003	19,333	57,336
84	0	0	3	3	0	0	17,905	17,905
85	0	0	1	1	0	0	7,399	7,399
86	0	0	2	2	0	0	24,824	24,824
87	2	0	4	6	43,115	0	51,675	94,790
88	1	2	2	5	23,905	85,907	38,249	148,061
89	0	2	0	2	0	90,006	0	90,006
90	0	2	0	2	0	106,608	0	106,608
91	1	0	2	3	28,550	0	13,898	42,448
92	0	1	0	1	0	51,173	0	51,173
93	1	0	0	1	20,000	0	0	20,000
94	0	0	2	2	0	0	26,852	26,852
98	0	0	1	1	0	0	6,000	6,000
Totals	49	50	40	139	1,500,035	2,361,750	609,190	4,470,976