

## Pension Rates

Pension contribution rates as of July 1, 2007, for school employees from the Department of Retirement Systems are summarized in the table below. This information should be used in preparing the school district pension notes for the year ended August 31, 2007.

	<b>7/1/07 Rate</b>	<b>7/1/06 Rate</b>
<b>TRS 1</b>		
Member Contribution Rate	0.0600	0.0600
Employer Contribution Rate	0.0474	0.0292
<b>TRS 2</b>		
Member Contribution Rate	0.0301	0.0248
Employer Contribution Rate	0.0474	0.0292
<b>TRS 3</b>		
Member Contribution Rate	-	-
Employer Contribution Rate	0.0474 *	0.0292 *
<b>PERS 1</b>		
Member Contribution Rate	0.0600	0.0600
Employer Contribution Rate	0.0612	0.0369
<b>PERS 2</b>		
Member Contribution Rate	0.0415	0.0350
Employer Contribution Rate	0.0612	0.0369
<b>PERS 3</b>		
Member Contribution Rate	-	-
Employer Contribution Rate	0.0612 *	0.0369 *
<b>SERS 2</b>		
Member Contribution Rate	0.0379	0.0275
Employer Contribution Rate	0.0485	0.0294
<b>SERS 3</b>		
Member Contribution Rate	-	-
Employer Contribution Rate	0.0485 *	0.0294 *

*Note: The DRS administrative rate of .0018 for both 2006 and 2007 is included in the employer rate.*

\* = Defined benefit portion only.

## Participant Information

The most recent participant membership numbers\* from the Department of Retirement Systems are presented below. They should be used in completing the school district's pension notes for the year ended August 31, 2007. (Note: Beginning in 2002, participant information for all plans is as of September 30.)

### TRS--through September 30, 2006

#### *Active (includes non-vested)*

TRS 1	7,382
TRS 2	6,983
TRS 3	<u>53,371</u>
Total	<u>67,736</u>

#### *Inactive Vested*

TRS 1	1,224
TRS 2	2,542
TRS 3	<u>4,045</u>
Total	<u>7,811</u>

#### *Retired*

TRS 1	35,745
TRS 2	1,574
TRS 3	<u>933</u>
Total	<u>38,252</u>

### TRS--through September 30, 2005

#### *Active (includes non-vested)*

TRS 1	8,592
TRS 2	7,205
TRS 3	<u>51,473</u>
Total	<u>67,270</u>

#### *Inactive Vested*

TRS 1	1,328
TRS 2	2,536
TRS 3	<u>3,158</u>
Total	<u>7,022</u>

#### *Retired*

TRS 1	35,264
TRS 2	1,351
TRS 3	<u>706</u>
Total	<u>37,321</u>

### PERS--through September 30, 2006

#### *Active (includes non-vested)*

PERS 1	14,213
PERS 2	118,341
PERS 3	<u>22,473</u>
Total	<u>155,027</u>

#### *Inactive Vested*

PERS 1	2,675
PERS 2	20,604
PERS 3	<u>2,331</u>
Total	<u>25,610</u>

#### *Retired*

PERS 1	54,834
PERS 2	14,881
PERS 3	<u>486</u>
Total	<u>70,201</u>

### PERS--through September 30, 2005

#### *Active (includes non-vested)*

PERS 1	15,962
PERS 2	118,400
PERS 3	<u>21,216</u>
Total	<u>155,578</u>

#### *Inactive Vested*

PERS 1	2,833
PERS 2	17,941
PERS 3	<u>1,793</u>
Total	<u>22,567</u>

#### *Retired*

PERS 1	54,795
PERS 2	13,471
PERS 3	<u>343</u>
Total	<u>68,609</u>

**SERS--through September 30, 2006***Active (includes non-vested)*

SERS 2	18,464
SERS 3	<u>32,354</u>
Total	<u>50,818</u>

*Inactive Vested*

SERS 2	3,627
SERS 3	<u>3,267</u>
Total	<u>6,894</u>

*Retired*

SERS 2	1,815
SERS 3	<u>943</u>
Total	<u>2,758</u>

**SERS--through September 30, 2005***Active (includes non-vested)*

SERS 2	19,387
SERS 3	<u>30,963</u>
Total	<u>50,350</u>

*Inactive Vested*

SERS 2	3,073
SERS 3	<u>2,491</u>
Total	<u>5,564</u>

*Retired*

SERS 2	1,426
SERS 3	<u>705</u>
Total	<u>2,131</u>

\* Per latest actuarial valuation date.