

TENNESSEE CONSOLIDATED RETIREMENT SYSTEM
BOARD OF TRUSTEES MEETING
DECEMBER 12, 2014

**TENNESSEE CONSOLIDATED RETIREMENT SYSTEM
BOARD OF TRUSTEES MEETING
DECEMBER 12, 2014**

TABLE OF CONTENTS

Minutes of the Board of Trustees	3
Committee Minutes	
Administrative Committee.....	9
Audit Committee	11
Investment Committee.....	15
Political Subdivisions Seeking Membership	
Russellville-Whitesburg Utility District	23
Town of Vanleer.....	35
Statistical Reports	
Active Member Statistics	45
Retired Payroll Statistics	46
Refund Activity and Expenditures	48
Prior Service Activity	50
Disability Retirement Report	
Disability Statistical Report	53
Approved for Disability	55
Disapproved for Disability	61
TCRS Financial Report	65

**POLITICAL SUBDIVISIONS
SEEKING MEMBERSHIP**

**Political Subdivisions Beginning Participation
in the Tennessee Consolidated Retirement System
January 2015**

Political Subdivision	Amount of Service Purchased		Employer Rate	Accrued Liability	Cost of Living	Number of Employees
	Employer	Employee				

**Russellville-Whitesburg
Utility District**

Regular Defined Benefit Plan	All Years	0 Years	Normal 5.14 %	\$341,821	Include	13
			Accrued 5.96 %			
			Adm. Cost .14 %			
			<u>TOTAL</u> 11.24 %			

Meetings:

- October, 2014 Explained results of actuarial study and participation procedures to the governing body.
- January, 2015 Upon approval by TCRS Board of Trustees, will explain laws, policies and benefit provisions to employees of the district.
- January, 2015 Upon approval by TCRS Board of Trustees, will explain reporting procedures to payroll officer.



STATE OF TENNESSEE
TENNESSEE CONSOLIDATED RETIREMENT SYSTEM
502 DEADERICK STREET
NASHVILLE, TENNESSEE 37243-0201

DAVID H. LILLARD, JR.
STATE TREASURER

JILL BACHUS
DIRECTOR

November 21, 2014

Sheila Reed, Audit Manager
Municipal Audit
11th Floor, Bank of America Building
Nashville, TN 37243

Dear Ms Reed:

The Tennessee Consolidated Retirement System (TCRS) allows utility districts created under the 1937 Utility District Act to be considered as political subdivisions for retirement purposes. Before a district can actually begin to participate, a participation process must be completed. The Board of Trustees of the TCRS scrutinizes the financial position of utility districts closely. We would appreciate your office's expertise in this area.

The *Russellville Whitesburg Utility District* is considering participation in TCRS effective *01/01/2015*. In an attempt to determine the group's ability to fund such a plan, we would appreciate any information or comment your office could provide in writing regarding this district's financial position at the time of recent evaluations performed.

The information provided and your assistance are very much appreciated. If you have any questions, please call me at (615) 253-6128.

Sincerely,

A handwritten signature in cursive script that reads "Christopher Hadley".

Christopher Hadley
TCRS Field Services

RTA
MUNAUDIT



**STATE OF TENNESSEE
COMPTROLLER OF THE TREASURY
DEPARTMENT OF AUDIT
DIVISION OF LOCAL GOVERNMENT AUDIT**

SUITE 1500
JAMES K. POLK STATE OFFICE BUILDING
NASHVILLE, TENNESSEE 37243-1402
PHONE (615) 401-7841

November 21, 2014

Christopher B. Hadley
Field Services Representative
Tennessee Consolidated Retirement System
502 Deaderick Street
Nashville, TN 37243

Dear Mr. Hadley:

At your request, I have reviewed the financial position of the Russellville-Whitesburg Utility District (the District) in consideration of their application for participation as a member of the Tennessee Consolidated Retirement System (TCRS).

My review of the District's economic and financial condition consisted principally of an analysis of three specific indicators: near-term financial position, net position, and economic condition.¹

Near-term financial position

For the fiscal year ended June 30, 2013, the District's financial statements reflected current assets of \$4,241,635 available to pay current liabilities of \$553,882. The difference between these two amounts, \$3,687,753, represents the District's working capital and demonstrates their ability to meet current expenses. The District also reported a positive working capital for the prior three years.

The financial statements reflected that the District had cash and cash equivalents of \$8,235,024 at June 30, 2013. Of this amount, \$4,348,040 is reported as restricted.

Based upon review of the District's operating statements for the past four years, it appears the District is regularly generating adequate revenue to pay for costs of operation.

Net position

The District reported an increase in net position of \$477,352 and an ending net position balance of \$9,204,983 for the fiscal year ended June 30, 2013.

¹ See Chapter 47 of the *Governmental Accounting, Auditing, and Financial Reporting* published by the Government Finance Officer's Association.

Mr. Hadley
Tennessee Consolidated Retirement System
November 21, 2014
Page 2

The District increased their utility rates once over that past four years. During 2012 they increased the minimum monthly rate by \$4.00 (or 28.6%) and the rate for gallons used in excess of the first 2,000 gallons by twenty cents per gallon. It appears that the rate increase may have been related to the decrease in commercial customers of the District that same year.

Other Economic Condition Factors

Based upon statistical information in their financial reports, the District experienced a significant decrease in its commercial customers from 2011 to 2012. For the fiscal year ended June 30, 2011, they reported 111 commercial customers; whereas, at June 30, 2012, they reported 41 commercial customers. The District's residential customer base has remained fairly constant for at least the past four years. At June 30, 2013, the District reported 6,889 residential customers and 42 commercial customers.

Because the District provides water utility services, as long as there is a customer base and the natural resource is available, it should have the ability to generate its own-source revenues.

Other Issues

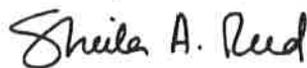
The District is currently not subject to the oversight of the Utility Management Review Board (UMRB). However, should the District incur financial losses in future years (i.e., a decrease in net position for two consecutive years), it would be under the purview of the UMRB who works with Tennessee utility districts to ensure their revenue stream is sufficient to meet expenses.

Conclusion

Taking all of the above into consideration, it appears the District should have sufficient future resources to meet pension obligations associated with their participation in the TCRS. I have included a copy of my complete analysis. Additionally, the District's financial statements are available on our website for your review.

Should you have additional questions related to the items addressed in this letter, please feel free to contact me.

Sincerely,



Sheila A. Reed, CPA, Audit Manager
Division of Local Government Audit

2947

Enclosure



STATE OF TENNESSEE
TENNESSEE CONSOLIDATED RETIREMENT SYSTEM
502 DEADERICK STREET
NASHVILLE, TENNESSEE 37243-0201

DAVID H. LILLARD, JR.
STATE TREASURER

JILL BACHUS
DIRECTOR

MEMORANDUM

TO: Sandi Thompson, Division of Local Finance
FROM: Christopher Hadley, TCRS Field Services
SUBJECT: Participation in Tennessee Consolidated Retirement System
DATE: November 6, 2014

The Russellville-Whitesburg Utility District will begin participation in the Tennessee Consolidated Retirement System effective 1/1/2015.

The Board of Trustees of the TCRS requires a political subdivision to appropriate the necessary funds in their annual budget for retirement costs. The total first year cost for the entity is Sixty One Thousand and Twenty Four Dollars (\$61,024). One Hundred Percent (100%) of this figure is required to be budgeted for the fiscal year 2015 budgeted year ending June 30, 2015.

Enclosed is the fiscal year 2015 budget for this entity. Please let me know if this information is sufficient and accurately reflects adequate funding for retirement costs for this entity.

If you have any questions, please call me at (615) 741-1971.

Sincerely,

Christopher Hadley
TCRS Field Services

Enclosure



**STATE OF TENNESSEE
COMPTROLLER OF THE TREASURY
OFFICE OF STATE AND LOCAL FINANCE
SUITE 1600 JAMES K. POLK STATE OFFICE BUILDING
505 DEADERICK STREET
NASHVILLE, TENNESSEE 37243-1402
PHONE (615) 401-7872
FAX (615) 741-5986**

Memorandum

TO: Karen Curtis, TCRS Employer Services
FROM: Sandra Thompson, Director 
DATE: November 7, 2014
SUBJECT: Russellville—Whitesburg Utility District

The fiscal year 2015 annual budget submitted by the Russellville—Whitesburg Utility District appears sufficient to fund the required \$61,024 first year retirement contribution for the fiscal year ending June 30, 2015.

**Russellville--Whitesburg Utility District
Condensed Budget
Fiscal Year 2015**

Revenues	\$	3,188,000.00
Expenses		3,185,000.00
Net Operating Income		3,000.00

Expenses include a retirement contribution of \$62,000.

The financial information received by this Office with the request for the review of the District's fiscal year 2015 annual budget represents the District's assertions of its financial condition that may or may not reflect its current or future financial condition.

If you need additional information, please do not hesitate to contact me.

An actuarial valuation was performed as of October 1, 2014 to examine the cost of any benefits provided by the Tennessee Consolidated Retirement System (TCRS) as it would apply to the Russellville-Whitesburg Utility District if the group joined the TCRS on that date.

The TCRS offers three different plan design options for political subdivisions, referred to throughout this report as Plan 1, Plan 2, and Plan 3. Each of the three plans has a unique set of benefits and corresponding costs. The description of the benefits can be found in the Plan Provisions section of this report. The summary of the annual employer costs as a percentage of payroll for each of the three plans is shown in the table below. Further, within Plan 1 and Plan 2, each political subdivision can elect whether to include or exclude cost of living benefits in its retirement plan. If cost of living benefits are included, they must be “advance funded” in the same manner as other retirement benefits. Costs have been developed both “with” and “without” cost of living benefits for Plan 1 and Plan 2. Plan 3 is required to include cost of living benefits.

Each political subdivision joining the TCRS also has the option of whether or not to include employees' past service (service earned prior to the date of joining the TCRS) in the determination of benefits. If past service is included, the political subdivision may elect whether or not to limit the past service to a selected number of years. Further, the included years of past service may be fully purchased by the employer, or the employee can be made to be responsible for voluntarily purchasing the past service with the employer accepting its share of the liability for any years that the employee purchases. The prospective annual employer cost as a percentage of payroll for each of the past service scenarios currently considered by the entity is shown below.

	Plan 1		Plan 2		Plan 3
	Without COLA	With COLA	Without COLA	With COLA	With COLA
Past Service Scenarios					
1. All Past Service (Employer purchases all years)	8.23%	11.24%	4.67%	6.64%	3.31%
2. All Past Service (Employee purchases all years at 5%)	5.90%	8.90%	2.29%	4.25%	0.94%
3. 10 Years of Past Service (Employer purchases 5 years, employee purchases up to 5 years at 5%)	7.88%	10.88%	4.31%	6.28%	2.96%
4. 5 Years of Past Service (Employer purchases 5 years)	7.69%	10.55%	4.24%	6.11%	2.94%

The above results assume that employees will contribute 5% of pay toward the future cost of their retirement benefit. Alternatively, the entity may elect to charge only 2.5% employee contributions or to require no employee contributions, in which case TCRS will increase the above results by 2.5% or 5%, respectively.

Tennessee Consolidated Retirement System

A RESOLUTION to authorize a political subdivision's participation in the Tennessee Consolidated Retirement System in accordance with Tennessee Code Annotated, Title 8, Chapters 34 – 37.

WHEREAS, Tennessee Code Annotated, Title 8, Chapter 35, Part 2 allows a political subdivision to participate in the Tennessee Consolidated Retirement System ("TCRS") subject to the approval of the TCRS Board of Trustees; and

WHEREAS, the Russellville-Whitesburg Utility District desires to participate in TCRS under the provisions of Tennessee Code Annotated, Title 8, Chapters 34 – 37 and in accordance with the following terms and conditions:

(Name of Political Subdivision) of Hamblen & Hawkins Counties

provisions of Tennessee Code Annotated, Title 8, Chapters 34 – 37 and in accordance with the following terms and conditions:

A. TYPE PLAN. (CHECK BOX 1 OR BOX 2 OR BOX 3 OR BOX 4). The Political Subdivision adopts the following type plan:

- (1) Regular Defined Benefit Plan.
- (2) Alternate Defined Benefit Plan.
- (3) Local Government Hybrid Plan (If this Plan is chosen, the Political Subdivision MUST also maintain a defined contribution plan on behalf of its employees and pass the attached resolution that describes the type of defined contribution plan the Political Subdivision will adopt. The defined contribution plan could provide for employer contributions of 0% to up to 7% of its employees' salaries).
- (4) State Employee and Teacher Hybrid Plan (If this Plan is chosen, the Political Subdivision MUST also maintain a defined contribution plan on behalf of its employees whereby the Political Subdivision makes a mandatory employer contribution on behalf of each of its employees participating in the Hybrid Plan equal to 5% of the respective employee's salary subject to the cost controls and unfunded liability controls of the Hybrid Plan. The Political Subdivision must also pass the attached resolution that describes the type of defined contribution plan the Political Subdivision will adopt).

B. ASSUMPTION OF EMPLOYEE CONTRIBUTIONS. (CHECK BOX 1 OR BOX 2 OR BOX 3 - IF THE STATE EMPLOYEE AND TEACHER HYBRID PLAN IS SELECTED ABOVE, NO EMPLOYEE CONTRIBUTIONS MAY BE ASSUMED AND BOX 1 MUST BE CHECKED). The Political Subdivision shall:

- (1) NOT assume any employee contributions.
- (2) ASSUME 2.5% of its employees' contributions.
- (3) ASSUME 5.0% of its employees' contributions.

C. COST-OF-LIVING INCREASES FOR RETIREES. (CHECK BOX 1 OR BOX 2 – IF EITHER THE LOCAL GOVERNMENT, OR THE STATE EMPLOYEE AND TEACHER HYBRID PLAN IS SELECTED ABOVE, COST-OF-LIVING INCREASES FOR RETIREES MUST BE GIVEN, SUBJECT TO ANY APPLICABLE COST CONTROLS AND UNFUNDED LIABILITY CONTROLS AND BOX 2 MUST BE CHECKED). The Political Subdivision shall:

- (1) NOT provide cost-of-living increases for its retirees.
- (2) PROVIDE cost-of-living increases for its retirees.

D. ELIGIBILITY OF PART-TIME EMPLOYEES. (CHECK BOX 1 OR BOX 2). The Political Subdivision shall:

- (1) NOT allow its part-time employees to participate in TCRS.
- (2) ALLOW its part-time employees to participate in TCRS.

E. PRIOR SERVICE. (CHECK AND COMPLETE BOX 1 OR BOX 2 OR BOX 3 OR BOX 4 OR BOX 5 – CAUTION: IF THE STATE EMPLOYEE AND TEACHER HYBRID PLAN IS SELECTED ABOVE AND IF BOX 3 BELOW IS NOT CHOSEN, THE EMPLOYER CONTRIBUTION COULD EXCEED 4% THEREBY CAUSING THE COST CONTROLS

AND UNFUNDED LIABILITY CONTROLS TO AUTOMATICALLY APPLY. ACCORDINGLY, PRIOR SERVICE IS NOT RECOMMENDED). For each employee employed with the Political Subdivision on the effective date of the Political Subdivision's participation in TCRS, the Political Subdivision shall:

- (1) Purchase ALL years of prior service credit on behalf of its employees.
- (2) Purchase NO years of prior service credit on behalf of its employees, but shall accept the unfunded liability should its employees establish ALL years of prior service.
- (3) NOT allow its employees to establish any prior service credit with the Political Subdivision.
- (4) Purchase _____ years of prior service credit on behalf of its employees and accept the unfunded liability should its employees establish an additional _____ years of prior service credit.
- (5) Purchase _____ years of prior service credit on behalf of its employees and no additional prior service credit may be established; and

F. MAXIMUM UNFUNDED LIABILITY. (COMPLETE THIS ITEM F ONLY IF THE STATE EMPLOYEE AND TEACHER HYBRID PLAN IS SELECTED ABOVE). For purposes of the cost control provisions of Tennessee Code Annotated, Section 8-36-922(d), the Political Subdivision defines "maximum unfunded liability" to mean an unfunded liability of no greater than N/A; and

WHEREAS, the liability for participation and costs of administration shall be the sole responsibility of the Political Subdivision and not the State of Tennessee; and

WHEREAS, the Political Subdivision has passed a budget amendment appropriating the funds necessary to meet such liability and the same is attached hereto; and

WHEREAS, the effective date of participation shall be on January 1, 2015, or on such later date as determined by the TCRS Board of Trustees, and the initial employer contribution rate shall be ~~11.24~~%, which is based on the estimated lump sum accrued liability of \$ 341,821. 11.24

NOW, THEREFORE, BE IT RESOLVED That the Board of Commissioners of

Russellville-Whitesburg Utility District of Hamblen & Hawkins Counties hereby authorizes all its employees in all its departments or

(Name of Political Subdivision) (Name of Governing Body)
instrumentalities to become eligible to participate in TCRS in accordance with the above terms and conditions subject to the approval of the TCRS Board of Trustees. It is acknowledged and understood that pursuant to Tennessee Code Annotated, Section 8-35-111 the Political Subdivision shall not make employer contributions to any other retirement or deferred compensation plans on behalf of any employee who participates in TCRS pursuant to this Resolution wherein the total combined employer contributions to such plans exceed 3% of the employee's salary, unless the Local Government Hybrid Plan or the State Employee and Teacher Hybrid Plan is adopted by the Political Subdivision for such employee. If either the Local Government Hybrid Plan or the State Employee and Teacher Hybrid Plan is adopted by the Political Subdivision, the Political Subdivision may make employer contributions to the defined contribution plan component of that Plan and to any one or more additional tax deferred compensation or retirement plans on behalf of such employee provided that the total combined employer contributions to such plans on behalf of the employee does not exceed 7% of the employee's salary.

STATE OF TENNESSEE

COUNTY OF Hamblen

I, Earl Brewer, clerk of the Board of

Russellville-Whitesburg Utility District of Hamblen and Hawkins Counties
(Name of Governing Body) (County, City Town, etc.)

Tennessee, do hereby certify that this is a true and exact copy of the foregoing Resolution that was approved and adopted in accordance with applicable law at a meeting held on the 29 day of October, 2014, the original of which is on file in this office.

IN WITNESS WHEREOF, I have hereunto set my hand, and the seal of the Russellville-Whitesburg Utility District
(Name of County, City, Town, etc.)

Earl Brewer Sec.
As Clerk of the Board, as aforesaid

Seal

**Political Subdivisions Beginning Participation
in the Tennessee Consolidated Retirement System
January 2015**

Political Subdivision	Amount of Service Purchased		Employer Rate	Accrued Liability	Cost of Living	Number of Employees
	Employer	Employee				

Town of Vanleer

Alternate Defined Benefit Plan	0 Years	All Years	Normal	.28 %	\$28,222	Exclude	4
			Accrued	1.90 %			
			Adm. Cost	.16 %			
			<u>TOTAL</u>	<u>2.34 %</u>			

Meetings:

October, 2014 Explained results of actuarial study and participation procedures to the governing body.

January, 2015 Upon approval by TCRS Board of Trustees, will explain laws, policies and benefit provisions to employees of the district.

January, 2015 Upon approval by TCRS Board of Trustees, will explain reporting procedures to payroll officer.



STATE OF TENNESSEE
TENNESSEE CONSOLIDATED RETIREMENT SYSTEM
502 DEADERICK STREET
NASHVILLE, TENNESSEE 37243-0201

DAVID H. LILLARD, JR.
STATE TREASURER

JILL BACHUS
DIRECTOR

MEMORANDUM

TO: Sandi Thompson, Division of Local Finance
FROM: Karen Curtis, TCRS Field Services
SUBJECT: Participation in Tennessee Consolidated Retirement System
DATE: November 14, 2014

The Town of Vanleer will begin participation in the Tennessee Consolidated Retirement System effective 1/1/2015.

The Board of Trustees of the TCRS requires a political subdivision to appropriate the necessary funds in their annual budget for retirement costs. The total first year cost for the entity is Three Thousand Two Hundred and Ninety Three Dollars (\$3,293.00). One Hundred Percent (100%) of this figure is required to be budgeted for the fiscal year 2015 budgeted year ending June 30, 2015.

Enclosed is the fiscal year 2015 budget for this entity. Please let me know if this information is sufficient and accurately reflects adequate funding for retirement costs for this entity.

If you have any questions, please call me at (615) 741-1971.

Sincerely,

Karen Curtis
TCRS Field Services

Enclosure



**STATE OF TENNESSEE
COMPTROLLER OF THE TREASURY
OFFICE OF STATE AND LOCAL FINANCE
SUITE 1600 JAMES K. POLK STATE OFFICE BUILDING
505 DEADERICK STREET
NASHVILLE, TENNESSEE 37243-1402
PHONE (615) 401-7872
FAX (615) 741-5986**

Memorandum

TO: Karen Curtis, TCRS Employer Services

FROM: Sandra Thompson, Director

DATE: November 20, 2014

SUBJECT: Town of Vanleer Waterworks Fund

The fiscal year 2015 annual budget submitted by the Town of Vanleer for its Waterworks Fund appears sufficient to fund the required \$3,293 first year retirement contribution for the fiscal year ending June 30, 2015. This budget is on cash basis.

**Town of Vanleer
Waterworks Fund
Condensed Budget
2015 Budget Year**

Revenues	\$	654,000.00
Expenses		602,928.00
Net Operating Income		51,072.00

Expenses include a retirement contribution of \$3,300

The financial information received by this Office with the request for the review of the Town's Waterworks Fund's fiscal year 2015 annual budget represents the Town's assertions of its financial condition that may or may not reflect its current or future financial condition.

If you need additional information, please do not hesitate to contact me.

An actuarial valuation was performed as of October 1, 2014 to examine the cost of any benefits provided by the Tennessee Consolidated Retirement System (TCRS) as it would apply to the Town of Vanleer if the group joined the TCRS on that date.

The TCRS offers three different plan design options for political subdivisions, referred to throughout this report as Plan 1, Plan 2, and Plan 3. Each of the three plans has a unique set of benefits and corresponding costs. The description of the benefits can be found in the Plan Provisions section of this report. The summary of the annual employer costs as a percentage of payroll for each of the three plans is shown in the table below. Further, within Plan 1 and Plan 2, each political subdivision can elect whether to include or exclude cost of living benefits in its retirement plan. If cost of living benefits are included, they must be “advance funded” in the same manner as other retirement benefits. Costs have been developed both “with” and “without” cost of living benefits for Plan 1 and Plan 2. Plan 3 is required to include cost of living benefits.

Each political subdivision joining the TCRS also has the option of whether or not to include employees' past service (service earned prior to the date of joining the TCRS) in the determination of benefits. If past service is included, the political subdivision may elect whether or not to limit the past service to a selected number of years. Further, the included years of past service may be fully purchased by the employer, or the employee can be made to be responsible for voluntarily purchasing the past service with the employer accepting its share of the liability for any years that the employee purchases. The prospective annual employer cost as a percentage of payroll for each of the past service scenarios currently considered by the entity is shown below.

	Plan 1		Plan 2		Plan 3
	Without COLA	With COLA	Without COLA	With COLA	With COLA
Past Service Scenarios					
1. All Past Service (Employer purchases all years)	11.80%	15.81%	7.89%	10.52%	6.88%
2. All Past Service (Employee purchases all years at 5%)	6.55%	10.60%	2.34%	5.12%	1.05%

The above results assume that employees will contribute 5% of pay toward the future cost of their retirement benefit. Alternatively, the entity may elect to charge only 2.5% employee contributions or to require no employee contributions, in which case TCRS will increase the above results by 2.5% or 5%, respectively.

Tennessee Consolidated Retirement System

A RESOLUTION to authorize a political subdivision's participation in the Tennessee Consolidated Retirement System in accordance with Tennessee Code Annotated, Title 8, Chapters 34 – 37.

WHEREAS, Tennessee Code Annotated, Title 8, Chapter 35, Part 2 allows a political subdivision to participate in the Tennessee Consolidated Retirement System (“TCRS”) subject to the approval of the TCRS Board of Trustees; and

WHEREAS, the Town of Vanleer desires to participate in TCRS under the provisions of Tennessee Code Annotated, Title 8, Chapters 34 – 37 and in accordance with the following terms and conditions:

(Name of Political Subdivision)

provisions of Tennessee Code Annotated, Title 8, Chapters 34 – 37 and in accordance with the following terms and conditions:

- A. TYPE PLAN. (CHECK BOX 1 OR BOX 2 OR BOX 3 OR BOX 4). The Political Subdivision adopts the following type plan:
 - (1) Regular Defined Benefit Plan.
 - (2) Alternate Defined Benefit Plan.
 - (3) Local Government Hybrid Plan (If this Plan is chosen, the Political Subdivision MUST also maintain a defined contribution plan on behalf of its employees and pass the attached resolution that describes the type of defined contribution plan the Political Subdivision will adopt. The defined contribution plan could provide for employer contributions of 0% to up to 7% of its employees' salaries).
 - (4) State Employee and Teacher Hybrid Plan (If this Plan is chosen, the Political Subdivision MUST also maintain a defined contribution plan on behalf of its employees whereby the Political Subdivision makes a mandatory employer contribution on behalf of each of its employees participating in the Hybrid Plan equal to 5% of the respective employee's salary subject to the cost controls and unfunded liability controls of the Hybrid Plan. The Political Subdivision must also pass the attached resolution that describes the type of defined contribution plan the Political Subdivision will adopt).

- B. ASSUMPTION OF EMPLOYEE CONTRIBUTIONS. (CHECK BOX 1 OR BOX 2 OR BOX 3 - IF THE STATE EMPLOYEE AND TEACHER HYBRID PLAN IS SELECTED ABOVE, NO EMPLOYEE CONTRIBUTIONS MAY BE ASSUMED AND BOX 1 MUST BE CHECKED). The Political Subdivision shall:
 - (1) NOT assume any employee contributions.
 - (2) ASSUME 2.5% of its employees' contributions.
 - (3) ASSUME 5.0% of its employees' contributions.

- C. COST-OF-LIVING INCREASES FOR RETIREES. (CHECK BOX 1 OR BOX 2 – IF EITHER THE LOCAL GOVERNMENT, OR THE STATE EMPLOYEE AND TEACHER HYBRID PLAN IS SELECTED ABOVE, COST-OF-LIVING INCREASES FOR RETIREES MUST BE GIVEN, SUBJECT TO ANY APPLICABLE COST CONTROLS AND UNFUNDED LIABILITY CONTROLS AND BOX 2 MUST BE CHECKED). The Political Subdivision shall:
 - (1) NOT provide cost-of-living increases for its retirees.
 - (2) PROVIDE cost-of-living increases for its retirees.

- D. ELIGIBILITY OF PART-TIME EMPLOYEES. (CHECK BOX 1 OR BOX 2). The Political Subdivision shall:
 - (1) NOT allow its part-time employees to participate in TCRS.
 - (2) ALLOW its part-time employees to participate in TCRS.

- E. PRIOR SERVICE. (CHECK AND COMPLETE BOX 1 OR BOX 2 OR BOX 3 OR BOX 4 OR BOX 5 – CAUTION: IF THE STATE EMPLOYEE AND TEACHER HYBRID PLAN IS SELECTED ABOVE AND IF BOX 3 BELOW IS NOT CHOSEN, THE EMPLOYER CONTRIBUTION COULD EXCEED 4% THEREBY CAUSING THE COST CONTROLS AND UNFUNDED LIABILITY CONTROLS TO AUTOMATICALLY APPLY. ACCORDINGLY, PRIOR SERVICE IS NOT RECOMMENDED). For each employee employed with the Political Subdivision on the effective date of the Political Subdivision's participation in TCRS, the Political Subdivision shall:

- (1) [] Purchase ALL years of prior service credit on behalf of its employees.
- (2) [X] Purchase NO years of prior service credit on behalf of its employees, but shall accept the unfunded liability should its employees establish ALL years of prior service.
- (3) [] NOT allow its employees to establish any prior service credit with the Political Subdivision.
- (4) [] Purchase _____ years of prior service credit on behalf of its employees and accept the unfunded liability should its employees establish an additional _____ years of prior service credit.
- (5) [] Purchase _____ years of prior service credit on behalf of its employees and no additional prior service credit may be established; and

WHEREAS, the liability for participation and costs of administration shall be the sole responsibility of the Political Subdivision and not the State of Tennessee; and

WHEREAS, the Political Subdivision has passed a budget amendment appropriating the funds necessary to meet such liability and the same is attached hereto; and

WHEREAS, the effective date of participation shall be on a date as determined by the TCRS Board of Trustees, and the initial employer contribution rate shall be 2.34%, which is based on the estimated lump sum accrued liability of \$ 28,222.00.

NOW, THEREFORE, BE IT RESOLVED That the Board of Alderman of
(Name of Governing Body)

Town of Vanleer hereby authorizes all its employees in all its departments or
(Name of Political Subdivision)
instrumentalities to become eligible to participate in TCRS in accordance with the above terms and conditions subject to the approval of the TCRS Board of Trustees. It is acknowledged and understood that pursuant to Tennessee Code Annotated, Section 8-35-111 the Political Subdivision shall not make employer contributions to any other retirement or deferred compensation plans on behalf of any employee who participates in TCRS pursuant to this Resolution wherein the total combined employer contributions to such plans exceed 3% of the employee's salary, unless the Local Government Hybrid Plan or the State Employee and Teacher Hybrid Plan is adopted by the Political Subdivision for such employee. If either the Local Government Hybrid Plan or the State Employee and Teacher Hybrid Plan is adopted by the Political Subdivision, the Political Subdivision may make employer contributions to the defined contribution plan component of that Plan and to any one or more additional tax deferred compensation or retirement plans on behalf of such employee provided that the total combined employer contributions to such plans on behalf of the employee does not exceed 7% of the employee's salary.

STATE OF TENNESSEE

COUNTY OF Dickson

I, Michael Powell, clerk of the

Board of Alderman & Town Council
(Name of Governing Body)

Vanleer, Tennessee
(County, City Town, etc.)

Tennessee, do hereby certify that this is a true and exact copy of the foregoing Resolution that was approved and adopted in accordance with applicable law at a meeting held on the 25th day of August, 2014, the original of which is on file in this office.

IN WITNESS WHEREOF, I have hereunto set my hand, and the seal of the Town of Vanleer
(Name of County, City, Town, etc.)


As Clerk of the Board, as aforesaid

Seal

STATISTICAL REPORTS

ANALYSIS OF MEMBERS ACTIVELY CONTRIBUTING

Information not available

**RETIRED PAYROLL
STATISTICS
September 30, 2014**

	<u>AMOUNT</u>	<u># OF RETIREES</u>
STATE EMPLOYEES	53,391,392.93	40935
STATE PAID JUDGES	965,606.74	202
COUNTY PAID JUDGES	337,431.57	97
ATTORNEY GENERALS	941,739.67	259
COUNTY OFFICIALS	391,164.42	191
PUBLIC SERVICE COMMISSIONERS	9,243.18	5
POLITICAL SUBDIVISIONS	30,012,029.71	34367
TEACHERS	97,823,136.74	46095
LOCAL TEACHERS	3,534,353.32	1930
GOVERNORS AND WIDOWS	30,772.00	5
AGED STATE EMPLOYEES	137.43	1
AGED TEACHERS	1,091.41	8
OTHERS	32,623.43	33
Total	\$187,470,722.55	124,128

RETIRED PAYROLL
July 1, 2014
THROUGH
September 30, 2014

	<u>AMOUNT</u>	<u># OF RETIREES</u>
STATE EMPLOYEES	159,414,584.01	40935
STATE PAID JUDGES	2,681,884.84	202
COUNTY PAID JUDGES	1,012,318.54	97
ATTORNEY GENERALS	2,765,773.11	259
COUNTY OFFICIALS	1,173,483.85	191
PUBLIC SERVICE COMMISSIONERS	27,729.54	5
POLITICAL SUBDIVISIONS	87,640,943.51	34367
TEACHERS	289,309,759.92	46095
LOCAL TEACHERS	10,630,282.45	1930
GOVERNORS AND WIDOWS	92,316.00	5
AGED STATE EMPLOYEES	412.29	1
AGED TEACHERS	3,688.89	8
OTHERS	<u>\$42,877.57</u>	<u>33</u>
Total	\$554,796,054.52	124,128

NOTE: OVER NINETY-NINE PERCENT (99.96%) OF THE RETIREES ARE ON DIRECT DEPOSIT

NUMBER OF MEMBERS REFUNDED

<u>Month</u>	<u>2008-09</u>	<u>2009-10</u>	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>
July	450	894	499	496	475	516	613
August	308	612	406	466	471	782	820
September	316	494	431	447	394	457	586
October	411	369	379	383	375	378	
November	353	320	293	364	319	314	
December	257	256	276	257	241	276	
January	332	257	307	348	338	402	
February	310	242	265	312	335	310	
March	291	278	299	262	253	284	
April	311	687	277	346	311	424	
May	217	385	662	329	274	866	
June	340	360	406	339	336	674	
TOTAL	<u>3,896</u>	<u>5,154</u>	<u>4,500</u>	<u>4,349</u>	<u>4,122</u>	<u>5,683</u>	<u>2,019</u>

**REFUND EXPENDITURES
2014-2015 FISCAL YEAR**

MONTH	MEMBER'S CONTRIBUTIONS	414(H) CONTRIBUTIONS	MEMBER'S INTEREST	EMPLOYER CONTRIBUTIONS	DEATH PAYMENTS	TOTAL
July	266,441.24	3,890,375.29	1,447,111.32	126,187.64	582,724.33	\$6,312,839.82
August	507,883.89	4,655,452.55	1,961,867.60	44,918.14	310,924.58	\$7,481,046.76
September	152,881.65	4,331,112.77	1,360,359.96	94,105.25	534,024.37	\$6,472,484.00
October						
November						
December						
January						
February						
March						
April						
May						
June						
TOTAL	927,206.78	12,876,940.61	4,769,338.88	265,211.03	1,427,673.28	\$20,266,370.58

PRIOR SERVICE ACTIVITY
July 1, 2014 through September 30, 2014

Information not available

DISABILITY RETIREMENT REPORT

Disability Statistical Report

First Quarter 14-15

Disability Applications Received	July	32
	August	13
	September	<u>24</u>
	TOTAL	69
Initial Claims Approved	July	14
	August	25
	September	<u>25</u>
	TOTAL	64
Initial Claims Disapproved	July	08
	August	03
	September	<u>09</u>
	TOTAL	20
Initial Claims Approved after Reconsideration		06
Initial Claims Disapproved after Reconsideration		03
Re-Evaluation Claims Approved		19
Re-Evaluation claims Disapproved		01
Cases Referred to Vocational Rehabilitation		0

**APPROVED FOR DISABILITY
FIRST QUARTER
2014-2015**

Type	Re-E	Re-C	Age	Employer	Position	Svc	AFC	Opt.	Mo. Ben.	Disability Summary
Ord.	YES	NO	56	POLISUB	Director	216	\$67,297	D	\$1,137	DM with neuropathy, DDD, decreased ROM, chronic pain, Hepatitis C with cirrhosis & recurring Pancreatitis.
Ord.	YES	NO	57	TEACHERS	Teacher	151	\$40,009	D	\$496	Psoriatic arthritis, decreased ROM, chronic pain and fatigue.
SS-Ord.	YES	NO	41	TEACHERS	Teacher	89	\$48,802	B	\$978	Metastatic breast cancer.
Ord.	YES	NO	44	TEACHERS	Teacher	267	\$46,887	A	\$1,232	Hypothyroidism, lumbar DDD with radiculopathy and neuropathy, Asthma and RSD.
SS-Ord.	YES	NO	40	STATE	Psych Tech	94	\$27,501	A	\$650	Stage V ESRD, Dialysis 3X weekly.
SS-Ord.	YES	NO	52	POLISUB	Custodian	158	\$23,850	B	\$493	Stage IV lung cancer
SS-Ord.	YES	NO	53	POLISUB	Truck Driver	74	\$25,225	A	\$370	Ulnar nerve lesion with neuropathy, upper arm/shoulder joint pain and depression.
SS-Ord.	YES	NO	59	STATE	Rehab Assistant	261	\$29,117	A	\$748	S/P three level anterior cervical discectomy/fusion with cervical radiculopathy, continued swelling/pain, & vascular issues.
Ord.	YES	NO	46	POLISUB	Firefighter	334	\$52,795	B	\$1,575	ALS with progressive weakness and upper extremity atrophy.
Ord.	YES	NO	34	STATE	Clerk	74	\$19,616	B	\$416	S/P 2008 brain injury, R-arm paralysis, Lumbago S/P discectomy, facial reconstruction & chronic pain.

**APPROVED FOR DISABILITY
FIRST QUARTER
2014-2015**

Type	Re-E	Re-C	Age	Employer	Position	Svc	AFC	Opt.	Mo. Ben.	Disability Summary
SS-Ord.	NO	NO	51	POLISUB	Grounds Keeper	299	\$37,308	A	\$1,098	COPD, asthma, and bilateral leg swelling.
Ord.	NO	NO	55	TEACHERS	Teacher	344	\$62,720	D	\$1,767	Crohn's disease S/P at least three bowel resections, continued abdominal pain, diarrhea, & weight loss.
Ord.	NO	NO	54	POLISUB	Coordinator	308	\$39,845	A	\$1,204	Polymyositis resulting in severe weakness. Prognosis guarded.
Ord.	YES	NO	48	TEACHERS	Teacher	157	\$42,643	B	\$904	L-lower extremity pain S/P HNP surgery, S/P breast cancer surgery, chemo, radiation with continued chest wall pain, & depression.
Acc.	NO	NO	51	STATE	Steward II	219	\$28,882	B	\$1,133	OJA traumatic head injury resulting in vertigo, depression/anxiety, sleep problems, chronic pain, PTSD, & social withdrawal.
SS-Ord.	NO	NO	57	POLISUB	Detective	198	\$33,298	A	\$728	Sciatica with spinal stenosis, low back tenderness and left leg pain, CAD with history of Myocardial Infarction, and Ischemic Cardiomyopathy.
Ord.	YES	NO	48	STATE	Custodian I	140	\$18,846	D	\$356	Lupus, Sjogren's Syndrome, and R-ankle/foot pain.
Ord.	YES	YES	46	TEACHERS	Teacher	94	\$61,670	A	\$1,457	S/P knee surgeries and L-knee total replacement, HNP with back pain, and depression.
SS-Ord.	YES	NO	37	STATE	Supervisor	147	\$27,436	D	\$617	MS with spasticity, neurogenic bladder, and major anxiety/Depression.
Ord.	YES	NO	42	STATE	Technician III	201	\$34,645	D	\$757	Fibromyalgia, Bipolar D/O, and severe depression.

**APPROVED FOR DISABILITY
FIRST QUARTER
2014-2015**

Type	Re-E	Re-C	Age	Employer	Position	Svc	AFC	Opt.	Mo. Ben.	Disability Summary
Ord.	NO	NO	54	POLISUB	Bus Driver	233	\$13,217	A	\$312	S/P CVA resulting in R-hemiparesis, trigeminal neuralgia, pain and weakness, and L-prosthetic eye and chronic jaw pain due to multiple facial fractures S/P MVA.
Ord.	YES	NO	49	POLISUB	Deputy Clerk	319	\$32,384	A	\$1,017	Severe migraine HA's 2-3X weekly with no response to medication, and Fibromyalgia.
SS-Inact.	NO	NO	50	STATE	Truck Driver	116	\$13,324	A	\$70	Severe DJD, S/P L-hip replacement, and chronic pain.
Ord.	NO	NO	59	STATE	Custodian	182	\$33,110	B	\$547	Dementia with significant impairment of cognitive functions, and depression.
Ord.	NO	NO	51	POLISUB	Psych Tech	151	\$24,818	D	\$514	Stage IV Kidney disease, DM with diabetic neuropathy, hypertensive Nephrosclerosis, and CHF.
SS-Ord.	YES	YES	39	TEACHERS	Teacher	124	\$39,553	B	\$868	Epilepsy, short-term memory issues, failed back surgery, fibromyalgia, anemia, and chronic fatigue syndrome.
Ord.	NO	NO	55	POLISUB	Truck Driver	251	\$32,923	A	\$813	Severe dilated Cardiomyopathy. Prognosis is guarded.
Ord.	YES	NO	39	POLISUB	Coordinator	79	\$31,304	D	\$678	Post laminectomy syndrome, bilateral arthritis, radiculopathy, DDD, & cervical/lumbar stenosis S/P cervical laminectomy & scoliosis surgery.
SS-Ord.	NO	NO	59	TEACHERS	Teacher	86	\$40,983	A	\$266	Medial malleolar junction arthritis, DM, sleep apnea, HTN, and morbid obesity.
SS-Ord.	YES	NO	42	POLISUB	County Clerk	249	\$72,514	A	\$1,649	Paralysis of lower extremities, Transverse Myelitis, herniated discs, chronic/recurrent UTIs, and chronic pain and stiffness.

**APPROVED FOR DISABILITY
FIRST QUARTER
2014-2015**

Type	Re-E	Re-C	Age	Employer	Position	Svc	AFC	Opt.	Mo. Ben.	Disability Summary
Ord.	NO	NO	59	POLISUB	Cabinet Maker	87	\$29,202	B	\$162	Stage III lung cancer and treatment with treatment complications resulting in decreased us of R-upper extremities.
SS-Ord.	NO	YES	56	POLISUB	Officer	231	\$52,085	A	\$1,231	S/P anterior cervical discectomy and fusion atC3-C7 with hardware failure and pull out at C3, resulting in residual numbness and tingling in R-lower extremity and foot.
SS-Ord.	NO	NO	52	POLISUB	Admin. Assistant	228	\$46,171	A	\$1,091	Stage IV liver cancer.
Ord.	YES	NO	51	STATE	Respiratory Therapist	307	\$47,025	A	\$1,016	DDD S/P surgery resulting in chronic neck pain, radicular pain radiating into hands and fingers, & decreased ROM.
SS-Ord.	NO	NO	54	STATE	Case Manager III	131	\$45,833	E	\$860	Rheumatoid arthritis, & hemodialysis 3X weekly resulting in severe fatigue.
SS-Ord.	YES	NO	43	STATE	Case Manager II	105	\$36,141	C	\$819	OJA-rape resulting in PTSD, dissociation, hypervigilance, inability to concentrate, impaired memory & judgment, & social withdrawal.
Ord.	NO	NO	50	TEACHERS	Special Ed Assistant	155	\$19,554	A	\$462	Behcet's Syndrome, arrhythmia, anxiety and peripheral neuropathy.
SS-Ord.	YES	NO	32	TEACHERS	Psychologist	61	\$44,929	A	\$1,061	Spinal cord injury resulting in quadriplegia.
SS-Ord.	YES	NO	43	STATE	Eligibility Counselor	101	\$35,941	A	\$849	Major depressive D/O, PTSD, and back problems.
Ord.	NO	NO	54	TEACHERS	Teacher	148	\$19,536	A	\$404	S/P back surgery X3 resulting in chronic severe pain and depression.

**APPROVED FOR DISABILITY
FIRST QUARTER
2014-2015**

Type	Re-E	Re-C	Age	Employer	Position	Svc	AFC	Opt.	Mo. Ben.	Disability Summary
Ord.	NO	NO	54	TEACHERS	Librarian	171	\$64,740	D	\$1,373	Posterior Cortical Atrophy resulting in memory loss, speech aphasia and difficulty reading.
Ord.	YES	NO	43	STATE	Admin. Assistant	148	\$30,902	B	\$629	CHF with defibrillator implantation, and arthritis of hips and lower back.
Ord.	YES	YES	49	POLISUB	Maintenance Worker	260	\$37,873	B	\$878	PTSD, and severe depression.
SS-Ord.	NO	NO	58	POLISUB	Records Clerk	96	\$32,601	A	\$257	CHF, COPD, and chronic lung disease.
SS-Ord.	YES	NO	49	TEACHERS	Teacher	133	\$39,677	B	\$843	CVA resulting in expressive aphasia.
Inact.	NO	YES	48	POLISUB	Paramedic	243	\$48,529	A	\$535	Bilateral Rotator Cuff damage, and bilateral hip replacements.
Ord.	YES	NO	46	TEACHERS	Teacher	283	\$40,489	A	\$1,128	Complications due to GIST tumor removal, and effects of chemotherapy.
Ord.	NO	NO	57	POLISUB	Deputy	222	\$45,290	D	\$908	S/P three heart attacks, four stints, and six bypasses, and blood clots to his R-lung.
Ord.	YES	NO	38	STATE	Psychologist	72	\$60,682	A	\$1,434	Severe Tachycardia Syncopy unresponsive to maximum doses of medication, & chronic inflammatory demyelinating polyneuritis.
Acc.	YES	NO	45	POLISUB	Officer	116	\$35,773	A	\$845	OJA. Fell down flight of stairs resulting in Chronic low back pain, nerve damage, L-leg foot drop, and anxiety.

**APPROVED FOR DISABILITY
FIRST QUARTER
2014-2015**

Type	Re-E	Re-C	Age	Employer	Position	Svc	AFC	Opt.	Mo. Ben.	Disability Summary
SS-Ord.	YES	NO	37	TEACHERS	Teacher's Aide	147	\$19,441	A	\$459	Endometrial cancer, Rheumatoid arthritis, fibromyalgia, chronic joint pain, and decreased mobility.
Ord.	NO	NO	56	TEACHERS	Teacher	177	\$54,112	D	\$990	Systemic Lupus resulting in extreme fatigue, difficulty with memory and concentration, and joint pain.
Ord.	NO	NO	53	STATE	Admin. Assistant	310	\$40,632	E	\$963	PTSD, depression, anxiety attacks, and Agoraphobia.
Ord.	YES	NO	49	STATE	Maintenance Worker	114	\$23,922	B	\$529	Optic Atrophy
Ord.	NO	NO	56	STATE	Admin. Assistant	105	\$26,907	A	\$164	Stage IV Leukemia with complications.
Ord.	YES	NO	45	POLISUB	Mechanic	213	\$45,711	D	\$964	Tetraplegia resulting in loss of mobility and strength.
Ord.	YES	NO	35	POLISUB	Truck Driver	187	\$30,106	A	\$711	Severe anxiety and isolation with violent tendencies.
SS-Ord.	YES	NO	39	POLISUB	Dispatcher	79	\$22,413	B	\$480	ESRD, chronic nausea, fatigue, dizziness, and the inability to walk.
Ord.	NO	NO	49	POLISUB	Deputy	310	\$47,225	B	\$1,219	Metastatic Renal Cell Carcinoma resulting in loss of both kidneys, ESRD, permanently hospitalized.

**DISAPPROVED FOR DISABILITY
FIRST QUARTER
2014-2015**

Type	Re-C	Age	Employer	Position	SVC	Disability Summary	Reason Denied
INACT.	NO	51	POL SUB	DEPUTY SHERIFF	17	DM II, DEPRESSION/ANXIETY, LUMBAR DISC DISEASE, CHRONIC BACK PAIN	CAP SED-LGT WRA
ORD.	NO	43	STATE	CORPORAL	15	DJD, HTN, DEPRESSION	INSUFFICIENT MED DOCS; CAP SED WRA
ORD.	YES	55	STATE	ADMIN. ASSISTANT	11	RHEUMATOID ARTHRITIS, FIBROMYALGIA, JOINT SWELLING, AND CHRONIC PAIN	CAP SED-LGT WRA
ORD.	NO	44	POL SUB	POLICE OFFICER	27	NEUROPATHY OF LEGS & FEET, GAIT ISSUES, DJD OF SHOULDER & HIP, OBESITY > 300LBS, & ALCOHOLISM	CAP SED-LGT WRA
ORD.	NO	46	STATE	SERVICE REP III	16	DM WITH NEUROPATHY, STAGE III KIDNEY DISEASE, CARPAL TUNNEL SYNDROME S/P R-TUNNEL RELEASE WITH GOOD RESULTS, OBESITY, & SLEEP APNEA	CAP SED-LGT WRA
ORD.	NO	55	TEACHERS	TEACHER'S ASSISTANT	12	CHRONIC DEPRESSION/ANXIETY, MEMORY & CONCENTRATION IMPAIRMENT, CERVICAL FUSION WITH CONTINUED PAIN	CAP SED-LGT WRA
ORD.	NO	49	POL SUB	ADMIN. ASSISTANT	16	MIGRAINE HA'S, DEPRESSION, PANIC ATTACKS, PTSD, & CHRONIC FATIGUE SYNDROME	CAP SED-LGT WRA
ORD.	NO	53	POL SUB	CITY RECORDER	24	ARTHRITIS, L-FOOT DROP, BILATERAL KNEE PAIN	CAP SED WRA
INACT.	YES	52	POL SUB	POLICE OFFICER	20	ANXIETY, DEPRESSION, & PEPTICULAR DISEASE	CAP SED WRA
ORD.	NO	46	STATE	CRAFT SPECIALIST	46	DDD WITH SPINAL STENOSIS	MED RECS DO NOT SUPPORT TOTAL DISABILITY
ORD.	YES	52	POL SUB	RECORDS CLERK	7	DDD, DJD, BACK PAIN, & ANXIETY	CAP LGT WRA
ACC.	YES	51	STATE	HIGHWAY MAINTANANCE	4	DIASTOLIC DYSFUNCTION, & CHF	MBR NOT DISABLED FROM OJA; NOT VESTED
INACT.	NO	58	POL SUB	BUS DRIVER	8	ROTATOR CUFF TEAR, CHRONIC PAIN	NO RECORDS SHOWING CURRENT CONDITION. RECS STOP IN 6/2012.

**DISAPPROVED FOR DISABILITY
FIRST QUARTER
2014-2015**

Type	Re-C	Age	Employer	Position	SVC	Disability Summary	Reason Denied
ORD.	YES	55	STATE	BUSINESS OFFICER	17	CROHN'S DISEASE	RECS SHOW MBR DOING WELL
ACC.	NO	58	POL SUB	PARAMEDIC	26	OJA RESULTING IN INJURIES TO SHOULDER AND BICEP	RECS DO NOT SUPPORT TOTAL DISABILITY. CAP SED-LGT WRA
ORD.	NO	50	POL SUB	MAINTANANCE SUPERVISOR	14	MS WITH CHRONIC PAIN, HTN, DM, & INSOMNIA	RECS SHOW MBR DOING WELL
ORD.	YES	32	POL SUB	ACCOUNTING CLERK	13	DM, HEPATITIS C, & DEPRESSION	RECS SHOW MBR DOING WELL. CAP MED WRA
ORD.	YES	50	STATE	DENTAL ASSISTANT	18	S/P SURGERY FOR ABDOMINAL TUMORS, & NECK BACK AND FACE PAIN	RECS DO NOT SUPPORT TOTAL DISABILITY. MBR RELEASED TO RETURN TO WRA IN 4/2013
ORD.	NO	50	TEACHERS	TEACHER	17	DDD WITH SPINAL STENOSIS	CAP SED WRA
ORD.	NO	57	POL SUB	TRUCK DRIVER	10	DM, GOUT, ARTHRITIS	DISABLED AFTER LEAVING STATE SERVICE; OVER AGE 55. NOT ELIGIBLE FOR DISABILITY

FINANCIAL STATEMENTS

Distribute at meeting