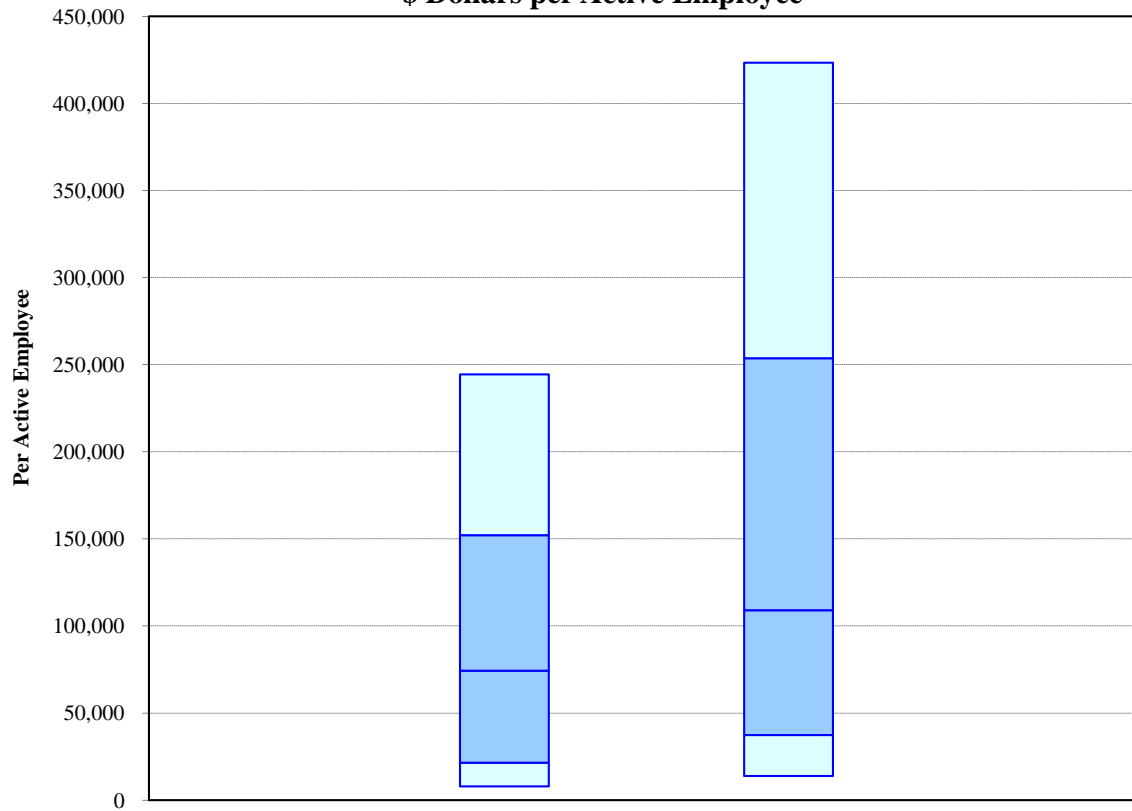


**Bartel Associates GASB 45 OPEB Database**  
**Actuarial Accrued Liability**  
**\$ Dollars per Active Employee**



	<u>Miscellaneous</u>	<u>Safety</u>
95th Percentile	244,456	423,430
75th Percentile	152,150	253,718
50th Percentile	74,377	109,075
25th Percentile	21,587	37,472
5th Percentile	7,977	13,896

June 22, 2012