

SDCERS Retroactive 415 Testing for VCP (2007)

Member ID	First Name	Mid Init	Last Name	Date of Retirement	Member DOB	415 Limit Year	415 Testing Benefit	Uniform?? (Yes/No)	Adjusted 415 Limit	Amount Overpaid	Overpayments Rolled Forward to 6/30/2008
26	ALLEN		HOLDEN	9/16/2005		2006	98,249.13	NO	90,231.71	8,017.42	8,658.82
26	ALLEN		HOLDEN	9/16/2005		2007	98,249.13	NO	92,847.12	5,402.01	5,402.01
27	JOHN	A	WELTER	5/1/2004		2004	183,241.09	YES	162,500.00	20,741.09	26,127.80
27	JOHN	A	WELTER	5/1/2004		2005	183,241.09	YES	167,500.00	15,741.09	18,360.41
27	JOHN	A	WELTER	5/1/2004		2006	183,241.09	YES	172,500.00	10,741.09	11,600.38
27	JOHN	A	WELTER	5/1/2004		2007	183,241.09	YES	177,500.00	5,741.09	5,741.09
28	STEPHEN	M	SHUSHAN	1/1/2005		2005	99,632.64	NO	91,240.55	8,392.09	9,788.54
28	STEPHEN	M	SHUSHAN	1/1/2005		2006	99,632.64	NO	93,964.15	5,668.49	6,121.97
28	STEPHEN	M	SHUSHAN	1/1/2005		2007	99,632.64	NO	96,687.75	2,944.89	2,944.89
29	FREDERICK	C	MOELLER	6/5/2004		2004	173,770.01	YES	162,500.00	11,270.01	14,196.97
29	FREDERICK	C	MOELLER	6/5/2004		2005	173,770.01	YES	167,500.00	6,270.01	7,313.34
29	FREDERICK	C	MOELLER	6/5/2004		2006	173,770.01	YES	172,500.00	1,270.01	1,371.61
29	FREDERICK	C	MOELLER	6/5/2004		2007	173,770.01	YES	177,500.00	-	-
30	MARILYN	A	PALERMO	7/6/2002		2003	91,561.59	NO	85,688.31	5,873.28	7,990.53
30	MARILYN	A	PALERMO	7/6/2002		2004	91,561.59	NO	87,337.51	4,224.08	5,321.12
30	MARILYN	A	PALERMO	7/6/2002		2005	91,561.59	NO	90,024.82	1,536.77	1,792.49
30	MARILYN	A	PALERMO	7/6/2002		2006	91,561.59	NO	92,712.13	-	-
30	MARILYN	A	PALERMO	7/6/2002		2007	91,561.59	NO	95,399.44	-	-
31	JOHN	R	McGRORY	10/13/2004		2005	90,492.17	NO	85,391.28	5,100.89	5,949.68
31	JOHN	R	McGRORY	10/13/2004		2006	90,492.17	NO	87,940.28	2,551.89	2,756.04
31	JOHN	R	McGRORY	10/13/2004		2007	90,492.17	NO	90,489.27	2.90	2.90
32	ANTHONY	J	SHANLEY	9/17/2001		2002	106,181.46	NO	92,662.33	13,519.13	19,864.04
32	ANTHONY	J	SHANLEY	9/17/2001		2003	106,181.46	NO	110,563.73	-	-
32	ANTHONY	J	SHANLEY	9/17/2001		2004	106,181.46	NO	112,534.10	-	-
32	ANTHONY	J	SHANLEY	9/17/2001		2005	106,181.46	NO	115,996.69	-	-
32	ANTHONY	J	SHANLEY	9/17/2001		2006	106,181.46	NO	119,459.28	-	-
32	ANTHONY	J	SHANLEY	9/17/2001		2007	106,181.46	NO	122,921.86	-	-
33	CARLTON	F	BLACK	6/29/2005		2005	169,585.61	YES	167,500.00	2,085.61	2,432.66
33	CARLTON	F	BLACK	6/29/2005		2006	169,585.61	YES	172,500.00	-	-
33	CARLTON	F	BLACK	6/29/2005		2007	169,585.61	YES	177,500.00	-	-
34	CRISTIE	C	MCGUIRE	6/28/2003		2003	96,544.86	NO	94,944.10	1,600.76	2,177.82
34	CRISTIE	C	MCGUIRE	6/28/2003		2004	96,544.86	NO	96,716.92	-	-
34	CRISTIE	C	MCGUIRE	6/28/2003		2005	96,544.86	NO	99,692.82	-	-
34	CRISTIE	C	MCGUIRE	6/28/2003		2006	96,544.86	NO	102,668.73	-	-
34	CRISTIE	C	MCGUIRE	6/28/2003		2007	96,544.86	NO	105,644.63	-	-
35	HAROLD	L	COX	9/1/2004		2005	172,234.34	YES	167,500.00	4,734.34	5,522.14
35	HAROLD	L	COX	9/1/2004		2006	172,234.34	YES	172,500.00	-	-
35	HAROLD	L	COX	9/1/2004		2007	172,234.34	YES	177,500.00	-	-
36	RONALD	A	GRAHAM	4/8/2006		2006	110,937.20	NO	108,648.13	2,289.07	2,472.20
36	RONALD	A	GRAHAM	4/8/2006		2007	110,937.20	NO	111,797.35	-	-
37	BARBARA	A	HARRISON	3/1/2002		2002	153,216.61	YES	150,000.00	3,216.61	4,726.26
37	BARBARA	A	HARRISON	3/1/2002		2003	153,216.61	YES	160,000.00	-	-
37	BARBARA	A	HARRISON	3/1/2002		2004	153,216.61	YES	162,500.00	-	-
37	BARBARA	A	HARRISON	3/1/2002		2005	153,216.61	YES	167,500.00	-	-
37	BARBARA	A	HARRISON	3/1/2002		2006	153,216.61	YES	172,500.00	-	-
37	BARBARA	A	HARRISON	3/1/2002		2007	153,216.61	YES	177,500.00	-	-
38	RICHARD	L	HAYS	2/2/2001		2001	191,776.47	NO	75,000.00	116,776.47	185,309.58
38	RICHARD	L	HAYS	2/2/2001		2002	191,776.47	NO	83,863.19	107,913.28	158,560.01
38	RICHARD	L	HAYS	2/2/2001		2003	191,776.47	NO	93,015.89	98,760.58	134,362.68
38	RICHARD	L	HAYS	2/2/2001		2004	191,776.47	NO	94,763.30	97,013.17	122,208.65
38	RICHARD	L	HAYS	2/2/2001		2005	191,776.47	NO	97,679.09	94,097.38	109,755.18
38	RICHARD	L	HAYS	2/2/2001		2006	191,776.47	NO	100,594.88	91,181.59	98,476.12
38	RICHARD	L	HAYS	2/2/2001		2007	191,776.47	NO	103,510.68	88,265.79	88,265.79
39	RALPH	E	INZUNZA	7/29/2005		2006	25,959.19	NO	17,473.83	8,485.36	9,164.19
39	RALPH	E	INZUNZA	7/29/2005		2007	25,959.19	NO	17,980.32	7,978.87	7,978.87
40	JOHN	G	LOCKWOOD	7/6/1991		1992	101,639.80	NO	75,000.00	26,639.80	84,505.96
40	JOHN	G	LOCKWOOD	7/6/1991		1993	101,639.80	NO	75,000.00	26,639.80	78,246.26
40	JOHN	G	LOCKWOOD	7/6/1991		1994	101,639.80	NO	75,016.94	26,622.86	72,404.17
40	JOHN	G	LOCKWOOD	7/6/1991		1995	101,639.80	NO	75,165.57	26,474.23	66,666.62
40	JOHN	G	LOCKWOOD	7/6/1991		1996	101,639.80	NO	75,297.26	26,342.54	61,421.30
40	JOHN	G	LOCKWOOD	7/6/1991		1997	101,639.80	NO	75,845.99	25,793.81	55,686.91
40	JOHN	G	LOCKWOOD	7/6/1991		1998	101,639.80	NO	76,943.45	24,696.35	49,366.12
40	JOHN	G	LOCKWOOD	7/6/1991		1999	101,639.80	NO	77,492.18	24,147.62	44,695.56
40	JOHN	G	LOCKWOOD	7/6/1991		2000	101,639.80	NO	78,758.31	22,881.49	39,214.86
40	JOHN	G	LOCKWOOD	7/6/1991		2001	101,639.80	NO	81,506.37	20,133.43	31,949.23
40	JOHN	G	LOCKWOOD	7/6/1991		2002	101,639.80	NO	109,239.70	-	-
40	JOHN	G	LOCKWOOD	7/6/1991		2003	101,639.80	NO	135,626.91	-	-
40	JOHN	G	LOCKWOOD	7/6/1991		2004	101,639.80	NO	137,884.00	-	-
40	JOHN	G	LOCKWOOD	7/6/1991		2005	101,639.80	NO	142,126.59	-	-
40	JOHN	G	LOCKWOOD	7/6/1991		2006	101,639.80	NO	146,369.17	-	-
40	JOHN	G	LOCKWOOD	7/6/1991		2007	101,639.80	NO	150,611.76	-	-
41	ROBERT	W	BURGEEEN	1/5/1993		1993	119,672.64	YES	113,931.00	5,741.64	16,864.32
41	ROBERT	W	BURGEEEN	1/5/1993		1994	119,672.64	YES	117,220.50	2,452.14	6,668.91
41	ROBERT	W	BURGEEEN	1/5/1993		1995	119,672.64	YES	119,400.00	272.64	686.56
41	ROBERT	W	BURGEEEN	1/5/1993		1996	119,672.64	YES	120,000.00	-	-
41	ROBERT	W	BURGEEEN	1/5/1993		1997	119,672.64	YES	122,500.00	-	-
41	ROBERT	W	BURGEEEN	1/5/1993		1998	119,672.64	YES	127,500.00	-	-
41	ROBERT	W	BURGEEEN	1/5/1993		1999	119,672.64	YES	130,000.00	-	-
41	ROBERT	W	BURGEEEN	1/5/1993		2000	119,672.64	YES	132,500.00	-	-
41	ROBERT	W	BURGEEEN	1/5/1993		2001	119,672.64	YES	137,500.00	-	-
41	ROBERT	W	BURGEEEN	1/5/1993		2002	119,672.64	YES	150,000.00	-	-
41	ROBERT	W	BURGEEEN	1/5/1993		2003	119,672.64	YES	160,000.00	-	-
41	ROBERT	W	BURGEEEN	1/5/1993		2004	119,672.64	YES	162,500.00	-	-

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41	ROBERT	W	BURGREEN	1/5/1993		2005	119,672.64	YES	167,500.00	-	-
41	ROBERT	W	BURGREEN	1/5/1993		2006	119,672.64	YES	172,500.00	-	-
41	ROBERT	W	BURGREEN	1/5/1993		2007	119,672.64	YES	177,500.00	-	-
42	MARY	G	REA	4/24/2006		2006	105,896.31	NO	87,916.66	17,981.65	19,420.18
42	MARY	G	REA	4/24/2006		2007	105,896.31	NO	90,464.97	15,433.34	15,433.34
43	MICHAEL	J	ZUCCHET	7/26/2005		2006	17,727.21	NO	14,976.18	2,751.03	2,971.11
43	MICHAEL	J	ZUCCHET	7/26/2005		2007	17,727.21	NO	15,410.27	2,316.94	2,316.94
44	JOE	A	CORDOVA	6/30/2006		2006	101,307.38	NO	89,121.43	12,185.95	13,160.83
44	JOE	A	CORDOVA	6/30/2006		2007	101,307.38	NO	91,704.66	9,602.72	9,602.72
45	C	ALAN	SUMPTION	10/3/1998		1999	100,076.96	NO	75,000.00	25,076.96	46,415.70
45	C	ALAN	SUMPTION	10/3/1998		2000	100,076.96	NO	75,000.00	25,076.96	42,977.50
45	C	ALAN	SUMPTION	10/3/1998		2001	100,076.96	NO	75,000.00	25,076.96	39,793.98
45	C	ALAN	SUMPTION	10/3/1998		2002	100,076.96	NO	91,261.12	8,815.84	12,953.36
45	C	ALAN	SUMPTION	10/3/1998		2003	100,076.96	NO	107,771.10	-	-
45	C	ALAN	SUMPTION	10/3/1998		2004	100,076.96	NO	109,707.79	-	-
45	C	ALAN	SUMPTION	10/3/1998		2005	100,076.96	NO	113,083.41	-	-
45	C	ALAN	SUMPTION	10/3/1998		2006	100,076.96	NO	116,459.03	-	-
45	C	ALAN	SUMPTION	10/3/1998		2007	100,076.96	NO	119,834.66	-	-
46	KEITH	W	ENERSON	12/7/1999		2000	190,291.55	YES	132,500.00	57,791.55	99,004.57
46	KEITH	W	ENERSON	12/7/1999		2001	190,291.55	YES	137,500.00	52,791.55	83,773.56
46	KEITH	W	ENERSON	12/7/1999		2002	190,291.55	YES	150,000.00	40,291.55	59,201.51
46	KEITH	W	ENERSON	12/7/1999		2003	190,291.55	YES	160,000.00	30,291.55	41,211.32
46	KEITH	W	ENERSON	12/7/1999		2004	190,291.55	YES	162,500.00	27,791.55	35,009.35
46	KEITH	W	ENERSON	12/7/1999		2005	190,291.55	YES	167,500.00	22,791.55	26,584.07
46	KEITH	W	ENERSON	12/7/1999		2006	190,291.55	YES	172,500.00	17,791.55	19,214.88
46	KEITH	W	ENERSON	12/7/1999		2007	190,291.55	YES	177,500.00	12,791.55	12,791.55
47	ROBERT	E	OSBY	4/1/2002		2002	224,292.57	YES	150,000.00	74,292.57	109,160.16
47	ROBERT	E	OSBY	4/1/2002		2003	224,292.57	YES	160,000.00	64,292.57	87,469.33
47	ROBERT	E	OSBY	4/1/2002		2004	224,292.57	YES	162,500.00	61,792.57	77,840.84
47	ROBERT	E	OSBY	4/1/2002		2005	224,292.57	YES	167,500.00	56,792.57	66,242.85
47	ROBERT	E	OSBY	4/1/2002		2006	224,292.57	YES	172,500.00	51,792.57	55,935.98
47	ROBERT	E	OSBY	4/1/2002		2007	224,292.57	YES	177,500.00	46,792.57	46,792.57
48	NANCY	L	ANGUS	9/1/2005		2006	95,667.92	NO	87,916.66	7,751.26	8,371.36
48	NANCY	L	ANGUS	9/1/2005		2007	95,667.92	NO	90,464.97	5,202.95	5,202.95
49	KENT		LEWIS	7/6/2000		2001	100,746.23	NO	75,000.00	25,746.23	40,856.03
49	KENT		LEWIS	7/6/2000		2002	100,746.23	NO	84,548.26	16,197.97	23,800.13
49	KENT		LEWIS	7/6/2000		2003	100,746.23	NO	94,382.73	6,363.50	8,657.47
49	KENT		LEWIS	7/6/2000		2004	100,746.23	NO	96,148.14	4,598.09	5,782.27
49	KENT		LEWIS	7/6/2000		2005	100,746.23	NO	99,106.55	1,639.68	1,912.52
49	KENT		LEWIS	7/6/2000		2006	100,746.23	NO	102,064.95	-	-
49	KENT		LEWIS	7/6/2000		2007	100,746.23	NO	105,023.36	-	-
50	SUSAN	C	HAMILTON	10/6/2004		2005	88,940.14	NO	85,368.35	3,571.79	4,166.13
50	SUSAN	C	HAMILTON	10/6/2004		2006	88,940.14	NO	87,916.66	1,023.48	1,105.36
50	SUSAN	C	HAMILTON	10/6/2004		2007	88,940.14	NO	90,464.97	-	-
51	CHARLES	E	MUELLER	12/31/2005		2006	119,781.31	NO	99,203.57	20,577.74	22,223.96
51	CHARLES	E	MUELLER	12/31/2005		2007	119,781.31	NO	102,079.04	17,702.27	17,702.27
52	GEORGE	C	CONRAD	5/21/2000		2000	88,947.16	NO	75,000.00	13,947.16	23,902.98
52	GEORGE	C	CONRAD	5/21/2000		2001	88,947.16	NO	75,000.00	13,947.16	22,132.39
52	GEORGE	C	CONRAD	5/21/2000		2002	88,947.16	NO	77,958.75	10,988.41	16,145.57
52	GEORGE	C	CONRAD	5/21/2000		2003	88,947.16	NO	81,231.69	7,715.47	10,496.81
52	GEORGE	C	CONRAD	5/21/2000		2004	88,947.16	NO	82,820.04	6,127.12	7,718.40
52	GEORGE	C	CONRAD	5/21/2000		2005	88,947.16	NO	85,368.35	3,578.81	4,174.32
52	GEORGE	C	CONRAD	5/21/2000		2006	88,947.16	NO	87,916.66	1,030.50	1,112.94
52	GEORGE	C	CONRAD	5/21/2000		2007	88,947.16	NO	90,464.97	-	-
53	ESQUIO		GONZALES	3/26/2004		2004	104,608.45	NO	100,725.14	3,883.31	4,891.86
53	ESQUIO		GONZALES	3/26/2004		2005	104,608.45	NO	103,824.38	784.07	914.54
53	ESQUIO		GONZALES	3/26/2004		2006	104,608.45	NO	106,923.62	-	-
53	ESQUIO		GONZALES	3/26/2004		2007	104,608.45	NO	110,022.85	-	-
54	MANUEL	I	ACEVES	12/31/1997		1998	83,678.77	NO	75,000.00	8,678.77	17,348.91
54	MANUEL	I	ACEVES	12/31/1997		1999	83,678.77	NO	75,000.00	8,678.77	16,063.81
54	MANUEL	I	ACEVES	12/31/1997		2000	83,678.77	NO	75,000.00	8,678.77	14,873.89
54	MANUEL	I	ACEVES	12/31/1997		2001	83,678.77	NO	75,000.00	8,678.77	13,772.12
54	MANUEL	I	ACEVES	12/31/1997		2002	83,678.77	NO	84,487.09	-	-
54	MANUEL	I	ACEVES	12/31/1997		2003	83,678.77	NO	94,260.69	-	-
54	MANUEL	I	ACEVES	12/31/1997		2004	83,678.77	NO	96,024.49	-	-
54	MANUEL	I	ACEVES	12/31/1997		2005	83,678.77	NO	98,979.10	-	-
54	MANUEL	I	ACEVES	12/31/1997		2006	83,678.77	NO	101,933.70	-	-
54	MANUEL	I	ACEVES	12/31/1997		2007	83,678.77	NO	104,888.30	-	-
55	STUART	H	SWETT	4/1/2002		2002	242,226.86	NO	163,145.65	79,081.21	116,196.25
55	STUART	H	SWETT	4/1/2002		2003	242,226.86	NO	187,425.39	54,801.47	74,556.80
55	STUART	H	SWETT	4/1/2002		2004	242,226.86	NO	189,985.10	52,241.76	65,809.58
55	STUART	H	SWETT	4/1/2002		2005	242,226.86	NO	195,830.80	46,396.06	54,116.37
55	STUART	H	SWETT	4/1/2002		2006	242,226.86	NO	201,676.50	40,550.36	43,794.39
55	STUART	H	SWETT	4/1/2002		2007	242,226.86	NO	207,522.19	34,704.67	34,704.67
56	YVONNE	C	WILLIAMS	9/9/2005		2006	120,271.09	NO	117,209.09	3,062.00	3,306.96
56	YVONNE	C	WILLIAMS	9/9/2005		2007	120,271.09	NO	120,606.46	-	-
57	LESTER	E	JENNINGS	6/17/2006		2006	123,231.56	NO	107,420.51	15,811.05	17,075.93
57	LESTER	E	JENNINGS	6/17/2006		2007	123,231.56	NO	110,534.15	12,697.41	12,697.41
58	DAVID	M	WORDEN	2/3/1998		1998	139,783.57	YES	127,500.00	12,283.57	24,554.90
58	DAVID	M	WORDEN	2/3/1998		1999	139,783.57	YES	130,000.00	9,783.57	18,108.70
58	DAVID	M	WORDEN	2/3/1998		2000	139,783.57	YES	132,500.00	7,283.57	12,462.75
58	DAVID	M	WORDEN	2/3/1998		2001	139,783.57	YES	137,500.00	2,283.57	3,623.73
58	DAVID	M	WORDEN	2/3/1998		2002	139,783.57	YES	150,000.00	-	-

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58	DAVID	M	WORDEN	2/3/1998		2003	139,783.57	YES	160,000.00	-	-
58	DAVID	M	WORDEN	2/3/1998		2004	139,783.57	YES	162,500.00	-	-
58	DAVID	M	WORDEN	2/3/1998		2005	139,783.57	YES	167,500.00	-	-
58	DAVID	M	WORDEN	2/3/1998		2006	139,783.57	YES	172,500.00	-	-
58	DAVID	M	WORDEN	2/3/1998		2007	139,783.57	YES	177,500.00	-	-
59	LARRY	J	GARDNER	12/17/2005		2006	129,832.62	NO	125,851.10	3,981.52	4,300.04
59	LARRY	J	GARDNER	12/17/2005		2007	129,832.62	NO	129,498.95	333.67	333.67
60	NANCY	J	ACEVEDO	2/25/1997		1997	90,547.71	NO	80,069.08	10,478.63	22,622.58
60	NANCY	J	ACEVEDO	2/25/1997		1998	90,547.71	NO	83,337.21	7,210.50	14,413.83
60	NANCY	J	ACEVEDO	2/25/1997		1999	90,547.71	NO	84,971.27	5,576.44	10,321.61
60	NANCY	J	ACEVEDO	2/25/1997		2000	90,547.71	NO	86,605.33	3,942.38	6,756.55
60	NANCY	J	ACEVEDO	2/25/1997		2001	90,547.71	NO	89,873.46	674.25	1,069.95
60	NANCY	J	ACEVEDO	2/25/1997		2002	90,547.71	NO	120,453.78	-	-
60	NANCY	J	ACEVEDO	2/25/1997		2003	90,547.71	NO	149,462.36	-	-
60	NANCY	J	ACEVEDO	2/25/1997		2004	90,547.71	NO	151,861.02	-	-
60	NANCY	J	ACEVEDO	2/25/1997		2005	90,547.71	NO	156,533.67	-	-
60	NANCY	J	ACEVEDO	2/25/1997		2006	90,547.71	NO	161,206.31	-	-
60	NANCY	J	ACEVEDO	2/25/1997		2007	90,547.71	NO	165,878.96	-	-
61	SUSAN	M	HEATH	5/25/2005		2005	186,937.92	NO	167,500.00	19,437.92	22,672.39
61	SUSAN	M	HEATH	5/25/2005		2006	186,937.92	NO	172,500.00	14,437.92	15,592.95
61	SUSAN	M	HEATH	5/25/2005		2007	186,937.92	NO	177,500.00	9,437.92	9,437.92
62	DON	L	NAY	1/6/1995		1995	151,349.77	NO	107,940.92	43,408.85	109,310.88
62	DON	L	NAY	1/6/1995		1996	151,349.77	NO	106,483.33	42,866.44	99,949.07
62	DON	L	NAY	1/6/1995		1997	151,349.77	NO	110,743.40	40,606.37	87,666.11
62	DON	L	NAY	1/6/1995		1998	151,349.77	NO	115,263.54	36,086.23	72,136.55
62	DON	L	NAY	1/6/1995		1999	151,349.77	NO	117,523.61	33,826.16	62,609.87
62	DON	L	NAY	1/6/1995		2000	151,349.77	NO	119,783.68	31,566.09	54,098.74
62	DON	L	NAY	1/6/1995		2001	151,349.77	NO	124,303.82	27,045.95	42,918.53
62	GAY	M	NAY	1/6/1995		2002	151,349.77	NO	143,875.83	7,473.94	10,981.67
62	GAY	M	NAY	1/6/1995		2003	151,349.77	NO	161,173.47	-	-
62	GAY	M	NAY	1/6/1995		2004	151,349.77	NO	163,677.28	-	-
62	GAY	M	NAY	1/6/1995		2005	151,349.77	NO	168,713.50	-	-
62	GAY	M	NAY	1/6/1995		2006	151,349.77	NO	173,749.72	-	-
62	GAY	M	NAY	1/6/1995		2007	151,349.77	NO	178,785.95	-	-
63	HAROLD		VALDERHAUG	4/1/1997		1997	78,022.97	NO	75,000.00	3,022.97	6,526.36
63	HAROLD		VALDERHAUG	4/1/1997		1998	78,022.97	NO	75,000.00	3,022.97	6,042.92
63	HAROLD		VALDERHAUG	4/1/1997		1999	78,022.97	NO	75,000.00	3,022.97	5,595.30
63	HAROLD		VALDERHAUG	4/1/1997		2000	78,022.97	NO	75,000.00	3,022.97	5,180.83
63	HAROLD		VALDERHAUG	4/1/1997		2001	78,022.97	NO	75,000.00	3,022.97	4,797.07
63	HAROLD		VALDERHAUG	4/1/1997		2002	78,022.97	NO	80,928.26	-	-
63	HAROLD		VALDERHAUG	4/1/1997		2003	78,022.97	NO	87,159.22	-	-
63	HAROLD		VALDERHAUG	4/1/1997		2004	78,022.97	NO	88,828.50	-	-
63	HAROLD		VALDERHAUG	4/1/1997		2005	78,022.97	NO	91,561.69	-	-
63	HAROLD		VALDERHAUG	4/1/1997		2006	78,022.97	NO	94,294.87	-	-
63	HAROLD		VALDERHAUG	4/1/1997		2007	78,022.97	NO	97,028.06	-	-
64	JANET	M	WOOD	12/31/2005		2006	117,869.69	NO	110,811.07	7,058.62	7,623.31
64	JANET	M	WOOD	12/31/2005		2007	117,869.69	NO	114,022.99	3,846.70	3,846.70
65	GEORGE		SALDAMANDO	9/2/2005		2006	188,639.83	YES	172,500.00	16,139.83	17,431.02
65	GEORGE		SALDAMANDO	9/2/2005		2007	188,639.83	YES	177,500.00	11,139.83	11,139.83
66	DAVID	W	ELLIOTT	4/12/2003		2003	161,907.48	YES	160,000.00	1,907.48	2,595.11
66	DAVID	W	ELLIOTT	4/12/2003		2004	161,907.48	YES	162,500.00	-	-
66	DAVID	W	ELLIOTT	4/12/2003		2005	161,907.48	YES	167,500.00	-	-
66	DAVID	W	ELLIOTT	4/12/2003		2006	161,907.48	YES	172,500.00	-	-
66	DAVID	W	ELLIOTT	4/12/2003		2007	161,907.48	YES	177,500.00	-	-
67	WILLIAM	L	BROWN	6/30/2004		2004	164,671.97	YES	162,500.00	2,171.97	2,736.05
67	WILLIAM	L	BROWN	6/30/2004		2005	164,671.97	YES	167,500.00	-	-
67	WILLIAM	L	BROWN	6/30/2004		2006	164,671.97	YES	172,500.00	-	-
67	WILLIAM	L	BROWN	6/30/2004		2007	164,671.97	YES	177,500.00	-	-
68	JONATHAN	G	DUNCHACK	4/18/2006		2006	193,659.75	NO	157,717.20	35,942.55	38,817.95
68	JONATHAN	G	DUNCHACK	4/18/2006		2007	193,659.75	NO	162,288.72	31,371.03	31,371.03
69	DONALD	E	HILLMAN	10/4/1997		1998	131,743.67	NO	110,570.83	21,172.84	42,324.60
69	DONALD	E	HILLMAN	10/4/1997		1999	131,743.67	NO	112,738.89	19,004.78	35,176.52
69	DONALD	E	HILLMAN	10/4/1997		2000	131,743.67	NO	114,906.94	16,836.73	28,855.20
69	DONALD	E	HILLMAN	10/4/1997		2001	131,743.67	NO	119,243.06	12,500.61	19,836.90
69	DONALD	E	HILLMAN	10/4/1997		2002	131,743.67	NO	140,705.56	-	-
69	DONALD	E	HILLMAN	10/4/1997		2003	131,743.67	NO	160,000.00	-	-
69	DONALD	E	HILLMAN	10/4/1997		2004	131,743.67	NO	162,500.00	-	-
69	DONALD	E	HILLMAN	10/4/1997		2005	131,743.67	NO	167,500.00	-	-
69	DONALD	E	HILLMAN	10/4/1997		2006	131,743.67	NO	172,500.00	-	-
69	DONALD	E	HILLMAN	10/4/1997		2007	131,743.67	NO	177,500.00	-	-
70	RAY	E	SIGWALT	3/30/2002		2002	168,017.97	YES	150,000.00	18,017.97	26,474.31
70	RAY	E	SIGWALT	3/30/2002		2003	168,017.97	YES	160,000.00	8,017.97	10,908.36
70	RAY	E	SIGWALT	3/30/2002		2004	168,017.97	YES	162,500.00	5,517.97	6,951.05
70	RAY	E	SIGWALT	3/30/2002		2005	168,017.97	YES	167,500.00	517.97	604.16
70	RAY	E	SIGWALT	3/30/2002		2006	168,017.97	YES	172,500.00	-	-
70	RAY	E	SIGWALT	3/30/2002		2007	168,017.97	YES	177,500.00	-	-
71	JAMES	L	MILLER	10/26/1999		2000	77,197.79	NO	75,000.00	2,197.79	3,766.62
71	JAMES	L	MILLER	10/26/1999		2001	77,197.79	NO	75,000.00	2,197.79	3,487.61
71	JAMES	L	MILLER	10/26/1999		2002	77,197.79	NO	77,958.75	-	-
71	JAMES	L	MILLER	10/26/1999		2003	77,197.79	NO	81,231.69	-	-
71	JAMES	L	MILLER	10/26/1999		2004	77,197.79	NO	82,820.04	-	-
71	JAMES	L	MILLER	10/26/1999		2005	77,197.79	NO	85,368.35	-	-
71	JAMES	L	MILLER	10/26/1999		2006	77,197.79	NO	87,916.66	-	-

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Member ID	First Name	Mid Init	Last Name	Date of Retirement	Member DOB	415 Limit Year	415 Testing Benefit	Uniform?? (Yes/No)	Adjusted 415 Limit	Amount Overpaid	Overpayments Rolled Forward to 6/30/2006
71	JAMES	L	MILLER	10/26/1999		2007	77,197.79	NO	90,464.97	-	-
72	JOSEPH	D	PATELLO	1/9/1996		1996	106,200.77	NO	88,177.78	18,022.99	42,023.10
72	JOSEPH	D	PATELLO	1/9/1996		1997	106,200.77	NO	90,014.81	16,185.96	34,944.27
72	JOSEPH	D	PATELLO	1/9/1996		1998	106,200.77	NO	93,688.89	12,511.88	25,011.30
72	JOSEPH	D	PATELLO	1/9/1996		1999	106,200.77	NO	95,525.93	10,674.84	19,758.38
72	JOSEPH	D	PATELLO	1/9/1996		2000	106,200.77	NO	97,362.96	8,837.81	15,146.45
72	JOSEPH	D	PATELLO	1/9/1996		2001	106,200.77	NO	101,037.04	5,163.73	8,194.19
72	JOSEPH	D	PATELLO	1/9/1996		2002	106,200.77	NO	131,437.04	-	-
72	JOSEPH	D	PATELLO	1/9/1996		2003	106,200.77	NO	160,000.00	-	-
72	JOSEPH	D	PATELLO	1/9/1996		2004	106,200.77	NO	162,500.00	-	-
72	JOSEPH	D	PATELLO	1/9/1996		2005	106,200.77	NO	167,500.00	-	-
72	JOSEPH	D	PATELLO	1/9/1996		2006	106,200.77	NO	172,500.00	-	-
72	JOSEPH	D	PATELLO	1/9/1996		2007	106,200.77	NO	177,500.00	-	-
73	RICHARD	W	BENNETT	3/30/2002		2002	182,357.59	YES	150,000.00	32,357.59	47,543.92
73	RICHARD	W	BENNETT	3/30/2002		2003	182,357.59	YES	160,000.00	22,357.59	30,417.25
73	RICHARD	W	BENNETT	3/30/2002		2004	182,357.59	YES	162,500.00	19,857.59	25,014.84
73	RICHARD	W	BENNETT	3/30/2002		2005	182,357.59	YES	167,500.00	14,857.59	17,329.89
73	RICHARD	W	BENNETT	3/30/2002		2006	182,357.59	YES	172,500.00	9,857.59	10,646.20
73	RICHARD	W	BENNETT	3/30/2002		2007	182,357.59	YES	177,500.00	4,857.59	4,857.59
74	RULETTE	V	ARMSTEAD	8/1/2005		2006	185,520.96	YES	172,500.00	13,020.96	14,062.64
74	RULETTE	V	ARMSTEAD	8/1/2005		2007	185,520.96	YES	177,500.00	8,020.96	8,020.96
75	MICHAEL	J	BEHAN	1/28/2006		2006	145,464.90	NO	125,851.10	19,613.80	21,182.91
75	MICHAEL	J	BEHAN	1/28/2006		2007	145,464.90	NO	129,498.95	15,965.95	15,965.95
76	DEBORAH	L	BERGER	10/10/2005		2006	102,863.41	NO	98,941.06	3,922.35	4,236.13
76	DEBORAH	L	BERGER	10/10/2005		2007	102,863.41	NO	101,808.92	1,054.49	1,054.49
77	MICHAEL	A	BURNER	11/15/2002		2003	169,426.56	YES	160,000.00	9,426.56	12,824.73
77	MICHAEL	A	BURNER	11/15/2002		2004	169,426.56	YES	162,500.00	6,926.56	8,725.47
77	MICHAEL	A	BURNER	11/15/2002		2005	169,426.56	YES	167,500.00	1,926.56	2,247.13
77	MICHAEL	A	BURNER	11/15/2002		2006	169,426.56	YES	172,500.00	-	-
77	MICHAEL	A	BURNER	11/15/2002		2007	169,426.56	YES	177,500.00	-	-
78	AUGUST	F	GHIO	6/30/2006		2006	182,280.37	YES	172,500.00	9,780.37	10,562.80
78	AUGUST	F	GHIO	6/30/2006		2007	182,280.37	YES	177,500.00	4,780.37	4,780.37
79	GERALD	A	CANNON	4/1/2002		2002	154,886.10	YES	150,000.00	4,886.10	7,179.28
79	GERALD	A	CANNON	4/1/2002		2003	154,886.10	YES	160,000.00	-	-
79	GERALD	A	CANNON	4/1/2002		2004	154,886.10	YES	162,500.00	-	-
79	GERALD	A	CANNON	4/1/2002		2005	154,886.10	YES	167,500.00	-	-
79	GERALD	A	CANNON	4/1/2002		2006	154,886.10	YES	172,500.00	-	-
79	GERALD	A	CANNON	4/1/2002		2007	154,886.10	YES	177,500.00	-	-
80	JOANNE	S	ANDERSON	11/6/2000		2001	75,481.79	NO	75,000.00	481.79	764.53
80	JOANNE	S	ANDERSON	11/6/2000		2002	75,481.79	NO	78,024.74	-	-
80	JOANNE	S	ANDERSON	11/6/2000		2003	75,481.79	NO	81,363.41	-	-
80	JOANNE	S	ANDERSON	11/6/2000		2004	75,481.79	NO	82,953.56	-	-
80	JOANNE	S	ANDERSON	11/6/2000		2005	75,481.79	NO	85,505.97	-	-
80	JOANNE	S	ANDERSON	11/6/2000		2006	75,481.79	NO	88,058.39	-	-
80	JOANNE	S	ANDERSON	11/6/2000		2007	75,481.79	NO	90,610.81	-	-
81	STEVEN	D	CREIGHTON	10/11/2003		2004	166,581.16	YES	162,500.00	4,081.16	5,141.08
81	STEVEN	D	CREIGHTON	10/11/2003		2005	166,581.16	YES	167,500.00	-	-
81	STEVEN	D	CREIGHTON	10/11/2003		2006	166,581.16	YES	172,500.00	-	-
81	STEVEN	D	CREIGHTON	10/11/2003		2007	166,581.16	YES	177,500.00	-	-
82	ERNEST	M	SHAFFER	8/5/2000		2001	97,643.62	NO	86,319.69	11,323.93	17,969.66
82	ERNEST	M	SHAFFER	8/5/2000		2002	97,643.62	NO	115,690.80	-	-
82	ERNEST	M	SHAFFER	8/5/2000		2003	97,643.62	NO	143,588.61	-	-
82	ERNEST	M	SHAFFER	8/5/2000		2004	97,643.62	NO	145,929.84	-	-
82	ERNEST	M	SHAFFER	8/5/2000		2005	97,643.62	NO	150,419.99	-	-
82	ERNEST	M	SHAFFER	8/5/2000		2006	97,643.62	NO	154,910.14	-	-
82	ERNEST	M	SHAFFER	8/5/2000		2007	97,643.62	NO	159,400.29	-	-
83	GLENN	A	BREITENSTEIN	2/6/2004		2004	165,203.49	YES	162,500.00	2,703.49	3,405.62
83	GLENN	A	BREITENSTEIN	2/6/2004		2005	165,203.49	YES	167,500.00	-	-
83	GLENN	A	BREITENSTEIN	2/6/2004		2006	165,203.49	YES	172,500.00	-	-
83	GLENN	A	BREITENSTEIN	2/6/2004		2007	165,203.49	YES	177,500.00	-	-
84	ARTHUR	F	ROBERTSON	12/31/2002		2003	163,616.96	YES	160,000.00	3,616.96	4,920.84
84	ARTHUR	F	ROBERTSON	12/31/2002		2004	163,616.96	YES	162,500.00	1,116.96	1,407.05
84	ARTHUR	F	ROBERTSON	12/31/2002		2005	163,616.96	YES	167,500.00	-	-
84	ARTHUR	F	ROBERTSON	12/31/2002		2006	163,616.96	YES	172,500.00	-	-
84	ARTHUR	F	ROBERTSON	12/31/2002		2007	163,616.96	YES	177,500.00	-	-
85	TAPPIN	A	GORMAN	4/1/2002		2002	158,193.67	YES	150,000.00	8,193.67	12,039.20
85	TAPPIN	A	GORMAN	4/1/2002		2003	158,193.67	YES	160,000.00	-	-
85	TAPPIN	A	GORMAN	4/1/2002		2004	158,193.67	YES	162,500.00	-	-
85	TAPPIN	A	GORMAN	4/1/2002		2005	158,193.67	YES	167,500.00	-	-
85	TAPPIN	A	GORMAN	4/1/2002		2006	158,193.67	YES	172,500.00	-	-
85	TAPPIN	A	GORMAN	4/1/2002		2007	158,193.67	YES	177,500.00	-	-
86	JON	L	KERN	2/6/2004		2004	163,573.22	YES	162,500.00	1,073.22	1,351.94
86	JON	L	KERN	2/6/2004		2005	163,573.22	YES	167,500.00	-	-
86	JON	L	KERN	2/6/2004		2006	163,573.22	YES	172,500.00	-	-
86	JON	L	KERN	2/6/2004		2007	163,573.22	YES	177,500.00	-	-
87	JAMES	D	MILLER	11/23/2002		2003	162,957.90	YES	160,000.00	2,957.90	4,024.19
87	JAMES	D	MILLER	11/23/2002		2004	162,957.90	YES	162,500.00	457.90	576.82
87	JAMES	D	MILLER	11/23/2002		2005	162,957.90	YES	167,500.00	-	-
87	JAMES	D	MILLER	11/23/2002		2006	162,957.90	YES	172,500.00	-	-
87	JAMES	D	MILLER	11/23/2002		2007	162,957.90	YES	177,500.00	-	-
88	CHARLES		BUCHANAN	3/31/2001		2001	76,003.90	NO	75,000.00	1,003.90	1,593.07
88	CHARLES		BUCHANAN	3/31/2001		2002	76,003.90	NO	87,931.01	-	-
88	CHARLES		BUCHANAN	3/31/2001		2003	76,003.90	NO	101,130.32	-	-

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Member ID	First Name	Mid Init	Last Name	Date of Retirement	Member DOB	415 Limit Year	415 Testing Benefit	Uniform?? (Yes/No)	Adjusted 415 Limit	Amount Overpaid	Overpayments Rolled Forward to 6/30/2008
88	CHARLES		BUCHANAN	3/31/2001		2004	76,003.90	NO	102,982.98	-	-
88	CHARLES		BUCHANAN	3/31/2001		2005	76,003.90	NO	106,151.69	-	-
88	CHARLES		BUCHANAN	3/31/2001		2006	76,003.90	NO	109,320.40	-	-
88	CHARLES		BUCHANAN	3/31/2001		2007	76,003.90	NO	112,489.10	-	-
89	JAMES	J	HUNTER	4/1/2002		2002	155,114.20	YES	150,000.00	5,114.20	7,514.44
89	JAMES	J	HUNTER	4/1/2002		2003	155,114.20	YES	160,000.00	-	-
89	JAMES	J	HUNTER	4/1/2002		2004	155,114.20	YES	162,500.00	-	-
89	JAMES	J	HUNTER	4/1/2002		2005	155,114.20	YES	167,500.00	-	-
89	JAMES	J	HUNTER	4/1/2002		2006	155,114.20	YES	172,500.00	-	-
89	JAMES	J	HUNTER	4/1/2002		2007	155,114.20	YES	177,500.00	-	-
90	CONNOR	M	JAMISON	11/10/2001		2002	87,185.08	NO	83,667.46	3,517.62	5,168.53
90	CONNOR	M	JAMISON	11/10/2001		2003	87,185.08	NO	92,625.37	-	-
90	CONNOR	M	JAMISON	11/10/2001		2004	87,185.08	NO	94,367.63	-	-
90	CONNOR	M	JAMISON	11/10/2001		2005	87,185.08	NO	97,271.25	-	-
90	CONNOR	M	JAMISON	11/10/2001		2006	87,185.08	NO	100,174.87	-	-
90	CONNOR	M	JAMISON	11/10/2001		2007	87,185.08	NO	103,078.48	-	-
91	WILLIAM	M	HOOVER	3/31/2002		2002	152,901.70	YES	150,000.00	2,901.70	4,263.55
91	WILLIAM	M	HOOVER	3/31/2002		2003	152,901.70	YES	160,000.00	-	-
91	WILLIAM	M	HOOVER	3/31/2002		2004	152,901.70	YES	162,500.00	-	-
91	WILLIAM	M	HOOVER	3/31/2002		2005	152,901.70	YES	167,500.00	-	-
91	WILLIAM	M	HOOVER	3/31/2002		2006	152,901.70	YES	172,500.00	-	-
91	WILLIAM	M	HOOVER	3/31/2002		2007	152,901.70	YES	177,500.00	-	-
92	JOHN	W	WITT	3/29/1997		1997	112,133.77	NO	107,482.41	4,651.36	10,041.94
92	JOHN	W	WITT	3/29/1997		1998	112,133.77	NO	111,869.44	264.33	528.40
92	JOHN	W	WITT	3/29/1997		1999	112,133.77	NO	114,062.96	-	-
92	JOHN	W	WITT	3/29/1997		2000	112,133.77	NO	116,256.48	-	-
92	JOHN	W	WITT	3/29/1997		2001	112,133.77	NO	120,643.52	-	-
92	JOHN	W	WITT	3/29/1997		2002	112,133.77	NO	141,418.52	-	-
92	JOHN	W	WITT	3/29/1997		2003	112,133.77	NO	160,000.00	-	-
92	JOHN	W	WITT	3/29/1997		2004	112,133.77	NO	162,500.00	-	-
92	JOHN	W	WITT	3/29/1997		2005	112,133.77	NO	167,500.00	-	-
92	JOHN	W	WITT	3/29/1997		2006	112,133.77	NO	172,500.00	-	-
92	JOHN	W	WITT	3/29/1997		2007	112,133.77	NO	177,500.00	-	-
93	NEAL	A	STEFFEN	6/30/2002		2002	131,018.76	NO	116,632.29	14,386.47	21,138.45
93	NEAL	A	STEFFEN	6/30/2002		2003	131,018.76	NO	144,750.41	-	-
93	NEAL	A	STEFFEN	6/30/2002		2004	131,018.76	NO	147,103.75	-	-
93	NEAL	A	STEFFEN	6/30/2002		2005	131,018.76	NO	151,630.02	-	-
93	NEAL	A	STEFFEN	6/30/2002		2006	131,018.76	NO	156,156.29	-	-
93	NEAL	A	STEFFEN	6/30/2002		2007	131,018.76	NO	160,682.56	-	-
94	CHARLES	W	YACKLY	11/20/2006		2007	152,463.74	NO	90,975.43	61,488.31	61,488.31
95	LINDA	M	LEONARD	10/30/2006		2007	128,400.36	NO	90,464.97	37,935.39	37,935.39
96	JEAN	A	LITTLE	1/31/2007		2007	190,384.13	NO	177,500.00	12,884.13	12,884.13
97	BRUCE	B	PFEFFERKORN	9/21/2006		2007	192,371.43	YES	177,500.00	14,871.43	14,871.43
98	MARGARET	M	KAZMER	3/24/2007		2007	136,542.63	NO	127,955.35	8,587.28	8,587.28
99	ROSEMARY		METOYER	4/6/2007		2007	102,208.18	NO	98,948.37	3,259.81	3,259.81
100	SARAH	M	SANDVIK	6/2/2007		2007	102,783.47	NO	90,999.74	11,783.73	11,783.73
101	FRANK	S	HAFNER	1/20/2007		2007	104,098.16	NO	90,464.97	13,633.19	13,633.19
102	THEODORE	W	OLSON	11/14/2006		2007	101,614.89	NO	92,239.43	9,375.46	9,375.46

Total	8,160,027.01
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This table is a work product for submission to the Internal Revenue under a Voluntary Compliance Program. Some of the calculations in this exhibit are subject to interpretation and change based on additional guidance from the IRS.