

Annual Required Contribution FY 2009			Per Policy Per Month	Per Policy Per Month	Per Policy Per Month State Employers
		Per Policy	Per Policy Per Month		
Total FY 2009 Annual Required Contribution (ARC)	338,166,000.00				
<b>Total FY 2009 Annual Required Contribution</b>	<b>338,166,000.00</b>	<b>4,658.58</b>	<b>388.21</b>		<b>388.21</b>
<b>Pay as you go - Retiree Subsidy</b>	<b>(143,448,760.00)</b>	<b>(1,976.15)</b>	(164.68)		<b>(164.68)</b>
<b>Excess Lottery Funds</b>	(46,600,000.00)	(743.97)	(62.00)		<b>(62.00)</b>
<b>State General Fund Transfer</b>	(30,730,000.00)	(490.60)	(40.88)		<b>(40.88)</b>
<b>State Debt Reduction Fund (Table Games)</b>	(13,800,000.00)	(220.32)	(18.36)		<b>(18.36)</b>
<b>Remaining ARC employers may pay or accrue</b>	<b>117,387,240.00</b>				<b>102.29</b>
	102,337,229.89				<b>76,889,062.71</b>

1. Policy Numbers - 62,637 State, 9,953 Local - CCRC PEIA December 2007 Financial Plan Report, 2009 Projections

2. OPEB Liability - CCRC December 2007 State of WV OPEB Liability Valuation  
using the investment rate of 5.22%

3. ARC - Annual Required Contribution- means the amount employers must contribute in a given year to fully fund the trust, as determined by the actuarial valuation in accordance with requirements of generally accepted accounting principles. This amount shall represent a level of funding that if paid on an ongoing basis is projected to cover the normal cost each year and amortize any unfunded actuarial liabilities of the plan over a period not to exceed thirty years.

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<b>Pay as you go - Retiree Subsidy</b>	<b>(143,448,760.00)</b>	<b>(1,976.15)</b>	<b>(164.68)</b>
<b>Remaining ARC employers may pay or accrue</b>	<b>194,717,240.00</b>		<b>223.54</b>
	194,199,531.95		26,698,177.29

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