

**Required Supplementary Information
Public Entity Risk Pools
Health Insurance Claims Development Information
(in millions \$)**

	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002
1. Net earned required contribution and investment revenues	69.1	66.2	64.9	59.9	54.4	54.8	59.4	64.5	77.6	83.8
2. Unallocated expenses	2.8	2.7	2.4	2.7	2.7	2.9	3.6	3.7	4.8	3.9
3. Estimated incurred claims as of the end of the policy year	60.1	61.6	65.8	54.9	55.5	58.5	64.8	69.9	73.7	70.5
4. Paid (cumulative) as of:										
End of Policy Year	50.2	50.3	53.6	46.1	45.8	42.4	51.6	55.9	61.1	62.5
One Year Later	61.0	62.2	64.3	55.1	53.8	55.0	62.6	64.4	68.2	
Two Years Later	60.7	62.5	64.6	55.4	54.0	55.4	62.7	64.6		
Three Years Later	60.7	62.5	64.6	55.4	54.0	55.4	62.7			
Four Years Later	60.7	62.5	64.6	55.4	54.0	55.4				
Five Years Later	60.7	62.5	64.6	55.4	54.0					
Six Years Later	60.7	62.5	64.6	55.4						
Seven Years Later	60.7	62.5	64.6							
Eight Years Later	60.7	62.5								
Nine Years Later	60.7									
5. Reestimated incurred claims:										
End of Policy Year	60.1	61.6	65.8	54.9	55.5	58.5	64.8	69.9	73.7	70.5
One Year Later	60.8	62.2	64.5	54.3	54.1	55.3	62.8	64.7	68.3	
Two Years Later	60.7	62.5	64.6	55.4	54.0	55.4	62.7	64.6		
Three Years Later	60.7	62.5	64.6	55.4	54.0	55.4	62.7			
Four Years Later	60.7	62.5	64.6	55.4	54.0	55.4				
Five Years Later	60.7	62.5	64.6	55.4	54.0					
Six Years Later	60.7	62.5	64.6	55.4						
Seven Years Later	60.7	62.5	64.6							
Eight Years Later	60.7	62.5								
Nine Years Later	60.7									
6. Increase (decrease) in estimated incurred claims from end of policy year	0.6	0.9	(1.2)	0.5	(1.5)	(3.1)	(2.1)	(5.3)	(5.4)	0.0

Required Supplementary Information
Public Entity Risk Pools
Income Continuation Insurance Claims Development Information
(in millions \$)

	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002
1. Net earned required contribution and investment revenues	9.3	0.1	11.8	11.4	17.0	17.0	19.5	8.2	7.9	3.7
2. Unallocated expenses	0.6	0.7	0.8	0.9	1.1	1.2	1.5	0.8	1.9	1.7
3. Estimated incurred claims as of the end of the policy year	16.3	17.2	19.4	18.7	19.1	19.3	17.3	21.4	28.9	17.1
4. Paid (cumulative) as of:										
End of Policy Year	2.2	1.9	2.7	2.4	2.5	2.5	2.4	3.2	5.5	3.5
One Year Later	4.2	3.9	5.1	4.6	5.4	4.5	4.6	6.4	10.0	
Two Years Later	4.6	4.5	5.8	5.2	5.7	4.8	5.3	8.0		
Three Years Later	4.9	4.9	6.2	5.5	6.1	5.2	6.0			
Four Years Later	5.1	5.1	6.4	5.8	6.5	5.5				
Five Years Later	5.2	5.3	6.7	6.1	6.8					
Six Years Later	5.4	5.6	7.1	6.4						
Seven Years Later	5.5	5.8	7.4							
Eight Years Later	5.6	6.1								
Nine Years Later	5.8									
5. Reestimated incurred claims:										
End of Policy Year	16.3	17.2	19.4	18.7	19.1	19.3	17.3	21.4	28.9	17.1
One Year Later	11.5	10.9	12.8	12.1	12.1	9.8	9.8	18.0	20.4	
Two Years Later	8.1	8.8	10.9	9.3	9.3	8.2	10.2	16.3		
Three Years Later	7.2	7.9	10.0	9.9	8.7	7.4	11.5			
Four Years Later	6.9	7.3	9.5	9.2	8.3	12.4				
Five Years Later	6.7	8.0	9.9	8.2	8.7					
Six Years Later	6.5	7.7	9.3	8.0						
Seven Years Later	6.6	7.5	9.2							
Eight Years Later	6.5	8.0								
Nine Years Later	6.7									
6. Increase (decrease) in estimated incurred claims from end of policy year	(9.6)	(9.2)	(10.2)	(10.7)	(10.4)	(6.9)	(5.8)	(5.1)	(8.5)	0.0

Required Supplementary Information
Public Entity Risk Pools
Duty Disability Insurance Claims Development Information
(in millions \$)

	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002
1. Net earned required contribution and investment revenues	14.3	16.2	22.0	23.7	27.0	32.8	38.9	31.3	32.4	25.8
2. Unallocated expenses	0.3	0.2	0.2	0.4	0.1	0.2	0.6	0.2	0.3	0.4
3. Estimated incurred claims as of the end of the policy year	7.0	5.1	4.8	15.5	14.1	16.9	21.7	27.6	35.4	30.7
4. Paid (cumulative) as of:										
End of Policy Year	0.1	0.0	0.0	0.1	0.1	0.1	0.1	0.2	0.3	0.2
One Year Later	0.6	0.4	1.1	0.4	0.5	0.6	0.8	0.8	1.0	
Two Years Later	1.5	1.4	2.5	0.8	1.1	1.2	1.6	1.6		
Three Years Later	2.1	2.5	4.0	1.4	1.7	1.9	2.4			
Four Years Later	2.9	3.7	5.6	2.0	2.3	2.6				
Five Years Later	3.7	5.0	7.2	2.5	2.9					
Six Years Later	4.5	6.2	8.9	3.2						
Seven Years Later	5.3	7.5	10.7							
Eight Years Later	6.1	8.8								
Nine Years Later	7.0									
5. Reestimated incurred claims:										
End of Policy Year	7.0	5.1	4.8	15.5	14.1	16.9	21.7	27.6	35.4	30.7
One Year Later	10.2	6.1	8.8	5.8	8.2	9.5	7.6	6.2	9.2	
Two Years Later	12.6	10.2	10.5	8.3	12.6	16.6	13.5	8.5		
Three Years Later	16.2	12.9	13.6	9.8	14.5	18.9	15.7			
Four Years Later	18.0	14.5	17.7	11.5	15.0	19.6				
Five Years Later	20.0	17.9	19.6	13.0	15.1					
Six Years Later	24.3	19.4	22.1	13.5						
Seven Years Later	25.4	21.4	23.2							
Eight Years Later	26.6	23.0								
Nine Years Later	27.0									
6. Increase (decrease) in estimated incurred claims from end of policy year	20.0	17.9	18.4	(2.0)	1.0	2.7	(6.0)	(19.1)	(26.2)	0.0

Required Supplementary Information
Public Entity Risk Pools
Long-Term Disability Insurance Claims Development Information
(in millions \$)

	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002
1. Net earned required contribution and investment revenues	36.1	30.8	47.8	36.1	38.9	37.7	36.1	(3.0)	(6.9)	(22.9)
2. Unallocated expenses	0.1	0.2	0.2	0.2	0.2	0.4	0.6	0.3	1.0	0.8
3. Estimated incurred claims and expense, as of the end of the policy year	1.8	3.3	5.4	4.5	4.5	7.7	9.1	9.4	10.0	11.7
4. Paid (cumulative) as of:										
End of Policy Year	0.1	0.0	0.1	0.1	0.1	0.1	0.1	0.2	0.5	0.0
One Year Later	0.3	0.4	0.5	0.7	0.4	0.8	0.6	0.8	1.0	
Two Years Later	0.4	0.8	0.9	1.4	0.9	1.6	1.3	1.5		
Three Years Later	0.6	1.2	1.3	2.0	1.4	2.1	2.3			
Four Years Later	0.8	1.6	1.6	2.5	1.8	2.9				
Five Years Later	0.9	2.0	1.9	3.0	2.3					
Six Years Later	1.1	2.3	2.2	3.7						
Seven Years Later	1.2	2.6	2.5							
Eight Years Later	1.3	2.9								
Nine Years Later	1.5									
5. Reestimated incurred claims and expense:										
End of Policy Year	1.8	3.3	5.4	4.5	4.5	7.7	9.1	9.4	10.0	11.7
One Year Later	1.2	2.5	3.4	4.3	2.5	5.1	6.1	4.9	8.7	
Two Years Later	1.5	3.2	3.9	5.4	3.6	6.8	8.2	7.2		
Three Years Later	1.7	3.7	4.1	6.1	3.7	6.0	7.8			
Four Years Later	2.0	4.1	4.1	5.7	4.2	8.0				
Five Years Later	1.8	4.3	3.7	5.9	4.2					
Six Years Later	1.9	4.5	4.7	6.5						
Seven Years Later	1.2	4.5	4.0							
Eight Years Later	1.3	4.1								
Nine Years Later	2.0									
6. Increase (decrease) in estimated incurred claims from end of policy year	0.2	0.8	(1.4)	2.0	(0.3)	0.3	(1.3)	(2.2)	(1.3)	0.0

Wisconsin Retirement System Notes to Required Supplementary Information

The information presented in the required supplementary schedules was determined as part of the actuarial valuation at the date indicated. Additional information as of the latest actuarial valuation follows:

Valuation Date:	December 31, 2002	
Actuarial Cost Method:	Frozen Entry Age	
Amortization Method:	Level Percent – Closed Amortization Period	
Remaining Amortization Period:	27 Years (ending 12/31/2029)	
Asset Valuation Method:	Five Year Smoothed Market	
Actuarial Assumptions:		
	Investment Rate of Return	8.0%
	Projected Salary Increases*	4.5% to 10.5%
	<i>* Includes Inflation at 4.5%</i>	
Cost of Living Adjustments		2.86%

Wisconsin Retirement System Schedule of Funding Progress

(in millions \$)

Actuarial Valuation Date	Actuarial Value Of Assets (a)	Actuarial Liability (AAL) Frozen Entry Age (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b-a)/c)
December 31, 1993	25,436.5	27,533.0	2,096.5	92.4%	6,834.9	30.7%
December 31, 1994	26,954.3	29,012.1	2,057.8	92.9%	7,135.6	28.8%
December 31, 1995	30,246.2	32,348.9	2,102.7	93.5%	7,454.3	28.2%
December 31, 1996	33,962.6	36,097.0	2,134.4	94.1%	7,721.6	27.6%
December 31, 1997	38,584.6	40,762.9	2,178.3	94.7%	8,084.6	26.9%
December 31, 1998	43,390.5	45,617.1	2,226.6	95.1%	8,481.1	26.3%
December 31, 1999	49,403.7	51,549.5	2,145.8	95.8%	8,826.0	24.3%
December 31, 2000	51,824.6	53,993.6	2,169.0	96.0%	9,322.5	23.3%
December 31, 2001	58,024.3	60,134.7	2,110.4	96.5%	9,917.7	21.3%
December 31, 2002	57,861.9	59,618.8	1,756.9	97.1%	10,126.6	17.3%

Wisconsin Retirement System Schedule of Employer Contributions

(in millions \$)

Year Ended December 31,	Annual Required Contribution	Percentage Contributed
1993	370.1	100.0%
1994	385.9	100.0%
1995	402.6	100.0%
1996	435.3	100.0%
1997	445.9	100.0%
1998	449.6	100.0%
1999	435.2	100.0%
2000	422.1	96.3%
2001	412.2	99.6%
2002	426.9	99.8%