

STATE OF MINNESOTA
OFFICE OF ADMINISTRATIVE HEARINGS

FOR THE PUBLIC EMPLOYEES RETIREMENT ASSOCIATION

In the Matter of the PERA Salary
Determinations Affecting Retired and Active
Employees of the City of Duluth

AFFIDAVIT OF JAMES ISABELL

OAH DOCKET NO. 4-3600-2080902

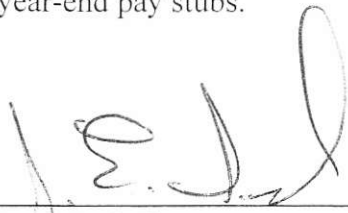
Allen Johnson, et al., Petitioners

STATE OF MINNESOTA)
) ss.
COUNTY OF ST. LOUIS)

James Isabell being first duly sworn, on oath deposes and says:

1. I am a retiree of the City of Duluth Fire Department. I retired in 2002.
2. I have attached to this Affidavit my year-end paystubs for the years 1996, 1997, 1998, 1999, and 2000.
3. The paystub in 1996 does not make any reference to deferred compensation, and I believe the old payroll system did not reflect it.
4. However, beginning in 1997, a new entry "DEF WAGES" shows, as well as a deduction. That entry continues on all the following year-end pay stubs.

FURTHER YOUR AFFIANT SAYS NOT.

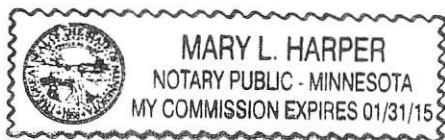


James Isabell

Subscribed and sworn to before me this
10th day of February, 2010.



Notary Public



CITY OF DULUTH
JAMES ISABELL

NET PAY 718.12

CHECK DATE	PER	EMPLR	DEPT	DIVISION	EMPLOYEE NUMBER	TAXES AND MISC. DEDUCTIONS		
12/27/96	26	001	100	1501	364077	DESCRIPTION	CURRENT	YEAR TO DATE
EARNINGS						FEDERAL INC.		
TOTAL GROSS					175412	4938399		
REGULAR PAY	1600				21580	3274973	13331	375319
EXTR. OVERTIME						277891	300	
VACATION PAY	9600				129482	582688	3200	38400
SICK PAY						120040	25000	560172
EDUC. CREDIT					138		41500	
LONGEVITY PAY					12085			
DUTY ALLOW.					6042			
EMT PAY					3777			
ALL OTHER					2308	682827		
SICK CUR USED	0.00					VACATION CUR USED	8.00	
SICK YTD USED	7.42					VACATION YTD USED	36.00	
						VACATION BALANCE	402.31	
						COMP BALANCE	36.75	

EMPLOYEE NAME				EMPLOYEE IDENTIFICATION NO.				APPT.	PAYROLL NO.
JAMES ISABELL				000-03-6407 7					BWCTY
PAY PERIOD ENDING	CHECK DATE	CHECK NUMBER		AGENCY	ORGN.	PAY LOCATION			
12/20/97	12/26/97	0000003010346		0000092201	100	1501	101501		
FED. EXEMP STATUS	STATE EXEMP STATUS	SOCIAL SECURITY NUMBER							
01	M								
GROSS PAY	1754.24	YTD GROSS	49496.11	TOTAL DEDUCTIONS	1124.15	NET PAY	630.09		
GROSS EARNINGS				DEDUCTIONS AND TAXES					
DESCRIPTION	RATE	HOURS	AMOUNT	DESCRIPTION	DEDUCTION AMOUNT	YTD AMOUNT			
EMT PAY	788	112:00	30.21	FEDERAL TAX					
LONGEVITY PY	3151	112:00	120.85	MINN ST TAX					
SPECIAL DUTY	1772	112:00	67.98	DEF COMP	250.00	8250.00			
VAC PAY	39384	36:00	1294.02	PERA PENSION	133.30	3761.69			
REGULAR PAY	39384	16:00	215.00	FLEX BENEFIT	73.07	1899.82			
DEF WAGES			23.78	CREDIT UNION	426.00	9622.00			
EDUC PREMIUM			1.50	LIFE INS	3.00	35.00			
				UNION DUES	32.00	384.00			
				CHART CONT	0.00	20.00			
				MISC	0.00				
LEAVE CATG	ACCRUAL	USAGE	BALANCE	FRINGE BEN	AMOUNT	YTD AMT			
PRSNL LEAVE	0.00		48.00	DELTA DENTAL	21.98	236.21			
VAC LEAVE	17.10		416.39	PENSION EMPR	199.98	5642.57			
COMP TIME	0.00		36.43						
SICK LEAVE	0.00		-7.10						

EMPLOYEE NAME				EMPLOYEE IDENTIFICATION NO.				APPT.	PAYROLL NO.
JAMES ISABELL				000-03-6407 7					BWCTY
PAY PERIOD ENDING	CHECK DATE	CHECK NUMBER		AGENCY	ORGN.	PAY LOCATION			
12/19/98	12/24/98	0000003022260		00000176425	100	1502	101501		
FED. EXEMP STATUS	STATE EXEMP STATUS	SOCIAL SECURITY NUMBER							
01	M								
GROSS PAY	1969.69	YTD GROSS	54592.48	TOTAL DEDUCTIONS	1216.96	NET PAY	752.73		
GROSS EARNINGS				DEDUCTIONS AND TAXES					
DESCRIPTION	RATE	HOURS	AMOUNT	DESCRIPTION	DEDUCTION AMOUNT	YTD AMOUNT			
PAID OVERTM	41712	10:00	71.42	FEDERAL TAX					
EMT PAY	1043	122:00	41.79	MINN ST TAX					
SPECIAL DUTY	1877	122:00	75.21	DEF COMP	273.08	7400.08			
LONGEVITY PY	3337	122:00	133.70	PERA PENSION	149.70	4149.03			
DEF WAGES			46.16	FLEX BENEFIT	85.46	2299.96			
EDUC PREMIUM			1.50	CREDIT UNION	426.00	10224.00			
REGULAR PAY	41712	112:00	1599.91	LIFE INS	3.00	36.00			
				UNION DUES	35.00	420.00			
				CHART CONT	0.00	20.00			
LEAVE CATG	ACCRUAL	USAGE	BALANCE						
COMP TIME	0.00		36.45						
VAC LEAVE	17.10		586.59						
PRSNL LEAVE	0.00		48.00						
SICK LEAVE	0.00		-364.00						

EMPLOYEE NAME JAMES ISABELL			EMPLOYEE IDENTIFICATION NO. 000-03-6407 7		APPT. BWCTY	PAYROLL NO. BWCTY
PAY PERIOD ENDING 12/18/99	CHECK DATE 12/23/99	CHECK NUMBER 0000003035536	AGENCY 00000274297	ORGN. 100	PAY LOCATION 1502 101502	
FED. EXEMPT STATUS 01	STATE EXEMPT STATUS M	SOCIAL SECURITY NUMBER				
GROSS PAY 2048.35	YTD GROSS 55148.52	TOTAL DEDUCTIONS 1192.59	NET PAY 855.76			

GROSS EARNINGS			DEDUCTIONS AND TAXES			
DESCRIPTION	RATE	HOURS	AMOUNT	DESCRIPTION	DEDUCTION AMOUNT	YTD AMOUNT
PAID OVERTM	42948	10:00	73.54	FEDERAL TAX		
EMT PAY	1074	110:00	39.81	MINN ST TAX		
SPECIAL DUTY	1933	110:00	69.50	DEF COMP	397.69	7999.74
LONGEVITY PY	3436	110:00	123.55	PERA PENSION	127.00	3828.32
REGULAR PAY	45096	12:00	185.33	CREDIT UNION	450.00	8444.00
LONGEVITY PY	3508	12:00	14.83	LIFE INS	3.00	35.00
SPECIAL DUTY	2029	12:00	8.34	UNION DUES	36.00	432.00
EMT PAY	1127	12:00	4.63	CHART CONT	0.00	20.00
REGULAR PAY	42948	100:00	1470.82			
MISC			59.20			
LEAVE CATG	ACCRUAL	USAGE	BALANCE			
COMP TIME	0.00		36.45			
VAC LEAVE	17.10		549.19			
PRSNL LEAVE	0.00		48.00			
SICK LEAVE	0.00		-128.30			

EMPLOYEE NAME JAMES ISABELL			EMPLOYEE IDENTIFICATION NO. 000-03-6407 7		APPT. BWCTY	PAYROLL NO. BWCTY
PAY PERIOD ENDING 2/16/00	CHECK DATE 2/22/00	CHECK NUMBER 0000003049917	AGENCY 00000397126	ORGN. 100	PAY LOCATION 1502 101502	
FED. EXEMPT STATUS 01	STATE EXEMPT STATUS M	SOCIAL SECURITY NUMBER				
GROSS PAY 1993.73	YTD GROSS 57333.90	TOTAL DEDUCTIONS 1197.73	NET PAY 806.00			

GROSS EARNINGS			DEDUCTIONS AND TAXES			
DESCRIPTION	RATE	HOURS	AMOUNT	DESCRIPTION	DEDUCTION AMOUNT	YTD AMOUNT
DEF WAGES			69.23	FEDERAL TAX		
EDUC PREMIUM			1.50	MINN ST TAX		
EMT PAY	1090	112:00	41.80	DEF COMP	319.22	8299.72
LONGEVITY PY	3488	112:00	133.77	PERA PENSION	123.61	3554.66
SPECIAL DUTY	1962	112:00	75.25	CREDIT UNION	450.00	10800.00
REGULAR PAY	43596	112:00	1672.18	LIFE INS	5.00	60.00
				UNION DUES	36.00	432.00
				CHART CONT	0.00	20.00
LEAVE CATG	ACCRUAL	USAGE	BALANCE			
SICK LEAVE	0.00		-48.00			
VAC LEAVE	17.10		819.39			
COMP TIME	0.00		36.45			
PRSNL LEAVE	0.00		48.00			