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Entries**

Audited Schedules of Employer Allocations and Pension Amounts By Employer

State Teachers Retirement System

Administered by

The West Virginia Consolidated Public Retirement Board

As of and for the Years Ended June 30, 2014 and 2013

State Teachers Retirement System
Audited Schedules of Employer Allocations and Pension Amounts By Employer
As of and for the Years Ended June 30, 2014 and 2013

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INDEPENDENT AUDITOR'S REPORT

To the Members of the
West Virginia Consolidated Public
Retirement Board
Charleston, West Virginia

Report on the Schedules

We have audited the accompanying schedules of employer allocations of the State Teachers Retirement System (TRS), administered by the West Virginia Consolidated Public Retirement Board, as of and for the years ended June 30, 2014 and 2013, and the related notes. We have also audited the total for all entities of the columns titled net pension liability, total deferred outflows of resources, total deferred inflows of resources, and total pension expense excluding that attributable to employer-paid member contributions (specified column totals) included in the accompanying schedule of pension amounts by employer of the TRS as of and for the year ended June 30, 2014, and the total for all entities of the column titled net pension liability (specified column total) included in the accompanying schedule of pension amounts by employer for the year ended June 30, 2013, and the related notes.

Management's Responsibility for the Schedules

Management is responsible for the preparation and fair presentation of these schedules in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the schedules that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on the schedules of employer allocations and the specified column totals included in the schedules of pension amounts by employer based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require we plan and perform the audit to obtain reasonable assurance about whether the schedules of employer allocations and specified column totals included in the schedules of pension amounts by employer are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the schedules of employer allocations and specified column totals included in the schedules of pension amounts by employer. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the schedules of employer allocations and specified column totals included in the schedules of pension amounts by employer, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the schedules of employer allocations and specified column totals included in the schedules of pension amounts by employer in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the schedules of employer allocations and specified column totals included in the schedules of pension amounts by employer.



We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the schedules referred to above present fairly, in all material respects, the employer allocations and net pension liability, total deferred outflows of resources, total deferred inflows of resources, and total pension expense excluding that attributable to employer-paid member contributions for the total of all participating entities for the State Teachers Retirement System, as of and for the year ended June 30, 2014, and the employer allocations and net pension liability for the total of all participating entities for the State Teachers Retirement System, as of and for the year ended June 30, 2013, in accordance with accounting principles generally accepted in the United States of America.

Other Matter

We have audited, in accordance with auditing standards generally accepted in the United States of America, the financial statements of the West Virginia Consolidated Public Retirement Board as of and for the year ended June 30, 2014, and our report thereon dated February 23, 2015, expressed an unmodified opinion on those financial statements.

Restrictions on Use

Our report is intended solely for the information and use of the West Virginia Consolidated Public Retirement Board, the State Teachers Retirement System's participating employers and their auditors and is not intended to be used by anyone other than these specified parties.

Charleston, West Virginia
November 16, 2015

SCHEDULE OF EMPLOYER ALLOCATIONS

STATE TEACHERS RETIREMENT SYSTEM

As of and for the Year Ended June 30, 2014

Employer	Employer Contributions	Employer Allocation Percentage
Barbour County Board of Education	\$ 88,673	0.019249%
Berkeley County Board of Education	1,870,116	0.405964%
Boone County Board of Education	695,987	0.151085%
Braxton County Board of Education	87,585	0.019013%
Brooke County Board of Education	301,428	0.065434%
Cabell County Board of Education	888,033	0.192774%
Calhoun County Board of Education	67,962	0.014753%
Clay County Board of Education	119,814	0.026009%
Doddridge County Board of Education	181,388	0.039376%
Fayette County Board of Education	559,689	0.121497%
Gilmer County Board of Education	57,894	0.012568%
Grant County Board of Education	69,440	0.015074%
Greenbrier County Board of Education	547,197	0.118785%
Hampshire County Board of Education	57,449	0.012471%
Hancock County Board of Education	423,624	0.091960%
Hardy County Board of Education	8,661	0.001880%
Harrison County Board of Education	1,387,918	0.301289%
Jackson County Board of Education	490,941	0.106573%
Jefferson County Board of Education	693,053	0.150448%
Kanawha County Board of Education	1,467,502	0.318565%
Lewis County Board of Education	195,135	0.042360%
Lincoln County Board of Education	229,760	0.049876%
Logan County Board of Education	282,631	0.061353%
Marion County Board of Education	522,951	0.113522%
Marshall County Board of Education	689,753	0.149731%
Mason County Board of Education	319,679	0.069396%
McDowell County Board of Education	360,147	0.078181%
Mercer County Board of Education	761,406	0.165286%
Mineral County Board of Education	411,602	0.089350%
Mingo County Board of Education	373,624	0.081106%
Monongalia County Board of Education	1,298,966	0.281979%
Monroe County Board of Education	74,145	0.016095%
Morgan County Board of Education	139,850	0.030359%
Nicholas County Board of Education	208,639	0.045291%
Ohio County Board of Education	627,972	0.136320%
Pendleton County Board of Education	33,566	0.007286%
Pleasants County Board of Education	225,307	0.048910%
Pocahontas County Board of Education	21,896	0.004753%
Preston County Board of Education	153,028	0.033219%
Putnam County Board of Education	858,391	0.186339%

(Continued)

SCHEDULE OF EMPLOYER ALLOCATIONS

STATE TEACHERS RETIREMENT SYSTEM

As of and for the Year Ended June 30, 2014

Employer	Employer Contributions	Employer Allocation Percentage
Raleigh County Board of Education	837,420	0.181787%
Randolph County Board of Education	258,503	0.056116%
Ritchie County Board of Education	173,765	0.037721%
Roane County Board of Education	122,966	0.026693%
Summers County Board of Education	101,871	0.022114%
Taylor County Board of Education	91,018	0.019758%
Tucker County Board of Education	26,659	0.005787%
Tyler County Board of Education	147,066 1	0.031925% 2
Upshur County Board of Education	237,266	0.051506%
Wayne County Board of Education	289,040	0.062745%
Webster County Board of Education	113,471	0.024632%
Wetzel County Board of Education	248,375	0.053917%
Wirt County Board of Education	52,268	0.011346%
Wood County Board of Education	1,065,065	0.231204%
Wyoming County Board of Education	368,822	0.080064%
Bluefield State College	73,656 @	0.015989%
River Valley Child Development Services	21,334 @	0.004631%
Concord University	180,153 @	0.039108%
Fairmont State University	184,515 @	0.040054%
Glenville State College	241,922 @	0.052516%
Marshall University Research Corp	23,312 @	0.005061%
Marshall University	529,696 @	0.114986%
Shepherd University	59,998 @	0.013024%
West Liberty University	85,090 @	0.018471%
West Virginia School for the Deaf and Blind	652,955 @	0.141743%
West Virginia State University	159,964 @	0.034725%
West Virginia University	1,504,344 @	0.326562%
Southern West Virginia Community & Technical College	117,492 @	0.025505%
West Virginia Northern Community College	51,426 @	0.011164%
West Virginia Network	21,582 @	0.004685%
Blue Ridge Community and Technical College	10,134 @	0.002200%
Bridgemont Community & Technical College	58,074 @	0.012607%
Pierpont Community & Technical College	7,397 @	0.001606%
Mountwest Community and Technical College	26,511 @	0.005755%
New River Community and Technical College	46,807 @	0.010161%
West Virginia University at Parkersburg	18,081 @	0.003925%
West Virginia Council for Community & Technical College Education	16,009 @	0.003475%
Kanawha Valley Technical College	450 @	0.000098%
West Virginia Higher Education Policy Commission	45,597 @	0.009898%

(Continued)

SCHEDULE OF EMPLOYER ALLOCATIONS
STATE TEACHERS RETIREMENT SYSTEM
As of and for the Year Ended June 30, 2014

Employer	Employer Contributions	Employer Allocation Percentage
State of WV - WV Department of Education	2,460,098 @	0.534037%
State of WV (Non-Employer Contributing Entity) - School Aid Funding	112,749,951	24.475721% #
State of WV (Non-Employer Contributing Entity) - Unfunded Liability	319,327,464	69.319497% #
	14 \$ 460,660,389	100.000000%

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Sum of "@" = \$6,596,597 (Non-LEA Employer Contributing Entity Contributions)

13

Sum of "#" = 93.795218% (Total of State's Allocation Percentage)

The accompanying notes are an integral part of this schedule.

SCHEDULE OF PENSION AMOUNTS BY EMPLOYER

STATE TEACHERS RETIREMENT SYSTEM

As of and for the Year Ended June 30, 2014

Employer	Net Pension Liability	Deferred Outflows of Resources		Deferred Inflows of Resources		Pension Expense Excluding That Attributable to Employer-Paid Member Contributions			
		Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Allocable Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense Excluding That Attributable to Employer-Paid Member Contributions
Barbour County Board of Education	\$ 664,112	\$ 243,911	\$ 243,911	\$ 87,783	\$ -	\$ 87,783	\$ 36,050	\$ 49,676	\$ 85,726
Berkeley County Board of Education	14,006,140	2,794,203	2,794,203	1,851,339	-	1,851,339	760,286	569,084	1,329,370
Boone County Board of Education	5,212,560	-	-	688,999	771,649	1,460,648	282,950	(157,159)	125,791
Braxton County Board of Education	655,963	-	-	86,706	527,039	613,745	35,607	(107,340)	(71,733)
Brooke County Board of Education	2,257,530	-	-	298,401	414,507	712,908	122,544	(84,421)	38,123
Cabell County Board of Education	6,650,879	503,369	503,369	879,116	-	879,116	361,025	102,519	463,544
Calhoun County Board of Education	508,998	306,622	306,622	67,280	-	67,280	27,630	62,448	90,078
Clay County Board of Education	897,341	-	-	118,611	566,808	685,419	48,710	(115,440)	(66,730)
Doddridge County Board of Education	1,358,496	236,207	236,207	179,567	-	179,567	73,742	48,107	121,849
Fayette County Board of Education	4,191,763	-	-	554,069	462,389	1,016,458	227,539	(94,173)	133,366
Gilmer County Board of Education	433,594	436,360	436,360	57,313	-	57,313	23,537	88,872	112,409
Grant County Board of Education	520,067	144,264	144,264	68,743	-	68,743	28,230	29,382	57,612
Greenbrier County Board of Education	4,098,205	606,750	606,750	541,703	-	541,703	222,460	123,574	346,034
Hampshire County Board of Education	430,261	-	-	56,872	239,131	296,003	23,356	(48,703)	(25,347)
Hancock County Board of Education	3,172,711	103,525	103,525	419,370	-	419,370	172,222	21,084	193,306
Hardy County Board of Education	64,866	60,243	60,243	8,574	-	8,574	3,521	12,270	15,791
Harrison County Board of Education	10,394,743	-	-	1,373,982	43,320	1,417,302	564,251	(8,823)	555,428
Jackson County Board of Education	3,676,878	198,942	198,942	486,012	-	486,012	199,589	40,518	240,107
Jefferson County Board of Education	5,190,586	-	-	686,094	517,725	1,203,819	281,757	(105,443)	176,314
Kanawha County Board of Education	10,990,783	-	-	1,452,767	1,334,575	2,787,342	596,605	(271,808)	324,797
Lewis County Board of Education	1,461,454	106,127	106,127	193,176	-	193,176	79,331	21,614	100,945
Lincoln County Board of Education	1,720,776	76,452	76,452	227,453	-	227,453	93,408	15,571	108,979
Logan County Board of Education	2,116,751	-	-	279,793	396,493	676,286	114,902	(80,752)	34,150
Marion County Board of Education	3,916,615	-	-	517,700	2,826,928	3,344,628	212,603	(575,749)	(363,146)
Marshall County Board of Education	5,165,871	-	-	682,827	335,454	1,018,281	280,415	(68,321)	212,094
Mason County Board of Education	2,394,220	404,485	404,485	316,469	-	316,469	129,964	82,380	212,344
McDowell County Board of Education	2,697,303	-	-	356,531	1,483,953	1,840,484	146,416	(302,231)	(155,815)
Mercer County Board of Education	5,702,512	-	-	753,761	1,157,803	1,911,564	309,546	(235,805)	73,741
Mineral County Board of Education	3,082,673	-	-	407,469	442,624	850,093	167,335	(90,148)	77,187
Mingo County Board of Education	2,798,238	-	-	369,873	1,049,568	1,419,441	151,895	(213,761)	(61,866)
Monongalia County Board of Education	9,728,541	95,841	95,841	1,285,923	-	1,285,923	528,088	19,519	547,607
Monroe County Board of Education	555,305	-	-	73,401	155,212	228,613	30,143	(31,611)	(1,468)
Morgan County Board of Education	1,047,400	-	-	138,446	312,473	450,919	56,855	(63,640)	(6,785)
Nicholas County Board of Education	1,562,591	-	-	206,544	608,048	814,592	84,821	(123,839)	(39,018)
Ohio County Board of Education	4,703,165	207,300	207,300	621,667	-	621,667	255,299	42,220	297,519
Pendleton County Board of Education	251,391	-	-	33,229	276,989	310,218	13,646	(56,413)	(42,767)
Pleasants County Board of Education	1,687,426	257,207	257,207	223,045	-	223,045	91,597	52,384	143,981
Pocahontas County Board of Education	163,989	-	-	21,676	105,598	127,274	8,902	(21,507)	(12,605)
Preston County Board of Education	1,146,096	-	-	151,491	203,711	355,202	62,213	(41,489)	20,724
Putnam County Board of Education	6,428,877	-	-	849,772	964,495	1,814,267	348,974	(196,435)	152,539

(Continued)

SCHEDULE OF PENSION AMOUNTS BY EMPLOYER

STATE TEACHERS RETIREMENT SYSTEM

As of and for the Year Ended June 30, 2014

Employer	Net Pension Liability	Deferred Outflows of Resources		Deferred Inflows of Resources			Pension Expense Excluding That Attributable to Employer-Paid Member Contributions						
		Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Allocable Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense Excluding That Attributable to Employer-Paid Member Contributions				
Raleigh County Board of Education	6,271,815	-	-	829,012	1,079,199	1,908,211	340,449	(219,796)	120,653				
Randolph County Board of Education	1,936,045	-	-	255,907	960,182	1,216,089	105,093	(195,556)	(90,463)				
Ritchie County Board of Education	1,301,404	44,985	44,985	172,020	-	172,020	70,643	9,162	79,805				
Roane County Board of Education	920,948	15,912	15,912	121,731	-	121,731	49,991	3,241	53,232				
Summers County Board of Education	762,958	-	-	100,848	260,255	361,103	41,415	(53,005)	(11,590)				
Taylor County Board of Education	681,675	-	-	90,104	518,635	608,739	37,003	(105,628)	(68,625)				
Tucker County Board of Education	199,661	105,600	105,600	26,391	-	26,391	10,838	21,507	32,345				
Tyler County Board of Education	1,101,443	3	4	145,589	5	442,385	6	59,789	7	(90,099)	8	(30,310)	9
Upshur County Board of Education	1,776,992	14,539	14,539	234,884	-	234,884	96,459	2,961	99,420				
Wayne County Board of Education	2,164,751	-	-	286,138	540,261	826,399	117,508	(110,033)	7,475				
Webster County Board of Education	849,835	-	-	112,332	221,671	334,003	46,131	(45,147)	984				
Wetzel County Board of Education	1,860,192	341,786	341,786	245,881	-	245,881	100,976	69,610	170,586				
Wirt County Board of Education	391,459	-	-	51,743	72,525	124,268	21,249	(14,771)	6,478				
Wood County Board of Education	7,976,751	-	-	1,054,371	1,591,272	2,645,643	432,997	(324,088)	108,909				
Wyoming County Board of Education	2,762,274	-	-	365,119	1,125,580	1,490,699	149,943	(229,242)	(79,299)				
Bluefield State College	551,643	-	-	72,916	155,568	228,484	29,944	(31,684)	(1,740)				
River Valley Child Development Services	159,780	-	-	21,120	34,654	55,774	8,673	(7,058)	1,615				
Concord University	1,349,247	11,175	11,175	178,344	-	178,344	73,240	2,276	75,516				
Fairmont State University	1,381,916	-	-	182,662	89,328	271,990	75,014	(18,193)	56,821				
Glenville State College	1,811,863	-	-	239,493	6,628	246,121	98,352	(1,350)	97,002				
Marshall University Research Corp	174,594	1,440	1,440	23,078	-	23,078	9,477	293	9,770				
Marshall University	3,967,132	-	-	524,377	318,011	842,388	215,345	(64,768)	150,577				
Shepherd University	449,352	-	-	59,396	175,174	234,570	24,392	(35,677)	(11,285)				
West Liberty University	637,277	-	-	84,236	87,792	172,028	34,593	(17,880)	16,713				
West Virginia School for the Deaf and Blind	4,890,274	-	-	646,399	241,713	888,112	265,455	(49,229)	216,226				
West Virginia State University	1,198,042	-	-	158,358	62,931	221,289	65,033	(12,817)	52,216				
West Virginia University	11,266,709	-	-	1,489,239	1,398,488	2,887,727	611,583	(284,824)	326,759				
Southern West Virginia Community & Technical College	879,950	-	-	116,312	193,034	309,346	47,766	(39,314)	8,452				
West Virginia Northern Community College	385,152	-	-	50,910	160,159	211,069	20,907	(32,619)	(11,712)				
West Virginia Network	161,637	-	-	21,365	1,016	22,381	8,774	(207)	8,567				
Blue Ridge Community and Technical College	75,898	-	-	10,032	2,420	12,452	4,120	(493)	3,627				
Bridgemont Community & Technical College	434,942	-	-	57,491	10,161	67,652	23,610	(2,070)	21,540				
Pierpont Community & Technical College	55,399	-	-	7,323	114	7,437	3,007	(23)	2,984				
Mountwest Community and Technical College	198,553	-	-	26,245	59,395	85,640	10,778	(12,097)	(1,319)				
New River Community and Technical College	350,559	-	-	46,337	11,874	58,211	19,029	(2,418)	16,611				
West Virginia University at Parkersburg	135,417	30	30	17,899	-	17,899	7,351	6	7,357				
West Virginia Council for Community & Technical College Education	119,899	-	-	15,848	30,897	46,745	6,508	(6,293)	215				
Kanawha Valley Technical College	3,370	-	-	445	37,897	38,342	183	(7,718)	(7,535)				
West Virginia Higher Education Policy Commission	341,496	101,767	101,767	45,139	-	45,139	18,537	20,727	39,264				

(Continued)

SCHEDULE OF PENSION AMOUNTS BY EMPLOYER

STATE TEACHERS RETIREMENT SYSTEM

As of and for the Year Ended June 30, 2014

Employer	Net Pension Liability	Deferred Outflows of Resources		Deferred Inflows of Resources			Pension Expense Excluding That Attributable to Employer-Paid Member Contributions		
		Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Allocable Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense Excluding That Attributable to Employer-Paid Member Contributions
State of WV - WV Department of Education	18,424,781	-	-	2,435,400	2,072,263	4,507,663	1,000,139	(422,049)	578,090
State of WV (Non-Employer Contributing Entity) - School Aid Funding	844,435,133	20	-	111,617,854	36,607,504	148,225,358	45,837,899	(7,455,703)	38,382,196
State of WV (Non-Employer Contributing Entity) - Unfunded Liability	2,391,587,112	19	56,346,436	316,121,165	-	316,121,165	129,820,901	11,475,855	141,296,756
	\$ 3,450,093,000		\$ 63,765,478	\$ 456,035,000	\$ 63,765,478	\$ 519,800,478	\$ 187,279,058	\$ -	\$ 187,279,058
									10
									18

The accompanying notes are an integral part of this schedule.

SCHEDULE OF EMPLOYER ALLOCATIONS

STATE TEACHERS RETIREMENT SYSTEM

As of and for the Year Ended June 30, 2013

Employer	Employer Contributions	Employer Allocation Percentage
Barbour County Board of Education	\$ 55,915	0.012224%
Berkeley County Board of Education	1,488,843	0.325488%
Boone County Board of Education	792,748	0.173309%
Braxton County Board of Education	156,401	0.034192%
Brooke County Board of Education	353,914	0.077372%
Cabell County Board of Education	815,469	0.178276%
Calhoun County Board of Education	27,089	0.005922%
Clay County Board of Education	193,643	0.042334%
Doddridge County Board of Education	148,993	0.032573%
Fayette County Board of Education	616,666	0.134814%
Gilmer County Board of Education	-	0.000000%
Grant County Board of Education	49,946	0.010919%
Greenbrier County Board of Education	463,412	0.101310%
Hampshire County Board of Education	88,548	0.019358%
Hancock County Board of Education	407,004	0.088978%
Hardy County Board of Education	664	0.000145%
Harrison County Board of Education	1,383,858	0.302536%
Jackson County Board of Education	461,277	0.100843%
Jefferson County Board of Education	756,382	0.165359%
Kanawha County Board of Education	1,632,995	0.357002%
Lewis County Board of Education	179,780	0.039303%
Lincoln County Board of Education	218,072	0.047674%
Logan County Board of Education	332,877	0.072773%
Marion County Board of Education	891,696	0.194941%
Marshall County Board of Education	729,092	0.159393%
Mason County Board of Education	264,142	0.057746%
McDowell County Board of Education	553,112	0.120920%
Mercer County Board of Education	908,579	0.198632%
Mineral County Board of Education	467,018	0.102099%
Mingo County Board of Education	509,266	0.111335%
Monongalia County Board of Education	1,277,199	0.279219%
Monroe County Board of Education	94,071	0.020566%
Morgan County Board of Education	180,031	0.039358%
Nicholas County Board of Education	287,277	0.062804%
Ohio County Board of Education	596,243	0.130349%
Pendleton County Board of Education	69,820	0.015264%
Pleasants County Board of Education	189,837	0.041502%
Pocahontas County Board of Education	35,653	0.007794%
Preston County Board of Education	178,789	0.039087%
Putnam County Board of Education	979,415	0.214118%
Raleigh County Board of Education	973,702	0.212869%
Randolph County Board of Education	383,180	0.083770%
Ritchie County Board of Education	166,616	0.036425%
Roane County Board of Education	120,004	0.026235%
Summers County Board of Education	135,441	0.029610%
Taylor County Board of Education	158,704	0.034696%
Tucker County Board of Education	12,559	0.002746%
Tyler County Board of Education	204,311	0.044666%
Upshur County Board of Education	233,681	0.051087%

(Continued)

SCHEDULE OF EMPLOYER ALLOCATIONS

STATE TEACHERS RETIREMENT SYSTEM

As of and for the Year Ended June 30, 2013

Employer	Employer Contributions	Employer Allocation Percentage
Wayne County Board of Education	358,181	0.078305%
Webster County Board of Education	141,876	0.031017%
Wetzel County Board of Education	201,600	0.044073%
Wirt County Board of Education	61,455	0.013435%
Wood County Board of Education	1,267,207	0.277034%
Wyoming County Board of Education	514,513	0.112482%
Bluefield State College	93,632	0.020470%
River Valley Child Development Services	25,750	0.005629%
Concord University	177,413	0.038786%
Fairmont State University	194,984	0.042627%
Glenville State College	241,093	0.052707%
Marshall University Research Corp	22,958	0.005019%
Marshall University	567,864	0.124145%
Shepherd University	82,653	0.018069%
West Liberty University	96,057	0.021000%
West Virginia School for the Deaf and Blind	680,204	0.148705%
West Virginia State University	167,129	0.036537%
West Virginia University	1,677,998	0.366841%
Southern West Virginia Community & Technical College	142,096	0.031065%
West Virginia Northern Community College	72,164	0.015776%
West Virginia Network	21,564	0.004714%
Blue Ridge Community and Technical College	10,382	0.002270%
Bridgemont Community & Technical College	59,004	0.012899%
Pierpont Community & Technical College	7,360	0.001609%
Mountwest Community and Technical College	34,150	0.007466%
New River Community and Technical College	48,042	0.010503%
West Virginia University at Parkersburg	17,950	0.003924%
West Virginia Council for Community & Technical College Education	19,967	0.004365%
Kanawha Valley Technical College	5,440	0.001189%
West Virginia Higher Education Policy Commission	31,869	0.006967%
State of WV - WV Department of Education	2,715,790	0.593721%
State of WV (Non-Employer Contributing Entity) - School Aid Funding	116,779,277	25.530058%
State of WV (Non-Employer Contributing Entity) - Unfunded Liability	309,657,218	67.696657%
	<u>\$ 457,418,774</u>	<u>100.000000%</u>

See Independent Auditor's Report.

SCHEDULE OF PENSION AMOUNTS BY EMPLOYER

STATE TEACHERS RETIREMENT SYSTEM

As of June 30, 2013

Employer	Net Pension Liability
Barbour County Board of Education	\$ 510,871
Berkeley County Board of Education	13,602,903
Boone County Board of Education	7,242,990
Braxton County Board of Education	1,428,967
Brooke County Board of Education	3,233,556
Cabell County Board of Education	7,450,581
Calhoun County Board of Education	247,500
Clay County Board of Education	1,769,231
Doddridge County Board of Education	1,361,283
Fayette County Board of Education	5,634,206
Gilmer County Board of Education	-
Grant County Board of Education	456,335
Greenbrier County Board of Education	4,233,991
Hampshire County Board of Education	809,024
Hancock County Board of Education	3,718,616
Hardy County Board of Education	6,067
Harrison County Board of Education	12,643,701
Jackson County Board of Education	4,214,485
Jefferson County Board of Education	6,910,729
Kanawha County Board of Education	14,919,957
Lewis County Board of Education	1,642,571
Lincoln County Board of Education	1,992,428
Logan County Board of Education	3,041,351
Marion County Board of Education	8,147,034
Marshall County Board of Education	6,661,393
Mason County Board of Education	2,413,349
McDowell County Board of Education	5,053,541
Mercer County Board of Education	8,301,286
Mineral County Board of Education	4,266,938
Mingo County Board of Education	4,652,939
Monongalia County Board of Education	11,669,205
Monroe County Board of Education	859,485
Morgan County Board of Education	1,644,864
Nicholas County Board of Education	2,624,724
Ohio County Board of Education	5,447,610
Pendleton County Board of Education	637,915
Pleasants County Board of Education	1,734,457
Pocahontas County Board of Education	325,746
Preston County Board of Education	1,633,516
Putnam County Board of Education	8,948,484
Raleigh County Board of Education	8,896,287
Randolph County Board of Education	3,500,947
Ritchie County Board of Education	1,522,297
Roane County Board of Education	1,096,424
Summers County Board of Education	1,237,465
Taylor County Board of Education	1,450,009
Tucker County Board of Education	114,746
Tyler County Board of Education	1,866,700 24
Upshur County Board of Education	2,135,040

(Continued)

SCHEDULE OF PENSION AMOUNTS BY EMPLOYER

STATE TEACHERS RETIREMENT SYSTEM

As of June 30, 2013

Employer	Net Pension Liability
Wayne County Board of Education	3,272,542
Webster County Board of Education	1,296,259
Wetzel County Board of Education	1,841,930
Wirt County Board of Education	561,487
Wood County Board of Education	11,577,913
Wyoming County Board of Education	4,700,879
Bluefield State College	855,474
River Valley Child Development Services	235,266
Concord University	1,620,944
Fairmont State University	1,781,483
Glenville State College	2,202,761
Marshall University Research Corp	209,757
Marshall University	5,188,323
Shepherd University	755,164
West Liberty University	877,631
West Virginia School for the Deaf and Blind	6,214,725
West Virginia State University	1,526,984
West Virginia University	15,331,126
Southern West Virginia Community & Technical College	1,298,269
West Virginia Northern Community College	659,331
West Virginia Network	197,021
Blue Ridge Community and Technical College	94,856
Bridgemont Community & Technical College	539,094
Pierpont Community & Technical College	67,245
Mountwest Community and Technical College	312,014
New River Community and Technical College	438,939
West Virginia University at Parkersburg	164,001
West Virginia Council for Community & Technical College Education	182,430
Kanawha Valley Technical College	49,703
West Virginia Higher Education Policy Commission	291,173
State of WV - WV Department of Education	24,812,978
State of WV (Non-Employer Contributing Entity) - School Aid Funding	1,066,960,852
State of WV (Non-Employer Contributing Entity) - Unfunded Liability	2,829,201,702
	<u>\$ 4,179,234,000</u>

See Independent Auditor's Report.

WEST VIRGINIA CONSOLIDATED PUBLIC RETIREMENT BOARD

NOTES TO SCHEDULES OF EMPLOYER ALLOCATIONS AND PENSION AMOUNTS BY EMPLOYER

1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Introduction

The Government Accounting Standards Board (GASB) Statement No. 68, *Accounting and Financial Reporting for Pensions*, establishes financial reporting requirements for governments that provide employees with pension benefits. GASB 68 requires governmental employers to recognize a net pension liability and/or a net pension asset as employees earn pension benefits. Governments participating in the State Teachers Retirement System (the Plan) will recognize their proportionate share of the collective pension amounts for all benefits provided through the plan.

Basis of Accounting

The schedule of pension amounts by employer of the Plan has been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) as applied to governmental units. The GASB is the accepted standard setting body for establishing governmental accounting and financial reporting principles for governmental units.

Basis of Allocation

Pension amounts have been allocated to each participating employer and non-employer contributing entity based on their proportionate share of employer and non-employer contributions to the Plan for each of the fiscal years ended June 30, 2014 and 2013. Employer contributions are recognized when due. Retroactive service, military service, out of state service, and back pay employer contributions have been excluded from the allocation. Employer contributions made by the non-employer contributing entity on behalf of participating employers have been allocated to the non-employer contributing entity in accordance with the special funding situation requirements of GASB 68. See Note 4, special funding situation, for additional discussion.

Accounting Estimates

The preparation of the schedules of employer allocations and pension amounts by employer in accordance with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of net pension liability, deferred inflows of resources, deferred outflows of resources, and pension expense as of the measurement date. Actual amounts could differ from those estimates.

Measurement Date

Net pension liability, deferred inflows of resources, deferred outflows of resources, and pension expense were determined by actuarial valuations as of July 1, 2013 rolled forward to June 30, 2014, which is the measurement date.

Beginning Balance Presentation (Employers and Non-Employer)

Due to the adoption of a measurement date of June 30, 2014, the schedule of employer allocations and schedule of pension amount by employer as of and for the year ended June 30, 2013 are presented to assist the employers and non-employer participating in the Plan in reporting the beginning (cumulative effect) adjustment as of July 1, 2014 to recognize their proportionate share of the net pension liability as of that date.

WEST VIRGINIA CONSOLIDATED PUBLIC RETIREMENT BOARD

NOTES TO SCHEDULES OF EMPLOYER ALLOCATIONS AND
PENSION AMOUNTS

(Continued)

2 - AMORTIZATION

The net difference between projected and actual investment earnings on pension plan investments is amortized over a five year period. All other deferred outflows of resources and deferred inflows of resources relating to pension amounts reported in these schedules are amortized and included in pension expense over the average remaining service life of **5.91 years.**

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3 - ACTUARIAL REVISIONS

Subsequent to the issuance of the West Virginia Consolidated Public Retirement Board's June 30, 2014 Comprehensive Annual Financial Report, certain actuarial amounts from the actuarial valuation as of July 1, 2013 rolled forward to June 30, 2014 were revised. The amounts revised as of June 30, 2014 were used to prepare these schedules and are described below:

Total pension liability		\$ 10,132,186,000	
Plan fiduciary net position		<u>(6,682,093,000)</u>	
Net pension liability		<u>\$ 3,450,093,000</u>	
Plan fiduciary net position as a percentage of the total pension liability		65.95%	
<u>Sensitivity of Discount Rate</u>	<u>1% Decrease (6.5%)</u>	<u>Current Discount Rate (7.5%)</u>	<u>1% Increase (8.5%)</u>
Total net pension liability	\$ 4,474,369,000	\$ 3,450,093,000	\$ 2,570,728,000

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4 - SPECIAL FUNDING SITUATION

The State of West Virginia (State) is a non-employer contributing entity that provides funding through the School Aid Formula (SAF) to subsidize employer contributions of county boards of education and to fund the unfunded liability of TRS for all participating employers. These amounts qualify as a special funding situation in accordance with GASB 68. The State assumes a share of the net pension liability on behalf of the various county boards of education for contributions related to the SAF. The State assumes a share of the net pension liability on behalf of all participating employers for contributions related to funding of the unfunded liability.

**REVISED ALLOCATION OF THE
UNFUNDED RETIREMENT APPROPRIATION FOR THE
TEACHERS' RETIREMENT SYSTEM (TRS)
USING COVERED PAYROLL AS THE ALLOCATION BASE
FOR THE 2014-15 YEAR**

TRS Participating Employer	FY 14 Covered Payroll Per Annual ED Report	Percent of Covered Payroll	Revised 2014-2015 Unfunded Retirement Allocation	Original 2014-2015 Unfunded Retirement Allocation	Difference
County Boards					
Barbour County Board of Education	11,507,287	0.76030570%	2,429,783	2,705,445	(275,662)
Berkeley County Board of Education	93,437,247	6.17355501%	19,729,429	19,005,631	723,798
Boone County Board of Education	27,792,053	1.83626738%	5,868,338	5,066,483	801,855
Braxton County Board of Education	11,128,827	0.73530018%	2,349,870	2,253,833	96,037
Brooke County Board of Education	18,194,078	1.20211311%	3,841,710	3,954,377	(112,667)
Cabell County Board of Education	63,373,749	4.18720947%	13,381,472	14,605,834	(1,224,362)
Calhoun County Board of Education	6,018,311	0.39763989%	1,270,776	1,292,313	(21,537)
Clay County Board of Education	10,641,553	0.70310516%	2,246,981	2,129,414	117,567
Doddridge County Board of Education	6,803,078	0.44949074%	1,436,481	1,326,043	110,438
Fayette County Board of Education	36,479,298	2.41024818%	7,702,664	7,497,862	204,802
Gilmer County Board of Education	5,368,473	0.35470399%	1,133,562	1,049,191	84,371
Grant County Board of Education	8,515,591	0.56263934%	1,798,081	2,107,220	(309,139)
Greenbrier County Board of Education	28,727,995	1.89810659%	6,065,964	5,705,052	360,912
Hampshire County Board of Education	15,974,727	1.05547687%	3,373,090	3,715,294	(342,204)
Hancock County Board of Education	22,602,374	1.49337659%	4,772,529	4,646,533	125,996
Hardy County Board of Education	10,485,068	0.69276593%	2,213,939	2,571,018	(357,079)
Harrison County Board of Education	60,055,342	3.96795679%	12,680,785	12,513,384	167,401
Jackson County Board of Education	24,616,392	1.62644611%	5,197,792	5,935,320	(737,528)
Jefferson County Board of Education	44,630,272	2.94879662%	9,423,756	9,354,650	69,106
Kanawha County Board of Education	141,116,996	9.32383569%	29,797,087	33,370,631	(3,573,544)
Lewis County Board of Education	12,680,096	0.83779513%	2,677,423	2,903,453	(226,030)
Lincoln County Board of Education	19,294,625	1.27482813%	4,074,092	4,327,723	(253,631)
Logan County Board of Education	31,553,137	2.08476850%	6,662,497	7,242,379	(579,882)
Marion County Board of Education	41,957,344	2.77219182%	8,859,363	9,362,387	(503,024)
Marshall County Board of Education	29,569,106	1.95368020%	6,243,566	5,420,808	822,758
Mason County Board of Education	22,785,145	1.50545257%	4,811,121	4,637,678	173,443
McDowell County Board of Education	20,569,020	1.35902948%	4,343,182	3,949,109	394,073
Mercer County Board of Education	49,989,747	3.30290610%	10,555,418	10,971,435	(416,017)
Mineral County Board of Education	23,336,978	1.54191309%	4,927,641	5,291,580	(363,939)
Mingo County Board of Education	23,383,676	1.54499851%	4,937,502	4,953,738	(16,236)
Monongalia County Board of Education	59,180,073	3.91012630%	12,495,970	12,473,409	22,561
Monroe County Board of Education	9,171,410	0.60597037%	1,936,558	1,887,601	48,957
Morgan County Board of Education	12,031,640	0.79495056%	2,540,501	2,598,521	(58,020)
Nicholas County Board of Education	21,015,536	1.38853158%	4,437,465	4,515,114	(77,649)
Ohio County Board of Education	30,419,431	2.00986261%	6,423,113	6,038,647	384,466
Pendleton County Board of Education	6,272,836	0.41445678%	1,324,520	1,594,188	(269,668)
Pleasants County Board of Education	7,542,432	0.49834108%	1,592,597	1,632,907	(40,310)
Pocahontas County Board of Education	6,862,006	0.45338419%	1,448,924	1,686,846	(237,922)
Preston County Board of Education	19,528,445	1.29027699%	4,123,463	5,385,925	(1,262,462)
Putnam County Board of Education	46,379,590	3.06437699%	9,793,127	11,187,946	(1,394,819)
Raleigh County Board of Education	65,553,608	4.33123642%	13,841,753	14,000,908	(159,155)
Randolph County Board of Education	22,643,506	1.49609429%	4,781,214	5,425,353	(644,139)
Ritchie County Board of Education	7,334,618	0.48461047%	1,548,717	1,599,792	(51,075)
Roane County Board of Education	11,659,572	0.77036738%	2,461,938	2,546,153	(84,215)
Summers County Board of Education	8,024,603	0.53019894%	1,694,408	1,895,991	(201,583)
Taylor County Board of Education	11,695,410	0.77273525%	2,469,505	2,897,984	(428,479)
Tucker County Board of Education	5,394,440	0.35641969%	1,139,045	1,384,840	(245,795)
Tyler County Board of Education	7,205,555	0.47608309%	1,521,465	1,651,184	(129,719)
Upshur County Board of Education	19,562,159	1.29250450%	4,130,582	4,591,053	(460,471)
Wayne County Board of Education	35,935,700	2.37433172%	7,587,882	7,638,486	(50,604)
Webster County Board of Education	7,838,349	0.51789282%	1,655,080	1,768,031	(112,951)
Wetzel County Board of Education	14,198,049	0.93808882%	2,997,942	3,103,030	(105,088)
Wirt County Board of Education	5,319,821	0.35148949%	1,123,289	1,196,274	(72,985)
Wood County Board of Education	69,874,222	4.61670658%	14,754,057	15,515,619	(761,562)
Wyoming County Board of Education	23,343,660	1.54235460%	4,929,052	5,498,089	(569,037)

**REVISED ALLOCATION OF THE
UNFUNDED RETIREMENT APPROPRIATION FOR THE
TEACHERS' RETIREMENT SYSTEM (TRS)
USING COVERED PAYROLL AS THE ALLOCATION BASE
FOR THE 2014-15 YEAR**

TRS Participating Employer	FY 14 Covered Payroll Per Annual ED Report	Percent of Covered Payroll	Revised 2014-2015 Unfunded Retirement Allocation	Original 2014-2015 Unfunded Retirement Allocation	Difference
Other					
River Valley Child Development Services	142,229	0.00939730%	30,032	-	30,032
Marshall University Research Corporation	177,178	0.01170641%	37,411	-	37,411
Bluefield State College	491,037	0.03244364%	103,683	-	103,683
Concord University	1,187,258	0.07844414%	250,692	-	250,692
Fairmont State University	1,230,096	0.08127452%	259,737	-	259,737
Glenville State College	1,552,258	0.10256025%	327,762	-	327,762
Marshall University	3,561,523	0.23531579%	752,022	-	752,022
Shepherd University	488,822	0.03229729%	103,216	-	103,216
West Liberty University	567,263	0.03748002%	119,779	-	119,779
WV School for the Deaf and Blind	7,150,118	0.47242021%	1,509,759	-	1,509,759
West Virginia State University	1,061,627	0.07014347%	224,164	-	224,164
West Virginia University	10,275,462	0.67891695%	2,169,681	-	2,169,681
Southern West Virginia Community & Technical College	783,432	0.05176264%	165,423	-	165,423
West Virginia Northern Community College	342,688	0.02264197%	72,359	-	72,359
West Virginia Network	143,882	0.00950652%	30,381	-	30,381
Blue Ridge Community & Technical College	67,561	0.00446387%	14,266	-	14,266
Bridgemont Community & Technical College	386,160	0.02551423%	81,538	-	81,538
Pierpont Community & Technical College	49,311	0.00325805%	10,412	-	10,412
Mountwest Community & Technical College	176,743	0.01167769%	37,320	-	37,320
New River Community & Technical College	312,046	0.02061742%	65,889	-	65,889
West Virginia University at Parkersburg	120,539	0.00796419%	25,452	-	25,452
WV Council for Community & Technical College Education	106,725	0.00705151%	22,535	-	22,535
Kanawha Valley Technical College	3,000	0.00019822%	633	-	633
State of WV - Department of Education	26,252,777	1.73456483%	5,543,317	-	5,543,317
West Virginia Higher Education Policy Commission	303,981	0.02008451%	64,186	-	64,186
Total	1,513,507,972	100%	319,579,709	319,579,709	-

Notes: (1) The revised amounts reported for County Boards of Education that are fiscal agents include the combined amounts for the county boards, RESAs and MCVCs. The original amounts reported for the County Boards of Education include the amounts originally allocated for both the county board and MCVC. (2) The covered payroll amounts were provided by the WV Consolidated Public Retirement Board.

DATE - 8/18/15
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 REPT - EXP BY FUNCTION

TYLER COUNTY SCHOOLS
 ANNUAL FINANCIAL STATEMENT RET I 231
 June 30, 2015

PAGE 1

ACCOUNT NUMBER	ORIGINAL BUDGET	FINAL BUDGET	YTD EXPENSE 2015	ENCUMBERANCE
FUND 11 COUNTY				
11.XXXXX.X11XX.XXX.XXX.XXXX.XXXX.XX	204,350.00	197,450.00	191,777.93	.00
11.XXXXX.X12XX.XXX.XXX.XXXX.XXXX.XX	32,280.00	26,380.00	26,252.23	.00
11.XXXXX.X13XX.XXX.XXX.XXXX.XXXX.XX	10,790.00	10,790.00	10,776.72	.00
11.XXXXX.X21XX.XXX.XXX.XXXX.XXXX.XX	8,890.00	8,890.00	8,885.52	.00
11.XXXXX.X22XX.XXX.XXX.XXXX.XXXX.XX	21,210.00	21,210.00	21,208.96	.00
11.XXXXX.X23XX.XXX.XXX.XXXX.XXXX.XX	9,550.00	9,740.00	9,687.85	.00
11.XXXXX.X24XX.XXX.XXX.XXXX.XXXX.XX	11,290.00	5,790.00	5,722.86	.00
11.XXXXX.X26XX.XXX.XXX.XXXX.XXXX.XX	12,180.00	13,580.00	13,507.06	.00
11.XXXXX.X27XX.XXX.XXX.XXXX.XXXX.XX	29,680.00	21,880.00	20,673.54	.00
11.XXXXX.XXXXX.XXX.XXX.XXXX.XXXX.XX	340,220.00	315,710.00	308,492.67	.00
FUND 61 SPECIAL REVENUE FUND				
61.XXXXX.X11XX.XXX.XXX.XXXX.XXXX.XX	9,400.00	9,731.61	10,085.39	.00
61.XXXXX.X12XX.XXX.XXX.XXXX.XXXX.XX	8,290.00	8,060.00	8,290.56	.00
61.XXXXX.X21XX.XXX.XXX.XXXX.XXXX.XX	.00	.00	8.10	.00
61.XXXXX.X22XX.XXX.XXX.XXXX.XXXX.XX	900.00	5,103.18	1,199.87	.00
61.XXXXX.X23XX.XXX.XXX.XXXX.XXXX.XX	4,600.00	4,300.00	4,300.00	.00
61.XXXXX.XXXXX.XXX.XXX.XXXX.XXXX.XX	23,190.00	27,194.79	23,883.92	.00
REPORT TOTAL	363,410.00	342,904.79	332,376.59	.00

DATE - 8/18/15
 TIME - 15:11:29
 PROG - GNL.570
 REPT - EXP BY FUNCTION

TYLER COUNTY SCHOOLS
 ANNUAL FINANCIAL STATEMENT RET IV 233
 June 30, 2015

PAGE 1

ACCOUNT NUMBER	ORIGINAL BUDGET	FINAL BUDGET	YTD EXPENSE 2015	ENCUMBERANCE
FUND 11 COUNTY				
11.XXXXX.X11XX.XXX.XXX.XXXX.XX	131,570.00	140,870.00	138,677.08	.00
11.XXXXX.X12XX.XXX.XXX.XXXX.XX	55,100.00	54,300.00	47,433.26	.00
11.XXXXX.X13XX.XXX.XXX.XXXX.XX	10,360.00	10,560.00	10,524.37	.00
11.XXXXX.X21XX.XXX.XXX.XXXX.XX	20,230.00	15,330.00	14,975.04	.00
11.XXXXX.X22XX.XXX.XXX.XXXX.XX	4,590.00	4,690.00	4,604.64	.00
11.XXXXX.X23XX.XXX.XXX.XXXX.XX	15,910.00	16,010.00	15,908.11	.00
11.XXXXX.X24XX.XXX.XXX.XXXX.XX	15,130.00	15,320.00	15,273.08	.00
11.XXXXX.X25XX.XXX.XXX.XXXX.XX	6,340.00	6,640.00	6,512.73	.00
11.XXXXX.X26XX.XXX.XXX.XXXX.XX	23,080.00	24,980.00	24,728.68	.00
11.XXXXX.X27XX.XXX.XXX.XXXX.XX	36,950.00	39,950.00	39,657.63	.00
11.XXXXX.XXXXX.XXX.XXX.XXXX.XX	319,260.00	328,650.00	318,294.62	.00
FUND 61 SPECIAL REVENUE FUND				
61.XXXXX.X11XX.XXX.XXX.XXXX.XX	22,705.00	22,140.25	22,926.90	.00
61.XXXXX.X12XX.XXX.XXX.XXXX.XX	6,290.00	9,050.00	8,648.83	.00
61.XXXXX.X21XX.XXX.XXX.XXXX.XX	.00	.00	39.83	.00
61.XXXXX.X22XX.XXX.XXX.XXXX.XX	1,000.00	2,712.95	1,699.05	.00
61.XXXXX.X31XX.XXX.XXX.XXXX.XX	17,680.00	19,224.12	18,655.14	.00
61.XXXXX.XXXXX.XXX.XXX.XXXX.XX	47,675.00	53,127.32	51,969.75	.00
REPORT TOTAL	366,935.00	381,777.32	370,264.37	.00

DATE - 8/18/15
 TIME - 15:12:06
 PROG - GNL,570
 REPT - EXP BY FUNCTION

TYLER COUNTY SCHOOLS
 ANNUAL FINANCIAL STATEMENT RET I 231
 June 30, 2014

ACCOUNT NUMBER	ORIGINAL BUDGET	FINAL BUDGET	YTD EXPENSE 2014	ENCUMBERANCE
FUND 11 COUNTY				
11.XXXXX.X11XX.XXX.XXX.XXXX.XX	220,260.00	199,260.00	192,481.70	.00
11.XXXXX.X12XX.XXX.XXX.XXXX.XX	31,060.00	32,160.00	31,603.64	.00
11.XXXXX.X13XX.XXX.XXX.XXXX.XX	10,490.00	10,590.00	10,490.88	.00
11.XXXXX.X21XX.XXX.XXX.XXXX.XX	8,700.00	8,700.00	8,635.68	.00
11.XXXXX.X22XX.XXX.XXX.XXXX.XX	20,770.00	20,970.00	20,775.12	.00
11.XXXXX.X23XX.XXX.XXX.XXXX.XX	9,420.00	9,520.00	9,427.44	.00
11.XXXXX.X24XX.XXX.XXX.XXXX.XX	16,190.00	16,290.00	16,185.60	.00
11.XXXXX.X25XX.XXX.XXX.XXXX.XX	6,310.00	.00	.00	.00
11.XXXXX.X26XX.XXX.XXX.XXXX.XX	11,690.00	12,190.00	12,031.75	.00
11.XXXXX.X27XX.XXX.XXX.XXXX.XX	44,200.00	36,300.00	36,253.73	.00
11.XXXXX.XXXXX.XXX.XXX.XXXX.XX	379,090.00	345,980.00	337,885.54	.00
FUND 61 SPECIAL REVENUE FUND				
61.XXXXX.X11XX.XXX.XXX.XXXX.XX	8,910.00	9,301.14	10,009.59	.00
61.XXXXX.X12XX.XXX.XXX.XXXX.XX	8,060.00	8,060.00	8,052.48	.00
61.XXXXX.X22XX.XXX.XXX.XXXX.XX	1,000.00	4,030.00	2,057.31	.00
61.XXXXX.X23XX.XXX.XXX.XXXX.XX	4,300.00	4,590.00	4,529.56	.00
61.XXXXX.X27XX.XXX.XXX.XXXX.XX	.00	465.00	84.00	.00
61.XXXXX.XXXXX.XXX.XXX.XXXX.XX	22,270.00	26,446.14	24,732.94	.00
REPORT TOTAL	401,360.00	372,426.14	362,618.48	.00

DATE - 8/18/15
 TIME - 15:12:49
 PROG - GNL.570
 REPT - EXP BY FUNCTION

TYLER COUNTY SCHOOLS
 ANNUAL FINANCIAL STATEMENT RET IV 233
 June 30, 2014

PAGE 1

ACCOUNT NUMBER	ORIGINAL BUDGET	FINAL BUDGET	YTD EXPENSE 2014	ENCUMBERANCE
FUND 11 COUNTY				
11.XXXXX.X11XX.XXX.XXX.XXXX.XXXX.XX	122,340.00	135,940.00	134,674.90	.00
11.XXXXX.X12XX.XXX.XXX.XXXX.XXXX.XX	44,990.00	49,430.00	47,644.28	.00
11.XXXXX.X13XX.XXX.XXX.XXXX.XXXX.XX	9,960.00	10,160.00	10,150.56	.00
11.XXXXX.X21XX.XXX.XXX.XXXX.XXXX.XX	16,290.00	19,790.00	19,519.50	.00
11.XXXXX.X22XX.XXX.XXX.XXXX.XXXX.XX	4,430.00	4,530.00	4,449.36	.00
11.XXXXX.X23XX.XXX.XXX.XXXX.XXXX.XX	15,480.00	15,480.00	15,476.40	.00
11.XXXXX.X24XX.XXX.XXX.XXXX.XXXX.XX	13,080.00	13,180.00	13,013.53	.00
11.XXXXX.X25XX.XXX.XXX.XXXX.XXXX.XX	2,200.00	6,200.00	6,108.12	.00
11.XXXXX.X26XX.XXX.XXX.XXXX.XXXX.XX	22,250.00	23,350.00	23,121.55	.00
11.XXXXX.X27XX.XXX.XXX.XXXX.XXXX.XX	31,450.00	36,450.00	36,397.23	.00
11.XXXXX.XXXXX.XXX.XXX.XXXX.XXXX.XX	282,470.00	314,510.00	310,555.43	.00
FUND 61 SPECIAL REVENUE FUND				
61.XXXXX.X11XX.XXX.XXX.XXXX.XXXX.XX	22,020.00	22,483.93	21,634.44	36.00
61.XXXXX.X12XX.XXX.XXX.XXXX.XXXX.XX	8,880.00	8,880.00	7,679.58	.00
61.XXXXX.X21XX.XXX.XXX.XXXX.XXXX.XX	.00	.00	23.62	.00
61.XXXXX.X22XX.XXX.XXX.XXXX.XXXX.XX	1,000.00	2,662.00	2,707.70	.00
61.XXXXX.X27XX.XXX.XXX.XXXX.XXXX.XX	.00	210.00	37.82	.00
61.XXXXX.X31XX.XXX.XXX.XXXX.XXXX.XX	17,690.00	18,274.38	16,804.32	.00
61.XXXXX.XXXXX.XXX.XXX.XXXX.XXXX.XX	49,590.00	52,510.31	48,887.48	36.00
REPORT TOTAL	332,060.00	367,020.31	359,442.91	36.00

Report ID: EXP BY FUNCTION
 Report Title: ANNUAL FINANCIAL STATEMENT RET IV 233
 Items to Print: A
 A - Print account number only.
 T - Print account title only.
 B - Print both the account number and the title.

Report Sequence Logic:

Element Name (defines sequence)	New Page	Print Total	Offset From	To	Select: From or Only To
1. FUND	N	Y	0	0	11 61
2.	N	N	0	0	
3. PROGRAM/FUNCTION	N	Y	2	3	11000 99999
4. OBJECT	N	N	0	0	233
5. LOCATION	N	N	0	0	
6. COST CENTER	N	N	0	0	
7. SUBJECT	N	N	0	0	
8. EXPANSION	N	N	0	0	
9.	N	N	0	0	
10.	N	N	0	0	

(*TYPE' for financial statement classification.)

Mode: Change

F3=Exit F4=Index F5=Reset F12=Cancel

Cancel? N

**This page and the pages that follow are examples of
 how to set up the Exp by Function report for objects
 231 and 233 in WVEIS**

Balances to Print:

	Column Heading	Sign	Cent	Item	FY
1.	ORIGINAL				
	BUDGET	—	Y	06	—
2.	FINAL				
	BUDGET	—	Y	09	—
3.	YTD EXPENSE				
	2015	—	Y	03	—
4.	ENCUMBRANCE				
		—	Y	12	—
5.					
		—	Y	00	—
6.					
		—	Y	00	—
7.					
		—	Y	00	—
8.					
		—	Y	00	—

Available Items

1. Beginning transaction balance.
2. Current month transaction activity.
3. Year-to-date transaction activity.
4. Current transaction balance.
5. Prior month transaction balance
6. Beginning budget balance.
7. Current month budget activity.
8. Year-to-date budget activity.
9. Current budget balance.
10. Prior month budget balance.
11. Current month encumbrance activity.
12. Current encumbrance balance.
13. Non-transacted budget balance avail
14. Non-encumbered budget balance avail
15. Cur trans balance as % of budget ba
16. Cur month trans as % of budget bal.
17. Committed balance as % of budget ba

1 Sign: R-Reverse D-Drop -Leave
 Mode: Change F3=Exit F4=Index

Use HELP key to display items 18-45.
 F5=Reset F12=Cancel Cancel? N

Paper Options: (Use 'X' to select only one)

X 8 1/2 by 11 inch
— 11 by 8 1/2 inch
— 14 by 11 inch

Compressed? (Y/N)

Y

Copies:

1

Detail Option:

4

- 0 - Print all detail lines.
- 1 - Drop detail lines with all zero columns.
- 2 - Drop all detail lines.
(The lowest level total becomes the detail line)
- 3 - Print the closed detail ledger transactions. (Items 19-24 only)
- 4 - Drop detail and summary lines with all zero columns.

Mode: Change

F3=Exit F4=Index F5=Reset F12=Cancel

Cancel? N