Supporting Documentation Needed to Complete GASB 68 & 71 Conversion Journal 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.



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 entities for the State Teachers Retirement System, as of and for the year 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.

Julions ; Kanash, A.C.

Charleston, West Virginia November 16, 2015

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%
ewis County Board of Education	195,135	0.042360%
incoln County Board of Education	229,760	0.049876%
ogan 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)

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	0.1817879
Randolph County Board of Education	258,503	0.0561169
Ritchie County Board of Education	173,765	0.0377219
Roane County Board of Education	122,966	0.0266939
Summers County Board of Education	101,871	0.0221149
aylor County Board of Education	91,018	0.0197589
Lucker County Board of Education	26,659	0.0057879
yler County Board of Education	147,066	0.031925
Jpshur County Board of Education	237,266	0.0515069
Nayne County Board of Education	289,040	0.062745
Nebster County Board of Education	113,471	0.024632
Netzel County Board of Education	248,375	0.053917
Nirt County Board of Education	52,268	0.0113469
Nood County Board of Education	1,065,065	0.231204
Nyoming County Board of Education	368,822	0.080064
Bluefield State College	73,656 @	0.015989
River Valley Child Development Services	21,334 @	
Concord University	180,153 @	0.039108
Fairmont State University	184,515 (a	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
Nest Liberty University	85,090 @	0.018471
West Virginia School for the Deaf and Blind	652,955 @	0.141743
Nest 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 & Techical College	58,074 @	0.012607
Pierpont Community & Technical College	7,397 🦉	0.001606
Mountwest Community and Technical College	26,511 @	
New River Community and Technical College	46,807 (a	0.010161
West Virginia University at Parkersburg	18,081 (
West Virginia Council for Community & Technical College Education	16,009 (0)	
Kanawha Valley Technical College	450 @	
West Virginia Higher Education Policy Commission	45,597 (a)	

(Continued)

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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 (State of WV (Non-Employer Contributing Entity) - School Aid Funding (State of WV (Non-Employer Contributing Entity) - Unfunded Liability	16 2,460.098 @ 112,749.951 319,327,464	0.534037% <mark>24.475721%</mark> # <u>69.319497</u> % #	•
	14 s 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)

STATE TEACHERS RETIREMENT SYSTEM

As	of	and	for	the	Year	Ended	June	30,	2014	

Differences Differences Differences Differences Differences Proportionade Prension Employer Contributions and Proportionate Table Actual Investment Contributions and Differences Table Employer Proportionate Differences Differences Proportionate Differences Proportionate Differences Differences Proportionate Differences Proportionate Differences Differ			As of	and for the Year E	nded June 30, 2014					
Dranges in Proportion and Charges in Proportion and Encode Charges in Proportion and Encode Charges in Proportion and Encode Deferences Differences Total Encode Total E			Deferred Outflows	s of Resources	Def	erred Inflows of Resour	ces	Pension Expense E		
Benef by County Board of Education 14 000:140 2,794.203 2,794.203 1,851.339 - 1,851.339 760.286 560.90,204 1,851.339 760.286 560.90,204 1,851.339 760.286 560.90,204 1,851.339 760.286 560.90,204 1,252.553 1.25 560.90 1,252.553 1.25 280.300,209 671.16 1.25.753 610.244 1,010.245 1,010.245 1,010.245 1,010.245 1,010.245 1,010.245 1,010.245 1,010.245 1	Employer		Proportion and Differences Between Employer Contributions and Proportionate Share of	Deferred Outflows of	Between Projected and Actual Investment Earnings on Pension Plan	Proportion and Differences Between Employer Contributions and Proportionate Share of	Deferred Inflows of	Share of Allocable Pension	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of	Employer Pension Expense Excluding That Attributable to Employer-Paid
Bone County Board & Education 527,250 - - 688,990 771,649 1.460,648 222,950 (157,159) (177,159) (115,140) (168,150) (177,159) (177,159) (177,159) (177,159) (177,159) (177,159) (177,159) (177,159) (177,159) (177,159) (177,159) (177,159) (177,159) (177,159) (177,159) (177,159) (177,159) (1	Barbour County Board of Education	\$ 664,112	\$ 243,911	\$ 243,911	\$ 87,783	s -	\$ 87,783	\$ 36,050	\$ 49,676	\$ 85,726
Brands County Board of Education 655 963 - - 867.06 527.039 613.745 35.607 (107.40) (17.40) Cabel County Board of Education 6650.679 503.869 679.116 - 672.80 773.80 822.54 (18.44.8) 00 Cabel County Board of Education 508.698 300.622 672.80 - 672.80 273.30 82.44.8 00 Caboury Board of Education 138.846 228.207 179.957 - 179.957 7.73.42 48.107 121.33 Centro County Board of Education 433.944 430.300 453.330 57.313 2.57.33 28.527 98.872 121.33 Centro County Board of Education 430.920 660.750 660.750 660.750 660.750 660.750 660.750 660.750 640.750 222.640 123.54 34.86 Hancock County Board of Education 430.874 - 6.574 282.93 23.56 48.70 122.54 48.810 125.57 Hancock County Board of Education	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
Brandon County Board of Education 655,963 - - 88,706 527,039 613,745 35,607 (107,400) (17,40) Cableu County Board of Education 6,650,679 503,369 672,610 - 672,810 363,622 303,6622 672,800 - 672,800 267,280 267,273 48,170 173,57 7,73,77 7,73,77 7,73,77 7,73,77 7,73,77 27,739 48,170 173,37 22,540 493,320 267,373 26,373 26,373 26,373 26,373 26,373 22,356 468,73 222,460 253,574 348,47 343,67 172,527 29,382 27,733 22,356 468,73 222,453 489,370 22,356 468,73	Boone County Board of Education	5,212,560		• • • • • • • • • • •	688,999	771,649	1,460,648	282,950	(157,159)	125,791
Cabeli Caury Board of Education 6 690 879 503 399 673 116 - 679 116 391 025 102.519 443 Cabicu Courty Board of Education 589 693 306.622 67.280 - 67.280 27.33 22.48 90 Cily Courty Board of Education 1.388.496 228.207 179.967 - 179.967 7.313 23.532 94.117 173 Griant Courty Board of Education 4.33.944 436.360 57.313 - - 54.049 422.399 10.16.458 227.533 28.872 1712 Griant Courty Board of Education 4.30.976 144.244 464.73 - 56.73 22.9131 22.52.69 142.574 34.64 Hampshire Courty Board of Education 4.30.742 103.525 413.370 - 419.370 172.222 21.044 183.24 Hancock Courty Board of Education 4.30.743 - - 56.72 23.913 12.617 10.34.73 22.460 123.572 14.83 18.24 Hancock Up Board of Educat	· 영화 중 입지 않는 것은 것은 것을 통하는 것이라는 것을 알려야 한다. 같은 것은 것을 하는 것은 것을 하는 것을 하는 것이다. 것은 것을 하는 것은 것을 하는 것을 수 있다. 것을 하는 것을 하는 것을 하는 것을 수 있다. 것을 것을 수 있다. 것을 것을 수 있다. 것을 것을 수 있다. 것을 수 있다. 것을 것을 것이 같다. 것을 것을 것을 것을 것이 같다. 것을 것을 것을 것이 같다. 것을 것 같다. 않다. 것 같다. 것 같다. 것 같다. 않다. 않다. 않다. 않다. 않다. 않다. 것 같다. 것 같다. 것 같다. 않다. 않다. 않다. 않다. 않다. 않다. 않다. 않다. 않다. 않	655,963	-	-	86,706	527.039	613,745	35,607	(107,340)	(71,733)
Calhan Courry Board of Education508.086306.822307.62257.200-67.28027.63062.44800Doddrige Courry Board of Education13.84.496236.207118.611566.080665.41948.170(115.41)121Fayette Courry Board of Education4.191.703554.059462.3991.016.458227.59(94.173)133Cimer Courry Board of Education4.99.70346.360475.30357.3132.55788.8721712Grant Courry Board of Education4.90.205606.750606.75054.1703-64.743228.203223.562(44.703)224.64Hamosh Courry Board of Education4.90.26156.87223.913296.00323.365(44.703)27.64Hamosh Courry Board of Education3.076.878198.942198.94248.574-418.370172.2710.8436.82112.27015Hards Courry Board of Education1.90.94.771109.5561.373.98243.301.417.30264.251(86.23)25.64Jackson Courry Board of Education1.90.94.781.99.42198.42486.012-486.0121.99.562.718.301.6430.67.57Hards Courry Board of Education1.90.95.661.873.3824.3.201.417.302564.251(86.23)1.22.7015Hards Courry Board of Education1.90.95.661.86.97 <td>Brooke County Board of Education</td> <td>2,257,530</td> <td></td> <td>-</td> <td>298.401</td> <td>414,507</td> <td>712,908</td> <td>122,544</td> <td>(84,421)</td> <td>38,123</td>	Brooke County Board of Education	2,257,530		-	298.401	414,507	712,908	122,544	(84,421)	38,123
Clay County Bard of Education 867 341 - - 118.611 566.08 665.419 48.710 (115.40) (66 Dodating County Bard of Education 1.158.466 236.207 236.207 179.567 7.7 2 48.107 121 Fayetle County Board of Education 4.191.763 - 554.069 462.389 1.016.458 227.539 (94.173) 133 Gilmer County Board of Education 430.504 443.630 456.300 57.313 - 57.313 22.537 88.672 112 Greenther County Board of Education 4.088.205 666.750 656.72 29.9132 22.460 173.574 3.64 Hampshire County Board of Education 4.088.205 606.750 668.750 419.370 - 541.703 2.22.460 173.52 12.270 163 Hampshire County Board of Education 3.172.711 103.525 113.528 419.370 1.417.302 564.251 (88.23 455.26 149.370 172.22 21.084 108.23 1.557 1.66.243 8.574 - 8.574 - 8.574 - 1.66.30 <td>Cabell County Board of Education</td> <td>6,650,879</td> <td>503,369</td> <td>503,369</td> <td>879,116</td> <td>-</td> <td>879,116</td> <td>361,025</td> <td>102,519</td> <td>463,544</td>	Cabell County Board of Education	6,650,879	503,369	503,369	879,116	-	879,116	361,025	102,519	463,544
Dosinge Dounty Board of Education 1.388.496 2.36.207 279.567 - 179.567 7.3,742 48.107 121 Fayette County Board of Education 4.191.763 - 554.069 462.389 1.016.458 227.539 (94.173) 133 Grant County Board of Education 439.364 436.360 436.360 462.389 1.016.458 227.539 (94.173) 133 Grant County Board of Education 450.067 144.2424 68.743 - 68.743 228.600 223.357 366 Hampshire County Board of Education 400.251 - - 556.72 239.11 296.003 233.551 (48.703) (25 Harcock County Board of Education 349.66 60.243 60.243 8.574 - 8.574 3.521 112.270 15 Harcis County Board of Education 3676.678 198.942 486.012 43.504 141.700 524.251 (88.353 555 Jackson County Board of Education 1.039.943 - 1.373.942 430.012 199		508,998	306,622	306,622	67,280	-	67,280	27,630	62,448	90,078
Fayette County Board of Education4.191.703554.059462.3891.016.458227.539(94.173)1.33Gilmer County Board of Education433.594433.694436.36057.313-57.3132.25.3788.8721.12Greenburer County Board of Education4.098.205606.750654.703-561.703222.460123.57488.672123.574Hampshire County Board of Education430.26156.87223.131256.00323.355466.703.26.56Hancock County Board of Education3.172.711103.525103.525419.370-419.370172.22221.08419.39Hardy County Board of Education10.394.7431.373.98243.3201.417.302564.251(8.823)555Jackson County Board of Education10.996.788199.692198.942486.012-486.012199.59940.518240Jefferson County Board of Education1.099.788665.094517.7251.203.819281.757(16.433)176Kanawa County Board of Education1.720.77676.45276.452227.453-2.27.45393.40815.571108Logan County Board of Education1.720.77676.45276.452227.45393.408215.571108109.75234.428480.7431.48.9531.48.9531.48.9531.48.9531.48.9531.48.9531.48.9531.48.9531.48.9531.48.	Clay County Board of Education	897,341		-	118,611	566,808	685,419	48,710	(115,440)	(66,730)
Gimer County Board of Education433,594436,360436,36057,313-57,31323,53788,872112Grant County Board of Education500,067144,224144,22468,74368,74322,200123,574346Hampshire County Board of Education430,28156,87229,131296,00322,356(48,703)(22,574346Hampshire County Board of Education3,172,711103,525113,525419,370419,370172,2221,084193Hardy County Board of Education64,86660,24360,24360,24343,3201,417,302564,221(12,27015Harrison County Board of Education10,394,7431,373,98243,3201,417,302564,221(18,834)176Jackson County Board of Education5,109,586686,094517,7251,203,819281,757(105,443)176Kanawha County Board of Education1,0990,783686,094517,7251,203,819281,757(105,443)176Lewis County Board of Education1,720,77676,45276,45276,4522,7671,334,5752,787,342596,655114,000Logan County Board of Education1,720,77676,45276,45273,5441,010,21198,1751,084105,121106,127Logan County Board of Education2,116,571617,7002,286,9283,344,628212,603(15,	Doddridge County Board of Education	1,358,496	236,207	236,207	179.567	ų.	179,567	73,742	48,107	121,849
Grant County Board of Education520.067144.264144.26468.743-68.74328.23029.88257.7Greenbier County Board of Education4.098.205606.750664.700541.703-541.703222.460123.576448.703(25Hancock County Board of Education3.172.711103.525149.570-419.370172.22221.084193.555Harcy County Board of Education64.86660.24360.24386.743-8.574-8.5743.52112.27015Harrison County Board of Education10.384.7431.373.88243.3001.417.302554.251(88.23)555Jackson County Board of Education150.56666.694517.7251.203.819281.757(105.443)176Kanawha County Board of Education1.90.97831.452.7671.334.5752.278.342596.605(27.1808)324.1614Lewis County Board of Education1.70.77676.45276.452227.453-1.834.6751.614100.170Long County Board of Education1.70.77676.45276.452279.793366.493676.268114.902(6.75.749)(38.21)21.614100Long County Board of Education2.994.2362.82733.6461.14.82120.8151.681.681.68.211.6141.63.211.6141.63.211.6141.63.211.6141.63.211.614<		4,191,763	-	-	554,069	462,389	1,016,458	227,539	(94,173)	133,366
Greenbrin 4,098,205 606,750 606,750 541,703 - 541,703 222,460 123,574 346 Hampshire County Board of Education 430,261 - - 56,872 239,131 296,033 223,460 123,574 346 Hancock County Board of Education 64,866 60,243 60,243 8,574 - 8,574 3521 12,270 15 Harrison County Board of Education 0,346,873 - - 1373,982 43,320 1,417,302 564,251 (8,823) 5555 Jackson County Board of Education 3,676,878 198,942 198,942 486,012 - 486,012 199,589 40,518 240 Jackson County Board of Education 5109,586 - - 666,094 517,725 1,278,142 596,605 (27,180) 344 166 126,571 13,34,575 2,78,52 596,605 (27,180) 344 166,012 126,51 108 126,518 100 126,517 126,518 126,518 126,518 <td>Gilmer County Board of Education</td> <td>433,594</td> <td>436,360</td> <td>436,360</td> <td>57,313</td> <td>-</td> <td>57,313</td> <td>23.537</td> <td>88,872</td> <td>112,409</td>	Gilmer County Board of Education	433,594	436,360	436,360	57,313	-	57,313	23.537	88,872	112,409
Hampshire County Board of Education430,26156,872239,131296,00323,356(48,703)(25Hancock County Board of Education3,172,711103,525103,525419,370-419,370172,22221,084193Harrison County Board of Education10,394,7431,373,98243,3201,417,302564,251(8,823)555Jackson County Board of Education3,676,878198,942198,942486,012-466,012199,59940,518240Jafferson County Board of Education5,190,586668,094517,7251,203,819281,775(105,443)176Kanawha County Board of Education10,990,7831,452,7671,334,5752,787,342596,605(271,808)324Lewis County Board of Education1,720,776766,42276,452227,453-193,176-193,17679,33121,614100Loncin County Board of Education1,720,776766,42276,452227,453-274,833936,463676,266114,902(80,752)34Marion County Board of Education3,916,615517,7002,826,9283,344,628220,431(302,231)(212Marion County Board of Education2,994,202404,485404,485316,469-316,469149,903(46,151(302,231)(212Marion County Board of Education2,997,903565,5311,4	Grant County Board of Education	520,067	144,264	144,264	68,743		68,743	28,230	29,382	57,612
Hancock County Board of Education3,172,711103,525103,525419,370-419,370172,22221,084193Hardy County Board of Education64,86660,24360,24360,2436,574-6,5743,52112,27015Jackson County Board of Education10,394,7731,373,98243,3201,417,302564,251(8,823)555Jackson County Board of Education3,676,878198,942198,942466,012-466,012199,59940,518240Jefferson County Board of Education5,190,586686,094517,7251,203,819281,757(105,443)176Kanawha County Board of Education1,461,454106,127106,127193,176-193,17679,33121,614100Longon County Board of Education1,720,77676,45276,452227,453-227,973396,493676,286114,902(80,752)34Marion County Board of Education3,916,615682,87235,4541,018,284212,603(65,757,49)(363Marion County Board of Education2,394,220404,485404,485316,469-316,469129,96482,380212Mason County Board of Education2,394,220404,485404,465316,469-316,469129,96482,380212Mason County Board of Education2,394,220404,485316,469-316,4691,29,96432,380 <td>and the second second</td> <td>4,098,205</td> <td>606,750</td> <td>606,750</td> <td>541,703</td> <td>2</td> <td>541,703</td> <td>222,460</td> <td>123,574</td> <td>346,034</td>	and the second	4,098,205	606,750	606,750	541,703	2	541,703	222,460	123,574	346,034
Hardy County Board of Education66,86660,24360,2438,5748,5743,52112,27015Harrison County Board of Education10,394,7431,373,98243,3201,417,302564,251(8,823)555Jackson County Board of Education3,676,678198,942198,942486,012-486,012199,58940,518240Jackson County Board of Education5,190,58610,990,783686,094517,7251,203,819281,757(105,443)176Kanawha County Board of Education1,090,7831,452,7671,334,5752,787,342596,605(271,808)324Lewis County Board of Education1,720,77676,45276,452227,453-193,40815,571108Logan County Board of Education1,720,77676,45276,452227,453-227,45393,40815,571108Logan County Board of Education3,916,615682,827335,4541,018,281280,415(80,752)34Marino County Board of Education2,934,220404,485404,45316,469-316,469129,644309,546(225,805)73Marina County Board of Education2,697,33753,7611,157,8031,911,544309,546(235,805)73Marena County Board of Education3,082,673753,7611,157,8031,911,544309,546(235,805)73 </td <td>Hampshire County Board of Education</td> <td>430,261</td> <td></td> <td>-</td> <td>56,872</td> <td>239,131</td> <td>296,003</td> <td>23,356</td> <td>(48,703)</td> <td>(25,347)</td>	Hampshire County Board of Education	430,261		-	56,872	239,131	296,003	23,356	(48,703)	(25,347)
Harrison County Board of Education10.394,7431.373,98243.3201.417,302564,251(8.823)555Jackson County Board of Education3.676,878198,942496,012-486,012-486,012199,59940,518240Jefferson County Board of Education5.190,586686,094517,7251.203,819281,757(106,443)176Kanawha County Board of Education10.990,7831.452,7671.334,7552.278,734596,605(271,608)324Lewis County Board of Education1.461,454106,127106,127193,176-193,17679,33121,614100Logan County Board of Education1.16,751-279,793396,493676,286114,902(80,752)34Marion County Board of Education3.916,615517,7002.826,9283.344,628212,603(575,749)(363Marsion County Board of Education2.394,220404,485404,485316,469-316,452(28,280)272Mason County Board of Education2.394,220404,485404,485316,469-316,458129,96482,320212Mason County Board of Education2.697,303753,7611,167,8031,911,564309,546(235,805)73Mercer County Board of Education3.082,673636,8511,483,9531,484,954161,335(90,148)77Miner Cou	Hancock County Board of Education	3,172,711	103,525	103,525	419,370	-	419,370	172,222	21,084	193,306
Jackson County Board of Education3,676,678198,942198,942486,012-486,012199,58940,518240Jefferson County Board of Education5,100,586666,094517,7251,203,819281,757(105,443)176Kanawha County Board of Education10,990,783-1,452,7671,334,5752,783,819298,757(105,443)176Lewis County Board of Education1,461,454106,127106,127193,176-193,17679,33121,6141000Licon County Board of Education1,720,77676,452277,453227,453227,45393,40815,571108Logan County Board of Education2,116,751-279,973396,493676,286114,902(80,72)34Marion County Board of Education3,916,615-517,7002,226,5283,344,628212,603(575,749)(363)Marion County Board of Education2,394,220404,485316,669-316,469129,96482,300212Mason County Board of Education2,394,220404,485316,469-316,469129,964(302,231)(155)Mercer County Board of Education5,702,512753,7611,157,8031,911,564309,546(235,805)73Miner County Board of Education3,082,673-407,469442,624850,931167,335(90,148)77Miner County Board of Education9,728,54195,84195,841	Hardy County Board of Education	64,866	60,243	60,243	8.574	-	8,574	3,521	12,270	15,791
Jefferson County Board of Education5,190,586686,094517,7251,203,819281,757(105,43)176Kanawha County Board of Education10,990,7831,452,7671,334,5752,787,342596,605(271,808)324Lewis County Board of Education1,461,454106,127106,127193,176-193,17679,33121,614100Lincon County Board of Education1,720,77676,652227,453-227,45393,40815,571108Logan County Board of Education2,116,751279,793396,493676,286114,902(80,752)34Marshall County Board of Education3,916,615517,7002,826,9283,344,628212,603(575,749)(363)Marshall County Board of Education5,196,5871682,827354,541,018,469129,96482,380212MacDowell County Board of Education2,697,303356,5311,483,9531,840,484146,416(302,231)(155)Mercer County Board of Education2,697,303356,5311,483,9531,840,484146,416(302,231)(155)Mercer County Board of Education2,697,303366,6311,483,9531,840,484146,416(302,231)(155)Mercer County Board of Education3,02,673356,5311,483,9531,840,484146,416(302,231)(155) <t< td=""><td>Harrison County Board of Education</td><td>10,394,743</td><td>370</td><td></td><td>1,373,982</td><td>43,320</td><td>1,417,302</td><td>564,251</td><td>(8,823)</td><td>555,428</td></t<>	Harrison County Board of Education	10,394,743	370		1,373,982	43,320	1,417,302	564,251	(8,823)	555,428
Kanawha County Board of Education10,990,7831,452,7671,334,5752,787,342596,605(271,809)324Lewis County Board of Education1,461,454106,127106,127193,176-193,17679,33121,614100Lincoln County Board of Education1,707,7676,45276,452227,453-279,793396,493676,296114,902(80,752)344Logan County Board of Education3,916,615279,793396,493676,296122,603(575,74)(383Marion County Board of Education5,165,871682,827335,4541,018,281280,415(68,321)212Mason County Board of Education2,394,220404,485404,485316,469-316,469129,96482,380212Mason County Board of Education2,797,333682,827335,4541,018,281280,415(68,321)212Mason County Board of Education2,394,220404,485404,485316,469-316,46942,62480,093167,335(90,148)77Mineral County Board of Education5,702,512753,7611,77.8031,914,644406,416(302,231)(155Mineral County Board of Education2,798,238369,8731,443,9581,419,441151,895(213,761)(61Monongalia County Board of Education2,798,238369,8731,049,5681,41	Jackson County Board of Education	3,676,878	198,942	198,942	486,012		486,012	199,589	40,518	240,107
Lewis County Board of Education1,461,454106,127106,127193,176-193,17679,33121,614100Lincoln County Board of Education1,720,77676,45276,452227,453-227,45393,40815,571108Logan County Board of Education2,116,751279,793396,493676,286114,902(80,752)34Marion County Board of Education3,916,615517,7002,86,9283,34,628212,603(575,749)(363Marsinal County Board of Education5,165,871682,82733,6459108,281280,415(68,321)(363,24)Mason County Board of Education2,394,220404,485404,485316,469-316,469129,96482,380212Mason County Board of Education2,697,303356,5311,483,9531,840,484146,416(302,231)(155Mercer County Board of Education3,082,673753,7611,57,8031,91,564309,546(235,805)73Mineral County Board of Education2,798,238369,8731,049,5681,419,441151,895(213,761)(61Monogalia County Board of Education9,728,54195,84195,8411,285,923-1,285,923528,08819,519547Monogalia County Board of Education553,05573,401155,212228,61330,143(31,611)(11Mo	Jefferson County Board of Education	5,190,586			686,094	517,725	1,203,819	281,757	(105,443)	176,314
Lincoln County Board of Education1,720,77676,45276,452227,453-227,45393,40815,571108Logan County Board of Education2,116,751279,793396,493676,286114,902(80,752)34Marion County Board of Education3,916,615517,7002,826,9283,344,628221,603(575,749)(363Marshall County Board of Education5,165,871682,82733,44,628226,033(68,321)212Mason County Board of Education2,394,220404,485404,485316,469-316,469129,96482,380212Macon County Board of Education2,697,303656,5311,483,9531,840,484146,416(302,231)(155Mercer County Board of Education5,702,512753,7611,157,8031,911,564309,546(235,805)73Mineral County Board of Education3,082,673369,8731,049,5681,419,441151,895(213,761)(61Monogalia County Board of Education9,728,54195,84195,8411,285,923-1,285,923528,08819,519547Monogalia County Board of Education555,30573,401155,212228,61330,143(31,611)(1Mornee County Board of Education555,30573,401155,212228,61330,143(31,611)(1Mornee County Board of Ed	Kanawha County Board of Education	10,990,783	-	-	1,452,767	1,334,575	2,787,342	596,605	(271,808)	324,797
Logan County Board of Education2,116,751279,793396,493676,286114,902(80,752)34Marion County Board of Education3,916,615517,7002,826,9283,344,628212,603(575,749)(363Marshall County Board of Education5,165,871682,827335,4541,018,281280,415(68,321)212Mason County Board of Education2,394,220404,485404,485316,469-316,469129,96482,380212Mason County Board of Education2,697,303356,5511,167,8031,911,564309,546(235,805)733Microard Of Education5,702,512753,7611,157,8031,911,564309,546(235,805)733Mineral County Board of Education3,082,673369,8731,049,5681,419,441151,895(213,761)(61Mingo County Board of Education2,798,238369,8731,049,5681,419,441151,895(213,761)(61Monongalia County Board of Education9,728,54195,84195,8411,285,923-1,285,92352,808819,519547Monongalia County Board of Education555,30573,3011,55,21222,861330,143(31,611)(1Morgan County Board of Education555,30573,801155,21222,861330,143(31,611)(1Morgan County B	Lewis County Board of Education	1,461,454	106,127	106,127	193,176	-	193,176	79,331	21,614	100,945
Marion County Board of Education3,916,615517,7002,826,9283,344,628212,603(757,749)(363Marshall County Board of Education5,165,871682,827335,4541,018,281280,415(68,321)212Mason County Board of Education2,394,220404,485404,485316,469-316,469129,96482,380212McDowell County Board of Education2,697,303356,5311,483,9531,840,484146,416(302,231)(155Mercer County Board of Education5,702,512753,7611,157,8031,911,564309,546(235,805)73Mineral County Board of Education3,082,673407,469442,624850,093167,335(90,148)77Mingo County Board of Education9,728,54195,84195,8411,285,923-1,285,923528,08819,519547Monroe County Board of Education555,30573,401155,212228,61330,143(31,611)(1Morgan County Board of Education1,047,400138,446312,473450,91956,855(63,640)(6Nicholas County Board of Education1,047,400-206,544608,048814,59284,821(123,839)(39Nicholas County Board of Education1,047,400-206,544608,048814,59284,821(123,839)(39Morgan County Board of Education	Lincoln County Board of Education	1,720,776	76,452	76,452	227,453		227,453	93,408	15,571	108,979
Marshall County Board of Education5,165,871682,827335,4541,018,281280,415(68,321)212Mason County Board of Education2,394,220404,485404,485316,469-316,469129,96482,380212McDowell County Board of Education2,697,303356,5311,483,9531,840,484146,416(302,231)(155Mercer County Board of Education5,702,512753,7611,157,8031,911,564309,546(235,805)73Mineral County Board of Education3,082,673407,469442,624850,093167,335(90,148)77Mingo County Board of Education2,798,238366,8731,049,5681,419,441151,895(213,761)(61Monorgalia County Board of Education9,728,54195,84195,8411,285,923-1,285,923528,08819,519547Morgan County Board of Education5,53,0557,3401155,212228,61330,143(31,611)(11Morgan County Board of Education1,047,400138,446312,473450,91956,855(63,640)(66Nicholas County Board of Education1,562,591206,544608,048814,59284,821(123,839)(39Morgan County Board of Education1,562,591206,544608,048814,59284,821(123,839)(39 <td>Logan County Board of Education</td> <td>2,116,751</td> <td></td> <td>-</td> <td>279,793</td> <td>396,493</td> <td>676,286</td> <td>114,902</td> <td>(80,752)</td> <td>34,150</td>	Logan County Board of Education	2,116,751		-	279,793	396,493	676,286	114,902	(80,752)	34,150
Mason County Board of Education 2,394,220 404,485 404,485 316,469 - 316,469 129,964 82,380 212 McDowell County Board of Education 2,697,303 - - 356,531 1,483,953 1,840,484 146,416 (302,231) (155 Mercer County Board of Education 5,702,512 - - 753,761 1,157,803 1,911,564 309,546 (235,805) 73 Mineral County Board of Education 3,082,673 - - 407,469 442,624 850,093 167,335 (90,148) 77 Mingo County Board of Education 2,798,238 - - 369,873 1,049,668 1,419,441 151,895 (213,761) (61 Monongalia County Board of Education 9,728,541 95,841 95,841 1,285,923 - 1,285,923 528,088 19,1519 547 Mornore County Board of Education 55,305 - - 73,401 155,212 228,613 30,143 (31,611) (161 Mornore County Board of Educa	Marion County Board of Education	3,916,615	·2·	-	517,700	2,826,928	3,344,628	212,603	(575,749)	(363,146)
McDowell County Board of Education 2,697,303 - - 356,531 1,483,953 1,840,484 146,416 (302,231) (155 Mercer County Board of Education 5,702,512 - - 753,761 1,157,803 1,911,564 309,546 (235,805) 73 Mineral County Board of Education 3,082,673 - 407,469 442,624 850,093 167,335 (90,148) 77 Mingo County Board of Education 2,798,238 - - 369,873 1,049,568 1,419,441 151,895 (213,761) (61 Monongalia County Board of Education 9,728,541 95,841 95,841 1,285,923 - 1,285,923 528,088 19,519 547 Monroe County Board of Education 555,305 - - 73,401 155,212 228,613 30,143 (13,1611) (1 Morgan County Board of Education 1,047,400 - - 138,446 312,473 450,919 56,855 (63,640) (68 Nicholas County Board of Education 1,	Marshall County Board of Education	5,165,871		-	682,827	335,454	1,018,281	280,415	(68,321)	212,094
Mercer County Board of Education 5,702,512 - - 753,761 1,157,803 1,911,564 309,546 (235,805) 73 Mineral County Board of Education 3,082,673 - - 407,469 442,624 850,093 167,335 (90,148) 77 Mingo County Board of Education 2,798,238 - - 369,873 1,049,568 1,419,441 151,895 (213,761) (61 Monongalia County Board of Education 9,728,541 95,841 95,841 1,285,923 - 1,285,923 58,013 30,143 (31,611) (41 Mornog County Board of Education 55,305 - - 78,301 155,212 228,613 30,143 (31,611) (11 Morgan County Board of Education 1,047,400 - - 138,446 312,473 450,919 56,855 (63,640) (66 Nicholas County Board of Education 1,562,591 - - 206,544 608,048 814,592 84,821 (123,839) (39	Mason County Board of Education	2,394,220	404,485	404,485	316,469	193	316,469	129,964	82,380	212,344
Mineral County Board of Education 3,082,673 - 407,469 442,624 850,093 167,335 (90,148) 77 Mingo County Board of Education 2,798,238 - - 369,873 1,049,568 1,419,441 151,895 (213,761) (61 Monongalia County Board of Education 9,728,541 95,841 95,841 1,285,923 - 1,285,923 528,088 19,519 547 Monore County Board of Education 555,305 - - 73,401 155,212 228,613 30,143 (31,611) (1 Morgan County Board of Education 1,047,400 - - 138,446 312,473 450,919 56,855 (63,640) (66 Nicholas County Board of Education 1,562,591 - - 206,544 608,048 814,592 84,821 (123,839) (39)	McDowell County Board of Education	2,697,303	-	-	356,531	1,483,953	1,840,484	146,416	(302,231)	(155,815)
Mingo County Board of Education 2,798,238 - - 369,873 1,049,568 1,419,441 151,895 (213,761) (61 Monongalia County Board of Education 9,728,541 95,841 95,841 1,285,923 - 1,285,923 528,088 19,519 547 Monore County Board of Education 555,305 - - 73,401 155,212 228,613 30,143 (31,611) (1 Morgan County Board of Education 1,047,400 - - 138,446 312,473 450,919 56,855 (63,640) (6 Nicholas County Board of Education 1,562,591 - - 206,544 608,048 814,592 84,821 (123,839) (39	Mercer County Board of Education	5,702,512	-		753,761	1,157,803	1,911,564	309,546	(235,805)	73,741
Monongalia County Board of Education 9,728,541 95,841 95,841 1,285,923 - 1,285,923 528,088 19,519 547 Monore County Board of Education 555,305 - - 73,401 155,212 228,613 30,143 (31,611) (1 Morgan County Board of Education 1,047,400 - - 138,446 312,473 450,919 56,855 (63,640) (6 Nicholas County Board of Education 1,562,591 - - 206,544 608,048 814,592 84,821 (123,839) (39	Mineral County Board of Education	3,082,673		-	407,469	442,624	850,093	167,335	(90,148)	77,187
Monroe County Board of Education 555,305 - - 73,401 155,212 228,613 30,143 (31,611) (1 Morgan County Board of Education 1,047,400 - - 138,446 312,473 450,919 56,855 (63,640) (6 Nicholas County Board of Education 1,562,591 - 206,544 608,048 814,592 84,821 (123,839) (39	Mingo County Board of Education	2,798,238		-	369,873	1,049,568	1,419,441	151,895	(213,761)	(61,866)
Morgan County Board of Education 1,047,400 - - 138,446 312,473 450,919 56,855 (63,640) (6 Nicholas County Board of Education 1,562,591 - - 206,544 608,048 814,592 84,821 (123,839) (39	Monongalia County Board of Education	9,728,541	95,841	95,841	1,285,923	-	1,285,923	528,088	19,519	547,607
Nicholas County Board of Education 1,562,591 206,544 608,048 814,592 84,821 (123,839) (39	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)
Obje Council of Education 4702 105 207 200 007 200 001 007 000 001 007 000 000 000 000 0	Nicholas County Board of Education	1,562,591	-	-	206,544	608,048	814,592	84,821	(123,839)	(39,018)
Onio County Board of Education 4,703,105 207,300 207,300 021,067 - 021,067 255,299 42,220 297	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	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	Pleasants County Board of Education	1,687,426	257,207	257,207	223,045	1	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	Pocahontas County Board of Education	163,989	-	14	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	Preston County Board of Education	1,146,096		1	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	Putnam County Board of Education	6,428,877	-	5 2 0	849,772	964,495	1,814,267	348,974	(196,435)	152,539

(Continued)

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STATE TEACHERS RETIREMENT SYSTEM

As of and for the Year Ended June 30, 2014

							Pension Expense E	xcluding That Attributabl	a to Employer Daid
		Deferred Outflows of Resources Deferred Inflows of Resources				Member Contributions	e to Employer-Paid		
		Changes in Proportion and Differences		Net Difference	Changes in Proportion and Differences			Net Amortization of Deferred Amounts from Changes in Proportion and	Total Employer Pension
		Between Employer		Between Projected and	Between Employer		Proportionate	Differences Between Employer	Expense Excluding That
		Contributions and	Total	Actual Investment	Contributions and	Total	Share of	Contributions and	Attributable to
			Deferred	Earnings on		Deferred	Allocable	Proportionate	Employer-Paid
	Net Pension	Proportionate Share of	Outflows of	Pension Plan	Proportionate Share of	Inflows of	Pension	Share of	Member
Employer	Liability	Contributions	Resources	Investments	Contributions	Resources	Expense	Contributions	Contributions
	crabing				Gonaldarono	1100001000			
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	5	5	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	the second s	121,731	49,991	3,241	53,232
Summers County Board of Education	762,958	-	9	100,848	260,255	361,103	41,415	(53,005)	(11,590)
Taylor County Board of Education	681,675	9 10.000 (10.000)		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	- 4	а а	145,589	5 <u>442,385</u> 6	587,974	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	2	-	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	in a second s		21,120	34,654	55,774	8,673	(7,058)	1,615
Concord University	1,349,247	11,175	11,175	178,344	2 	178,344	73,240	2,276	75,516
Fairmont State University	1,381,916	12	-	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		99 C	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	29 A	(#)	84,236	87,792	172,028	34,593	(17,880)	16,713
West Virginia School for the Deaf and Blind	4,890,274	(T)		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	21	s 7 -0	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	1		50,910	160,159	211,069	20,907	(32,619)	(11,712)
West Virginia Network	161,637	5		21,365	1,016	22,381	8,774	(207)	8,567
Blue Ridge Community and Technical College	75,898	220	220	10,032	2,420	12,452	4,120	(493)	3,627
Bridgemont Community & Techical College	434,942	9 4 0	(4)	57,491	10,161	67,652	23,610	(2,070)	21,540
Pierpont Community & Technical College	55,399	242	141	7,323	114	7,437	3,007	(23)	2,984
Mountwest Community and Technical College	198,553	-	9 4 8	26,245	59,395	85,640	10,778	(12,097)	(1,319)
New River Community and Technical College	350,559	140	5 4 5	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	-	(1)	15,848	30,897	46,745	6,508	(6,293)	215
Kanawha Valley Technical College	3,370	1 9 1	5 0 3	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

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(Continued)

STATE TEACHERS RETIREMENT SYSTEM

		Deferred Outflows of Resources		Deferred Outflows of Resources Deferred Inflows of Resources			ces	Pension Expense E	xcluding That Attributabl Member Contributions	e to Employer-Paid
								Net Amortization of		
		Changes in			Changes in			Deferred Amounts	Total	
		Proportion and			Proportion and			from Changes in	Employer	
		Differences		Net Difference	Differences			Proportion and	Pension	
		Between		Between	Between			Differences	Expense	
		Employer		Projected and	Employer		Proportionate	Between Employer	Excluding That	
		Contributions and	Total	Actual Investment	Contributions and	Total	Share of	Contributions and	Attributable to	
	Net Pension	Proportionate Share of	Deferred Outflows of	Earnings on Pension Plan	Proportionate Share of	Deferred Inflows of	Allocable Pension	Proportionate Share of	Employer-Paid Member	
Employer	Liability	Contributions	Resources	Investments	Contributions	Resources	Expense	Contributions	Contributions	
State of WV - WV Department of Education	18,424,781		ŝ	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 2			111,617,854	36,607,504	148,225,358	45,837,899	(7,455,703)	38,382,196 11	
State of WV (Non-Employer Contributing Entity) - Unfunded Liability	2,391,587,112	9 56,346,436	56,346,436	316,121,165) (;	316,121,165	129,820,901	11,475,855	141,296,756 12	
	<u>\$</u> 3,450,093,000	\$ 63,765,478	\$ 63,765,478	\$ 456,035,000	\$ 63,765,478	\$ 519,800,478	\$ 187,279,058	<u>s -</u>	\$ 187,279,058	
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As of and for the Year Ended June 30, 2014

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STATE TEACHERS RETIREMENT SYSTEM

As of and for the Year Ended June 30, 2013

Employer	Contributions	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%
	461,277	0.100843%
Jackson County Board of Education		0.165359%
Jefferson County Board of Education	756,382	
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 22	
Upshur County Board of Education	233,681	0.051087%

(Continued)

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 & Techical 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	<u>67.696657</u> %
	\$ 457,418,774	100.000000%

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
Morroe 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)

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 & Techical 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

\$ 4,179,234,000

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 Plan fiduciary net position	\$10,132,186,000 _(6,682,093,000)
Net pension liability	<u>\$ 3,450,093,000</u>
Plan fiduciary net position as a percentage of the total pension liability	65.95%

Sensitivity of Discount Rate	_	1% Decrease (6.5%)	Current Discount Rate (7.5%)	1% Increase (8.5%)
Total net pension liability	\$	<mark>4,474,369,000</mark> 26	\$ 3,450,093,000	\$ 2,570,728,000 27

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	(1,224,002)
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	(3,373,344) (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 25	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	(400,471) (50,604
Webster County Board of Education	7,838,349	0.51789282%	1,655,080	1,768,031	(112,951
Webster 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	(103,088) (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	FY 14 Covered Payroll Per Annual ED	Percent of Covered	Revised 2014-2015 Unfunded Retirement	Original 2014-2015 Unfunded Retirement	
Employer	Report	Payroll	Allocation	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
otal	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 TIME - 15:10:21 PROG - GNL.570	TYLER COUNTY SCHOOLS ANNUAL FINANCIAL STATEMENT RET I 231
REPT - EXP BY FUNCTION	June 30, 2015

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

ACCOUNT NUMBER	ORIGINAL BUDGET	FINAL BUDGET	YTD EXPENSE 2015	ENCUMBERANCE
FUND 11 COUNTY				······································
11.XXXXX.X11XX.XXX.XXX.XXXX.XXXX.XX	131,570.00	140,870.00	138,677.08	.00
11.XXXXX.X12XX.XXX.XXX.XXXX.XXXX.XX	55,100.00	54,300.00	47,433.26	.00
11.XXXXX.X13XX.XXX.XXX.XXXX.XXXX.XX	10,360.00	10,560.00	10,524.37	.0(
11.XXXXX.X21XX.XXX.XXX.XXXX.XXXX.XX	20,230.00	15,330.00	14,975.04	.00
11.XXXXX.X22XX.XXX.XXX.XXXX.XXXX.XXX	4,590.00	4,690.00	4,604.64	.00
11.XXXXX.X23XX.XXX.XXX.XXXX.XXXX.XX	15,910.00	16,010.00	15,908.11	.00
11.XXXXX.X24XX.XXX.XXX.XXXX.XXXX.XX	15,130.00	15,320.00	15,273.08	.0(
11.XXXXX.X25XX.XXX.XXX.XXXX.XXXX.XX	6,340.00	6,640.00	6,512.73	.00
11.XXXXX.X26XX.XXX.XXX.XXXX.XXXX.XXX	23,080.00	24,980.00	24,728.68	.01
11.XXXXX.X27XX.XXX.XXX.XXXX.XXXX.XXX	36,950.00	39,950.00	39,657.63	.00
11.xxxxx.xxxx.xxx.xxx.xxx	319,260.00	328,650.00	318,294.62	.00
FUND 61 SPECIAL REVENUE FUND				
61.XXXXX.X11XX.XXX.XXX.XXXX.XXXX.XX	22,705.00	22,140.25	22,926.90	.00
61.XXXXX.X12XX.XXX.XXX.XXXX.XXXX.XX	6,290.00	9,050.00	8,648.83	.00
61.XXXXX.X21XX.XXX.XXX.XXXX.XXXX.XX	.00	.00	39.83	.00
61.XXXXX.X22XX.XXX.XXX.XXXX.XXXX.XX	1,000.00	2,712.95	1,699.05	.00
61.XXXXX.X31XX.XXX.XXX.XXXX.XXXX.XX	17,680.00	19,224.12	18,655.14	.00
61.XXXXX.XXXX.XXX.XXX.XXX.XXX	47,675.00	53,127.32	51,969.75	.00
EPORT TOTAL ************************************	366,935.00	381,777.32	370,264.37	.0(

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.XXXX.XX	220,260.00	199,260.00	192,481.70	.00	
11.XXXXX.X12XX.XXX.XXX.XXXX.XXXX.XX	31,060.00	32,160.00	31,603.64	.00	
11.XXXXX.X13XX.XXX.XXX.XXXX.XXXX.XX	10,490.00	10,590.00	10,490.88	.00	
11.XXXXX.X21XX.XXX.XXX.XXXX.XXXX.XX	8,700.00	8,700.00	8,635.68	.00	
11.XXXXX.X22XX.XXX.XXX.XXXX.XXXX.XXX	20,770.00	20,970.00	20,775.12	.00	
1.XXXXX.X23XX.XXX.XXX.XXXX.XXXX.XX	9,420.00	9,520.00	9,427.44	.00	
1.XXXXX,X24XX.XXX.XXX,XXXX.XXXX,XX	16,190.00	16,290.00	16,185.60	.0(
1.XXXXX.X25XX.XXX.XXX.XXXX.XXXX.XXX	6,310.00	.00	.00	.00	
1.XXXXX,X26XX.XXX,XXX,XXXX.XXXX,XX	11,690.00	12,190.00	12,031.75	.00	
11.XXXXX.X27XX.XXX.XXX.XXXX.XXXX.XX	44,200.00	36,300.00	36,253.73	.00	
1.XXXXX.XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	379,090.00	345,980.00	337,885.54	.00	
UND 61 SPECIAL REVENUE FUND					
1.XXXXX.X11XX.XXX.XXX.XXXX.XXXX.XXX	8,910.00	9,301.14	10,009.59	.00	
1.XXXXX.X12XX.XXX.XXX.XXXX.XXXX.XX	8,060.00	8,060.00	8,052.48	.00	
1.XXXXX.X22XX.XXX.XXX.XXXX.XXXX.XX	1,000.00	4,030.00	2,057.31	.00	
1.XXXXX.X23XX.XXX.XXX.XXXX.XXXX.XX	4,300.00	•	4,529.56	.00	
1.XXXXX.X27XX.XXX.XXX.XXXX.XXXX.XX	.00	465.00	4,525.50	.00	
				.00	
11.XXXXX.XXXXXXXXXXXXXXXXXXXXXXXXXXX	22,270.00	26,446.14	24,732.94	.00	
EPORT TOTAL ************************************	401.360.00	372,426.14	362,618.48	.00	

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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	.01
1.XXXXX.X12XX.XXX.XXX.XXXX.XXXX.XX	44,990.00	49,430.00	47,644.28	. 01
1.XXXXX.X13XX.XXX.XXX.XXXX.XXXX.XX	9,960.00	10,160.00	10,150.56	.0
1.XXXXX.X21XX.XXX.XXX.XXXX.XXXX.XX	16,290.00	19,790.00	19,519.50	.01
1.XXXXX.X22XX.XXX.XXX.XXXX.XXXX.XXX	4,430.00	4,530.00	4,449.36	.0
1.XXXXX.X23XX.XXX.XXX.XXXX.XXXX.XXX	15,480.00	15,480.00	15,476.40	.0
1.XXXXX.X24XX.XXX.XXX.XXXX.XXXX.XX	13,080.00	13,180.00	13,013.53	.0
1.XXXXX.X25XX.XXX.XXX.XXXX.XXXX.XX	2,200.00	6,200.00	6,108.12	.0
1.XXXXX.X26XX.XXX.XXX.XXX.XXXX.XXX	22,250.00	23,350.00	23,121.55	.0
1.XXXXX.X27XX.XXX.XXX.XXX.XXX.XXX	31,450.00	36,450.00	36,397.23	.0
1.XXXXX.XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	282,470.00	314,510.00	310,555.43	.0(
UND 61 SPECIAL REVENUE FUND				
1.XXXXX.X11XX.XXX.XXX.XXXX.XXXX.XX	22,020.00	22,483.93	21,634.44	36.0
1.XXXXX.X12XX.XXX.XXX.XXXX.XXXX.XX	8,880.00	8,880.00	7,679,58	.0
1.XXXXX.X21XX.XXX.XXX.XXXX.XXXX.XX	.00	.00	23.62	.0
1.XXXXX.X22XX.XXX.XXX.XXXX.XXXX.XXX	1,000.00	2,662.00	2,707.70	.00
1.XXXXX.X27XX.XXX.XXX.XXXX.XXXX.XXX	.00	210.00	37.82	.00
1.XXXXX.X31XX.XXX.XXX.XXXX.XXXX.XX	17,690.00	18,274.38	16,804.32	.00
1.XXXXX.XXXXXXXXXXXXXXXXXXXXXXXXXXX	49,590.00	52,510.31	48,887.48	36.00
SPORT TOTAL ************************************	332,060.00	367,020.31	359,442.91	36.0

8/18/15 FY 15 FMS	TYI General F	ER COUN inancia			er	15:		D85001009A GNL.570 .11
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