

Audited Schedules of Employer Allocations and Pension Amounts By Employer
West Virginia Deputy Sheriff Death, Disability and Retirement Plan
Administered by
The West Virginia Consolidated Public Retirement Board
As of and for the Year Ended June 30, 2015

West Virginia Deputy Sheriff Death, Disability and Retirement Plan
Audited Schedules of Employer Allocations and Pension Amounts By Employer
As of and for the Year Ended June 30, 2015

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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 schedule of employer allocations of the West Virginia Deputy Sheriff Death, Disability and Retirement Plan (DSRS), administered by the West Virginia Consolidated Public Retirement Board, as of and for the year ended June 30, 2015, 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 DSRS as of and for the year ended June 30, 2015, 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 an opinion on the schedule of employer allocations and the specified column totals included in the schedule of pension amounts by employer based on our audit. We conducted our audit 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 schedule of employer allocations and specified column totals included in the schedule 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 schedule of employer allocations and specified column totals included in the schedule 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 schedule of employer allocations and specified column totals included in the schedule 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 schedule of employer allocations and specified column totals included in the schedule 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 schedule of employer allocations and specified column totals included in the schedule 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 opinion.

Opinion

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 West Virginia Deputy Sheriff Death, Disability and Retirement Plan, as of and for the year ended June 30, 2015, 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, 2015, and our report thereon dated March 30, 2016, 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 West Virginia Deputy Sheriff Death, Disability and Retirement Plan's participating employers and their auditors and is not intended to be used by anyone other than these specified parties.

Charleston, West Virginia
December 16, 2016

WEST VIRGINIA DEPUTY SHERIFF DEATH, DISABILITY AND RETIREMENT PLAN

SCHEDULE OF EMPLOYER ALLOCATIONS

As of and for the Year Ended June 30, 2015

Employer	Total Employer Contributions	Employer Contribution Percentage
Barbour County Deputy Sheriffs	\$ 44,947	0.754507%
Berkeley County Deputy Sheriffs	\$ 322,003	5.405365%
Boone County Deputy Sheriffs	\$ 135,895	2.281235%
Braxton County Deputy Sheriffs	\$ 32,719	0.549246%
Brooke County Deputy Sheriffs	\$ 86,206	1.447123%
Cabell County Deputy Sheriffs	\$ 214,810	3.605955%
Calhoun County Deputy Sheriffs	\$ 9,539	0.160130%
Clay County Deputy Sheriffs	\$ 10,335	0.173486%
Doddridge County Deputy Sheriffs	\$ 37,474	0.629065%
Fayette County Deputy Sheriffs	\$ 163,368	2.742415%
Gilmer County Deputy Sheriffs	\$ 23,868	0.400667%
Grant County Deputy Sheriffs	\$ 39,467	0.662519%
Greenbrier County Deputy Sheriffs	\$ 165,087	2.771262%
Hampshire County Deputy Sheriffs	\$ 98,404	1.651872%
Hancock County Deputy Sheriffs	\$ 184,329	3.094275%
Hardy County Deputy Sheriffs	\$ 54,116	0.908435%
Harrison County Deputy Sheriffs	\$ 297,296	4.990615%
Jackson County Deputy Sheriffs	\$ 81,881	1.374520%
Jefferson County Deputy Sheriffs	\$ 206,368	3.464242%
Kanawha County Deputy Sheriffs	\$ 693,927	11.648758%
Lewis County Deputy Sheriffs	\$ 81,818	1.373458%
Lincoln County Deputy Sheriffs	\$ 39,068	0.655828%
Logan County Deputy Sheriffs	\$ 97,190	1.631492%
McDowell County Deputy Sheriffs	\$ 69,196	1.161566%
Marion County Deputy Sheriffs	\$ 170,057	2.854703%
Marshall County Deputy Sheriffs	\$ 158,086	2.653737%
Mason County Deputy Sheriffs	\$ 86,296	1.448627%
Mercer County Deputy Sheriffs	\$ 147,299	2.472669%
Mineral County Deputy Sheriffs	\$ 51,791	0.869400%

(Continued)

WEST VIRGINIA DEPUTY SHERIFF DEATH, DISABILITY AND RETIREMENT PLAN

SCHEDULE OF EMPLOYER ALLOCATIONS

As of and for the Year Ended June 30, 2015

Employer	Total Employer Contributions	Employer Contribution Percentage
Mingo County Deputy Sheriffs	\$ 124,310	2.086762%
Monongalia County Deputy Sheriffs	\$ 207,134	3.477091%
Monroe County Deputy Sheriffs	\$ 38,870	0.652500%
Morgan County Deputy Sheriffs	\$ 60,627	1.017724%
Nicholas County Deputy Sheriffs	\$ 118,713	1.992795%
Ohio County Deputy Sheriffs	\$ 188,904	3.171078%
Pendleton County Deputy Sheriffs	\$ 11,540	0.193722%
Pleasants County Deputy Sheriffs	\$ 26,464	0.444240%
Pocahontas County Deputy Sheriffs	\$ 33,052	0.554828%
Preston County Deputy Sheriffs	\$ 92,330	1.549913%
Putnam County Deputy Sheriffs	\$ 234,481	3.936157%
Raleigh County Deputy Sheriffs	\$ 240,121	4.030849%
Randolph County Deputy Sheriffs	\$ 62,025	1.041189%
Ritchie County Deputy Sheriffs	\$ 37,259	0.625460%
Roane County Deputy Sheriffs	\$ 33,521	0.562699%
Summers County Deputy Sheriffs	\$ 28,161	0.472726%
Taylor County Deputy Sheriffs	\$ 36,664	0.615461%
Tucker County Deputy Sheriffs	\$ 14,847	0.249237%
Tyler County Deputy Sheriffs	\$ 53,662	0.900804%
Upshur County Deputy Sheriffs	\$ 61,084	1.025396%
Wayne County Deputy Sheriffs	\$ 91,507	1.536096%
Webster County Deputy Sheriffs	\$ 22,234	0.373242%
Wetzel County Deputy Sheriffs	\$ 62,370	1.046994%
Wirt County Deputy Sheriffs	\$ 6,831	0.114668%
Wood County Deputy Sheriffs	\$ 203,957	3.423774%
Wyoming County Deputy Sheriffs	\$ 63,587	1.067423%
	\$ 5,957,095	100.000000%

The accompanying notes are an integral part of this schedule

WEST VIRGINIA DEPUTY SHERIFF DEATH, DISABILITY AND RETIREMENT PLAN

SCHEDULE OF PENSION AMOUNTS BY EMPLOYER

As of and for the Year Ended June 30, 2015

Employer	Net Pension Liability	Deferred Outflows of Resources				Deferred Inflows of Resources			Pension Expense Excluding That Attributable to Employer-Paid Member Contributions		
		Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Differences Between Expected and Actual Experience	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 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 Deputy Sheriffs	\$ 154,764	\$ 35,296	\$ 6,112	\$ -	\$ 41,407	\$ 63,655	\$ 6,354	\$ 70,009	\$ 8,541	\$ (1,185)	\$ 7,356
Berkeley County Deputy Sheriffs	1,108,748	252,863	43,783	60,811	357,457	456,029	-	456,029	61,189	11,522	72,711
Boone County Deputy Sheriffs	467,927	106,716	18,478	-	125,194	192,459	14,090	206,549	25,824	(2,579)	23,245
Braxton County Deputy Sheriffs	112,661	25,694	4,449	-	30,143	46,338	14,348	60,686	6,217	(2,454)	3,763
Brooke County Deputy Sheriffs	296,834	67,696	11,722	-	79,418	122,088	21,033	143,121	16,381	(3,786)	12,595
Cabell County Deputy Sheriffs	739,653	168,687	29,208	-	197,895	304,220	104,780	409,000	40,819	(19,337)	21,482
Calhoun County Deputy Sheriffs	32,846	7,491	1,297	23,057	31,845	13,510	15,262	28,772	1,813	1,882	3,695
Clay County Deputy Sheriffs	35,585	8,116	1,405	-	9,521	14,636	43,701	58,337	1,964	(7,993)	(6,029)
Doddridge County Deputy Sheriffs	129,034	29,428	5,095	32,474	66,997	53,072	-	53,072	7,121	5,916	13,037
Fayette County Deputy Sheriffs	562,524	128,290	22,214	10,717	161,221	231,367	91,464	322,831	31,044	(15,768)	15,276
Gilmer County Deputy Sheriffs	82,185	18,743	3,245	10,914	32,903	33,803	-	33,803	4,536	1,972	6,508
Grant County Deputy Sheriffs	135,896	30,993	5,366	-	36,359	55,894	15,019	70,913	7,500	(2,656)	4,844
Greenbrier County Deputy Sheriffs	568,441	129,640	22,447	-	152,087	233,800	18,134	251,934	31,371	(3,069)	28,302
Hampshire County Deputy Sheriffs	338,832	77,275	13,380	30,023	120,678	139,362	-	139,362	18,699	5,627	24,326
Hancock County Deputy Sheriffs	634,698	144,750	25,064	49,602	219,416	261,052	6,326	267,378	35,027	7,054	42,081
Hardy County Deputy Sheriffs	186,338	42,497	7,358	45,602	95,457	76,641	-	76,641	10,283	8,256	18,539
Harrison County Deputy Sheriffs	1,023,675	233,461	40,424	44,459	318,344	421,038	-	421,038	56,494	7,453	63,947
Jackson County Deputy Sheriffs	281,942	64,300	11,134	-	75,434	115,963	3,302	119,265	15,560	(571)	14,989
Jefferson County Deputy Sheriffs	710,585	162,057	28,060	43,001	233,119	292,264	66,013	358,277	39,215	(2,750)	36,465
Kanawha County Deputy Sheriffs	2,389,393	544,929	94,355	-	639,284	982,757	8,269	991,026	131,865	(1,443)	130,422
Lewis County Deputy Sheriffs	281,724	64,250	11,125	40,294	115,669	115,873	-	115,873	15,548	7,284	22,832
Lincoln County Deputy Sheriffs	134,523	30,680	5,312	51,819	87,811	55,330	-	55,330	7,424	9,690	17,114
Logan County Deputy Sheriffs	334,652	76,321	13,215	66,196	155,732	137,643	-	137,643	18,468	12,299	30,767
McDowell County Deputy Sheriffs	238,260	54,338	9,409	28,470	92,217	97,997	42,604	140,601	13,149	(1,636)	11,513
Marion County Deputy Sheriffs	585,557	133,543	23,123	71,098	227,764	240,840	33,876	274,716	32,315	7,999	40,314
Marshall County Deputy Sheriffs	544,335	124,142	21,495	62,823	208,460	223,885	19,547	243,432	30,040	8,800	38,840
Mason County Deputy Sheriffs	297,142	67,767	11,734	51,880	131,381	122,215	-	122,215	16,398	9,846	26,244
Mercer County Deputy Sheriffs	507,194	115,671	20,029	32,389	168,089	208,609	9,836	218,445	27,991	3,511	31,502
Mineral County Deputy Sheriffs	178,331	40,671	7,042	-	47,713	73,348	8,811	82,159	9,842	(1,670)	8,172
Mingo County Deputy Sheriffs	428,037	97,619	16,903	33,923	148,444	176,052	24,463	200,515	23,622	960	24,582
Monongalia County Deputy Sheriffs	713,221	162,658	28,164	-	190,823	293,348	136,554	429,902	39,361	(25,280)	14,081
Monroe County Deputy Sheriffs	133,841	30,524	5,285	22,108	57,917	55,049	-	55,049	7,386	3,859	11,245
Morgan County Deputy Sheriffs	208,756	47,609	8,244	23,647	79,500	85,861	8,489	94,350	11,521	2,313	13,834
Nicholas County Deputy Sheriffs	408,762	93,223	16,142	53,504	162,869	168,124	40,853	208,977	22,558	3,460	26,018
Ohio County Deputy Sheriffs	650,452	148,343	25,686	-	174,029	267,531	52,938	320,469	35,897	(9,047)	26,850
Pendleton County Deputy Sheriffs	39,736	9,062	1,569	7,169	17,800	16,344	19,164	35,508	2,193	(2,483)	(290)
Pleasants County Deputy Sheriffs	91,123	20,782	3,598	5,055	29,435	37,479	8,152	45,631	5,029	(389)	4,640
Pocahontas County Deputy Sheriffs	113,806	25,955	4,494	-	30,449	46,809	44,604	91,413	6,281	(8,343)	(2,062)

(Continued)

WEST VIRGINIA DEPUTY SHERIFF DEATH, DISABILITY AND RETIREMENT PLAN

SCHEDULE OF PENSION AMOUNTS BY EMPLOYER

As of and for the Year Ended June 30, 2015

Employer	Net Pension Liability	Deferred Outflows of Resources				Deferred Inflows of Resources			Pension Expense Excluding That Attributable to Employer-		
		Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Differences Between Expected and Actual Experience	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 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
Preston County Deputy Sheriffs	317,918	72,505	12,554	1,919	86,978	130,760	6,481	137,241	17,545	(924)	16,621
Putnam County Deputy Sheriffs	807,385	184,133	31,883	22,358	238,374	332,078	2,654	334,732	44,557	3,218	47,775
Raleigh County Deputy Sheriffs	826,808	188,563	32,650	120,569	341,782	340,067	108,456	448,523	45,629	(721)	44,908
Randolph County Deputy Sheriffs	213,569	48,707	8,434	40,718	97,858	87,841	-	87,841	11,786	7,697	19,483
Ritchie County Deputy Sheriffs	128,294	29,259	5,066	12,334	46,659	52,768	5,267	58,035	7,080	1,489	8,569
Roane County Deputy Sheriffs	115,421	26,323	4,558	8,688	39,569	47,473	19,706	67,179	6,370	(2,334)	4,036
Summers County Deputy Sheriffs	96,966	22,114	3,829	20,732	46,675	39,882	12,173	52,055	5,351	1,119	6,470
Taylor County Deputy Sheriffs	126,243	28,791	4,985	44,463	78,239	51,924	-	51,924	6,967	8,463	15,430
Tucker County Deputy Sheriffs	51,123	11,659	2,019	12,367	26,045	21,027	812	21,839	2,821	2,238	5,059
Tyler County Deputy Sheriffs	184,773	42,140	7,297	7,978	57,414	75,997	5,796	81,793	10,197	218	10,415
Upshur County Deputy Sheriffs	210,329	47,968	8,306	-	56,274	86,509	23,744	110,253	11,607	(4,047)	7,560
Wayne County Deputy Sheriffs	315,084	71,859	12,442	-	84,301	129,594	43,660	173,254	17,389	(7,507)	9,882
Webster County Deputy Sheriffs	76,559	17,460	3,023	13,565	34,049	31,489	287	31,776	4,225	2,556	6,781
Wetzel County Deputy Sheriffs	214,759	48,978	8,481	67,725	125,184	88,331	-	88,331	11,852	12,135	23,987
Wirt County Deputy Sheriffs	23,521	5,364	929	85	6,378	9,674	16,342	26,016	1,298	(3,121)	(1,823)
Wood County Deputy Sheriffs	702,285	160,164	27,733	-	187,897	288,850	138,903	427,753	38,757	(25,407)	13,350
Wyoming County Deputy Sheriffs	218,950	49,934	8,646	-	58,580	90,054	12,269	102,323	12,083	(2,336)	9,747
	\$ 20,512,000	\$ 4,678,000	\$ 810,000	\$ 1,274,536	\$ 6,762,536	\$ 8,436,600	\$ 1,274,536	\$ 9,711,136	\$ 1,132,000	\$ -	\$ 1,132,000

The accompanying notes are an integral part of this schedule

WEST VIRGINIA DEPUTY SHERIFF DEATH, DISABILITY AND RETIREMENT PLAN

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 West Virginia Deputy Sheriff Death, Disability and Retirement Plan (DSRS) will recognize their proportionate share of the collective pension amounts for all benefits provided through the plan.

Basis of Accounting

The schedules of employer allocations and pension amounts by employer for the DSRS have 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 based on their proportionate share of employer contributions to the DSRS for the fiscal year ended June 30, 2015. 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.

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 June 30, 2014 rolled forward to June 30, 2015, which is the measurement date.

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, rounded to the nearest whole year, of 7 years.

The amortization of the deferred outflows and deferred inflows related to changes in the proportionate share of contributions from year to year for each entity is available from the West Virginia Consolidated Public Retirement Board.

WEST VIRGINIA DEPUTY SHERIFF DEATH, DISABILITY AND RETIREMENT PLAN

NOTES TO SCHEDULES OF EMPLOYER ALLOCATIONS AND
PENSION AMOUNTS
(Continued)

2 - AMORTIZATION (Continued)

Information regarding the amortization of deferred outflows and deferred inflows of resources related to pension amounts are as follows.

Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments (in thousands):

<u>Measurement date 6/30</u>	<u>2014</u>	<u>2015</u>	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>	<u>Total</u>
Amount	\$ (14,062)	\$ 5,848			
Recognition period (years)	5.00	5.00			
Amount recognized in fiscal year					
2014	\$ (2,813)	\$ -	\$ -	\$ (2,813)	\$ (2,813)
2015	(2,813)	1,170	1,170	(2,813)	(1,643)
2016	(2,813)	1,170	1,170	(2,813)	(1,643)
2017	(2,813)	1,170	1,170	(2,813)	(1,643)
2018	(2,810)	1,170	1,170	(2,810)	(1,640)
2019	-	1,168	1,168	-	1,168
Balance as of June 30					
2014	\$ (11,249)	\$ -	\$ -	\$ (11,249)	\$ (11,249)
2015	(8,436)	4,678	4,678	(8,436)	(3,758)
2016	(5,623)	3,508	3,508	(5,623)	(2,115)
2017	(2,810)	2,338	2,338	(2,810)	(472)
2018	-	1,168	1,168	-	1,168

Differences Between Expected and Actual Experience (in thousands):

<u>Measurement date 6/30</u>	<u>2014</u>	<u>2015</u>	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>	<u>Total</u>
Amount	\$ -	\$ 946			
Recognition period (years)		7.00			
Amount recognized in fiscal year					
2014	\$ -	\$ -	\$ -	\$ -	\$ -
2015	-	136	136	-	136
2016	-	136	136	-	136
2017	-	136	136	-	136
2018	-	136	136	-	136
2019	-	136	136	-	136
2020	-	136	136	-	136
2021	-	130	130	-	130

WEST VIRGINIA DEPUTY SHERIFF DEATH, DISABILITY AND RETIREMENT PLAN

NOTES TO SCHEDULES OF EMPLOYER ALLOCATIONS AND
PENSION AMOUNTS
(Continued)

<u>Measurement date 6/30</u>	<u>2014</u>	<u>2015</u>	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>	<u>Total</u>
Balance as of June 30					
2014	\$ -	\$ -	\$ -	\$ -	\$ -
2015	-	810	810	-	810
2016	-	674	674	-	674
2017	-	538	538	-	538
2018	-	402	402	-	402
2019	-	266	266	-	266
2020	-	130	130	-	130

3 - ACTUARIAL REVISIONS

Subsequent to the issuance of the West Virginia Consolidated Public Retirement Board's June 30, 2015 Comprehensive Annual Financial Report, certain actuarial amounts from the actuarial valuation as of June 30, 2014 rolled forward to June 30, 2015 were revised relating to the DSRS. The amounts revised as of June 30, 2015 were used to prepare these schedules and are described below:

Total pension liability		\$ 191,871,000	
Plan fiduciary net position		<u>171,359,000</u>	
Net pension liability		<u>\$ 20,512,000</u>	
Plan fiduciary net position as a percentage of the total pension liability		89.31%	
<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 (asset)	\$ 46,929,000	\$ 20,512,000	\$ (1,316,000)