

Wisconsin Department of Employee Trust Funds

2017 GASB 68 Employer Schedules

Wisconsin Retirement System



GASB 68 Employer Schedules Wisconsin Retirement System

Calendar Year 2017

Wisconsin Department of Employee Trust Funds

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ETF Executive Team

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STATE OF WISCONSIN | Legislative Audit Bureau

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Joe Chrisman
State Auditor

Independent Auditor's Report on the Employer Schedules and Other Reporting Required by *Government Auditing Standards*

Senator Robert Cowles and
Representative Samantha Kerkman, Co-Chairpersons
Joint Legislative Audit Committee

Members of the Employee Trust Funds Board
Mr. Robert J. Conlin, Secretary
Department of Employee Trust Funds

Report on Wisconsin Retirement System Employer Schedules

We have audited the accompanying Schedule of Employer Allocations of the Wisconsin Retirement System (WRS) as of and for the year ended December 31, 2017, and the related notes. We have also audited the totals for the columns titled Net Pension Liability (Asset), Total Deferred Outflows of Resources Excluding Employer Specific Amounts, Total Deferred Inflows of Resources Excluding Employer Specific Amounts, and Plan Pension Expense included in the Schedule of Collective Pension Amounts of the WRS as of and for the year ended December 31, 2017, and the related notes.

Management's Responsibility for the Employer Schedules

Management of the Department of Employee Trust Funds (ETF) 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 an opinion on the specified column totals included in the Schedule of Collective Pension Amounts based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, which is issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the Schedule of Employer Allocations and the specified column totals included in the Schedule of Collective Pension Amounts 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 Collective Pension Amounts. 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 Collective Pension Amounts, 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 Collective Pension Amounts 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 Collective Pension Amounts.

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 in the first paragraph present fairly, in all material respects, the employer allocations and the Net Pension Liability (Asset), Total Deferred Outflows of Resources Excluding Employer Specific Amounts, Total Deferred Inflows of Resources Excluding Employer Specific Amounts, and Plan Pension Expense for the WRS as of and for the year ended December 31, 2017, in accordance with accounting principles generally accepted in the United States of America.

Other Matter

We have audited the financial statements of the WRS as of and for the year ended December 31, 2017, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*. In our report thereon, dated October 2, 2018, we expressed an unmodified opinion on those financial statements. In that report we included an emphasis of matter related to the inclusion of the Long-Term Disability Insurance program in the WRS as of and for the year ended December 31, 2017. Our opinion was not modified with respect to this matter.

Restriction on Use

Our report is intended solely for the information and use of the Legislature, ETF, the ETF Board, and WRS plan employers and their auditors, and is not intended to be and should not be used by anyone other than these specified parties.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued a report dated October 2, 2018, on our consideration of ETF's internal control over financial reporting; our tests of its compliance with certain provisions of laws, regulations, and contracts; and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part

of an audit performed in accordance with *Government Auditing Standards* and should be used when considering ETF's internal control over financial reporting and compliance.

LEGISLATIVE AUDIT BUREAU

A handwritten signature in black ink, appearing to read "Joe Chrisman". The signature is fluid and cursive, with a long horizontal stroke extending to the right.

Joe Chrisman
State Auditor

October 2, 2018

**Wisconsin Retirement System
Schedule of Employer Allocations
As of and for the year ended December 31, 2017**

Employer Name	Employer Number	Average Employer Contributions* Current Year	Employer Allocation Percentage Current Year
EXECUTIVE OFFICE	0001101	133,593.50	0.01367856%
LIEUTENANT GOVERNOR'S OFFICE	0001102	14,164.93	0.00145034%
SECRETARY OF STATE'S OFFICE	0001103	11,386.84	0.00116589%
TREASURER'S OFFICE - STATE	0001104	5,260.82	0.00053865%
JUSTICE, DEPT OF	0001105	3,261,648.86	0.33395831%
PUBLIC INSTRUCTION, DEPT OF	0001106	2,468,868.31	0.25278597%
MILITARY AFFAIRS, DEPT OF	0001107	1,647,015.64	0.16863696%
ADMINISTRATION, DEPT OF	0001108	4,339,814.79	0.44435108%
AGRIC TRADE CONS PROT, DEPT OF	0001109	2,204,884.55	0.22575683%
EMPLOYEE TRUST FUNDS, DEPT OF	0001110	1,096,586.81	0.11227888%
HEALTH SERVICES, DEPT OF	0001111	22,355,723.74	2.28898940%
WORKFORCE DEVELOPMENT, DEPT OF	0001112	5,286,928.53	0.54132550%
NATURAL RESOURCES, DEPT OF	0001114	10,415,806.21	1.06646827%
SAFETY & PROFESS SVCES, DEPT	0001115	833,390.80	0.08533039%
REVENUE, DEPT OF	0001116	4,324,619.81	0.44279528%
TRANSPORTATION, DEPT OF	0001117	14,528,640.23	1.48757893%
VETERANS AFFAIRS, DEPT OF	0001118	3,896,737.24	0.39898463%
EMPLOYMENT RELATIONS COMM	0001120	50,086.54	0.00512833%
EDUCATIONAL COMMUNICATIONS BD	0001121	178,595.81	0.01828632%
HIGHER EDUCATIONAL AIDS BOARD	0001122	31,978.22	0.00327423%
HISTORICAL SOCIETY - STATE	0001124	610,179.14	0.06247588%
INSURANCE COMMISSIONER'S OFFICE	0001125	634,846.81	0.06500159%
INVESTMENT BOARD	0001126	1,890,164.57	0.19353284%
PUBLIC SERVICE COMMISSION	0001127	618,987.38	0.06337775%
UNIVERSITY OF WISCONSIN SYSTEM	0001131	131,273,496.55	13.44101608%
WIS TECH COLLEGE SYS BOARD	0001132	273,623.71	0.02801617%
LEGISLATURE - SENATE	0001133	699,765.04	0.07164853%
LEGIS ASSEMBLY - CHIEF CLERK	0001134	1,028,871.22	0.10534552%
LEGIS ASSEMBLY-SGT AT ARMS	0001135	29,564.70	0.00302711%
LEGISLATIVE AUDIT BUREAU	0001136	336,630.70	0.03446742%
LEGISLATIVE COUNCIL STAFF	0001137	140,462.40	0.01438186%
LEGISLATIVE REFERENCE BUREAU	0001138	216,103.43	0.02212670%
COURTS - STATE	0001142	4,968,258.01	0.50869701%
JUDICIAL COUNCIL	0001143	3,840.67	0.00039324%
LEGISLATIVE FISCAL BUREAU	0001147	166,951.00	0.01709401%
HOUSING & ECON DEVELOP AUTH	0001153	692,546.50	0.07090943%
STATE FAIR PARK BOARD	0001157	272,204.59	0.02787087%
PUBLIC DEFENDER'S OFFICE	0001158	2,370,487.91	0.24271286%
JUDICIAL COMMISSION	0001163	8,658.96	0.00088659%
BOARD AGING & LONG TERM CARE	0001166	108,818.73	0.01114189%
HEALTH & EDUC FACILITIES AUTH	0001171	21,498.63	0.00220123%
WISCRAFT INC - ENT FOR BLIND	0001172	146,875.02	0.01503845%
CORRECTIONS, DEPT. OF	0001176	42,906,649.66	4.39318662%
DISTRICT ATTORNEYS	0001177	2,162,345.95	0.22140133%
LOWER WIS. STATE RIVERWAY BD.	0001178	8,166.77	0.00083619%

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Schedule of Employer Allocations
As of and for the year ended December 31, 2017**

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TOURISM, DEPARTMENT OF	0001180	107,483.55	0.01100518%
FINANCIAL INSTITUTIONS, DEPT	0001182	576,707.05	0.05904870%
UW HOSPITAL AUTHORITY	0001183	35,846,466.34	3.67029860%
BRD OF COMMSRS OF PUBLIC LANDS	0001185	47,843.26	0.00489864%
LEGISLATIVE TECH SERV BUREAU	0001187	176,852.20	0.01810779%
FOX RIVER NAVIGATION SYS AUTH	0001190	9,667.32	0.00098983%
BD FOR PEOPLE WITH DEVELOP DIS	0001193	33,465.86	0.00342655%
CHILDREN & FAMILIES, DEPT OF	0001194	2,814,184.86	0.28814273%
WISCONSIN ECON DEVELOP CORP	0001196	488,076.30	0.04997385%
KICKAPOO RESERVE MANGMT BD	0001197	11,130.60	0.00113966%
LABOR & INDUSTRY REVIEW COMM	0001198	76,990.13	0.00788297%
ETHICS COMMISSION	0001199	19,448.53	0.00199132%
ELECTIONS COMMISSION	0001200	63,432.05	0.00649477%
BURNETT COUNTY	0002000	510,130.08	0.05223192%
CLARK COUNTY	0003000	1,409,592.45	0.14432734%
DOOR COUNTY	0004000	1,365,150.95	0.13977700%
FLORENCE COUNTY	0005000	251,278.37	0.02572824%
GRANT COUNTY	0006000	1,178,845.72	0.12070132%
GREEN LAKE COUNTY	0007000	647,743.71	0.06632210%
IRON COUNTY	0008000	304,317.77	0.03115892%
JUNEAU COUNTY	0009000	882,952.88	0.09040503%
MONROE COUNTY	0010000	1,119,868.92	0.11466272%
OCONTO COUNTY	0011000	954,966.63	0.09777847%
PIERCE COUNTY	0012000	1,060,514.06	0.10858541%
POLK COUNTY	0013000	1,419,425.12	0.14533410%
PORTAGE COUNTY	0014000	1,863,258.37	0.19077793%
PRICE COUNTY	0015000	464,596.87	0.04756980%
SAUK COUNTY	0016000	2,168,048.20	0.22198518%
SAWYER COUNTY	0017000	643,513.80	0.06588900%
VERNON COUNTY	0018000	801,627.02	0.08207812%
WALWORTH COUNTY	0019000	3,087,756.76	0.31615360%
WASHBURN COUNTY	0020000	573,127.56	0.05868219%
WAUPACA COUNTY	0021000	1,482,620.67	0.15180466%
WAUSHARA COUNTY	0022000	930,479.16	0.09527121%
MONTREAL, CITY OF	0023000	9,771.15	0.00100046%
MINERAL POINT, CITY OF	0024000	59,087.00	0.00604988%
OCONOMOWOC, CITY OF	0025000	605,129.09	0.06195881%
SPOONER, CITY OF	0026000	105,652.93	0.01081774%
CAMERON, VILLAGE OF	0027000	33,648.57	0.00344526%
LENA, VILLAGE OF	0028000	16,183.66	0.00165704%
WEST SALEM, VILLAGE OF	0029000	75,908.47	0.00777222%
BLOOMING GROVE, TOWN OF(DANE)	0030000	17,901.55	0.00183293%
ASHLAND COUNTY	0032000	507,804.24	0.05199378%
BAYFIELD COUNTY	0033000	579,008.38	0.05928433%
COLUMBIA COUNTY	0034000	1,734,830.03	0.17762823%

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IOWA COUNTY	0035000	725,347.10	0.07426786%
MARQUETTE COUNTY	0036000	594,851.46	0.06090649%
PEPIN COUNTY	0037000	298,133.80	0.03052574%
RICHLAND COUNTY	0038000	778,196.55	0.07967909%
SHAWANO COUNTY	0039000	1,119,493.25	0.11462426%
ADAMS, CITY OF	0040000	49,700.15	0.00508877%
BLOOMER, CITY OF	0041000	36,479.25	0.00373509%
CHILTON, CITY OF	0042000	89,063.42	0.00911915%
CHIPPEWA FALLS, CITY OF	0043000	600,981.07	0.06153410%
CLINTONVILLE, CITY OF	0044000	193,026.94	0.01976391%
DURAND, CITY OF	0045000	41,245.01	0.00422305%
FENNIMORE, CITY OF	0046000	91,280.39	0.00934615%
GILLETT, CITY OF	0047000	37,184.87	0.00380734%
HILLSBORO, CITY OF	0048000	41,743.10	0.00427405%
HURLEY, CITY OF	0049000	75,524.61	0.00773292%
JEFFERSON, CITY OF	0050000	289,355.30	0.02962692%
KEWAUNEE, CITY OF	0051000	75,594.12	0.00774004%
KIEL, CITY OF	0052000	137,323.04	0.01406043%
LAKE MILLS, CITY OF	0053000	238,237.65	0.02439301%
LOYAL, CITY OF	0054000	30,320.88	0.00310454%
MAYVILLE, CITY OF	0055000	136,251.80	0.01395074%
MEDFORD, CITY OF	0056000	159,697.76	0.01635136%
NEILLSVILLE, CITY OF	0057000	79,218.37	0.00811112%
NEW LISBON, CITY OF	0058000	59,055.84	0.00604669%
OMRO, CITY OF	0059000	89,602.55	0.00917435%
PARK FALLS, CITY OF	0060000	93,895.78	0.00961393%
PESHTIGO, CITY OF	0061000	32,988.93	0.00337772%
PHILLIPS, CITY OF	0062000	64,268.34	0.00658040%
PRINCETON, CITY OF	0063000	41,017.91	0.00419980%
REEDSBURG, CITY OF	0064000	376,559.41	0.03855570%
STANLEY, CITY OF	0065000	49,313.01	0.00504913%
STURGEON BAY, CITY OF	0066000	490,389.79	0.05021072%
TOMAHAWK, CITY OF	0067000	110,340.39	0.01129769%
WASHBURN, CITY OF	0068000	66,410.94	0.00679978%
WAUPACA, CITY OF	0069000	238,737.86	0.02444423%
WHITEWATER, CITY OF	0070000	395,563.75	0.04050154%
AMHERST, VILLAGE OF	0071000	16,369.37	0.00167605%
ARGYLE, VILLAGE OF	0072000	19,312.19	0.00197736%
ATHENS, VILLAGE OF	0073000	18,789.11	0.00192381%
BANGOR, VILLAGE OF	0074000	61,287.97	0.00627524%
BELLEVILLE, VILLAGE OF	0075000	65,108.35	0.00666641%
BELMONT, VILLAGE OF	0076000	24,089.71	0.00246653%
BIRNAMWOOD, VILLAGE OF	0077000	5,034.60	0.00051549%
BRANDON, VILLAGE OF	0078000	15,632.79	0.00160063%
CAMBRIA, VILLAGE OF	0079000	14,384.91	0.00147286%

**Wisconsin Retirement System
Schedule of Employer Allocations
As of and for the year ended December 31, 2017**

Employer Name	Employer Number	Average Employer Contributions* Current Year	Employer Allocation Percentage Current Year
CAMPBELLSPORT, VILLAGE OF	0080000	45,251.82	0.00463331%
CHENEQUA, VILLAGE OF	0081000	69,819.61	0.00714879%
CLEAR LAKE, VILLAGE OF	0082000	33,353.48	0.00341504%
COON VALLEY, VILLAGE OF	0083000	15,017.45	0.00153763%
CORNELL, CITY OF	0084000	42,854.04	0.00438780%
DRESSER, VILLAGE OF	0085000	18,904.48	0.00193562%
ELKHART LAKE, VILLAGE OF	0086000	45,446.14	0.00465320%
ELMWOOD, VILLAGE OF	0087000	14,568.16	0.00149163%
ETTRICK, VILLAGE OF	0088000	10,165.39	0.00104083%
JACKSON, VILLAGE OF	0091000	178,865.01	0.01831388%
JOHNSON CREEK, VILLAGE OF	0092000	63,924.78	0.00654522%
KENDALL, VILLAGE OF	0093000	9,480.40	0.00097069%
KIMBERLY, VILLAGE OF	0094000	100,269.84	0.01026657%
LITTLE CHUTE, VILLAGE OF	0095000	326,051.08	0.03338418%
LUCK, VILLAGE OF	0096000	37,409.09	0.00383029%
LUXEMBURG, VILLAGE OF	0097000	17,376.33	0.00177915%
MONTFORT, VILLAGE OF	0098000	9,493.70	0.00097205%
NEW GLARUS, VILLAGE OF	0099000	74,106.67	0.00758774%
OSCEOLA, VILLAGE OF	0100000	65,007.77	0.00665611%
PARDEEVILLE, VILLAGE OF	0102000	32,998.68	0.00337872%
PLAINFIELD, VILLAGE OF	0103000	17,380.20	0.00177955%
PRAIRIE DU SAC, VILLAGE OF	0105000	73,195.76	0.00749447%
ST CROIX FALLS, CITY OF	0106000	78,777.57	0.00806599%
SOUTH WAYNE, VILLAGE OF	0107000	5,378.86	0.00055074%
SUN PRAIRIE, CITY OF	0108000	534,602.51	0.05473764%
WILLIAMS BAY, VILLAGE OF	0111000	93,967.64	0.00962129%
WINNECONNE, VILLAGE OF	0112000	64,019.20	0.00655489%
WRIGHTSTOWN, VILLAGE OF	0113000	50,160.47	0.00513590%
ADDISON, TOWN OF(WASHINGTON)	0114000	9,089.86	0.00093071%
ALLOUEZ, VILLAGE OF	0115000	128,620.58	0.01316939%
AZTALAN, TOWN OF(JEFFERSON)	0117000	4,308.99	0.00044119%
BROTHERTOWN, TOWN OF(CALUMET)	0119000	4,110.14	0.00042083%
BUCHANAN, TOWN OF(OUTAGAMIE)	0120000	9,509.85	0.00097371%
CLOVER, TOWN OF (BAYFIELD)	0122000	5,410.02	0.00055393%
DELAVAN, TOWN OF (WALWORTH)	0125000	115,315.63	0.01180710%
DELTON, TOWN OF (SAUK)	0126000	11,303.62	0.00115737%
DRAPER, TOWN OF (SAWYER)	0127000	5,437.72	0.00055676%
EAST TROY, TOWN OF(WALWORTH)	0128000	65,395.01	0.00669576%
EUREKA, TOWN OF (POLK)	0129000	4,962.67	0.00050812%
GILMAN, TOWN OF (PIERCE)	0131000	3,669.77	0.00037575%
GOODMAN, TOWN OF(MARINETTE)	0132000	4,922.08	0.00050397%
HAMBURG, TOWN OF (VERNON)	0134000	3,259.90	0.00033378%
MINOCQUA, TOWN OF(ONEIDA)	0141000	124,795.73	0.01277776%
MT PLEASANT, VILLAGE OF(RACINE)	0144000	941,263.54	0.09637542%
OAK CREEK, CITY OF	0145000	1,553,299.82	0.15904145%

**Wisconsin Retirement System
Schedule of Employer Allocations
As of and for the year ended December 31, 2017**

Employer Name	Employer Number	Average Employer Contributions* Current Year	Employer Allocation Percentage Current Year
PLEASANT SPRINGS, TOWN(DANE)	0147000	9,866.02	0.00101018%
PRESQUE ISLE, TOWN OF(VILAS)	0149000	18,827.31	0.00192772%
RIPON, TOWN OF(FOND DU LAC)	0153000	7,632.58	0.00078150%
SHARON, TOWN OF (WALWORTH)	0155000	3,258.45	0.00033363%
VIROQUA, TOWN OF (VERNON)	0159000	8,881.19	0.00090934%
WESTFIELD, TOWN OF (SAUK CO)	0163000	3,122.90	0.00031975%
WEST SWEDEN, TOWN OF (POLK)	0164000	2,907.50	0.00029770%
WINTER, TOWN OF (SAWYER)	0165000	11,556.15	0.00118323%
COLUMBUS, CITY OF	0166000	183,982.93	0.01883790%
DODGEVILLE, CITY OF	0167000	125,882.93	0.01288908%
TOMAH, CITY OF	0168000	326,629.20	0.03344337%
ABBOTSFORD CITY OF	0169000	31,632.71	0.00323885%
CEDAR GROVE, VILLAGE OF	0170000	22,092.38	0.00226203%
EDGAR, VILLAGE OF	0171000	17,755.10	0.00181793%
HAZEL GREEN, VILLAGE OF	0172000	31,302.18	0.00320501%
VALDERS, VILLAGE OF	0174000	25,472.50	0.00260811%
VERONA, CITY OF	0175000	406,299.44	0.04160076%
BARABOO, TOWN OF (SAUK)	0176000	5,966.38	0.00061089%
CLEAR LAKE, TOWN OF (POLK)	0179000	2,689.32	0.00027536%
CLINTON, TOWN OF (BARRON)	0180000	3,395.77	0.00034769%
COTTAGE GROVE, TOWN OF (DANE)	0181000	14,291.35	0.00146328%
FREEDOM, TOWN OF (SAUK)	0183000	3,253.14	0.00033309%
GIBRALTAR, TOWN OF (DOOR)	0184000	17,419.84	0.00178361%
ALMA SCHOOL DISTRICT	0186000	119,473.68	0.01223284%
CORNELL SCHOOL DISTICT	0189000	167,256.01	0.01712524%
GOODMAN-ARMSTRONG SCHOOL DIST	0192000	59,282.85	0.00606994%
LAKE MILLS AREA SCHOOL DIST	0193000	543,459.99	0.05564455%
LITTLE CHUTE AREA SCHOOL DIST	0194000	595,890.42	0.06101287%
LUCK SCHOOL DISTRICT	0195000	204,366.70	0.02092499%
MELLEN SCHOOL DISTRICT	0198000	89,852.08	0.00919990%
OCONOMOWOC AREA SCHOOL DIST	0200000	1,629,518.19	0.16684541%
RICHLAND SCHOOL DISTRICT	0201000	543,459.16	0.05564446%
SPOONER AREA SCHOOL DISTRICT	0202000	446,205.66	0.04568674%
ADAMS COUNTY	0207000	860,876.69	0.08814466%
BUFFALO COUNTY	0208000	364,483.52	0.03731925%
OUTAGAMIE COUNTY	0209000	3,985,184.04	0.40804065%
BRODHEAD, CITY OF	0210000	115,712.55	0.01184774%
CHETEK, CITY OF	0211000	26,119.45	0.00267436%
DARLINGTON, CITY OF	0212000	72,073.09	0.00737952%
DELAVAN, CITY OF	0213000	280,773.49	0.02874823%
FOUNTAIN CITY, CITY OF	0214000	11,956.73	0.00122424%
GALESVILLE, CITY OF	0215000	39,723.90	0.00406731%
MAUSTON, CITY OF	0216000	120,936.38	0.01238260%
OCONTO, CITY OF	0217000	206,434.75	0.02113673%
SEYMOUR, CITY OF	0218000	84,955.86	0.00869858%

**Wisconsin Retirement System
Schedule of Employer Allocations
As of and for the year ended December 31, 2017**

Employer Name	Employer Number	Average Employer Contributions* Current Year	Employer Allocation Percentage Current Year
THORP, CITY OF	0219000	38,486.59	0.00394062%
BIRON, VILLAGE OF	0220000	16,495.56	0.00168897%
CENTURIA, VILLAGE OF	0221000	24,932.76	0.00255285%
CLINTON, VILLAGE OF	0222000	54,857.66	0.00561684%
COLFAX, VILLAGE OF	0223000	33,272.38	0.00340674%
EAST TROY, VILLAGE OF	0224000	108,408.74	0.01109991%
FALL CREEK, VILLAGE OF	0225000	24,328.73	0.00249100%
FREDERIC, VILLAGE OF	0226000	25,539.68	0.00261499%
GRESHAM, VILLAGE OF	0227000	27,062.03	0.00277087%
HARTLAND, VILLAGE OF	0228000	273,902.12	0.02804468%
MUSCODA, VILLAGE OF	0229000	41,611.46	0.00426057%
NORTH FOND DU LAC, VILLAGE OF	0230000	178,426.45	0.01826898%
ORFORDVILLE, VILLAGE OF	0231000	27,958.70	0.00286267%
RIB LAKE, VILLAGE OF	0232000	10,552.88	0.00108050%
SLINGER, VILLAGE OF	0233000	151,366.93	0.01549837%
SPRING VALLEY, VILLAGE OF	0234000	22,960.93	0.00235096%
UNION GROVE, VILLAGE OF	0235000	56,189.92	0.00575325%
WAUNAKEE, VILLAGE OF	0237000	291,996.29	0.02989733%
ALBION, TOWN OF (JACKSON)	0239000	2,770.91	0.00028371%
BARKSDALE, TOWN OF (BAYFIELD)	0240000	3,704.06	0.00037926%
CASSIAN, TOWN OF (ONEIDA)	0241000	5,700.12	0.00058363%
FLORENCE, TOWN OF (FLORENCE)	0245000	59,752.77	0.00611805%
MADISON, TOWN OF (DANE)	0250000	220,778.44	0.02260537%
WATERFORD, TOWN OF (RACINE)	0253000	81,168.77	0.00831082%
WILSON, TOWN OF (SHEBOYGAN)	0254000	9,961.59	0.00101996%
BEECHER DUNBAR PEMBINE SCH DIS	0257000	110,962.95	0.01136143%
BONDUEL SCHOOL DISTRICT	0259000	307,145.73	0.03144847%
CAMERON SCHOOL DISTRICT	0262000	406,589.87	0.04163050%
DODGEVILLE SCHOOL DISTRICT	0267000	516,089.00	0.05284205%
EVANSVILLE COMM SCH DIST	0268000	734,940.27	0.07525010%
FLORENCE COUNTY SCH DIST	0269000	212,142.70	0.02172117%
FREDERIC SCHOOL DISTRICT	0270000	211,403.97	0.02164553%
GRANTON AREA SCHOOL DISTRICT	0271000	110,240.02	0.01128741%
HOWARDS GROVE SCHOOL DISTRICT	0274000	359,605.26	0.03681977%
HILLSBORO SCHOOL DISTRICT	0275000	226,302.06	0.02317093%
HURLEY SCHOOL DISTRICT	0277000	245,009.03	0.02508633%
INDEPENDENCE SCHOOL DISTRICT	0278000	158,469.08	0.01622556%
JOHNSON CREEK SCHOOL DISTRICT	0279000	278,867.52	0.02855308%
KIEL AREA SCHOOL DISTRICT	0282000	526,004.76	0.05385732%
KIMBERLY AREA SCHOOL DISTRICT	0283000	1,765,302.94	0.18074833%
KOHLER SCHOOL DISTRICT	0286000	279,851.93	0.02865387%
LODI SCHOOL DISTRICT	0288000	648,294.36	0.06637848%
MAUSTON SCHOOL DISTRICT	0290000	563,015.16	0.05764679%
THREE LAKES SCHOOL DISTRICT	0291000	292,847.96	0.02998453%
NEILLSVILLE SCHOOL DISTRICT	0293000	338,174.55	0.03462549%

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Employer Name	Employer Number	Average Employer Contributions* Current Year	Employer Allocation Percentage Current Year
NEW GLARUS SCHOOL DISTRICT	0294000	377,181.18	0.03861936%
PEWAUKEE SCHOOL DISTRICT	0295000	1,086,561.93	0.11125244%
RANDOM LAKE SCHOOL DISTRICT	0298000	369,438.18	0.03782656%
ST CROIX FALLS SCHOOL DISTRICT	0299000	474,443.94	0.04857804%
SHELL LAKE SCHOOL DISTRICT	0303000	285,655.78	0.02924813%
RIVER VALLEY SCHOOL DISTRICT	0304000	552,500.83	0.05657023%
STRATFORD SCHOOL DISTRICT	0305000	310,299.28	0.03177136%
TURTLE LAKE SCHOOL DISTRICT	0306000	176,439.93	0.01806558%
CHIPPEWA COUNTY	0314000	1,304,648.41	0.13358218%
ALMA, CITY OF	0315000	22,117.39	0.00226459%
ALTOONA, CITY OF	0316000	174,775.33	0.01789514%
EAGLE RIVER, CITY OF	0317000	115,708.20	0.01184729%
ELROY, CITY OF	0318000	50,309.00	0.00515111%
LADYSMITH, CITY OF	0319000	128,173.48	0.01312361%
LANCASTER, CITY OF	0320000	102,122.42	0.01045625%
LODI, CITY OF	0321000	103,965.16	0.01064493%
MARION, CITY OF	0322000	14,553.88	0.00149016%
PLATTEVILLE, CITY OF	0323000	312,871.71	0.03203475%
SCHOFIELD, CITY OF	0324000	27,783.95	0.00284478%
WEYAUWEGA, CITY OF	0325000	49,395.55	0.00505758%
CASHTON, VILLAGE OF	0327000	39,212.27	0.00401492%
LA VALLE, VILLAGE OF	0330000	4,530.16	0.00046384%
MOUNT HOREB, VILLAGE OF	0331000	223,810.81	0.02291586%
ONTARIO, VILLAGE OF	0332000	12,444.68	0.00127420%
POYNETTE, VILLAGE OF	0334000	55,484.39	0.00568101%
RICHFIELD, VILLAGE OF(WASHING)	0339000	40,743.57	0.00417171%
ALTOONA SCHOOL DISTRICT	0344000	612,314.25	0.06269450%
ATHENS SCHOOL DISTRICT	0346000	156,478.02	0.01602169%
BAYFIELD SCHOOL DISTRICT	0347000	287,794.25	0.02946708%
LAONA SCHOOL DISTRICT	0350000	109,730.22	0.01123521%
BRILLION PUBLIC SCHOOL DIST	0351000	347,035.51	0.03553276%
BRODHEAD SCHOOL DISTRICT	0352000	419,322.83	0.04293422%
CEDAR GROVE-BELGIUM SCH DIST	0354000	393,684.39	0.04030911%
CLAYTON SCHOOL DISTRICT	0356000	171,199.09	0.01752897%
FALL CREEK SCHOOL DISTRICT	0359000	297,925.37	0.03050440%
GRANTSBURG SCHOOL DISTRICT	0362000	385,981.88	0.03952046%
ST CROIX CENTRAL SCH DIST	0363000	573,869.53	0.05875816%
HIGHLAND SCHOOL DISTRICT	0364000	93,977.35	0.00962229%
HUSTISFORD SCHOOL DISTRICT	0365000	181,676.10	0.01860171%
LADYSMITH-HAWKINS SCH DIST	0367000	372,636.85	0.03815407%
LANCASTER COMM SCH DIST	0368000	404,300.76	0.04139612%
MENOMONEE FALLS SCHOOL DISTRCT	0373000	1,871,631.63	0.19163526%
MONROE SCHOOL DISTRICT	0375000	1,089,413.62	0.11154442%
NEW HOLSTEIN SCHOOL DISTRICT	0378000	409,794.27	0.04195859%
NEW RICHMOND SCHOOL DISTRICT	0379000	1,207,084.19	0.12359264%

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PRINCETON SCHOOL DISTRICT	0383000	138,690.22	0.01420041%
SHARON JT SCH DIST # 11 ETAL	0386000	106,871.97	0.01094256%
SPENCER SCHOOL DISTRICT	0388000	239,519.36	0.02452425%
WALWORTH JT SCH DIST # 1 ETAL	0390000	178,997.93	0.01832749%
WEST SALEM SCHOOL DISTRICT	0391000	668,862.78	0.06848447%
WILLIAMS BAY SCHOOL DISTRICT	0392000	248,945.91	0.02548943%
PRAIRIE DU CHIEN, CITY OF	0393000	152,955.37	0.01566101%
BOYD, VILLAGE OF	0395000	14,612.16	0.00149613%
FRIENDSHIP, VILLAGE OF	0396000	13,430.36	0.00137513%
MONONA, CITY OF	0397000	357,106.57	0.03656393%
RANDOLPH, VILLAGE OF	0398000	34,065.84	0.00348798%
SHIOCTON, VILLAGE OF	0399000	18,304.18	0.00187415%
CLIFTON, TOWN OF (MONROE)	0400000	2,804.42	0.00028714%
WIOTA, TOWN OF (LAFAYETTE)	0406000	2,915.36	0.00029850%
AMERY SCHOOL DISTRICT	0407000	697,377.96	0.07140412%
BALDWIN-WOODVILLE AREA SCH DIS	0408000	662,919.00	0.06787589%
MISHICOT SCHOOL DISTRICT	0417000	351,352.36	0.03597476%
GILLETT SCHOOL DISTRICT	0418000	233,113.15	0.02386832%
MONDOVI SCHOOL DISTRICT	0421000	387,441.23	0.03966988%
OOSTBURG SCHOOL DISTRICT	0422000	380,439.83	0.03895301%
OREGON SCHOOL DISTRICT	0423000	1,684,468.86	0.17247178%
PHILLIPS SCHOOL DISTRICT	0424000	305,181.01	0.03124730%
PORT EDWARDS SCHOOL DISTICT	0425000	159,828.00	0.01636469%
WESTBY AREA SCHOOL DISTRICT	0429000	414,880.71	0.04247939%
MONTROSE, TOWN OF (DANE)	0430000	3,638.66	0.00037256%
GREEN LAKE SCHOOL DISTRICT	0435000	140,736.09	0.01440989%
SHARON, VILLAGE OF	0438000	50,005.65	0.00512005%
SPRING GREEN, VILLAGE OF	0439000	40,940.47	0.00419187%
SOUTH SHORE SCHOOL DISTRICT	0440000	97,954.70	0.01002952%
RANDOM LAKE, VILLAGE OF	0441000	22,149.74	0.00226790%
SILVER LAKE, VILLAGE OF	0442000	17,681.84	0.00181043%
LAONA, TOWN OF (FOREST)	0443000	13,356.59	0.00136757%
PHELPS, TOWN OF (VILAS)	0444000	13,831.23	0.00141617%
ARBOR VITAE-WOODRUFF JSD #1	0445000	203,187.15	0.02080421%
HILBERT SCHOOL DISTRICT	0448000	177,210.92	0.01814452%
RIB LAKE SCHOOL DISTRICT	0451000	172,275.79	0.01763922%
HAYWARD, CITY OF	0453000	66,168.88	0.00677499%
WAUTOMA, CITY OF	0454000	57,735.26	0.00591148%
MARKESAN, CITY OF	0457000	33,946.57	0.00347577%
MAZOMANIE, VILLAGE OF	0458000	21,611.79	0.00221282%
SHELL LAKE, CITY OF	0460000	38,451.63	0.00393704%
BLUE MOUNDS, TOWN OF (DANE)	0463000	4,858.74	0.00049748%
CHRISTIANA, TOWN OF (DANE)	0465000	6,979.75	0.00071465%
GREENFIELD, CITY OF	0467000	1,329,239.01	0.13610000%
MEQUON, CITY OF	0469000	650,489.61	0.06660325%

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MISHICOT, TOWN OF(MANITOWOC)	0470000	3,325.71	0.00034052%
PRIMROSE, TOWN OF (DANE)	0472000	3,207.10	0.00032837%
STRONGS PRAIRIE, TOWN OF(ADMS)	0476000	2,049.69	0.00020987%
UNITY, TOWN OF (CLARK)	0477000	2,144.52	0.00021958%
ARCADIA SCHOOL DISTRICT	0478000	498,503.25	0.05104145%
DRUMMOND SCHOOL DISTRICT	0480000	160,354.38	0.01641859%
ELKHART LAKE-GLENBEULAH SCH DS	0490000	201,224.99	0.02060331%
ELLSWORTH COMM SCH DIST	0491000	626,077.71	0.06410373%
HOLMEN SCHOOL DISTRICT	0493000	1,811,865.81	0.18551587%
IOLA-SCANDINAVIA SCHOOL DIST	0494000	261,122.02	0.02673613%
MARATHON CITY SCHOOL DISTRICT	0496000	211,184.57	0.02162306%
PALMYRA-EAGLE AREA SCHOOL DIST	0504000	361,050.98	0.03696780%
SPRING VALLEY SCHOOL DISTRICT	0508000	292,195.24	0.02991770%
AMERY, CITY OF	0511000	103,161.31	0.01056263%
GLENWOOD, CITY OF	0512000	6,437.35	0.00065912%
INDEPENDENCE, CITY OF	0513000	31,467.93	0.00322198%
VIROQUA, CITY OF	0514000	132,546.52	0.01357136%
ALBANY, VILLAGE OF	0515000	31,558.07	0.00323121%
AVOCA, VILLAGE OF	0516000	6,588.41	0.00067458%
BALDWIN, VILLAGE OF	0517000	115,306.70	0.01180619%
BALSAM LAKE, VILLAGE OF	0518000	26,764.43	0.00274039%
COMBINED LOCKS, VILLAGE OF	0519000	27,548.87	0.00282071%
LA FARGE, VILLAGE OF	0520000	27,965.05	0.00286333%
MONTICELLO, VILLAGE OF	0521000	24,128.14	0.00247047%
RIO, VILLAGE OF	0524000	21,681.41	0.00221995%
WATERLOO, CITY OF	0525000	127,163.09	0.01302015%
BELMONT, TOWN OF (LAFAYETTE)	0526000	2,014.72	0.00020629%
DARIEN, TOWN OF (WALWORTH)	0528000	5,645.44	0.00057803%
DRUMMOND, TOWN OF (BAYFIELD)	0529000	16,135.96	0.00165215%
WOODRUFF, TOWN OF (ONEIDA)	0538000	49,071.14	0.00502437%
CLINTONVILLE PUBLIC SCH DIST	0547000	609,066.34	0.06236194%
LAC DU FLAMBEAU SCH DIST #1	0550000	383,384.45	0.03925451%
MARKESAN SCHOOL DISTRICT	0554000	304,947.61	0.03122341%
NORTH FOND DU LAC SCH DIST	0558000	502,594.09	0.05146031%
VIROQUA AREA SCHOOL DISTRICT	0564000	435,438.46	0.04458429%
WONEWOC & UNION CENTER SCH DIS	0566000	144,275.31	0.01477226%
ELLSWORTH, VILLAGE OF	0567000	72,485.28	0.00742173%
HUSTISFORD, VILLAGE OF	0569000	42,490.57	0.00435058%
MARATHON CITY, VILLAGE OF	0571000	34,288.15	0.00351074%
MILLTOWN, VILLAGE OF	0572000	23,936.73	0.00245087%
MUKWONAGO, VILLAGE OF	0573000	279,113.30	0.02857825%
OOSTBURG, VILLAGE OF	0574000	27,684.23	0.00283457%
OREGON, VILLAGE OF	0575000	229,412.55	0.02348942%
PEWAUKEE, VILLAGE OF	0576000	244,352.16	0.02501907%
PULASKI, VILLAGE OF	0577000	82,071.27	0.00840323%

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COLBY, TOWN OF (CLARK)	0580000	3,108.25	0.00031825%
GENEVA, TOWN OF (WALWORTH)	0582000	64,232.54	0.00657673%
MANITOWOC RAPIDS,TOWN(MANITWC)	0585000	5,484.41	0.00056155%
OREGON, TOWN OF (DANE)	0586000	12,527.16	0.00128265%
RIVER FALLS, TOWN OF (PIERCE)	0587000	9,627.01	0.00098570%
ST CROIX FALLS, TOWN OF (POLK)	0589000	3,323.54	0.00034030%
ELCHO SCHOOL DISTRICT	0592000	168,513.21	0.01725397%
CLEAR LAKE SCHOOL DISTRICT	0595000	247,009.27	0.02529113%
DARLINGTON COMM SCHOOL DIST	0596000	324,558.26	0.03323133%
THORP SCHOOL DISTRICT	0610000	231,901.48	0.02374426%
MENOMONIE CITY HOUSING AUTH	0613000	13,938.52	0.00142716%
BRILLION, CITY OF	0614000	84,072.45	0.00860813%
CRANDON, CITY OF	0615000	49,358.63	0.00505380%
ONALASKA, CITY OF	0616000	458,381.84	0.04693345%
BROOKLYN, VILLAGE OF	0617000	22,654.83	0.00231961%
HORTONVILLE, VILLAGE OF	0619000	70,866.58	0.00725599%
MENOMONEE FALLS, VILLAGE OF	0620000	1,120,097.43	0.11468612%
ASHIPPUN, TOWN OF (DODGE CO)	0622000	7,964.93	0.00081552%
CALEDONIA, VILLAGE OF (RACINE)	0624000	760,997.74	0.07791811%
CEDARBURG, TOWN OF (OZAUKEE)	0625000	38,304.58	0.00392198%
LAFAYETTE, TOWN OF (WALWORTH)	0629000	5,758.66	0.00058963%
LYONS, TOWN OF (WALWORTH)	0630000	8,922.67	0.00091359%
SALEM, TOWN OF (KENOSHA)	0631000	79,778.47	0.00816847%
AUGUSTA SCHOOL DISTRICT	0634000	290,447.78	0.02973878%
CASHTON SCHOOL DISTRICT	0636000	235,306.06	0.02409285%
ELMWOOD SCHOOL DISTRICT	0639000	161,796.26	0.01656622%
LENA PUBLIC SCHOOL DISTRICT	0641000	141,278.21	0.01446539%
OSCEOLA SCHOOL DISTRICT	0646000	727,609.11	0.07449947%
PEPIN AREA SCHOOL DISTRICT	0647000	121,264.99	0.01241625%
SHAWANO SCHOOL DIST	0648000	934,564.07	0.09568947%
WATERFORD UNION HIGH SCH DIST	0650000	518,897.06	0.05312956%
CROSS PLAINS, TOWN OF (DANE)	0652000	4,390.24	0.00044951%
CADOTT COMM SCHOOL DISTRICT	0655000	323,528.36	0.03312588%
EDGAR SCHOOL DISTRICT	0657000	208,976.18	0.02139695%
WINNECONNE COMM SCHOOL DIST	0659000	586,808.04	0.06008293%
AUGUSTA, CITY OF	0660000	45,399.79	0.00464846%
COLBY, CITY OF	0661000	25,526.30	0.00261362%
HOLMEN, VILLAGE OF	0662000	147,294.35	0.01508138%
WONEWOC, VILLAGE OF	0664000	20,901.17	0.00214006%
SUGAR CREEK, TOWN OF(WALWORTH)	0667000	7,707.46	0.00078916%
GENOA CITY JT SCH DIST #2 ETAL	0670000	219,659.95	0.02249085%
LOYAL SCHOOL DISTRICT	0672000	195,085.87	0.01997473%
WILMOT UNION HIGH SCHOOL DIST	0675000	547,176.51	0.05602508%
CRIVITZ SCHOOL DISTRICT	0676000	229,814.93	0.02353062%
ARCADIA, CITY OF	0677000	22,605.53	0.00231457%

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DEERFIELD, VILLAGE OF	0678000	29,380.47	0.00300825%
WOODVILLE, VILLAGE OF	0680000	41,937.64	0.00429397%
OMA, TOWN OF (IRON)	0685000	6,642.31	0.00068010%
WINTER SCHOOL DISTRICT	0689000	145,266.92	0.01487379%
EAST TROY COMMUNITY SCH DIST	0690000	643,016.32	0.06583806%
MARION SCHOOL DISTRICT	0695000	133,112.94	0.01362936%
RIO COMMUNITY SCHOOL DISTRICT	0698000	203,123.44	0.02079769%
SIREN SCHOOL DISTRICT	0700000	203,157.53	0.02080118%
GREENWOOD, CITY OF	0703000	38,199.15	0.00391119%
PRESCOTT, CITY OF	0704000	107,516.18	0.01100852%
GRAFTON, VILLAGE OF	0705000	392,058.52	0.04014264%
HIGHLAND, VILLAGE OF	0706000	14,312.98	0.00146550%
NORTH FREEDOM, VILLAGE OF	0707000	5,987.10	0.00061302%
CRESCENT, TOWN OF (ONEIDA)	0708000	9,395.91	0.00096204%
EAU GALLE, TOWN OF (DUNN)	0709000	3,484.85	0.00035681%
SPRING LAKE, TOWN OF (PIERCE)	0714000	3,723.51	0.00038125%
SPRINGDALE, TOWN OF (DANE)	0715000	5,134.12	0.00052568%
SPRINGFIELD, TOWN OF (JACKSON)	0716000	3,095.37	0.00031693%
ALMA CENTER-HUMBRD-MERIL SCH D	0717000	239,253.18	0.02449699%
BUTTERNUT SCHOOL DISTRICT	0720000	98,770.88	0.01011309%
ROSHOLT SCHOOL DISTRICT	0726000	208,235.02	0.02132106%
TOMAH AREA SCHOOL DISTRICT	0728000	1,192,564.66	0.12210599%
WATERFORD VIL JT SCH DIST #1	0729000	471,277.84	0.04825386%
SHULLSBURG, CITY OF	0731000	28,376.85	0.00290549%
COLEMAN, VILLAGE OF	0732000	15,383.04	0.00157506%
FAIRWATER, VILLAGE OF	0733000	4,141.72	0.00042407%
GRANTSBURG, VILLAGE OF	0734000	41,206.45	0.00421910%
ANSON, TOWN OF (CHIPPEWA)	0736000	4,107.02	0.00042052%
DUNKIRK, TOWN OF (DANE)	0737000	8,200.46	0.00083964%
WATERLOO SCHOOL DISTRICT	0746000	323,503.63	0.03312335%
PITTSVILLE SCHOOL DISTRICT	0753000	230,346.45	0.02358504%
WALWORTH, VILLAGE OF	0754000	67,386.98	0.00689971%
TOMORROW RIVER SCHOOL DISTRICT	0755000	414,784.82	0.04246957%
WEBSTER SCHOOL DISTRICT	0758000	296,492.84	0.03035773%
BELGIUM, VILLAGE OF	0759000	21,075.94	0.00215795%
CADOTT, VILLAGE OF	0760000	45,159.74	0.00462388%
GLENDALE, CITY OF	0761000	448,535.87	0.04592532%
FONTANA ON GNVA LK, VILLAGE OF	0762000	107,235.05	0.01097973%
HIXTON, VILLAGE OF	0763000	5,614.08	0.00057482%
STRATFORD, VILLAGE OF	0764000	36,431.73	0.00373022%
PLEASANT PRAIRIE, VILLAGE OF	0767000	977,795.21	0.10011588%
PLUM CITY SCHOOL DISTRICT	0769000	88,319.36	0.00904297%
NEW LISBON SCHOOL DISTRICT	0771000	254,241.50	0.02603164%
CRANDON SCHOOL DISTRICT	0772000	403,599.67	0.04132433%
THREE LAKES, TOWN OF (ONEIDA)	0778000	56,011.57	0.00573499%

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ALMOND-BANCROFT SCHOOL DIST	0779000	171,850.79	0.01759570%
LAKE HOLCOMBE SCHOOL DISTRICT	0780000	145,614.07	0.01490934%
WAUSAUKEE, VILLAGE OF	0781000	8,164.04	0.00083591%
WAYNE, TOWN OF (LAFAYETTE)	0796000	3,533.22	0.00036176%
ST FRANCIS, CITY OF	0797000	483,624.07	0.04951798%
TRADE LAKE, TOWN OF (BURNETT)	0798000	3,550.96	0.00036358%
CHETEK, TOWN OF (BARRON)	0802000	5,442.92	0.00055730%
BLACK CREEK, VILLAGE OF	0805000	23,048.09	0.00235988%
SIREN, VILLAGE OF	0806000	25,995.80	0.00266169%
ALBION, TOWN OF (DANE)	0807000	9,374.49	0.00095985%
LAFARGE SCHOOL DISTRICT	0809000	127,232.46	0.01302726%
WILD ROSE SCHOOL DISTRICT	0810000	237,327.43	0.02429982%
GRANTON, VILLAGE OF	0811000	14,243.73	0.00145841%
BLACK EARTH, VILLAGE OF	0812000	18,525.68	0.00189683%
EASTON, TOWN OF (MARATHON)	0814000	5,996.02	0.00061393%
FULTON, TOWN OF (ROCK)	0815000	3,525.81	0.00036101%
HAYWARD, TOWN OF (SAWYER)	0816000	12,439.58	0.00127368%
LA VALLE, TOWN OF (SAUK)	0817000	12,855.07	0.00131622%
COLEMAN SCHOOL DISTRICT	0818000	247,627.09	0.02535439%
NEW AUBURN SCHOOL DISTRICT	0819000	140,057.19	0.01434037%
SOMERSET SCHOOL DISTRICT	0820000	639,978.34	0.06552701%
FOX LAKE, CITY OF	0825000	33,153.33	0.00339455%
SPENCER, VILLAGE OF	0826000	39,938.33	0.00408926%
MAYVILLE SCHOOL DISTRICT	0832000	482,526.50	0.04940560%
PLATTEVILLE SCHOOL DISTRICT	0835000	613,247.26	0.06279003%
WAUTOMA AREA SCHOOL DISTRICT	0836000	585,987.55	0.05999892%
RAYMOND, TOWN OF (RACINE)	0837000	16,108.22	0.00164931%
GRAND CHUTE, TOWN OF(OUTAGAME)	0839000	542,803.18	0.05557730%
LA POINTE, TOWN OF (ASHLAND)	0840000	52,884.33	0.00541480%
NEW HAVEN, TOWN OF (DUNN)	0841000	2,802.92	0.00028699%
WESTOSHA CENTRAL HIGH SCH DIST	0843000	479,556.64	0.04910152%
SHULLSBURG SCHOOL DISTRICT	0844000	152,421.90	0.01560639%
THIENSVILLE, VILLAGE OF	0849000	88,731.71	0.00908519%
WESCOTT, TOWN OF (SHAWANO)	0851000	17,108.49	0.00175173%
DENMARK SCHOOL DISTRICT	0853000	552,172.03	0.05653657%
PRESCOTT SCHOOL DISTRICT	0854000	561,839.45	0.05752641%
SALEM SCHOOL DISTRICT	0859000	393,133.14	0.04025267%
FALL RIVER SCHOOL DISTRICT	0862000	161,968.05	0.01658381%
GRAFTON SCHOOL DISTRICT	0863000	863,622.37	0.08842579%
PRAIRIE FARM PUBLIC SCH DIST	0864000	148,518.54	0.01520673%
PULASKI COMMUNITY SCHOOL DIST	0865000	1,581,420.34	0.16192070%
PRENTICE SCHOOL DISTRICT	0868000	176,823.68	0.01810487%
MONTICELLO SCHOOL DISTRICT	0869000	164,520.60	0.01684517%
LINN, TOWN OF (WALWORTH)	0870000	55,994.27	0.00573322%
MARSHALL, VILLAGE OF	0871000	84,656.55	0.00866793%

**Wisconsin Retirement System
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Employer Name	Employer Number	Average Employer Contributions* Current Year	Employer Allocation Percentage Current Year
GALESVILLE SCHOOL DISTRICT ETAL	0873000	573,225.59	0.05869223%
SOLOM SPRINGS SCHOOL DISTRICT	0874000	125,629.44	0.01286312%
GENOA CITY, VILLAGE OF	0878000	66,746.66	0.00683415%
NEW GLARUS, TOWN OF (GREEN)	0880000	7,290.30	0.00074645%
BALSAM LAKE, TOWN OF (POLK)	0888000	3,209.37	0.00032861%
WASHINGTON SCHOOL DISTRICT	0891000	40,564.42	0.00415337%
LUDINGTON, TOWN OF(EAU CLAIRE)	0892000	2,512.47	0.00025725%
GENEVA JT SCH DIST #4 ETAL	0894000	64,885.57	0.00664360%
BURKE, TOWN OF (DANE)	0895000	12,681.33	0.00129843%
BEAR CREEK, TOWN OF (SAUK)	0898000	5,120.70	0.00052431%
MELLEN, CITY OF	0900000	23,667.27	0.00242328%
LAND O LAKES, TOWN OF (VILAS)	0902000	21,653.51	0.00221709%
EAGLE POINT, TOWN OF(CHIPPEWA)	0905000	6,348.27	0.00065000%
STOCKBRIDGE SCH DIST	0916000	78,589.37	0.00804672%
TIGERTON SCHOOL DISTRICT	0920000	86,260.93	0.00883221%
BARRON COUNTY	0922000	1,089,445.46	0.11154768%
BROWN COUNTY	0923000	5,453,592.78	0.55839016%
CALUMET COUNTY	0924000	974,175.24	0.09974523%
CRAWFORD COUNTY	0925000	479,191.98	0.04906418%
DANE COUNTY	0926000	11,474,915.07	1.17490980%
DODGE COUNTY	0927000	2,833,351.89	0.29010523%
DOUGLAS COUNTY	0928000	1,104,073.86	0.11304547%
DUNN COUNTY	0929000	1,500,692.37	0.15365501%
EAU CLAIRE COUNTY	0930000	1,916,297.16	0.19620854%
FOND DU LAC COUNTY	0931000	2,747,949.33	0.28136092%
FOREST COUNTY	0932000	348,410.97	0.03567359%
GREEN COUNTY	0933000	1,208,486.43	0.12373621%
JACKSON COUNTY	0934000	612,335.46	0.06269667%
JEFFERSON COUNTY	0935000	1,983,546.38	0.20309415%
KENOSHA COUNTY	0936000	3,998,545.31	0.40940870%
KEWAUNEE COUNTY	0937000	562,546.22	0.05759878%
LA CROSSE COUNTY	0938000	3,504,729.38	0.35884718%
LAFAYETTE COUNTY	0939000	908,542.44	0.09302513%
LANGLADE COUNTY	0940000	548,697.34	0.05618080%
LINCOLN COUNTY	0941000	1,192,409.05	0.12209006%
MANITOWOC COUNTY	0942000	1,711,133.14	0.17520192%
MARATHON COUNTY	0943000	2,973,226.70	0.30442693%
MARINETTE COUNTY	0944000	1,206,920.90	0.12357592%
ONEIDA COUNTY	0945000	973,575.77	0.09968385%
OZAUKEE COUNTY	0946000	2,026,883.00	0.20753136%
RACINE COUNTY	0947000	3,154,474.59	0.32298480%
ROCK COUNTY	0948000	4,469,067.10	0.45758515%
RUSK COUNTY	0949000	1,168,179.67	0.11960923%
ST CROIX COUNTY	0950000	2,114,860.05	0.21653928%
SHEBOYGAN COUNTY	0951000	2,819,672.17	0.28870457%

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TAYLOR COUNTY	0952000	601,914.42	0.06162966%
TREMPEALEAU COUNTY	0953000	1,506,269.82	0.15422608%
VILAS COUNTY	0954000	671,424.61	0.06874677%
WASHINGTON COUNTY	0955000	2,502,737.78	0.25625385%
WAUKESHA COUNTY	0956000	5,981,269.63	0.61241868%
WINNEBAGO COUNTY	0957000	3,839,613.93	0.39313581%
WOOD COUNTY	0958000	1,886,661.70	0.19317418%
ALGOMA, CITY OF	0959000	234,272.20	0.02398699%
ANTIGO, CITY OF	0960000	399,785.96	0.04093385%
APPLETON, CITY OF	0961000	3,593,386.29	0.36792471%
ASHLAND, CITY OF	0962000	494,038.91	0.05058435%
BARABOO, CITY OF	0963000	433,014.39	0.04433609%
BARRON, CITY OF	0964000	120,116.69	0.01229868%
BEAVER DAM, CITY OF	0965000	648,161.30	0.06636485%
BELOIT, CITY OF	0966000	2,053,988.79	0.21030670%
BERLIN, CITY OF	0967000	173,644.72	0.01777938%
BLACK RIVER FALLS, CITY OF	0968000	188,424.71	0.01929270%
BOSCOBEL, CITY OF	0969000	106,473.25	0.01090173%
BURLINGTON, CITY OF	0970000	359,009.50	0.03675877%
CEDARBURG, CITY OF	0971000	469,496.96	0.04807152%
CUDAHY, CITY OF	0972000	783,313.65	0.08020302%
CUMBERLAND, CITY OF	0973000	69,255.72	0.00709105%
DE PERE, CITY OF	0974000	888,015.05	0.09092334%
EAU CLAIRE, CITY OF	0975000	2,970,460.39	0.30414369%
EDGERTON, CITY OF	0976000	132,709.17	0.01358801%
ELKHORN, CITY OF	0977000	283,542.49	0.02903175%
EVANSVILLE, CITY OF	0978000	167,184.07	0.01711788%
FOND DU LAC, CITY OF	0979000	1,966,630.89	0.20136218%
FORT ATKINSON, CITY OF	0980000	368,050.51	0.03768448%
GREEN BAY, CITY OF	0981000	5,509,858.95	0.56415122%
HARTFORD, CITY OF	0982000	528,272.97	0.05408956%
HORICON, CITY OF	0983000	104,422.32	0.01069174%
HUDSON, CITY OF	0984000	413,821.68	0.04237096%
JANESVILLE, CITY OF	0985000	2,897,162.12	0.29663873%
JUNEAU, CITY OF	0986000	79,490.78	0.00813901%
KAUKAUNA, CITY OF	0987000	905,620.98	0.09272600%
KENOSHA, CITY OF	0988000	4,905,056.15	0.50222581%
LA CROSSE, CITY OF	0989000	2,815,775.25	0.28830557%
LAKE GENEVA, CITY OF	0990000	378,065.27	0.03870988%
MADISON, CITY OF	0991000	16,653,397.12	1.70513153%
MANITOWOC, CITY OF	0992000	1,826,480.98	0.18701231%
MARINETTE, CITY OF	0993000	492,508.48	0.05042765%
MARSHFIELD, CITY OF	0994000	1,002,011.78	0.10259540%
MENASHA, CITY OF	0995000	819,563.55	0.08391463%
MENOMONIE, CITY OF	0996000	680,246.07	0.06964999%

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Employer Name	Employer Number	Average Employer Contributions* Current Year	Employer Allocation Percentage Current Year
MERRILL, CITY OF	0997000	610,967.81	0.06255663%
MONROE, CITY OF	0998000	396,782.93	0.04062637%
MOSINEE, CITY OF	0999000	90,418.32	0.00925788%
NEENAH, CITY OF	1000000	1,225,982.29	0.12552761%
NEKOOSA, CITY OF	1001000	105,179.79	0.01076930%
NEW HOLSTEIN, CITY OF	1002000	140,477.58	0.01438342%
NEW LONDON, CITY OF	1003000	332,571.82	0.03405183%
NEW RICHMOND, CITY OF	1004000	355,440.81	0.03639338%
OCONTO FALLS, CITY OF	1005000	107,645.97	0.01102181%
OSHKOSH, CITY OF	1006000	3,178,411.26	0.32543566%
PLYMOUTH, CITY OF	1007000	302,337.31	0.03095614%
PORTAGE, CITY OF	1008000	362,671.94	0.03713377%
PORT WASHINGTON, CITY OF	1009000	387,333.89	0.03965889%
RACINE, CITY OF	1010000	4,499,167.41	0.46066710%
RHINELANDER, CITY OF	1011000	545,365.58	0.05583966%
RICE LAKE, CITY OF	1012000	453,701.65	0.04645425%
RICHLAND CENTER, CITY OF	1013000	191,110.43	0.01956768%
RIPON, CITY OF	1014000	219,270.90	0.02245102%
RIVER FALLS, CITY OF	1015000	523,205.87	0.05357074%
SHAWANO, CITY OF	1016000	254,796.75	0.02608849%
SHEBOYGAN, CITY OF	1017000	2,367,670.63	0.24242440%
SHEBOYGAN FALLS, CITY OF	1018000	199,516.75	0.02042840%
SOUTH MILWAUKEE, CITY OF	1019000	878,908.79	0.08999095%
SPARTA, CITY OF	1020000	267,501.87	0.02738936%
STEVENS POINT, CITY OF	1021000	1,196,994.34	0.12255955%
STOUGHTON, CITY OF	1022000	475,999.57	0.04873732%
SUPERIOR, CITY OF	1023000	1,405,691.88	0.14392796%
TWO RIVERS, CITY OF	1024000	678,416.15	0.06946263%
WATERTOWN, CITY OF	1025000	833,222.76	0.08531319%
WAUKESHA, CITY OF	1026000	3,349,623.50	0.34296598%
WAUPUN, CITY OF	1027000	298,779.05	0.03059181%
WAUSAU, CITY OF	1028000	1,694,176.88	0.17346577%
WAUWATOSA, CITY OF	1029000	2,811,394.93	0.28785707%
WEST ALLIS, CITY OF	1030000	3,430,498.17	0.35124669%
WEST BEND, CITY OF	1031000	1,255,897.90	0.12859065%
WESTBY, CITY OF	1032000	61,317.15	0.00627823%
WHITEHALL, CITY OF	1033000	66,611.60	0.00682032%
WISCONSIN DELLS, CITY OF	1034000	247,593.92	0.02535100%
WISCONSIN RAPIDS, CITY OF	1035000	1,271,003.80	0.13013733%
FOX POINT, VILLAGE OF	1036000	264,540.24	0.02708612%
GREENDALE, VILLAGE OF	1037000	622,260.83	0.06371292%
KEWASKUM, VILLAGE OF	1038000	93,040.91	0.00952640%
KOHLER, VILLAGE OF	1039000	85,565.73	0.00876102%
MAPLE BLUFF, VILLAGE OF	1040000	91,952.58	0.00941497%
MIDDLETON, CITY OF	1041000	793,581.12	0.08125430%

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Employer Name	Employer Number	Average Employer Contributions* Current Year	Employer Allocation Percentage Current Year
NIAGARA, CITY OF	1042000	53,967.73	0.00552572%
PORT EDWARDS, VILLAGE OF	1043000	58,130.94	0.00595199%
RIVER HILLS, VILLAGE OF	1044000	121,056.39	0.01239489%
ROTHSCHILD, VILLAGE OF	1045000	125,638.52	0.01286405%
SAUK CITY, VILLAGE OF	1046000	60,599.86	0.00620478%
SHOREWOOD, VILLAGE OF	1047000	384,450.96	0.03936371%
SHOREWOOD HILLS, VILLAGE OF	1048000	92,491.94	0.00947020%
WEST MILWAUKEE, VILLAGE OF	1049000	218,389.80	0.02236080%
WHITEFISH BAY, VILLAGE OF	1050000	333,525.89	0.03414952%
BLACK RIVER FALLS SCH DIST	1052000	729,514.58	0.07469457%
CUMBERLAND SCHOOL DISTRICT	1054000	375,995.70	0.03849798%
WEST DEPERE SCHOOL DISTRICT	1055000	1,141,012.74	0.11682762%
EDGERTON SCHOOL DISTRICT	1056000	727,939.27	0.07453327%
FORT ATKINSON SCHOOL DISTRICT	1057000	1,200,831.33	0.12295241%
FOX POINT JT SCH DIST # 2 ETAL	1058000	450,142.61	0.04608984%
GREENDALE SCHOOL DISTRICT	1059000	1,201,227.24	0.12299295%
HARTFORD UNION HIGH SCH DIST	1063000	597,980.12	0.06122683%
HORICON SCHOOL DISTRICT	1064000	295,398.43	0.03024567%
HUDSON SCHOOL DISTRICT	1065000	2,403,260.87	0.24606847%
LAKE GENEVA JT SCH DIS #1 ETAL	1066000	778,357.82	0.07969560%
NEKOOSA SCHOOL DISTRICT	1067000	447,706.52	0.04584041%
NIAGARA SCHOOL DISTRICT	1068000	181,300.66	0.01856327%
RIVER FALLS SCHOOL DISTRICT	1069000	1,209,466.90	0.12383660%
D C EVEREST AREA SCHOOL DIST	1070000	2,417,751.25	0.24755213%
SHOREWOOD SCHOOL DISTRICT	1071000	1,029,358.89	0.10539545%
ST FRANCIS SCHOOL DISTRICT #6	1073000	428,216.21	0.04384481%
STOUGHTON AREA SCHOOL DISTRICT	1074000	1,359,826.70	0.13923186%
WAUPUN AREA SCHOOL DISTRICT	1075000	740,403.98	0.07580953%
WEST BEND JT SCH DIST #1	1077000	2,776,292.77	0.28426298%
WHITEFISH BAY SCHOOL DISTRICT	1080000	1,228,707.23	0.12580661%
GREEN BAY METRO SEWERAGE DIST	1081000	463,742.76	0.04748235%
MADISON METRO SEWERAGE DIST	1082000	520,350.09	0.05327834%
WABENO, TOWN OF (FOREST)	1091000	5,429.27	0.00055590%
ARGYLE SCHOOL DISTRICT	1092000	117,317.65	0.01201209%
LOMIRA SCHOOL DISTRICT	1093000	415,185.83	0.04251063%
SURING PUBLIC SCHOOL DISTRICT	1095000	168,595.42	0.01726239%
HAYWARD COMMUNITY SCHOOL DIST	1099000	684,171.73	0.07005194%
UNION GROVE JT SCH DIS #1 ETAL	1101000	326,200.11	0.03339944%
SPRINGFIELD, TOWN OF (DANE)	1102000	10,146.98	0.00103894%
OSSEO, CITY OF	1104000	47,478.74	0.00486132%
SOLDIERS GROVE, VILLAGE OF	1106000	9,278.58	0.00095003%
ALBANY SCHOOL DISTRICT	1113000	169,657.86	0.01737117%
OWEN, CITY OF	1121000	33,490.12	0.00342903%
OMRO SCHOOL DISTRICT	1123000	475,548.39	0.04869112%
MANAWA, CITY OF	1128000	41,696.00	0.00426923%

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SAUKVILLE, VILLAGE OF	1129000	145,223.48	0.01486935%
SHEBOYGAN, TOWN OF (SHEBOYGAN)	1134000	24,258.23	0.00248379%
CUBA CITY, CITY OF	1135000	52,856.79	0.00541198%
WAUZEKA JT SCH DIST ETAL	1138000	148,405.43	0.01519514%
TREMPEALEAU, VILLAGE OF	1139000	48,070.68	0.00492193%
UNION GROVE UNION HIGH SCH DIS	1140000	348,246.30	0.03565673%
HILBERT, VILLAGE OF	1142000	16,271.68	0.00166605%
WAUZEKA, VILLAGE OF	1145000	5,947.57	0.00060897%
BOSCOBEL SCHOOL DISTRICT	1146000	359,724.41	0.03683197%
GERMANTOWN, VILLAGE OF	1147000	561,126.04	0.05745337%
PLAIN, VILLAGE OF	1149000	14,855.67	0.00152106%
FLAMBEAU SCHOOL DISTRICT	1151000	234,845.24	0.02404567%
LA CROSSE CITY HOUSING AUTH	1154000	68,321.23	0.00699537%
PRAIRIE DU SAC JT SEWER COMM	1155000	3,942.16	0.00040364%
WILTON, TOWN OF (MONROE)	1158000	2,844.44	0.00029124%
MAPLE SCHOOL DISTRICT	1161000	520,747.05	0.05331898%
LISBON, TOWN OF (WAUKESHA)	1162000	68,541.50	0.00701792%
WITHEE, VILLAGE OF	1176000	7,135.22	0.00073057%
CASCADE, VILLAGE OF	1178000	7,899.60	0.00080884%
SEVASTOPOL SCHOOL DISTRICT	1183000	268,375.89	0.02747885%
MONDOVI, CITY OF	1187000	60,508.17	0.00619540%
BUTLER, VILLAGE OF	1188000	80,241.05	0.00821583%
GRATIOT, TOWN OF (LAFAYETTE)	1192000	4,864.62	0.00049809%
MUSKEGO, CITY OF	1194000	578,863.82	0.05926953%
GILMAN SCHOOL DISTRICT	1197000	141,885.81	0.01452760%
MONTELLO, CITY OF	1204000	27,420.72	0.00280759%
IOLA, VILLAGE OF	1205000	38,487.99	0.00394076%
ALBAN, TOWN OF (PORTAGE)	1206000	4,296.08	0.00043987%
LEDGEVIEW, TOWN OF (BROWN)	1207000	28,982.74	0.00296753%
JACKSON, TOWN OF (WASHINGTON)	1208000	14,981.04	0.00153390%
WISCONSIN COUNTIES ASSOCIATION	1221000	121,671.46	0.01245787%
BLAIR, CITY OF	1222000	30,496.50	0.00312252%
TROY, TOWN OF (WALWORTH)	1236000	7,681.38	0.00078649%
SUN PRAIRIE AREA SCH DIS	1237000	3,443,240.25	0.35255134%
BAYFIELD, CITY OF	1238000	45,550.69	0.00466391%
BUFFALO CITY, CITY OF	1239000	3,673.08	0.00037608%
PITTSVILLE, CITY OF	1240000	7,248.98	0.00074222%
BROOKFIELD, TOWN OF (WAUKESHA)	1241000	253,979.68	0.02600483%
MILLTOWN, TOWN OF (POLK)	1244000	6,153.73	0.00063008%
MILWAUKEE TEACHERS RETIREM SYS	1250001	25,560,437.78	2.61711819%
MCFARLAND, VILLAGE OF	1252000	246,738.72	0.02526343%
SISTER BAY, VILLAGE OF	1253000	41,405.06	0.00423944%
MERCER, TOWN OF (IRON)	1255000	22,653.35	0.00231946%
WHITEHALL SCHOOL DISTRICT	1259000	281,934.33	0.02886709%
EAGLE, VILLAGE OF	1261000	25,013.02	0.00256107%

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DARIEN, VILLAGE OF	1262000	24,486.05	0.00250711%
BLANCHARDVILLE, VILLAGE OF	1264000	11,656.91	0.00119354%
STRUM, VILLAGE OF	1265000	22,790.95	0.00233355%
FRANKLIN, CITY OF	1269000	857,660.55	0.08781536%
CLINTON COMMUNITY SCHOOL DIST	1273000	476,505.69	0.04878914%
KIMBALL, TOWN OF (IRON)	1275000	6,611.27	0.00067692%
DEFOREST, VILLAGE OF	1276000	250,723.30	0.02567141%
ASHWAUBENON, VILLAGE OF	1277000	659,327.69	0.06750817%
GREEN LAKE, TOWN OF (GRN LAKE)	1279000	3,168.98	0.00032447%
MIDDLETON, TOWN OF (DANE)	1281000	34,612.02	0.00354390%
LOMIRA, VILLAGE OF	1286000	38,248.24	0.00391621%
TURTLE LAKE, VILLAGE OF	1295000	44,379.12	0.00454395%
SUMMIT, VILLAGE OF (WAUKESHA)	1302000	105,049.63	0.01075597%
DENMARK, VILLAGE OF	1306000	23,766.26	0.00243341%
HARTFORD JT SCH DIST #1 ETAL	1316000	660,402.03	0.06761818%
COLUMBUS SCHOOL DISTRICT	1325000	454,262.69	0.04651169%
BRIGHAM, TOWN OF (IOWA)	1332000	7,835.59	0.00080228%
BURLINGTON, TOWN OF (RACINE)	1333000	25,861.19	0.00264791%
WASHINGTON, TOWN OF(EAUCLAIRE)	1335000	22,412.72	0.00229483%
MINOCQUA JT SCH DIST #1 M-H-LT	1344000	253,967.52	0.02600358%
CAMBRIDGE SCHOOL DISTRICT	1348000	380,297.24	0.03893841%
WESTFIELD, VILLAGE OF	1350000	26,070.30	0.00266932%
FRANKLIN, TOWN OF (MANITOWOC)	1355000	4,541.62	0.00046501%
NORWAY, TOWN OF (RACINE)	1365000	36,067.70	0.00369295%
GAYS MILLS, VILLAGE OF	1372000	11,260.97	0.00115300%
NEWBOLD, TOWN OF (ONEIDA)	1380000	18,192.65	0.00186273%
TIFFANY, TOWN OF (DUNN)	1381000	3,028.96	0.00031013%
WALWORTH, TOWN OF (WALWORTH)	1382000	5,684.93	0.00058208%
WINDSOR, TOWN OF (DANE)	1383000	55,069.63	0.00563855%
WAUSAUKEE SCHOOL DISTRICT	1387000	186,712.12	0.01911734%
HAY RIVER, TOWN OF (DUNN)	1394000	2,826.94	0.00028945%
MAPLE DALE-INDIAN HILL SCH DIS	1401000	251,101.01	0.02571008%
BAYSIDE, VILLAGE OF	1402000	231,517.54	0.02370494%
GREEN LAKE, CITY OF	1403000	48,198.38	0.00493500%
TWIN LAKES, VILLAGE OF	1404000	186,181.71	0.01906304%
BOULDER JUNCTION, TOWN (VILAS)	1406000	13,849.80	0.00141807%
ELM GROVE, VILLAGE OF	1410000	256,689.20	0.02628226%
BROOKFIELD, CITY OF	1412000	2,136,221.06	0.21872642%
BENTON, VILLAGE OF	1413000	16,337.33	0.00167277%
OLON SPRINGS, VILLAGE OF	1414000	8,101.29	0.00082949%
LAFAYETTE, TOWN OF (CHIPPEWA)	1419000	11,651.00	0.00119294%
WASHINGTON, TOWN OF (DOOR)	1422000	35,292.53	0.00361358%
WASHINGTON, TOWN OF (VILAS)	1423000	8,285.04	0.00084830%
BRUCE, VILLAGE OF	1427000	10,516.28	0.00107676%
VIENNA, TOWN OF (DANE)	1428000	11,366.05	0.00116376%

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Employer Name	Employer Number	Average Employer Contributions* Current Year	Employer Allocation Percentage Current Year
FARMINGTON, TOWN OF (LACROSSE)	1429000	4,626.16	0.00047367%
BLUE RIVER, VILLAGE OF	1433000	7,036.61	0.00072047%
PEPIN, VILLAGE OF	1435000	15,879.51	0.00162589%
JEFFERSON, TOWN OF (JEFFERSON)	1441000	2,919.33	0.00029891%
NEW BERLIN, CITY OF	1443000	1,350,469.74	0.13827380%
PARKLAND, TOWN OF (DOUGLAS)	1444000	6,781.37	0.00069434%
PLEASANT VALLEY, TOWN(EAUCLR)	1445000	9,105.23	0.00093228%
BIRCHWOOD SCHOOL DISTRICT	1448000	143,381.59	0.01468076%
BARRON AREA SCHOOL DISTRICT	1458000	580,110.95	0.05939722%
HAMMOND, VILLAGE OF	1460000	42,864.24	0.00438884%
LAKETOWN, TOWN OF (POLK)	1468000	3,526.42	0.00036107%
RICE LAKE, TOWN OF (BARRON)	1469000	7,657.56	0.00078405%
OWEN-WITHEE SCHOOL DISTRICT	1472000	195,578.75	0.02002519%
SUPERIOR, TOWN OF (DOUGLAS)	1476000	7,830.69	0.00080178%
TREMPEALEAU, TOWN (TREMPELEAU)	1477000	8,367.46	0.00085674%
LAKE DELTON, VILLAGE OF	1483000	231,700.88	0.02372372%
BENTON SCHOOL DISTRICT	1491000	97,440.61	0.00997689%
VALDERS AREA SCHOOL DISTRICT	1499000	410,174.44	0.04199752%
CAMBRIDGE, VILLAGE OF	1504000	27,985.09	0.00286538%
BLOOMFIELD, TOWN OF (WALWORTH)	1508000	5,669.28	0.00058047%
SOMERS, TOWN OF (KENOSHA)	1511000	107,721.06	0.01102950%
STONE BANK SCHOOL DISTRICT	1513000	163,792.32	0.01677060%
NORTHWOOD SCHOOL DISTRICT	1514000	171,494.25	0.01755920%
SLINGER SCHOOL DISTRICT	1517000	1,055,049.46	0.10802589%
REEDSVILLE SCHOOL DISTRICT	1521000	240,947.48	0.02467047%
PARKVIEW SCHOOL DISTRICT	1522000	361,341.58	0.03699755%
KRONENWETTER, VILLAGE OF	1525000	96,677.52	0.00989875%
HIGHLAND, TOWN OF (IOWA)	1528000	5,928.34	0.00060700%
LAKE HOLCOMBE, TOWN (CHIPPEWA)	1529000	5,711.65	0.00058481%
WESTPORT, TOWN OF (DANE)	1533000	32,208.34	0.00329779%
WHEATON, TOWN OF (CHIPPEWA)	1534000	7,715.29	0.00078996%
SUSSEX, VILLAGE OF	1540000	176,570.96	0.01807900%
MINONG, TOWN OF (WASHBURN)	1543000	11,890.37	0.00121745%
PRAIRIE LAKE, TOWN OF (BARRON)	1544000	3,525.12	0.00036093%
SHELBY, TOWN OF (LA CROSSE)	1545000	44,518.98	0.00455827%
NICOLET HIGH SCHOOL DISTRICT	1549000	717,762.66	0.07349130%
HALES CORNERS, VILLAGE OF	1554000	226,724.24	0.02321416%
COCHRANE, VILLAGE OF	1555000	5,713.64	0.00058502%
CASSVILLE SCHOOL DISTRICT	1560000	104,475.19	0.01069715%
SUMMIT, TOWN OF (JUNEAU)	1563000	3,721.70	0.00038106%
IRON RIDGE, VILLAGE OF	1565000	14,019.36	0.00143543%
NECEDAH, VILLAGE OF	1566000	22,982.22	0.00235314%
MERTON, TOWN OF (WAUKESHA)	1567000	48,199.51	0.00493512%
HARRISON, TOWN OF (GRANT)	1571000	2,918.96	0.00029887%
ARROWHEAD UNION HIGH SCH DIST	1573000	884,974.04	0.09061197%

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Employer Name	Employer Number	Average Employer Contributions* Current Year	Employer Allocation Percentage Current Year
BAYVIEW, TOWN OF (BAYFIELD)	1574000	3,813.14	0.00039043%
MARION, TOWN OF (WAUSHARA)	1578000	1,896.23	0.00019415%
MARTELL, TOWN OF (PIERCE)	1579000	3,435.13	0.00035172%
NORTH LAKE SCHOOL DISTRICT	1583000	110,910.22	0.01135603%
WABENO AREA SCHOOL DISTRICT	1585000	218,161.71	0.02233745%
EAGLE, TOWN OF (WAUKESHA)	1590000	19,681.61	0.00201519%
FARMINGTON, TOWN OF (WAUPACA)	1591000	1,859.98	0.00019044%
SUMNER, TOWN OF (BARRON)	1601000	2,684.84	0.00027490%
FITCHBURG, CITY OF	1608000	889,344.42	0.09105945%
DANE, VILLAGE OF	1612000	14,015.16	0.00143500%
QUINCY, TOWN OF (ADAMS)	1617000	8,345.91	0.00085453%
COTTAGE GROVE, VILLAGE OF	1625000	121,363.48	0.01242634%
LINCOLN, TOWN OF (VILAS)	1626000	3,177.53	0.00032535%
OAK GROVE, TOWN OF (BARRON)	1628000	3,541.67	0.00036263%
BROCKWAY, TOWN OF (JACKSON)	1630000	6,328.37	0.00064796%
YORKVILLE, TOWN OF (RACINE)	1632000	6,772.61	0.00069344%
MISHICOT, VILLAGE OF	1633000	24,895.09	0.00254899%
ELKHORN AREA SCHOOL DISTRICT	1634000	1,255,989.26	0.12860000%
SURING, VILLAGE OF	1635000	17,074.15	0.00174821%
ASHWAUBENON SCHOOL DISTRICT	1645000	1,256,234.94	0.12862516%
POTOSI SCHOOL DISTRICT	1648000	158,088.87	0.01618663%
SUPERIOR CITY HOUSING AUTH	1652000	69,756.65	0.00714234%
COCHRANE-FOUNTAIN CITY SCH DIS	1663000	242,106.62	0.02478915%
TURTLE LAKE, TOWN OF (BARRON)	1667000	3,291.45	0.00033701%
PARIS JT SCH DIST #1 ETAL	1671000	77,713.24	0.00795701%
ARLINGTON, VILLAGE OF	1673000	8,434.83	0.00086364%
SULLIVAN, TOWN OF (JEFFERSON)	1678000	5,634.46	0.00057691%
RIPON AREA SCHOOL DISTRICT	1679000	659,604.93	0.06753656%
CUBA CITY SCHOOL DISTRICT	1682000	297,331.59	0.03044361%
WHEATLAND, TOWN OF (VERNON)	1686000	3,442.58	0.00035248%
LINN JT SCH DIST #6 ETAL	1699000	47,459.46	0.00485935%
ROCK SPRINGS, VILLAGE OF	1707000	4,390.38	0.00044953%
UNITY SCHOOL DISTRICT	1709000	419,032.92	0.04290453%
KOMENSKY, TOWN OF (JACKSON)	1711000	3,236.14	0.00033135%
GRAND RAPIDS, TOWN OF (WOOD)	1712000	60,986.70	0.00624439%
BROWNTOWN, VILLAGE OF	1723000	4,224.16	0.00043251%
RIB MOUNTAIN, TOWN (MARATHON)	1725000	51,703.37	0.00529388%
COLFAX SCHOOL DISTRICT	1726000	324,024.75	0.03317670%
MONTELLO SCHOOL DISTRICT	1727000	300,794.49	0.03079817%
SPARTA AREA SCHOOL DISTRICT	1728000	1,077,576.62	0.11033244%
LUCAS, TOWN OF (DUNN)	1731000	3,088.96	0.00031628%
WESTON, TOWN OF (MARATHON)	1735000	615.92	0.00006306%
PELICAN, TOWN OF (ONEIDA)	1736000	6,314.50	0.00064654%
CHILTON SCHOOL DISTRICT	1740000	455,859.47	0.04667518%
WESTFIELD SCHOOL DISTRICT	1741000	353,440.41	0.03618856%

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Employer Name	Employer Number	Average Employer Contributions* Current Year	Employer Allocation Percentage Current Year
GREENWOOD SCHOOL DISTRICT	1742000	163,034.40	0.01669300%
FENNIMORE COMMUNITY SCH DIST	1746000	366,725.30	0.03754879%
CROSS PLAINS, VILLAGE OF	1749000	76,632.76	0.00784638%
NORWAY-RAYMOND JT#7 SD	1752000	33,122.03	0.00339135%
FREMONT, VILLAGE OF	1754000	11,803.77	0.00120858%
FREEDOM, TOWN OF (OUTAGAMIE)	1758000	30,621.51	0.00313532%
FRANKLIN PUBLIC SCHOOL DIST	1761000	1,924,718.13	0.19707076%
LAKE GENEVA SCHOOL DISTRICT	1762000	676,253.18	0.06924117%
RUTLAND, TOWN OF (DANE)	1765000	8,634.25	0.00088406%
OAKFIELD SCHOOL DISTRICT	2274000	220,997.51	0.02262781%
IOWA-GRANT SCHOOL DISTRICT	2441000	348,663.47	0.03569945%
TWIN LAKES SCH DIST #4	2489000	162,203.81	0.01660795%
SILVER LAKE JT SCH DIS #1 ETAL	2491000	178,850.21	0.01831237%
LAKELAND UNION HIGH SCH DIST	2818000	392,891.75	0.04022796%
KANSASVILLE DOVER DIST #1	2977000	41,041.92	0.00420226%
LINN JT SCH DIST #4 ETAL	3391000	63,530.81	0.00650488%
BIG FOOT UHS SCH DIST	3413000	214,636.21	0.02197648%
ERIN SCH DIST #2	3419000	96,996.08	0.00993137%
RICHMOND SCHOOL DISTRICT	3467000	152,917.40	0.01565712%
NORRIS SCHOOL DISTRICT	3469000	51,961.79	0.00532034%
SWALLOW SCHOOL DISTRICT	3470000	191,974.37	0.01965614%
BRUCE SCHOOL DISTRICT	3611000	198,854.57	0.02036060%
ALMA, TOWN OF (JACKSON)	3625000	772.07	0.00007905%
PINE LAKE, TOWN OF (ONEIDA)	3631000	7,620.42	0.00078025%
VERONA, TOWN OF (DANE)	3632000	16,748.24	0.00171484%
MEQUON - THIENSVILLE LIBRARY	3642000	28,723.20	0.00294095%
ATHELSTANE, TOWN OF(MARINETTE)	3644000	8,107.72	0.00083014%
OAKDALE, TOWN OF (MONROE)	3649000	2,952.79	0.00030233%
BROWN DEER, VILLAGE OF	3659000	407,653.35	0.04173939%
ARBOR VITAE, TOWN OF (VILAS)	3660000	13,102.04	0.00134151%
LINDEN, VILLAGE OF	3666000	10,675.30	0.00109304%
ROYALL SCHOOL DISTRICT	3671000	233,565.99	0.02391468%
BENNETT, TOWN OF (DOUGLAS)	3677000	5,744.31	0.00058816%
SPARTA, TOWN OF (MONROE)	3679000	5,471.53	0.00056023%
BERLIN AREA SCHOOL DISTRICT	3682000	632,465.94	0.06475782%
DAIRYLAND, TOWN OF (DOUGLAS)	3685000	2,697.56	0.00027620%
GLENWOOD CITY SCHOOL DISTRICT	3695000	273,500.51	0.02800356%
MENOMONIE AREA SCHOOL DISTRICT	3696000	1,222,294.84	0.12515005%
OCONTO FALLS PUBLIC SCH DIST	3697000	686,218.55	0.07026151%
CAREY, TOWN OF (IRON)	3702000	3,396.98	0.00034781%
ROSHOLT, VILLAGE OF	3703000	4,719.78	0.00048326%
COLOMA, VILLAGE OF	3706000	15,402.50	0.00157705%
BOYCEVILLE COMMUNITY SCH DIST	3709000	288,484.48	0.02953776%
GREENFIELD SCHOOL DISTRICT	3790000	1,431,808.91	0.14660207%
RANDALL JT SCH DIST #1 ETAL	3862000	249,665.18	0.02556307%

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Employer Name	Employer Number	Average Employer Contributions* Current Year	Employer Allocation Percentage Current Year
VERNON, TOWN OF (WAUKESHA)	3911000	39,377.91	0.00403188%
FLAMBEAU, TOWN OF (RUSK)	3921000	1,874.86	0.00019197%
CABLE, TOWN OF (BAYFIELD)	3947000	13,676.93	0.00140037%
ADELL, VILLAGE OF	3980000	7,620.72	0.00078028%
BELOIT, TOWN OF (ROCK)	3984000	215,638.17	0.02207907%
ADAMS-FRIENDSHIP AREA SCH DIST	3986000	692,368.22	0.07089117%
PLYMOUTH JOINT SCHOOL DISTRICT	3991000	917,922.05	0.09398550%
BARRON, TOWN OF (BARRON)	4005000	3,233.09	0.00033103%
SENECA SCHOOL DISTRICT	4015000	114,041.49	0.01167664%
THERESA, TOWN OF (DODGE)	4087000	5,173.59	0.00052972%
NORWALK-ONTARIO SCHOOL DIST	4163000	297,764.34	0.03048792%
LODI, TOWN OF (COLUMBIA)	4166000	3,112.91	0.00031873%
VERMONT, TOWN OF (DANE)	4170000	3,652.23	0.00037395%
GEORGETOWN, TOWN OF (POLK)	4172000	3,180.35	0.00032563%
BRIGHTON SCH DIST #1	4184000	55,557.58	0.00568851%
OCONOMOWOC LAKE, VILLAGE OF	4192000	59,277.64	0.00606940%
EAUCLAIRE CITY-CO HEALTH DPT	4193000	199,986.55	0.02047651%
LAKE NEBAGAMON, VILLAGE OF	4194000	11,583.61	0.00118604%
SOUTH LANCASTER, TOWN (GRANT)	4201000	2,899.08	0.00029684%
WHITNALL SCHOOL DISTRICT	4208000	1,047,129.71	0.10721499%
ORIENTA, TOWN OF (BAYFIELD)	4212000	2,740.22	0.00028057%
IRON RIVER, TOWN OF (BAYFIELD)	4214000	24,372.77	0.00249551%
TAINTER, TOWN OF (DUNN)	4215000	8,792.29	0.00090024%
TRI-COUNTY AREA SCH DIST-PLNFD	4221000	272,063.04	0.02785637%
WHITWATER UNIFIED SCHOOL DIST	4222000	783,860.14	0.08025898%
SOUTHERN DOOR COUNTY SCH DIST	4223000	442,631.49	0.04532078%
MARSHALL JT SCH DIST #2 ETAL	4230000	477,441.42	0.04888495%
MUSKEGO-NORWAY SCHOOL DISTRICT	4234000	1,931,011.14	0.19771509%
WISCONSIN DELLS SCHOOL DIST	4236000	694,491.41	0.07110857%
SUMMIT, TOWN OF (DOUGLAS)	4239000	6,734.20	0.00068951%
DESOTO AREA SCHOOL DISTRICT	4283000	222,837.01	0.02281615%
RANDOLPH SCHOOL DISTRICT	4284000	223,916.95	0.02292672%
KICKAPOO AREA SCHOOL DISTRICT	4285000	201,520.68	0.02063358%
WHEATLAND JT SCH DIST #1 ETAL	4287000	211,529.54	0.02165839%
ST NAZIANZ, VILLAGE OF	4299000	12,030.81	0.00123183%
DELAFIELD, CITY OF	4300000	211,477.31	0.02165304%
FALL RIVER, VILLAGE OF	4309000	22,181.84	0.00227119%
WILD ROSE, VILLAGE OF	4322000	18,911.43	0.00193633%
ELEVA-STRUM SCHOOL DISTRICT	4325000	252,884.89	0.02589274%
OCONOMOWOC, TOWN OF (WAUKESHA)	4350000	123,932.13	0.01268934%
STANTON, TOWN OF (DUNN)	4352000	4,929.82	0.00050476%
BIRCHWOOD, VILLAGE OF	4359000	13,572.90	0.00138972%
SULLIVAN, VILLAGE OF	4360000	6,224.19	0.00063729%
MARENGO, TOWN OF (ASHLAND)	4364000	4,060.68	0.00041577%
ELK MOUND AREA SCHOOL DISTRICT	4365000	422,644.56	0.04327433%

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Employer Name	Employer Number	Average Employer Contributions* Current Year	Employer Allocation Percentage Current Year
LEAGUE OF WISC MUNICIPALITIES	4368000	47,595.97	0.00487332%
DOUSMAN, VILLAGE OF	4370000	14,947.72	0.00153049%
DICKEYVILLE, VILLAGE OF	4371000	16,370.25	0.00167614%
DOVER, TOWN OF (RACINE)	4372000	4,396.11	0.00045012%
ABBOTSFORD SCHOOL DISTRICT	4375000	229,753.36	0.02352431%
ANTIGO UNIFIED SCHOOL DISTRICT	4376000	928,941.93	0.09511382%
BEAVER DAM UNIFIED SCHOOL DIST	4377000	1,422,733.20	0.14567282%
MONONA GROVE SCHOOL DISTRICT	4379000	1,346,588.04	0.13787636%
HOWARD-SUAMICO SCHOOL DISTRICT	4384000	2,016,772.66	0.20649617%
NEW BERLIN SCHOOL DISTRICT	4386000	1,735,348.09	0.17768127%
NEW LONDON SCHOOL DISTRICT	4387000	815,918.32	0.08354140%
SAUK PRAIRIE SCHOOL DISTRICT	4389000	1,121,422.93	0.11482183%
RACINE UNIFIED SCHOOL DISTRICT	4390000	9,380,859.67	0.96050070%
SHIOCTON SCHOOL DISTRICT	4391000	296,782.57	0.03038739%
WAUPACA SCHOOL DISTRICT	4392000	961,975.86	0.09849614%
MENOMINEE COUNTY	4396000	248,157.55	0.02540871%
SOUTHEASTERN WIS REG PLAN COMM	4398000	280,750.76	0.02874591%
HUGHES, TOWN OF (BAYFIELD)	4415000	4,069.92	0.00041672%
DEERFIELD COMM SCHOOL DISTRICT	4417000	329,444.74	0.03373165%
MILTON SCHOOL DISTRICT	4420000	1,285,257.37	0.13159675%
POYNETTE SCHOOL DISTRICT	4431000	420,191.82	0.04302319%
WASCOTT, TOWN OF (DOUGLAS)	4434000	14,776.35	0.00151294%
PORT WING, TOWN OF (BAYFIELD)	4435000	6,981.96	0.00071488%
POUND, VILLAGE OF	4438000	4,935.23	0.00050532%
TOMAHAWK SCHOOL DISTRICT	4444000	500,494.04	0.05124529%
DUNN, TOWN OF (DANE)	4446000	31,463.26	0.00322150%
ASHLAND, TOWN OF (ASHLAND)	4447000	5,109.98	0.00052321%
MAPLE, TOWN OF (DOUGLAS)	4448000	4,471.10	0.00045779%
LEBANON, TOWN OF (DODGE)	4459000	7,173.44	0.00073448%
SOUTHWEST WIS LIBRARY SYSTEM	4480000	12,253.31	0.00125461%
CORNING, TOWN OF (LINCOLN)	4482000	2,450.37	0.00025089%
COLBY/ABBOTSFORD JT POLICE COM	4489000	37,108.92	0.00379956%
LINCOLN, TOWN OF (TREMPEALEAU)	4490000	2,629.00	0.00026918%
GRANT, TOWN OF (PORTAGE)	4492000	2,547.44	0.00026083%
AUBURNDALE SCHOOL DISTRICT	4494000	260,642.74	0.02668706%
NORTHERN OZAUKEE SCHOOL DIST	4495000	318,465.89	0.03260754%
BELLEVILLE SCHOOL DISTRICT	4496000	386,584.03	0.03958211%
WISCONSIN HEIGHTS SCHOOL DIST	4498000	319,864.45	0.03275073%
BOWLER SCHOOL DISTRICT	4499000	172,384.47	0.01765034%
BROWN DEER SCHOOL DISTRICT	4500000	744,190.87	0.07619727%
COLBY SCHOOL DISTRICT	4501000	261,648.91	0.02679008%
MCFARLAND SCHOOL DISTRICT	4503000	1,076,052.28	0.11017636%
MEDFORD AREA PUBLIC SCHL DIST	4504000	853,239.22	0.08736266%
MINERAL POINT UNIF SCH DIST	4505000	281,003.71	0.02877180%
PARDEEVILLE AREA SCHOOL DIST	4506000	332,798.14	0.03407501%

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Employer Name	Employer Number	Average Employer Contributions* Current Year	Employer Allocation Percentage Current Year
SHEBOYGAN FALLS SCHOOL DIST	4508000	691,489.28	0.07080118%
WHITE LAKE SCHOOL DISTRICT	4509000	75,477.81	0.00772813%
WRIGHTSTOWN COMMUNITY SCH DIST	4510000	453,963.86	0.04648109%
MANAWA SCHOOL DISTRICT	4516000	262,237.20	0.02685031%
RAYMOND SCH DIST #14	4517000	159,204.93	0.01630090%
SANBORN, TOWN OF (ASHLAND)	4521000	6,878.22	0.00070426%
PEWAUKEE, CITY OF	4525000	384,129.88	0.03933083%
BELMONT COMMUNITY SCHOOL DIST	4529000	152,541.89	0.01561867%
BLOOMER SCHOOL DISTRICT	4530000	419,626.66	0.04296533%
BARNEVELD SCHOOL DISTRICT	4533000	172,312.43	0.01764297%
NORTH SHORE WATER COMMISSION	4535000	30,480.14	0.00312084%
HOLLANDALE, VILLAGE OF	4540000	1,584.64	0.00016225%
BANGOR SCHOOL DISTRICT	4542000	240,499.56	0.02462461%
WASHINGTON, TOWN OF (LACROSSE)	4546000	3,355.14	0.00034353%
BELOIT TURNER SCHOOL DISTRICT	4548000	595,297.25	0.06095214%
FREEDOM AREA SCHOOL DISTRICT	4550000	601,416.67	0.06157870%
HORTONVILLE AREA SCHOOL DIST	4551000	1,320,682.17	0.13522387%
SEYMOUR COMMUNITY SCHOOL DIST	4555000	873,350.75	0.08942187%
LAC DU FLAMBEAU, TOWN (VILAS)	4557000	17,997.71	0.00184277%
COBB, VILLAGE OF	4558000	5,423.82	0.00055534%
MEDFORD, TOWN OF (TAYLOR)	4559000	3,671.96	0.00037597%
BAILEYS HARBOR, TOWN OF (DOOR)	4561000	29,326.55	0.00300273%
HAMILTON SCHOOL DISTRICT	4563000	1,866,074.43	0.19106626%
ELMBROOK SCHOOL DISTRICT	4564000	3,329,738.15	0.34092993%
NORTH CAPE CONSOLIDATED S D	4565000	83,976.18	0.00859827%
WHITELAW, VILLAGE OF	4575000	5,938.40	0.00060803%
UNION CENTER, VILLAGE OF	4577000	7,995.24	0.00081863%
EGG HARBOR, TOWN OF (DOOR)	4583000	2,764.15	0.00028302%
BOYCEVILLE, VILLAGE OF	4584000	21,766.50	0.00222866%
LINWOOD, TOWN OF (PORTAGE)	4590000	3,087.10	0.00031609%
BERRY, TOWN OF (DANE)	4593000	5,364.27	0.00054924%
ROME, TOWN OF (ADAMS)	4594000	81,307.72	0.00832505%
ALGOMA SCHOOL DISTRICT	4596000	269,218.03	0.02756508%
GERMANTOWN SCHOOL DISTRICT	4597000	1,674,849.32	0.17148684%
ROSENDALE-BRANDON SCHOOL DIST	4598000	378,290.74	0.03873297%
YORKVILLE JT SCH DIST #2 ETAL	4599000	157,122.98	0.01608773%
HOWARD, VILLAGE OF	4600000	180,331.22	0.01846401%
NESHKORO, VILLAGE OF	4601000	5,277.70	0.00054038%
CAMPBELLSPORT SCHOOL DISTRICT	4604000	536,372.38	0.05491885%
DODGELAND SCHOOL DISTRICT	4605000	363,812.46	0.03725054%
MERTON COMMUNITY SCHOOL DIST	4606000	307,529.44	0.03148776%
PRAIRIE FARM, VILLAGE OF	4607000	65,775.08	0.00673467%
GREENFIELD, TOWN OF (LACROSSE)	4608000	4,799.17	0.00049138%
NORTH CRAWFORD SCHOOL DISTRICT	4614000	203,469.96	0.02083317%
MELROSE-MINDORO SCHOOL DIST	4615000	309,473.21	0.03168678%

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Employer Name	Employer Number	Average Employer Contributions* Current Year	Employer Allocation Percentage Current Year
VERONA AREA SCHOOL DISTRICT	4616000	2,442,359.03	0.25007170%
KNOWLTON, TOWN OF (MARATHON)	4617000	2,619.88	0.00026825%
BRISTOL, TOWN, SCH DIST #1	4643000	251,486.24	0.02574953%
CAMBRIA-FRIESLAND SCHOOL DIST	4644000	186,599.96	0.01910586%
WAUNAKEE COMMUNITY SCHOOL DIST	4645000	1,713,831.85	0.17547823%
WEYAUWEGA-FREMONT SCHOOL DIST	4646000	357,446.40	0.03659873%
DELTA, TOWN OF (BAYFIELD)	4648000	7,070.83	0.00072398%
DEFOREST AREA SCHOOL DISTRICT	4649000	1,398,600.75	0.14320191%
ITHACA SCHOOL DISTRICT	4650000	172,399.24	0.01765186%
KEWAUNEE SCHOOL DISTRICT	4651000	363,062.48	0.03717375%
MOUNT HOREB AREA SCHOOL DIST	4654000	963,096.17	0.09861085%
WESTON SCHOOL DISTRICT	4655000	137,004.04	0.01402776%
CLYMAN, VILLAGE OF	4657000	7,764.51	0.00079500%
CAMP DOUGLAS, VILLAGE OF	4660000	8,004.05	0.00081953%
OXFORD, VILLAGE OF (MARQUETTE)	4664000	9,611.91	0.00098416%
CLEVELAND, VILLAGE OF	4665000	31,940.63	0.00327038%
GIBRALTAR AREA SCHOOL DISTRICT	4670000	365,540.40	0.03742747%
NECEDAH AREA SCHOOL DISTRICT	4672000	283,365.94	0.02901367%
KEWASKUM SCHOOL DISTRICT	4673000	730,697.49	0.07481569%
WATERTOWN UNIFIED SCHOOL DIST	4674000	1,545,842.89	0.15827794%
NORTH CENTRAL TECH COLLEGE	4676000	1,735,273.92	0.17767368%
DE SOTO, VILLAGE OF	4677000	4,806.17	0.00049210%
PRESTON, TOWN OF (ADAMS)	4679000	4,579.37	0.00046888%
BURLINGTON AREA SCHOOL DIST	4681000	1,361,322.00	0.13938496%
BROWNSVILLE, VILLAGE OF	4688000	10,364.24	0.00106119%
ITHACA, TOWN OF (RICHLAND)	4689000	3,181.09	0.00032571%
GILMANTON SCHOOL DISTRICT	4692000	49,679.20	0.00508662%
BROOKLYN, TOWN OF (GREEN)	4693000	4,668.63	0.00047802%
CLAYTON, TOWN OF (POLK)	4697000	3,059.22	0.00031323%
MINONG, VILLAGE OF	4698000	18,187.15	0.00186217%
CLAYTON, VILLAGE OF	4699000	12,528.34	0.00128277%
WHITING, VILLAGE OF	4701000	14,358.61	0.00147017%
KENOSHA UNIFIED SCH DIST #1	4702000	9,574,200.95	0.98029680%
SPOONER CITY HOUSING AUTH	4705000	5,287.24	0.00054136%
MILTON, CITY OF	4707000	160,668.48	0.01645075%
IXONIA, TOWN OF (JEFFERSON)	4708000	19,609.18	0.00200777%
ASHLAND SCHOOL DISTRICT	4711000	817,448.24	0.08369804%
BLACK HAWK SCHOOL DISTRICT	4712000	171,619.81	0.01757205%
JUDA SCHOOL DISTRICT	4713000	105,154.71	0.01076673%
LUXEMBURG-CASCO SCHOOL DIST	4714000	599,789.09	0.06141205%
SOUTHWEST WISC TECH COLLEGE	4715000	815,521.21	0.08350074%
MADISON AREA TECH COLLEGE	4716000	6,315,643.27	0.64665500%
WAUKESHA CO TECHNICAL COLLEGE	4718000	2,716,915.90	0.27818342%
MORAIN PARK TECHNICAL COLLEGE	4719000	1,765,872.45	0.18080664%
LAKESHORE TECHNICAL COLLEGE	4720000	1,257,179.49	0.12872187%

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Employer Name	Employer Number	Average Employer Contributions* Current Year	Employer Allocation Percentage Current Year
FOX VALLEY TECHNICAL COLLEGE	4721000	4,050,918.29	0.41477114%
NORTHEAST WISC TECH COLLEGE	4722000	3,539,880.30	0.36244626%
MID-STATE TECHNICAL COLLEGE	4723000	1,020,813.02	0.10452044%
NICOLET AREA TECHNICAL COLLEGE	4724000	797,337.27	0.08163889%
RICHMOND, TOWN OF (WALWORTH)	4728000	4,725.26	0.00048382%
SPIRIT, TOWN OF (PRICE)	4730000	2,456.92	0.00025156%
RIVERDALE SCHOOL DISTRICT	4733000	232,129.76	0.02376763%
KETTLE MORAINÉ SCHOOL DISTRICT	4734000	1,695,649.19	0.17361652%
PLYMOUTH CITY HOUSING AUTH	4735000	5,804.67	0.00059434%
MANITOWOC CITY HOUSING AUTH	4738000	8,013.91	0.00082054%
BRUCE VILLAGE HOUSING AUTH	4742000	4,443.92	0.00045501%
STOCKTON, TOWN OF (PORTAGE)	4748000	11,899.69	0.00121840%
KNIGHT, TOWN OF (IRON)	4750000	3,418.62	0.00035003%
OSSEO-FAIRCHILD SCHOOL DIST	4751000	357,639.14	0.03661846%
NORTH LAKELAND SCHOOL DISTRICT	4752000	94,554.25	0.00968135%
SOUTHWESTERN WISC COMM SCH DIS	4753000	179,173.13	0.01834543%
MERCER SCHOOL DISTRICT	4754000	93,533.53	0.00957684%
RHINELANDER SCHOOL DISTRICT	4755000	920,205.66	0.09421932%
CHIPPEWA VALLEY TECH COLLEGE	4756000	2,173,799.00	0.22257400%
WESTERN TECH COLLEGE	4757000	1,910,005.24	0.19556431%
BLACKHAWK TECHNICAL COLLEGE	4758000	1,008,280.13	0.10323721%
THREE LAKES SANITARY DIST #1	4760000	4,341.20	0.00044449%
ELEVA, VILLAGE OF	4761000	14,049.24	0.00143849%
MIDDLETON-CROSS PLNS SCH DIST	4764000	3,141,502.30	0.32165657%
WITTENBERG-BIRNAMWOOD SCH DIST	4765000	437,918.61	0.04483823%
MONROE CITY HOUSING AUTHORITY	4772000	11,653.69	0.00119321%
KAUKAUNA CITY HOUSING AUTH	4773000	8,976.14	0.00091906%
SHAWANO CITY HOUSING AUTHORITY	4775000	11,368.37	0.00116400%
HUM SRV CTR ONIDA VILAS FORST	4776000	150,063.11	0.01536487%
FOND DU LAC CITY HOUSING AUTH	4781000	46,242.97	0.00473479%
SOMERSET, TOWN OF (ST CROIX)	4782000	11,291.84	0.00115616%
LAKE MILLS CITY HOUSING AUTH	4783000	6,752.06	0.00069134%
LAONA SANITARY DISTRICT #1	4787000	5,129.87	0.00052524%
MILWAUKEE AREA TECH COLLEGE	4791000	7,531,764.31	0.77117292%
HULL, TOWN OF (PORTAGE)	4794000	16,618.57	0.00170157%
RICHLAND CENTER CITY HOUS AUTH	4798000	6,157.65	0.00063048%
EDGERTON CITY HOUSING AUTH	4805000	8,655.33	0.00088621%
HUDSON CITY HOUSING AUTHORITY	4809000	4,360.22	0.00044644%
WESTERN RACINE CO SEWERAGE DIS	4810000	7,439.04	0.00076168%
GREENWOOD, TOWN OF (VERNON)	4825000	2,876.55	0.00029453%
OCONTO CITY HOUSING AUTHORITY	4827000	8,712.69	0.00089209%
UNIFIED COMMUNITY SERVICES	4829000	112,740.42	0.01154343%
SHARON, TOWN OF (PORTAGE)	4833000	6,159.83	0.00063070%
OCONTO UNIFIED SCHOOL DISTRICT	4837000	453,976.28	0.04648236%
WASHINGTON-CALDWELL SCH DIST	4838000	72,942.25	0.00746851%

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Employer Name	Employer Number	Average Employer Contributions* Current Year	Employer Allocation Percentage Current Year
ALTOONA CITY HOUSING AUTHORITY	4839000	1,370.15	0.00014029%
STETTIN, TOWN OF (MARATHON)	4841000	11,260.63	0.00115297%
WAUSAUKEE VILLAGE HOUS AUTH	4842000	7,928.38	0.00081178%
PADDOCK LAKE, VILLAGE OF	4843000	23,828.04	0.00243974%
APPLETON CITY HOUSING AUTH	4845000	50,959.17	0.00521768%
SHEBOYGAN CITY HOUSING AUTH	4846000	23,826.58	0.00243959%
NEW LONDON CITY HOUSING AUTH	4848000	5,415.69	0.00055451%
NORWAY SANITARY DISTRICT #1	4850000	18,124.21	0.00185573%
RHINELANDER CITY HOUSING AUTH	4851000	8,750.31	0.00089594%
LOGANVILLE, VILLAGE OF	4854000	2,852.96	0.00029211%
PECATONICA AREA SCHOOL DIST	4862000	208,364.40	0.02133431%
GATEWAY TECH COLLEGE	4863000	3,116,907.34	0.31913831%
MERRILL CITY HOUSING AUTHORITY	4864000	21,389.10	0.00219002%
STEVENS POINT CITY HOUS AUTH	4868000	33,255.85	0.00340505%
BELLEVUE, VILLAGE OF (BROWN)	4871000	139,567.57	0.01429024%
WISCONSIN RAPIDS CITY HS AUTH	4872000	28,632.59	0.00293167%
BROCKWAY SANITARY DISTRICT #1	4874000	6,797.80	0.00069602%
MUKWONAGO SCHOOL DISTRICT	4875000	1,737,889.59	0.17794149%
MARINETTE CITY HOUSING AUTH	4876000	12,468.40	0.00127663%
CAMPBELL, TOWN OF (LA CROSSE)	4877000	44,199.22	0.00452553%
RIVER FALLS CITY HOUSING AUTH	4878000	21,800.16	0.00223211%
WATERTOWN CITY HOUSING AUTH	4879000	8,128.90	0.00083231%
SHAWANO COUNTY HOUSING AUTH	4880000	11,684.79	0.00119640%
MAZOMANIE, TOWN OF (DANE)	4881000	5,148.01	0.00052710%
IRON RIVER SANITARY DIST #1	4883000	6,174.83	0.00063224%
PLOVER, VILLAGE OF	4887000	298,161.22	0.03052855%
HAWKINS, VILLAGE OF	4888000	5,921.75	0.00060632%
WISCONSIN VALLEY LIBRARY SRV	4891000	23,108.89	0.00236611%
TRENTON, TOWN OF (WASHINGTON)	4892000	14,110.94	0.00144481%
WABENO SANITARY DISTRICT #1	4893000	2,894.42	0.00029636%
ONALASKA, TOWN OF (LA CROSSE)	4894000	20,173.99	0.00206560%
RICE LAKE CITY HOUSING AUTH	4896000	18,059.63	0.00184911%
HAZELHURST, TOWN OF (ONEIDA)	4897000	9,071.62	0.00092884%
ROBERTS, VILLAGE OF	4898000	49,936.05	0.00511292%
ASHLAND CITY HOUSING AUTH	4899000	19,422.45	0.00198865%
MEQUON-THIENSVILLE SCHOOL DIST	4900000	1,521,660.26	0.15580190%
WISCONSIN INDIANHEAD TECH COLL	4901000	1,750,007.99	0.17918229%
CONSOL KOSHKONONG SANITARY DIS	4903000	21,784.79	0.00223053%
FRIESS LAKE SCHOOL DISTRICT	4908000	58,551.63	0.00599507%
ROCKLAND, VILLAGE OF	4909000	8,413.54	0.00086146%
EAST CENTRAL WIS REG PLAN COMM	4911000	81,413.53	0.00833588%
OAKLAND, TOWN OF (JEFFERSON)	4912000	11,680.58	0.00119597%
WAUKESHA CITY HOUSING AUTH	4913000	43,476.16	0.00445150%
WEST BEND CITY HOUSING AUTH	4914000	16,811.71	0.00172134%
NORTHLAND PINES SCHOOL DIST	4915000	653,331.60	0.06689424%

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Employer Name	Employer Number	Average Employer Contributions* Current Year	Employer Allocation Percentage Current Year
BIG CEDAR LAKE PROT/REHAB DIST	4916000	3,970.60	0.00040655%
WALTER E OLSON MEMORIAL LIB	4920000	3,891.05	0.00039840%
JEFFERSON CITY HOUSING AUTH	4921000	8,939.52	0.00091531%
WASHBURN SCHOOL DISTRICT	4923000	252,924.16	0.02589676%
DELAVAN LAKE SANITARY DISTRICT	4924000	32,457.21	0.00332327%
VIROQUA CITY HOUSING AUTHORITY	4927000	12,564.62	0.00128648%
ANTIGO CITY HOUSING AUTH	4928000	20,527.39	0.00210179%
WASHBURN CITY HOUSING AUTH	4931000	7,440.15	0.00076179%
SOMERSET, VILLAGE OF	4932000	76,487.43	0.00783150%
BAY-LAKE REGIONAL PLAN COMM	4933000	24,740.27	0.00253314%
WEST CENTRAL WIS REG PLAN COMM	4935000	47,293.25	0.00484233%
JEFFERSON SCHOOL DISTRICT	4937000	796,792.90	0.08158316%
SOUTH MILWAUKEE CDA	4942000	10,528.51	0.00107801%
SHAWANO LAKE SANITARY DIST #1	4943000	43,312.94	0.00443479%
WHITE LAKE, VILLAGE OF	4944000	6,380.19	0.00065326%
NORTH CENTRAL HEALTH CARE FAC	4947000	1,828,843.02	0.18725416%
CITY-COUNTY DATA CENTER COMM	4948000	132,681.18	0.01358515%
NORTH CENTRAL WIS REG PLAN COM	4949000	28,232.16	0.00289067%
MERCER SANITARY DISTRICT #1	4955000	8,931.93	0.00091454%
CRIVITZ, VILLAGE OF	4958000	22,340.75	0.00228746%
WARRENS, VILLAGE OF	4959000	9,592.54	0.00098217%
SOUTH CENTRAL LIBRARY SYSTEM	4960000	161,544.22	0.01654042%
MOSINEE SCHOOL DISTRICT	4961000	842,297.21	0.08624232%
GILMAN, VILLAGE OF	4963000	13,687.72	0.00140148%
RUDOLPH, TOWN OF (WOOD)	4964000	2,585.42	0.00026472%
PHELPS SCHOOL DISTRICT	4965000	89,203.94	0.00913354%
BERGEN, TOWN OF (VERNON)	4966000	2,972.72	0.00030438%
CHASEBURG, VILLAGE OF	4967000	4,675.98	0.00047877%
HEART OF THE VALLEY MET SEW DS	4968000	46,619.57	0.00477335%
LAKELAND SANITARY DISTRICT #1	4969000	18,867.53	0.00193184%
ST GERMAIN, TOWN OF (VILAS)	4971000	19,707.59	0.00201785%
OUTAGAMIE WAUPC CO FED LIBR SY	4972000	35,134.61	0.00359741%
PHELPS SANITARY DISTRICT #1	4974000	3,206.21	0.00032828%
ELK MOUND, VILLAGE OF	4975000	19,128.52	0.00195856%
RACINE COUNTY HOUSING AUTH	4978000	32,958.39	0.00337459%
MATTOON, VILLAGE OF	4983000	5,239.25	0.00053644%
FERRYVILLE, VILLAGE OF	4985000	2,708.53	0.00027732%
MENOMINEE INDIAN SCHOOL DIST	4986000	534,223.53	0.05469883%
NORTHERN WATERS LIBRARY SERV	4989000	21,913.72	0.00224373%
NORTHERN MORAINES UTILITY COMM	4991000	8,737.99	0.00089468%
ST JOSEPH SANITARY DISTRICT #1	4992000	2,028.44	0.00020769%
SAUK COUNTY HOUSING AUTHORITY	4994000	16,555.53	0.00169511%
NICOLET FEDERATED LIBRARY SYS	4996000	19,268.85	0.00197293%
DANE COUNTY HOUSING AUTHORITY	4997000	35,360.16	0.00362051%
WINNEFOX LIBRARY SYSTEM	4998000	48,986.15	0.00501566%

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WYOCENA, VILLAGE OF	4999000	8,575.25	0.00087801%
BAYFIELD COUNTY HOUSING AUTH	5002000	6,866.69	0.00070308%
GREEN LAKE SANITARY DISTRICT	5003000	15,358.57	0.00157255%
HAUGEN, VILLAGE OF	5005000	2,476.89	0.00025361%
CLINTONVILLE CITY HOUS AUTH	5008000	6,842.10	0.00070056%
OUTAGAMIE COUNTY HOUSING AUTH	5009000	71,905.59	0.00736237%
WALWORTH COUNTY METRO SEW DIST	5010000	66,831.11	0.00684280%
FREEDOM SANITARY DISTRICT #1	5011000	9,400.77	0.00096254%
INDIANHEAD FED LIBRARY SYSTEM	5017000	47,056.43	0.00481808%
WEST ALLIS-WEST MILW SCH DIST	5018000	3,635,500.57	0.37223676%
BURLINGTON CITY HOUSING AUTH	5022000	2,851.53	0.00029197%
EAU CLAIRE COUNTY HOUSING AUTH	5024000	4,476.56	0.00045835%
DALLAS, VILLAGE OF	5025000	2,533.94	0.00025945%
NORTH HUDSON, VILLAGE OF	5026000	48,026.59	0.00491741%
MISSISSIPPI RIVER REG PLAN COM	5027000	14,335.32	0.00146778%
NORTHWEST REGIONAL PLAN COMM	5028000	60,272.83	0.00617130%
SOUTHWESTERN WIS REG PLAN COMM	5029000	20,698.43	0.00211930%
DELAVAN-DARIEN SCHOOL DISTRICT	5033000	1,014,148.81	0.10383810%
FONTANA JT SCH DIST #8 ETAL	5034000	125,248.87	0.01282416%
OSKOSH CITY HOUSING AUTHORITY	5036000	100,393.73	0.01027925%
LINCOLN COUNTY HOUSING AUTH	5037000	6,877.12	0.00070414%
WIND POINT, VILLAGE OF	5038000	14,186.40	0.00145254%
WEST BEND, TOWN OF(WASHINGTON)	5039000	11,231.41	0.00114998%
EAU CLAIRE CITY HOUSING AUTH	5042000	40,151.66	0.00411110%
DELAFIELD-HARTL WATER POL CNTL	5043000	33,951.20	0.00347624%
HOWARDS GROVE, VILLAGE OF	5045000	23,393.21	0.00239522%
ORFORDVILLE VOL FIRE PROT DIST	5050000	4,169.44	0.00042691%
NICHOLS, VILLAGE OF	5053000	2,926.00	0.00029959%
DODGE COUNTY HOUSING AUTHORITY	5054000	9,720.80	0.00099531%
FITCH-RONA EMS DISTRICT	5055000	119,122.10	0.01219684%
ERIN, TOWN OF (WASHINGTON)	5057000	10,296.93	0.00105430%
LYONS SANITARY DISTRICT #2	5058000	6,062.07	0.00062069%
EASTMAN, VILLAGE OF	5059000	4,820.31	0.00049355%
SCOTT, TOWN OF (SHEBOYGAN)	5061000	5,640.47	0.00057752%
ASHLAND COUNTY HOUSING AUTH	5062000	37,396.04	0.00382896%
APPLETON AREA SCHOOL DISTRICT	5063000	6,106,685.57	0.62525994%
BARABOO SCHOOL DISTRICT	5064000	1,247,620.31	0.12774311%
BELOIT SCHOOL DISTRICT	5065000	2,705,863.94	0.27705182%
CEDARBURG SCHOOL DISTRICT	5066000	1,175,782.73	0.12038770%
CHIPPEWA FALLS AREA UNIF SCH	5067000	1,891,573.08	0.19367705%
CUDAHY SCHOOL DISTRICT	5068000	1,213,503.55	0.12424991%
DEPERE UNIFIED SCHOOL DISTRICT	5069000	1,508,206.32	0.15442436%
EAU CLAIRE AREA SCHOOL DIST	5070000	4,272,838.68	0.43749344%
FOND DU LAC SCHOOL DISTRICT	5071000	2,932,571.00	0.30026422%
GLENDALE-RIVER HILLS SCH DIST	5072000	520,995.49	0.05334442%

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GREEN BAY AREA PUBLIC SCHOOLS	5073000	9,653,264.43	0.98839207%
JANESVILLE SCHOOL DISTRICT	5074000	4,469,359.28	0.45761507%
KAUKAUNA AREA SCHOOL DISTRICT	5075000	1,465,905.03	0.15009315%
LA CROSSE SCHOOL DISTRICT	5076000	3,496,401.55	0.35799450%
MADISON METRO SCHOOL DISTRICT	5077000	14,676,613.65	1.50272984%
MANITOWOC PUBLIC SCHOOL DIST	5078000	2,191,113.86	0.22434686%
MARINETTE SCHOOL DISTRICT	5079000	717,695.76	0.07348445%
MARSHFIELD UNIFIED SCHOOL DIST	5080000	1,528,671.19	0.15651974%
MENASHA JOINT SCHOOL DISTRICT	5081000	1,455,421.82	0.14901978%
MERRILL AREA COMMON PUB SCH	5082000	1,150,191.38	0.11776742%
NEENAH JOINT SCHOOL DISTRICT	5083000	2,440,958.74	0.24992833%
OAK CREEK-FRANKLIN JT SCH DIST	5084000	2,491,733.23	0.25512710%
ONALASKA SCHOOL DISTRICT	5085000	1,270,290.22	0.13006427%
OSHKOSH AREA SCHOOL DISTRICT	5086000	4,088,821.04	0.41865198%
PESHTIGO SCHOOL DISTRICT	5087000	433,222.50	0.04435740%
PORT WASHINGTON-SAUKVILLE SCH	5088000	1,142,554.06	0.11698544%
PORTAGE COMMUNITY SCHOOL DIST	5089000	933,739.95	0.09560508%
PRAIRIE DU CHIEN AREA SCH DIST	5090000	525,290.57	0.05378419%
REEDSBURG SCHOOL DISTRICT	5091000	1,132,570.50	0.11596323%
RICE LAKE AREA SCHOOL DISTRICT	5092000	975,481.97	0.09987903%
SHEBOYGAN AREA SCHOOL DISTRICT	5093000	4,447,772.33	0.45540479%
SOUTH MILWAUKEE SCHOOL DIST	5094000	1,412,766.68	0.14465235%
STANLEY-BOYD AREA SCHOOL DIST	5095000	385,854.37	0.03950740%
STEVENS POINT AREA PUB SCH DIS	5096000	2,976,625.60	0.30477494%
STURGEON BAY SCHOOL DISTRICT	5097000	555,412.40	0.05686835%
SUPERIOR SCHOOL DISTRICT	5098000	2,006,490.37	0.20544337%
TWO RIVERS PUBLIC SCHOOL DIST	5099000	704,515.41	0.07213492%
WAUKESHA SCHOOL DISTRICT	5100000	5,571,171.68	0.57042899%
WAUSAU SCHOOL DISTRICT	5101000	3,876,556.72	0.39691836%
WAUWATOSA SCHOOL DISTRICT	5102000	2,868,625.58	0.29371689%
WISCONSIN RAPIDS SCHOOL DIST	5103000	2,205,580.60	0.22582810%
KENOSHA JOINT SERVICES	5104000	266,229.20	0.02725905%
SAWYER COUNTY HOUSING AUTH	5105000	8,942.75	0.00091564%
WEST BARABOO, VILLAGE OF	5107000	14,085.18	0.00144217%
TREMPEALEAU COUNTY HOUS AUTH	5108000	20,658.72	0.00211523%
SLINGER VILLAGE HOUSING AUTH	5114000	1,651.68	0.00016911%
WPPI ENERGY	5115000	659,021.15	0.06747679%
HARTLAND JT SCH DIST #3 ETAL	5117000	471,617.22	0.04828861%
CHILTON CITY HOUSING AUTH	5119000	2,481.70	0.00025410%
CESA #1	5125000	291,735.13	0.02987059%
CESA #2	5126000	416,939.78	0.04269022%
CESA #3, FENNIMORE	5127000	109,084.20	0.01116907%
CESA #4, LACROSSE	5128000	137,413.43	0.01406968%
CESA #5, PORTAGE	5129000	663,584.07	0.06794398%
CESA #6, OSHKOSH	5130000	552,504.94	0.05657066%

**Wisconsin Retirement System
Schedule of Employer Allocations
As of and for the year ended December 31, 2017**

Employer Name	Employer Number	Average Employer Contributions* Current Year	Employer Allocation Percentage Current Year
CESA #7, GREEN BAY	5131000	477,309.74	0.04887146%
CESA #8, GILLETT	5132000	341,336.60	0.03494925%
CESA #9, TOMAHAWK	5133000	142,072.21	0.01454669%
CESA #10, CHIPPEWA FALLS	5134000	511,421.54	0.05236415%
CESA #11	5135000	437,769.34	0.04482295%
CESA #12, ASHLAND	5136000	168,977.21	0.01730148%
WISCONSIN TOWNS ASSOCIATION	5137000	25,643.88	0.00262566%
GRAND CHUTE-MENASHA WS SEW COM	5139000	23,494.91	0.00240563%
RIB MOUNTAIN METRO SEW DIST	5143000	33,469.20	0.00342689%
LAKE, TOWN OF (MARINETTE)	5147000	4,536.17	0.00046446%
WAVERLY SANITARY DISTRICT	5148000	20,507.29	0.00209973%
GOODMAN SANITARY DISTRICT NO 1	5151000	2,356.27	0.00024126%
LAKE COUNTRY SCH DIST	5156000	205,872.31	0.02107914%
ALGOMA CITY HOUSING AUTH	5157000	3,432.10	0.00035141%
WIS DELLS-LAKE DELTON SEW COMM	5159000	13,451.64	0.00137731%
FONTANA/WALWORTH WTR POL CN CM	5161000	20,898.32	0.00213977%
BAY AREA RURAL TRANSIT COMMISS	5164000	23,773.98	0.00243420%
SHELL LAKE CITY HOUS AUTH	5165000	3,381.60	0.00034624%
RICHFIELD JSD #1	5176000	109,798.83	0.01124224%
EGG HARBOR, VILLAGE OF	5177000	29,015.68	0.00297090%
EPHRAIM, VILLAGE OF	5178000	23,248.52	0.00238040%
BROOKFIELD, TOWN SAN DIST #4	5179000	966.68	0.00009898%
BLAIR-TAYLOR SCHOOL DISTRICT	5191000	229,550.26	0.02350352%
SILVER LAKE SAN. DIST.	5192000	23,173.82	0.00237275%
WISCONSIN MUNIC MUTAL INS CO	5196000	47,362.50	0.00484942%
ROSENDALE, VILLAGE OF	5197000	14,586.96	0.00149355%
LADYSMITH HOUSING AUTH	5199000	7,425.99	0.00076034%
ALLENTON SANITARY DIST	5207000	5,201.21	0.00053255%
OREGON AREA FIRE - EMS DIST	5208000	55,195.23	0.00565141%
DURAND SCHOOL DISTRICT	5210000	336,021.19	0.03440501%
NEWBURG, VILLAGE OF	5264000	8,330.02	0.00085291%
OTTAWA, TOWN OF (WAUKESHA)	5268000	5,984.64	0.00061276%
WEST POINT, TOWN OF	5287000	1,641.99	0.00016812%
EDGERTON FIRE PROT DIST	5292000	22,926.47	0.00234743%
WINDING RIVERS LIBRARY SYS	5293000	26,393.23	0.00270239%
BLUE MOUNDS, VILLAGE OF	5294000	15,655.79	0.00160299%
BARABOO DISTRICT AMBULANCE	5296000	147,605.30	0.01511322%
SHERWOOD, VILLAGE OF	5297000	22,660.51	0.00232020%
WAUPACA CHAIN O'LAKES SAN DIST	5298000	4,274.38	0.00043765%
CHIPPEWA CO HOUSING AUTH	5299000	28,760.51	0.00294477%
DEER-GROVE EMS DIST	5300000	45,266.38	0.00463480%
FISH CREEK SANITARY DIST #1	5312000	14,376.30	0.00147198%
KEGONSA SANITARY DISTRICT	5318000	5,406.77	0.00055360%
LAKE RIPLEY MGT DISTRICT	5322000	3,046.70	0.00031195%
MILWAUKEE CO FED LIB SYS	5346000	24,951.95	0.00255482%

**Wisconsin Retirement System
Schedule of Employer Allocations
As of and for the year ended December 31, 2017**

Employer Name	Employer Number	Average Employer Contributions* Current Year	Employer Allocation Percentage Current Year
MIDDLETON FIRE DISTRICT	5347000	40,469.49	0.00414365%
LAWRENCE, TOWN OF (BROWN CO)	5348000	28,073.66	0.00287445%
GREENVILLE, TOWN OF (OUTAGAMIE	5349000	105,003.76	0.01075127%
EVEREST METRO POLICE COMM	5351000	186,394.11	0.01908478%
NORTH SHORE FIRE DEPT	5352000	1,144,462.16	0.11718081%
RIVER RIDGE SCHOOL DISTRICT	5353000	223,849.46	0.02291981%
WAUNAKEE AREA FIRE DIST	5354000	3,663.14	0.00037507%
WEST CENTRAL WI BISOLIDS COMM	5355000	10,497.09	0.00107479%
PLEASANT SPRINGS SAN DIS #1	5356000	6,531.14	0.00066872%
HOLMEN AREA FIRE DEPT	5357000	18,228.02	0.00186636%
BIG BEND, VILLAGE OF	5358000	34,670.66	0.00354991%
VALLEY RIDGE CLEAN WATER COMM	5359000	4,875.09	0.00049916%
WESTON, VILLAGE OF (MARATHON)	5360000	139,020.33	0.01423421%
HURLEY HOUSING AUTHORITY	5361000	5,049.84	0.00051705%
WILSON, VILLAGE OF	5362000	2,900.46	0.00029698%
CUMBERLAND MUNICIPAL UTILITY	5363000	41,813.09	0.00428122%
MENASHA ELECTRIC & WATER	5365000	197,902.45	0.02026312%
SHAWANO MUNICIPAL UTILITIES	5366000	76,301.83	0.00781250%
NEW RICHMOND AMBULANCE	5367000	29,468.65	0.00301728%
MUNI COURT W WAUKESHA COUNTY	5368000	11,518.66	0.00117939%
LAKE COMO SANITARY DIST #1	5369000	13,264.50	0.00135814%
EXETER, TOWN OF (GREEN COUNTY)	5370000	4,905.37	0.00050226%
DEFOREST AREA FIRE BOARD DIST	5371000	35,690.41	0.00365432%
MILW AREA DOM ANIMAL CONT COMM	5372000	87,645.88	0.00897401%
BAY CITY, VILLAGE OF	5374000	6,376.31	0.00065287%
MUKWONAGO, TOWN OF	5375000	65,682.63	0.00672521%
WAUNAKEE WATER & LIGHT	5377000	85,562.71	0.00876072%
LAKESHORES LIBRARY SYSTEM	5378000	19,699.90	0.00201706%
MID-MORAINNE MUNICIPAL COURT	5379000	23,613.07	0.00241773%
EASTERN COLUMBIA CTY JM COURT	5380000	3,844.73	0.00039366%
GERMANTOWN, TOWN OF	5381000	5,693.74	0.00058298%
WAUKESHA, TOWN OF(WAUKESHA)	5382000	27,809.88	0.00284744%
TAYLOR COUNTY HOUSING AUTH	5383000	1,541.47	0.00015783%
REEDSVILLE VIL HOUSING AUTH	5384000	2,339.58	0.00023955%
LODI COMMUNITY AMBULANCE SERV	5386000	12,279.95	0.00125734%
DANE-IOWA WASTEWATER COMM	5387000	10,800.74	0.00110588%
HARMONY GROVE-OKEE JT SEW COMM	5388000	9,667.01	0.00098980%
DANE COUNTY DIST #1 EMS	5389000	5,531.07	0.00056632%
STOCKBRIDGE, VILLAGE OF	5390000	1,950.76	0.00019974%
DOUSMAN FIRE DISTRICT	5391000	67,893.46	0.00695157%
GB/BROWN CO PRO FTBLL STAD DIS	5392000	7,622.82	0.00078050%
ALGOMA, TOWN OF	5393000	7,475.02	0.00076536%
MOSINEE FIRE DIST	5395000	15,342.60	0.00157092%
WALES/GENESEE JOINT FIRE BD	5396000	11,906.04	0.00121905%
HOBART, VILLAGE OF	5397000	87,607.56	0.00897009%

**Wisconsin Retirement System
Schedule of Employer Allocations
As of and for the year ended December 31, 2017**

Employer Name	Employer Number	Average Employer Contributions* Current Year	Employer Allocation Percentage Current Year
BARRON CO HOUSING AUTHORITY	5398000	8,732.41	0.00089411%
JUNCTION CITY, VILLAGE OF	5399000	5,247.65	0.00053730%
FOX LAKE WASTEWATER CONTR COMM	5400000	1,486.36	0.00015219%
SAUK CITY HOUSING AUTHORITY	5401000	2,567.78	0.00026291%
SPOONER FIRE DISTRICT	5402000	6,049.25	0.00061938%
SUAMICO, VILLAGE OF	5403000	72,869.35	0.00746105%
RIPON AREA FIRE DISTRICT	5404000	6,829.99	0.00069932%
DELLS-DELTON EMS COMM	5405000	106,986.92	0.01095433%
ALGOMA SANITARY DIST	5406000	29,054.16	0.00297484%
SAUK PRAIRIE POLICE COMMISSION	5407000	91,366.38	0.00935495%
MARSHFIELD CDA	5408000	19,521.88	0.00199883%
WAUNAKEE AREA EMS	5409000	17,235.08	0.00176469%
LAKE HALLIE, VILLAGE OF	5410000	70,682.01	0.00723709%
DELTON FIRE & AMBULANCE COMM	5412000	2,976.23	0.00030473%
RICHLAND FIRE DEPARTMENT	5413000	2,207.46	0.00022602%
CASCO, VILLAGE OF	5414000	3,958.13	0.00040527%
CHIPPEWA FIRE DISTRICT	5415000	86,982.77	0.00890611%
MARSHFIELD ELECTRIC & WATER	5416000	219,922.80	0.02251777%
KELLY LAKE SANITARY DIST #1	5419000	1,938.14	0.00019845%
NEW GLARUS EMS	5420000	9,831.53	0.00100664%
ELK MOUND, TOWN OF	5421000	1,889.90	0.00019351%
ROCHESTER, VILLAGE OF	5423000	16,753.41	0.00171537%
WARREN, TOWN OF	5424000	2,732.44	0.00027977%
MT HOREB AREA FIRE DEPT	5425000	39,139.81	0.00400750%
VANGUARD ELECTRIC UTIL COMM	5426000	24,991.51	0.00255887%
MARSHALL AREA EMS DIST #14	5427000	6,834.42	0.00069977%
THORP CITY HOUSING AUTHORITY	5428000	8,141.18	0.00083357%
MADELINE SANITARY DISTRICT	5429000	3,995.60	0.00040911%
SAUK PRAIRIE RECREATION COMM	5430000	5,649.71	0.00057847%
SAUK PRAIRIE AMBULANCE ASSOC	5431000	13,370.51	0.00136900%
TREVOR-WILMOT CONS GR S.D.	5432000	233,743.66	0.02393288%
LANNON, VILLAGE OF	5433000	10,059.20	0.00102996%
GRESHAM SCHOOL DIST	5435000	124,657.75	0.01276363%
CAPITAL AREA REG PLAN COMM	5437000	36,530.77	0.00374036%
COUNTRY ESTATES SAN DIST	5439000	2,143.98	0.00021952%
EAGLE RIVER UNION AIRPORT	5440000	7,771.07	0.00079568%
NORTHERN BRIDGES	5444000	5,829.78	0.00059691%
MANITOWOC-CALUMET LIB SYS	5447000	6,511.48	0.00066671%
CLAYTON, TOWN OF (WINNEBAGO)	5448000	24,955.61	0.00255519%
CAMBRIDGE-OAKLAND WSTEWTR COMM	5449000	7,722.26	0.00079068%
DOOR CTY TOURISM ZONE COMM	5450000	1,402.11	0.00014356%
CROSS PLAINS AREA EMS	5451000	6,135.35	0.00062819%
CHEQUAMEGON SCHOOL DISTRICT	5452000	320,179.83	0.03278302%
LAKE COUNTRY FIRE & RESCUE	5453000	100,401.72	0.01028007%
LAC LA BELLE, VILLAGE OF	5454000	1,240.90	0.00012706%

**Wisconsin Retirement System
Schedule of Employer Allocations
As of and for the year ended December 31, 2017**

Employer Name	Employer Number	Average Employer Contributions* Current Year	Employer Allocation Percentage Current Year
CENTRAL BROWN CTY WATER AUTH	5455000	6,175.47	0.00063230%
CHETEK-WEYERHAEUSER AREA SD	5457000	432,152.33	0.04424782%
BRISTOL, VILLAGE OF	5458000	54,878.39	0.00561897%
NEENAH, TOWN OF	5459000	3,016.52	0.00030886%
REEDSBURG AREA AMBULANCE SVCES	5461000	30,633.68	0.00313656%
BLOOMFIELD, VILLAGE OF	5463000	82,606.53	0.00845803%
ADRC OF THE NORTHWOODS	5464000	16,504.90	0.00168993%
CHRISTMAS MOUNTAIN SNTRY DIST	5465000	2,590.76	0.00026527%
SCOTT, TOWN OF (BROWN)	5467000	10,795.88	0.00110538%
SOUTH AREA FIRE & EMS DIST	5469000	70,799.10	0.00724908%
SULLIVAN SANITARY DISTRICT #1	5470000	4,145.44	0.00042445%
HARRISON, VILLAGE OF	5476000	42,861.31	0.00438854%
DARBOY JOINT SANITARY DIST #1	5477000	18,603.41	0.00190479%
PORTAGE COUNTY HOUSING AUTH	5480000	9,005.64	0.00092208%
SOMERS, VILLAGE OF	5482000	83,958.94	0.00859651%
FOX CROSSING, VILLAGE OF	5483000	449,725.96	0.04604718%
HERMAN-NEOSHO-RUBICAN SD	5484000	147,396.09	0.01509180%
SEVASTOPOL, TOWN OF (DOOR)	5485000	3,326.95	0.00034064%
MONARCH LIBRARY SYSTEM	5486000	34,390.57	0.00352123%
ALBANY HOUSING AUTHORITY	5487000	2,674.78	0.00027387%
KOSHKONONG, TOWN OF(JEFFERSON)	5488000	6,040.90	0.00061852%
ONEIDA-VILAS TRANSIT COMM	5489000	21,179.31	0.00216854%
SALEM LAKES, VILLAGE OF	5491000	118,197.89	0.01210221%
Total		976,663,488.41	100.000000%

*Average Employer Contributions is calculated by taking the total of employer contributions made by employer and dividing it by the number of years of contributions

**Wisconsin Retirement System
Schedule of Collective Pension Amounts
As of and for the year ended December 31, 2017**

<u>Deferred Outflows of Resources</u>			<u>Deferred Inflows of Resources</u>					
<u>Net Pension Liability (Asset)</u>	<u>Difference Between Expected and Actual Experience</u>	<u>Changes of Assumptions</u>	<u>Total Deferred Outflows of Resources Excluding Employer Specific Amounts*</u>	<u>Difference Between Expected and Actual Experience</u>	<u>Changes of Assumptions</u>	<u>Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments</u>	<u>Total Deferred Inflows of Resources Excluding Employer Specific Amounts*</u>	<u>Plan Pension Expense</u>
\$ (2,969,118,658)	\$ 3,772,339,398	\$ 586,639,914	\$ 4,358,979,312	\$ 1,764,575,294	-	\$ 4,080,777,404	\$ 5,845,352,698	\$ 1,287,882,753

*Employer specific amounts that are excluded from this schedule are the changes in proportion and differences between employer contributions and proportionate share of contributions as defined in paragraphs 54-55 of GASB statement No. 68, Accounting and Financial Reporting for Pensions.

Notes to the Employer Schedules

Plan Description – The Wisconsin Retirement System (WRS) is a cost-sharing, multiple-employer, defined-benefit public employee retirement system established and administered by the State of Wisconsin to provide pension benefits for state and local government employees. The system is administered in accordance with Chapter 40 of the Wisconsin Statutes. The Department of Employee Trust Funds (ETF) is responsible for administration of the WRS, including collecting contributions from employers and paying retirement benefits to WRS participants, and the State of Wisconsin Investment Board (SWIB) is responsible for managing WRS investments.

Basis of Presentation – The Schedule of Employer Allocations and Schedule of Collective Pension Amounts (collectively, “the Schedules”) present amounts that are elements of the financial statements of the plan or of its participating employers. Accordingly, they do not purport to be a complete presentation of the financial position or changes in financial position of the plan or its participating employers. The accompanying Schedules were prepared in accordance with accounting principles generally accepted in the United States of America. GASB Statement No. 68, *Accounting and Financial Reporting for Pensions*, requires participating employers in the plan to recognize their proportionate share of the collective Net Pension Liability (Asset), collective Deferred Outflows of Resources, collective Deferred Inflows of Resources, and collective Plan Pension Expense.

Schedule of Employer Allocations – The employer allocation percentages presented in the Schedule of Employer Allocations is based on the employer’s average required contribution for the three most recent calendar years compared to the average required contribution for all employers for the same period. If an employer did not participate in the WRS for all three years, their average employer contributions are based on the years in which they participated.

In the case of employer mergers or dissolved employers, prior year contributions are restated based on the status in the final year. The Employer Allocation Percentage is rounded to eight decimal places.

Schedule of Collective Pension Amounts – This schedule presents the Net Pension Liability (Asset), Deferred Outflows of Resources, Deferred Inflows of Resources, and Plan Pension Expense for WRS. The employer specific amounts that are excluded from the Total Deferred Outflows and Total Deferred Inflows are the changes in proportion and differences between employer contributions and

proportionate share of contributions, as defined in paragraphs 54-55 of GASB Statement No. 68. Employers need to calculate these amounts each year.

Total Pension Liability - The Total Pension Liability is measured as of December 31, 2017, based on a December 31, 2016 actuarial valuation rolled forward to December 31, 2017 using standard roll-forward techniques as shown below:

Total Pension Liability – December 31, 2016 ⁽¹⁾	\$ 93,747,420,671
Service Cost	1,842,879,321
Interest on Total Pension Liability	6,627,171,441
Difference between expected and actual experience of Total Pension Liability	4,459,497,323
Benefit Payments	(5,249,625,087)
Total Pension Liability – December 31, 2017	<u>\$101,427,343,669</u>

1) As of calendar year 2017, the LTDI program is reported within the WRS. The Total Pension Liability as of December 31, 2016 was adjusted to include \$343,079,422 of liabilities for the LTDI program.

Collective Net Pension Liability (Asset) - The components of the collective Net Pension Liability (Asset) as of December 31, 2017 are as follows:

Total Pension Liability ⁽¹⁾	\$101,427,343,669
Fiduciary Net Position ⁽²⁾	<u>104,396,462,327</u>
Net Pension Liability (Asset)	<u>\$(2,969,118,658)</u>

1) As of calendar year 2017, the LTDI program is reported within the WRS. The Total Pension Liability as of December 31, 2016 was adjusted to include \$343,079,422 of liabilities for the LTDI program.

2) As of calendar year 2017, the LTDI program is reported within the WRS. The Fiduciary Net Position as of December 31, 2017 includes an adjustment of \$233,691,533 to reflect LTDI assets.

The Fiduciary Net Position is 102.93% of the Total Pension Liability.

As noted in the tables above, the LTDI program is combined and reported with the WRS fund as of calendar year 2017. Previously, the LTDI program was reported in a fund separate from the WRS fund. This change resulted in a restatement of the beginning Total Pension Liability and Fiduciary Net Position of the WRS. Employers will need to calculate their proportionate share of the adjustment to the beginning balance of the collective Net Pension Liability (Asset). The net adjustment to the beginning balance of the collective Net Pension Liability (Asset) is as follows:

<u>Adjustments to Balances as of December 31, 2016</u>	
Total Pension Liability	\$343,079,422
Fiduciary Net Position	<u>233,691,533</u>
Net Pension Liability (Asset)	<u>\$109,387,889</u>

Actuarial Assumptions - The Total Pension Liability was determined using the following actuarial assumptions:

Actuarial Valuation Date:	December 31, 2016
Measurement Date:	December 31, 2017
Actuarial Cost Method:	Entry Age
Asset Valuation Method:	Fair Value
Long-Term Expected Rate of Return:	7.2%
Discount Rate:	7.2%
Salary Increases	
Inflation:	3.2%
Seniority/Merit:	0.2% - 5.6%
Mortality:	Wisconsin 2012 Mortality Table
Post-retirement Adjustments:	2.1% *

**No post-retirement adjustment is guaranteed. Actual adjustments are based on recognized investment return, actuarial experience and other factors. 2.1% is the assumed annual adjustment based on the investment return assumption and the post-retirement discount rate. Starting with 2015, this item includes the impact of known Market Recognition Account deferred gains/losses on the liability for dividend payments.*

Long-term Expected Rate of Return - The long-term expected rate of return on pension plan investments was determined using a building block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of geometric real rates of return for each major asset class included in the pension plan's target asset allocation as of December 31, 2017, are summarized in the following table:

Retirement Funds
Asset Allocation Targets and Expected Returns
As of December 31, 2017

<u>Core Fund Asset Class</u>	<u>Asset Allocation %</u>	<u>Long-Term Expected Nominal Rate of Return %</u>	<u>Long-Term Expected Real Rate of Return %</u>
Global Equities	50	8.2	5.3
Fixed Income	24.5	4.2	1.4
Inflation Sensitive Assets	15.5	3.8	1.0
Real Estate	8	6.5	3.6
Private Equity/Debt	8	9.4	6.5
Multi-Asset	4	6.5	3.6
Total Core Fund	110	7.3	4.4
<u>Variable Fund Asset Class</u>			
U.S. Equities	70	7.5	4.6
International Equities	30	7.8	4.9
Total Variable Fund	100	7.9	5.0

New England Pension Consultants Long Term US CPI (Inflation) Forecast: 2.75%

Asset Allocations are managed within established ranges; target percentages may differ from actual monthly allocations

Discount Rate – A single discount rate of 7.2% was used to measure the Total Pension Liability, which was based on the expected rate of return on pension plan investments. Because of the unique structure of the WRS, the 7.2% expected rate of return implies that a dividend of approximately 2.1% will always be paid after reflecting known changes in the Market Recognition Account. For purposes of the single discount rate, it was assumed that the dividend would always be paid.

The projection of cash flows used to determine the single discount rate assumed that plan member contributions will be made at the current contribution rate and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on these assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments (including expected dividends) of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity to Changes in Discount Rate - The following presents the collective Net Pension Liability (Asset), calculated using a single discount rate of 7.2%, as well as what the plan's Net Pension Liability (Asset) would be if it were calculated using a single discount rate that is one percentage point lower or one percentage point higher:

	1% Decrease	Current Single Discount Rate Assumption	1% Increase
	6.2%	7.2%	8.2%
Total Pension Liability	\$112,078,586,022	\$101,427,343,669	\$93,332,069,967
Plan Fiduciary Net Position	104,396,462,327	104,396,462,327	104,396,462,327
Net Pension Liability (Asset)	<u>\$7,682,123,695</u>	<u>\$(2,969,118,658)</u>	<u>\$(11,064,392,360)</u>

Collective Deferred Inflows of Resources and Deferred Outflows of Resources - The collective Deferred Inflows and Outflows of Resources due to liabilities are amortized over the Average Expected Service Lives of all Members of 5.0080 years. The collective Deferred Inflows and Outflows of Resources due to the net difference between projected and actual earnings on pension plan investments is amortized over 5 years. Collective Deferred Inflows of Resources and Outflows of Resources to be recognized in the Current Pension Expense are as follows:

	Outflows of Resources	Inflows of Resources	Net Outflows (Inflows) of Resources
Differences between expected and actual experience	\$1,001,440,283	\$827,584,323	\$173,855,960
Assumption Changes	275,133,624	0	275,133,624
Net Difference between projected and actual earnings on pension plan investment	0	127,783,531	(127,783,531)
Total	<u>\$1,276,573,907</u>	<u>\$955,367,854</u>	<u>\$321,206,053</u>

Collective Deferred Inflows and Outflows of Resources to be recognized in the Future Pension Expense are as follows:

	Outflows of Resources	Inflows of Resources	Net Outflows (Inflows) of Resources
Differences between expected and actual experience	\$3,772,339,398	\$1,764,575,294	\$2,007,764,104
Assumption Changes	586,639,914	0	586,639,914
Net Difference between projected and actual earnings on pension plan investments	0	4,080,777,404	(4,080,777,404)
Total	<u>\$4,358,979,312</u>	<u>\$5,845,352,698</u>	<u>\$(1,486,373,386)</u>

Deferred Outflows and Inflows of Resources will be recognized in future pension expense as follows:

Year Ending December 31	Net Deferred Outflows (Inflows) of Resources
2018	\$ 321,206,052
2019	(26,120,498)
2020	(1,018,217,939)
2021	(770,364,799)
2022	7,123,798
Thereafter	0
Total	<u>\$ (1,486,373,386)</u>

Employers may also need to recognize a Deferred Outflow of Resources or Deferred Inflow of Resources related to any subsequent contributions made after December 31, 2017 and prior to the employer's fiscal year end, and for changes in proportion.

Collective Pension Expense – The components of allocable pension expense for the year ended December 31, 2017 (excluding employer specific pension expense for changes in proportion) are as follows:

Service Cost	\$ 1,842,879,321
Interest on the Total Pension Liability	6,627,171,441
Employee Contributions	(965,452,633)
Projected Earnings on Plan Investments	(6,564,054,302)
Pension Plan Administrative Expense	26,132,873
Recognition of Outflow (Inflow) of Resources due to Liabilities	448,989,584
Recognition of Outflow (Inflow) of Resources due to Assets	(127,783,531)
Total Pension Expense	<u>\$ 1,287,882,753</u>

Additional Financial Information for the WRS - For additional information regarding the WRS financial statements and audit report, please visit the Department of Employee Trust Fund's website at <http://etf.wi.gov/publications/cafr.htm>.