



RETIREMENT SYSTEM

A Fiduciary Fund of the State of Wyoming

2018 GASB 68 REPORT

Issued June 2019

Schedule of Employer Allocations and Collective Pension Amounts



Partnering to Build Financial Security For Members and their Families

Wyoming Retirement System

2018 GASB 68 Report

Schedule of Employer Allocations and Collective Pension Amounts

A Fiduciary Fund of the State of Wyoming

For the Fiscal Years Ended December 31, 2018 and 2017

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Additional Financial & Actuary Information



Wyoming Retirement System

Partnering to Build Financial Security for Members and their Families

Mark Gordon
Governor

Ruth Ryerson
Executive Director

Financial and Actuarial Information for the Fiscal Year Ended December 31, 2018

Financial information supporting the preparation of the Schedules of Employer Allocations and the Schedules of Collective Pension Amounts is included within this publication. Additional actuarial information for the plan can be obtained in a separate GASB 68 report prepared by the Wyoming Retirement System's Actuary, and additional financial information can be found within the Wyoming Retirement System's Comprehensive Annual Financial Report (CAFR) for the fiscal year ended December 31, 2018.

Each participating employer is solely responsible for its financial statements and for evaluating the information used to recognize and disclose pension amounts therein. Likewise, each participating employer's auditor is solely responsible for the audit of the employer's financial statements. In accordance with the State and Local Government Expert Panel's (SLGEP's) of the American Institute of Certified Public Accounts (AICPA) whitepaper *Governmental Employer Participation in Cost-Sharing Multiple Employer Plans: Issues Related to Information for Employer Reporting*:

"The employer and the employer auditor may use the plan auditor's report on the schedules to provide evidence that the pension amounts allocated to the employer and included in the employer's financial statements are not materially misstated."

The employer contributions as report within this report, reflects only employee and employer contributions received by the Wyoming Retirement System for the calendar year ending December 31, 2018. This information does not include service purchase payments, rehired retiree payments, penalty interest payments or any other payment received within the calendar year but posted for a period other than the current period.

This publication, the disclosure for accounting policies, relationship to the systems financial statements, actuary and investment assumption will be found within the CAFR. The plan GASB 68 actuarial reports and the CAFR are available on the Wyoming Retirement System website at <http://retirement.wyo.gov>.

Independent Auditor's Report



Independent Auditor's Report

To the Wyoming Retirement Board
Wyoming Retirement System
Cheyenne, Wyoming

Report on Schedule of Employer Allocations and Collective Pension Amounts

We have audited the accompanying schedule of employer allocations (and separated by state agencies) of Public Employees Pension Plan; State Patrol, Game & Fish Warden Pension Plan, and Criminal Investigator Pension Plan; Volunteer Firefighter & EMT Pension Plan; Paid Firemen's Pension Plan A, Paid Firemen's Pension Plan B, Judicial Pension Plan, Law Enforcement Pension Plan, and Air Guard Firefighter Pension Plan (WRS Pension Plans) as of and for the year ended December 31, 2018 and 2017 and related notes. We have also audited the totals for the columns titled net pension liability (asset), total deferred outflows of resources, total deferred inflow of resources and plan pension expense (specified column totals) included in the accompanying schedule of collective pension amounts (collectively the Schedules) of the WRS Pension Plans as of and for the year ended December 31, 2018, and related notes to the Schedules.

Management's Responsibility for the Schedules

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

Auditor's Responsibility

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

An audit involves performing procedures to obtain audit evidence 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 Schedules, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the Schedules 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 WRS Pension Plan's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the Schedules.

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

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Independent Auditor's Report

Opinions

In our opinion, the Schedules referred to above present fairly, in all material respects, the employer allocations and net pension liability (asset), total deferred outflows of resources, total deferred inflow of resources, and plan pension expense for the total of all participating entities for the WRS Pension Plans as of and for the year ended December 31, 2018 and 2017, in accordance with accounting principles generally accepted in the United States of America.

Other Matters

We have audited, in accordance with auditing standards generally accepted in the United States of America, the financial statements of the WRS Pension Plans as of and for the year ended December 31, 2018, and our report thereon, dated May 22, 2019, expressed an unmodified opinion on those financial statements.

Other Information

Our audit was conducted for the purpose of forming opinions on the Schedules that collectively comprise the WRS Pension Plans as a whole. The supplementary information, schedule of changes in net pension liability (asset) and related ratios – multiyear, pension expense, statement of outflows and inflows arising from current reporting period, history of deferred outflows and inflows by resources by source, the statement of outflows and inflows arising from current and prior reporting periods, the statement of fiduciary net position, and the statement of changes in fiduciary net position (collectively the supplementary information schedules) for 2018 are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the Schedules. The 2017 information has been subjected to the auditing procedures applied in the audit of the Schedules and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the Schedules or to the Schedules themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the accompanying financial information listed as supplemental information schedules pertaining to 2018 are fairly stated, in all material respects, in relation to the Schedules as a whole.

The Additional Financial and Actuarial Information on page 1 has not been subjected to the auditing procedures applied in the audit of the accompanying Schedules and, accordingly, we do not express an opinion or provide any assurance on it.

Restriction on Use

Our report is intended solely for the information and use of the WRS Pension Plan's management, the Wyoming Retirement Board, WRS Pension Plan's employers and their auditors and is not intended to be and should not be used by anyone other than these specified parties.



Boise, Idaho
May 22, 2019

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Public Employees Pension Plan

2018 GASB 68 REPORT

Issued June 2019

Schedule of Employer Allocations and Collective Pension Amounts

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Schedule of Employer Allocations

For the Fiscal Years Ended December 31, 2018 and 2017

Public Employees Pension Plan:		2018		2017	
Total Contributions		\$292,166,811		\$292,045,257	
Net Pension Liability		\$3,045,290,883		\$2,279,340,512	
Employer Rain ID	Organization Name	Total Contributions	Employer proportional share of allocation	Total Contributions	Employer proportional share of allocation
895	Afton/Lincoln Co. Airport	\$9,272	0.000031735	\$9,014	0.000030865
20	Albany County	664,196	0.002273345	698,146	0.002390540
21	Albany County Fair Board	17,011	0.000058224	16,708	0.000057210
200	Albany County Library	97,925	0.000335168	85,563	0.000292979
539	Albany County SAFE Project	49,080	0.000167986	46,364	0.000158756
300	Albany County Schools	5,489,008	0.018787240	5,514,933	0.018883830
930	Albany County Weed & Pest	26,533	0.000090815	24,800	0.000084918
522	Ark Regional Services Inc.	623,972	0.002135670	664,277	0.002274569
917	Baggs Solid Waste	35,804	0.000122546	39,527	0.000135345
963	Basin Authority Child Sup.	62,288	0.000213193	63,652	0.000217953
158	Big Horn Canal Irrigation	16,242	0.000055592	15,997	0.000054776
931	Big Horn Co. Weed & Pest	36,520	0.000124997	37,427	0.000128155
22	Big Horn County	371,745	0.001272372	371,184	0.001270981
913	Big Horn County Solid Waste District	14,300	0.000048945	13,700	0.000046911
315	Big Horn CSD #1	1,364,657	0.004670815	1,359,244	0.004654224
318	Big Horn CSD #2	1,036,436	0.003547412	1,049,472	0.003593525
330	Big Horn CSD #3	857,502	0.002934974	840,963	0.002879564
323	Big Horn CSD #4	581,425	0.001990045	619,315	0.002120613
521	Big Horn Enterprises	198,408	0.000679092	193,867	0.000663825
123	Big Horn Fire District #1	7,091	0.000024270	7,020	0.000024037
88	Big Horn Regional Joint Powers Board	23,754	0.000081303	18,678	0.000063956
1	Big Piney Cemetery Dist.	13,740	0.000047028	13,199	0.000045195
810	Board Of Public Utilities - Cheyenne	1,220,637	0.004177877	1,189,092	0.004071602
993	Bridger Valley Joint Powers	39,573	0.000135447	42,953	0.000147077
919	Byron Solid Waste	11,411	0.000039056	11,599	0.000039716
9	Campbell Co. Cemetery Dist.	56,937	0.000194878	56,405	0.000193138
558	Campbell Co. Conservation District	35,112	0.000120178	32,837	0.000112438
127	Campbell Co. Fire Dept (Admin	48,379	0.000165587	49,758	0.000170378
25	Campbell Co. Public Land	272,481	0.000932621	286,539	0.000981146
24	Campbell County	3,833,415	0.013120638	3,817,436	0.013071385
332	Campbell County Schools	13,360,375	0.045728586	13,569,862	0.046464929
286	Campbell County Senior Center	96,070	0.000328819	98,857	0.000338499
939	Campbell County Weed And Pest	39,833	0.000136336	39,855	0.000136469
961	Carbon Co. Higher Education	134,174	0.000459238	148,317	0.000507856
265	Carbon Co. Senior Service	85,001	0.000290933	85,116	0.000291448
932	Carbon Co. Weed & Pest	24,625	0.000084284	22,553	0.000077224
26	Carbon County	613,041	0.002098257	576,718	0.001974756
525	Carbon County COVE	18,709	0.000064035	18,908	0.000064743
203	Carbon County Library System	43,992	0.000150572	42,281	0.000144776
347	Carbon CSD #1	2,574,956	0.008813308	2,552,212	0.008739098
350	Carbon CSD #2	1,271,526	0.004352055	1,280,971	0.004386207
136930	Carbon CSD #2 BOCES	-	-	2,683	0.000009187

Schedule of Employer Allocations

For the Fiscal Years Ended December 31, 2018 and 2017

Public Employees Pension Plan:		2018		2017	
Total Contributions		\$292,166,811		\$292,045,257	
Net Pension Liability		\$3,045,290,883		\$2,279,340,512	
Employer Rain ID	Organization Name	Total Contributors	Employer proportional share of allocation	Total Contributors	Employer proportional share of allocation
903	Casper Community College	2,006,404	0.006867323	2,017,730	0.006908963
904	Central Wyoming Comm. College	1,258,979	0.004309110	1,182,877	0.004050321
531	Central Wyoming Counseling Center	1,127,144	0.003857878	1,118,441	0.003829684
264	Central Wyoming Senior Services	65,982	0.000225837	67,769	0.000232050
268	Cheyenne Housing Authority	145,486	0.000497955	148,548	0.000508647
994	Cheyenne Regional Airport Board	117,784	0.000403140	119,686	0.000409820
524	Child Development Services-Fremont Co	366,280	0.001253667	350,349	0.001199639
990	Child Support Auth. - 6d	76,438	0.000261625	77,259	0.000264545
968	Child Support Auth. - 4th Jd	41,724	0.000142809	43,096	0.000147566
547	Children's Advocacy Project	40,279	0.000137863	37,809	0.000129463
529	Children's Learning Center	525,844	0.001799807	521,226	0.001784744
805	City Of Buffalo	204,945	0.000701466	201,910	0.000691365
808	City Of Casper	2,889,852	0.009891103	2,996,289	0.010259674
809	City Of Cheyenne	2,760,989	0.009450043	2,719,387	0.009311526
47	City Of Cheyenne-Laramie Co Health Dept	314,935	0.001077929	260,310	0.000891334
813	City Of Cody	725,046	0.002481617	692,536	0.002371331
820	City of Douglas	424,507	0.001452961	404,424	0.001384799
827	City Of Evanston	433,628	0.001484180	388,725	0.001331044
831	City Of Gillette	2,145,642	0.007343894	2,141,308	0.007332110
835	City Of Green River	791,777	0.002710017	818,816	0.002803730
844	City Of Kemmerer	136,131	0.000465936	139,216	0.000476693
847	City Of Lander	299,080	0.001023662	303,516	0.001039277
848	City Of Laramie	1,375,335	0.004707362	1,394,521	0.004775017
860	City Of Newcastle	132,067	0.000452026	143,391	0.000490989
865	City Of Powell	405,240	0.001387016	415,697	0.001423399
867	City Of Rawlins	556,321	0.001904121	546,849	0.001872480
870	City Of Riverton	636,922	0.002179994	596,014	0.002040828
872	City Of Rock Springs	1,374,333	0.004703933	1,386,580	0.004747826
874	City Of Sheridan	980,729	0.003356743	941,697	0.003224490
878	City Of Sundance	67,691	0.000231686	67,531	0.000231235
882	City Of Torrington	535,633	0.001833312	512,343	0.001754327
887	City Of Worland	266,999	0.000913858	263,982	0.000903908
164	Cody Canal Irrigation District	29,566	0.000101196	30,028	0.000102820
49	Community Action	133,755	0.000457804	143,167	0.000490222
28	Converse County	643,577	0.002202772	617,866	0.002115652
297	Converse County Aging Services	97,704	0.000334412	106,139	0.000363433
135777	Converse County Airport	8,851	0.000030294	8,104	0.000027749
537	Converse County Coalition Against	-	-	3,431	0.000011748
560	Converse County Conservation District	16,307	0.000055814	14,011	0.000047975
204	Converse County Library	79,451	0.000271937	84,137	0.000288096
261	Converse County Senior Housing	33,138	0.000113422	30,857	0.000105658
933	Converse County Weed & Pest	32,023	0.000109605	27,299	0.000093475

Schedule of Employer Allocations

For the Fiscal Years Ended December 31, 2018 and 2017

Public Employees Pension Plan:		2018		2017	
Total Contributions		\$292,166,811		\$292,045,257	
Net Pension Liability		\$3,045,290,883		\$2,279,340,512	
Employer Rain ID	Organization Name	Total Contributions	Employer proportional share of allocation	Total Contributions	Employer proportional share of allocation
356	Converse CSD #1	2,727,873	0.009336697	2,732,817	0.009357512
357	Converse CSD #2	870,952	0.002981009	934,228	0.003198915
150835	Converse Hope Center	27,797	0.000095141	12,886	0.000044123
526	Crisis Intervention Services	47,774	0.000163516	36,964	0.000126569
544	Crisis Prevention And Response	7,843	0.000026844	6,648	0.000022764
30	Crook County	305,332	0.001045061	287,748	0.000985286
35	Crook County Fair	6,400	0.000021905	5,661	0.000019384
205	Crook County Library	47,735	0.000163383	45,109	0.000154459
966	Crook County Museum District	23,020	0.000078791	21,592	0.000073934
31	Crook County Natural Resource District	12,354	0.000042284	12,178	0.000041699
366	Crook County Schools	1,772,043	0.006065176	1,780,384	0.006096261
935	Crook County Weed & Pest	18,438	0.000063108	18,473	0.000063254
4	Crown Hill Cemetery Dist.	16,242	0.000055592	15,819	0.000054166
165	Deaver Irrigation District	32,142	0.000110012	32,175	0.000110171
135238	Deaver-Frannie Cenetry District	3,540	0.000012116	3,420	0.000011711
147031	Dubois-Crowheart Conservation Dist.	6,755	0.000023120	6,688	0.000022901
920	Eastern Laramie Co. Solid Waste Dist.	30,083	0.000102965	27,193	0.000093112
906	Eastern Wyoming College	574,136	0.001965097	586,568	0.002008483
278	Eppson Center For Seniors	17,156	0.000058720	47,504	0.000162660
152470	Evanston Housing Authority	38,407	0.000131456	-	-
282	Evanston Parks & Recreation	149,574	0.000511947	160,250	0.000548716
39	Fremont Co. Assn. Of Governments	-	-	1,471	0.000005037
33	Fremont Co. Fair Board	32,352	0.000110731	31,434	0.000107634
918	Fremont Co. Solid Waste	170,306	0.000582907	173,374	0.000593655
936	Fremont Co. Weed & Pest	97,148	0.000332509	101,673	0.000348141
32	Fremont County	1,046,903	0.003583237	1,046,574	0.003583602
957	Fremont County BOCES	14,686	0.000050266	32,315	0.000110651
138	Fremont County Fire District	68,436	0.000234236	67,319	0.000230509
206	Fremont County Library	144,317	0.000493954	147,102	0.000503696
974	Fremont County Museum	41,416	0.000141755	41,515	0.000142153
378	Fremont CSD #1	2,623,602	0.008979808	2,600,248	0.008903579
382	Fremont CSD #14	1,389,284	0.004755105	1,421,644	0.004867889
380	Fremont CSD #2	339,010	0.001160330	342,216	0.001171791
383	Fremont CSD #21	1,265,781	0.004332391	1,217,228	0.004167943
384	Fremont CSD #24	696,808	0.002384966	681,779	0.002334498
385	Fremont CSD #25	3,682,515	0.012604152	3,706,148	0.012690321
389	Fremont CSD #38	1,019,181	0.003488353	1,015,898	0.003478564
386	Fremont/Windriver CSD #6	746,410	0.002554739	751,586	0.002573526
16	Glenrock Area Solid Waste Disposal Dist.	28,229	0.000096619	30,521	0.000104508
11	Glenrock Cemetery District	23,010	0.000078756	21,901	0.000074992
239	Glenrock Community Recreation	21,208	0.000072589	19,952	0.000068318
143562	Glenrock Hospital Dist	94,995	0.000325140	88,714	0.000303768

Schedule of Employer Allocations

For the Fiscal Years Ended December 31, 2018 and 2017

Public Employees Pension Plan:		2018		2017	
Total Contributions		\$292,166,811		\$292,045,257	
Net Pension Liability		\$3,045,290,883		\$2,279,340,512	
Employer Rain ID	Organization Name	Total Contributors	Employer proportional share of allocation	Total Contributors	Employer proportional share of allocation
937	Goshen Co. Weed & Pest	23,889	0.000081765	25,487	0.000087271
34	Goshen County	355,185	0.001215692	339,974	0.001164114
78	Goshen County Fair	18,801	0.000064350	20,079	0.000068753
207	Goshen County Library	28,491	0.000097516	29,742	0.000101840
281	Goshen County Senior Friendship	50,489	0.000172809	40,207	0.000137674
393	Goshen CSD #1	2,881,273	0.009861740	2,949,036	0.010097873
167	Goshen Irrigation District	110,955	0.000379766	106,824	0.000365779
997	Green River/RS Joint Pwrs.	150,790	0.000516109	154,896	0.000530384
275	Greybull Recreation Dist.	6,927	0.000023709	6,648	0.000022764
170	Hanover Irrigation District	6,209	0.000021252	5,983	0.000020487
169	Heart Mountain Irrigation District	57,368	0.000196354	74,914	0.000256515
527	High Country Behavioral Health	233,297	0.000798506	222,472	0.000761772
995	High Country Joint Powers	1,950	0.000006674	6,810	0.000023318
528	Hope Agency Inc, Hot Springs Crisis	7,280	0.000024917	5,712	0.000019559
5	Hot Springs Co. Cemetery Dist.	16,345	0.000055944	17,286	0.000059189
36	Hot Springs County	237,155	0.000811711	232,308	0.000795452
208	Hot Springs County Library	11,739	0.000040179	10,899	0.000037320
279	Hot Springs County Senior Citizens	40,310	0.000137969	47,724	0.000163413
402	Hot Springs CSD #1	1,051,756	0.003599848	1,095,954	0.003752685
938	Hot Springs Weed & Pest	27,449	0.000093950	25,982	0.000088966
962	Jackson Hole Airport Board	867,060	0.002967688	776,923	0.002660283
911	Jamestown Rio Vista Water Sewer District	15,139	0.000051816	13,276	0.000045459
125913	Jim Gatchell Memorial Museum	18,238	0.000062423	15,507	0.000053098
38	Johnson County	393,417	0.001346549	408,096	0.001397372
81	Johnson County Fair Board	12,275	0.000042014	12,266	0.000042000
209	Johnson County Library	58,816	0.000201310	58,072	0.000198846
926	Johnson County Solid Waste	19,789	0.000067732	19,304	0.000066099
946	Johnson County Weed & Pest	17,089	0.000058491	21,048	0.000072071
412	Johnson CSD #1	2,075,958	0.007105386	2,085,586	0.007141311
125921	Kemmerer Diamondville Joint Powers Board	87,865	0.000300736	84,579	0.000289609
266	Kemmerer Senior Citizens	14,531	0.000049735	17,197	0.000058885
562	Lake Desmet/Clear Creek Conservation Dist.	13,488	0.000046165	13,831	0.000047359
174	Lakeview Irrigation District	15,523	0.000053131	15,182	0.000051985
260	Lander Senior Citizens	54,190	0.000185476	46,367	0.000158766
175	LaPrele Irrigation District	9,014	0.000030852	7,155	0.000024500
566	Laramie Co. Conservation	54,585	0.000186828	54,100	0.000185245
128	Laramie Co. Fire Dist. #2	8,942	0.000030606	8,490	0.000029071
940	Laramie Co. Weed & Pest	35,020	0.000119863	36,645	0.000125477
40	Laramie County	1,878,360	0.006429067	1,815,931	0.006217978
907	Laramie County Community College	2,107,487	0.007213300	1,972,573	0.006754340
83	Laramie County Fair Board	19,905	0.000068129	17,631	0.000060371
211	Laramie County Library	368,275	0.001260496	365,322	0.001250909

Schedule of Employer Allocations

For the Fiscal Years Ended December 31, 2018 and 2017

Public Employees Pension Plan:		2018		2017	
Total Contributions		\$292,166,811		\$292,045,257	
Net Pension Liability		\$3,045,290,883		\$2,279,340,512	
Employer Rain ID	Organization Name	Total Contributions	Employer proportional share of allocation	Total Contributions	Employer proportional share of allocation
423	Laramie CSD #1	20,055,840	0.068645169	20,219,130	0.069232866
424	Laramie CSD #2	1,626,247	0.005566159	1,642,360	0.005623649
422	Laramie Montessori School	94,459	0.000323305	91,279	0.000312551
975	Laramie Regional Airport	19,028	0.000065127	18,760	0.000064237
559	Laramie Rivers Conservation District	40,113	0.000137295	37,419	0.000128127
43	Lincoln Co. Fair Board	17,725	0.000060667	16,599	0.000056837
941	Lincoln Co. Weed & Pest	44,988	0.000153981	46,678	0.000159831
42	Lincoln County	655,344	0.002243047	640,498	0.002193146
212	Lincoln County Library	117,899	0.000403533	115,284	0.000394747
434	Lincoln CSD #1	828,590	0.002836017	837,866	0.002868959
433	Lincoln CSD #2	3,792,371	0.012980157	3,843,320	0.013160015
563	Little Snake River Conservation District	42,152	0.000144274	41,593	0.000142420
999	Local Gov't Liability Pool	78,391	0.000268309	63,518	0.000217494
533	Magic City Enterprises	24,397	0.000083504	43,450	0.000148778
564	Meeteetse Conservation District	15,282	0.000052306	14,753	0.000050516
283	Meeteetse Recreation Dist.	8,789	0.000030082	8,702	0.000029797
7	Mountain View Cemetery District	12,770	0.000043708	17,333	0.000059350
124	Natrona Co. Fire Protection	-	-	5,117	0.000017521
46	Natrona Co. Health Department	292,803	0.001002177	266,282	0.000911783
44	Natrona County	1,321,711	0.004523823	1,302,183	0.004458840
983	Natrona County/Casper Airport	191,533	0.000655560	187,333	0.000641452
17	Natrona County Conservation District	9,263	0.000031704	9,131	0.000031266
45	Natrona County Fair	63,511	0.000217379	61,346	0.000210056
213	Natrona County Library	224,022	0.000766761	229,556	0.000786029
947	Natrona County Weed & Pest	66,540	0.000227747	66,392	0.000227335
437	Natrona CSD #1	17,783,819	0.060868717	18,370,204	0.062901908
156	Niobrara County Hospital District	574,655	0.001966873	598,772	0.002050271
943	Niobrara County Weed & Pest	16,582	0.000056755	15,556	0.000053266
447	Niobrara CSD #1	963,012	0.003296103	983,276	0.003366862
567	North Platte Valley Conservation Dist.	14,480	0.000049561	19,689	0.000067418
980	Northeast Wyoming BOCES	434,964	0.001488752	406,616	0.001392305
909	Northern Wyoming Community College Dist.	2,035,000	0.006965199	1,983,134	0.006790502
153142	Northern Wyoming Mental Health	153,333	0.000524813	-	-
910	Northwest College	930,669	0.003185403	885,704	0.003032763
927	Northwest Rural Water District	61,032	0.000208894	57,456	0.000196737
985	Northwest Wyoming Board of Coop	229,341	0.000784966	211,032	0.000722600
964	Oyster Ridge BOCES	20,934	0.000071651	19,690	0.000067421
137	Park Co. Fire Protection #2	40,136	0.000137374	41,402	0.000141766
50	Park County	945,399	0.003235819	906,816	0.003105053
84	Park County Drug Court	12,087	0.000041370	11,732	0.000040172
136	Park County Fire Dist. #1	12,009	0.000041103	11,392	0.000039008
215	Park County Library	148,171	0.000507145	147,154	0.000503874

Schedule of Employer Allocations

For the Fiscal Years Ended December 31, 2018 and 2017

Public Employees Pension Plan:		2018		2017	
Total Contributions		\$292,166,811		\$292,045,257	
Net Pension Liability		\$3,045,290,883		\$2,279,340,512	
Employer Rain ID	Organization Name	Total Contributions	Employer proportional share of allocation	Total Contributions	Employer proportional share of allocation
967	Park County Museum	17,915	0.000061318	17,872	0.000061196
944	Park County Weed & Pest	59,357	0.000203161	58,889	0.000201643
448	Park CSD #1	2,622,920	0.008977474	2,592,781	0.008878011
453	Park CSD #16	273,240	0.000935219	285,654	0.000978116
450	Park CSD #6	3,086,467	0.010564058	3,112,302	0.010656917
549	Pinedale Aquatic Center	117,534	0.000402284	123,448	0.000422702
52	Platte County	287,355	0.000983531	277,048	0.000948647
53	Platte County Fair Board	6,782	0.000023213	6,606	0.000022620
263	Platte County Housing Authority	5,452	0.000018661	5,136	0.000017586
216	Platte County Library	15,501	0.000053055	15,045	0.000051516
75	Platte County Resource District	21,920	0.000075026	18,632	0.000063798
945	Platte County Weed & Pest	22,668	0.000077586	24,458	0.000083747
459	Platte CSD #1	1,751,693	0.005995524	1,713,251	0.005866389
462	Platte CSD #2	520,894	0.001782865	503,632	0.001724500
421	PODER Academy	190,008	0.000650341	181,802	0.000622513
144333	PODER Academy Secondary School	51,743	0.000177101	32,097	0.000109904
573	Popo Agie Conservation District	34,363	0.000117614	33,309	0.000114054
284	Powell Recreation District	25,291	0.000086564	24,430	0.000083651
988	Region V Bd. Of Coop. Educational	809,497	0.002770667	719,202	0.002462639
293	Rendezvous Pointe	66,807	0.000228660	59,350	0.000203222
536	Renew	281,681	0.000964110	325,774	0.001115491
8	Riverside Cemetery Dist.	35,736	0.000122314	33,453	0.000114547
82	Rock Spgs Green River Sweetwater Co. Com	23,963	0.000082018	32,935	0.000112774
979	Rock Springs/Sweetwater Co. Airport	115,558	0.000395521	109,321	0.000374329
540	SAFV Task Force, Inc. Uinta County	21,570	0.000073828	20,753	0.000071061
584	Saratoga-Encampment-Rawlins Conservation	29,873	0.000102246	27,357	0.000093674
541	Self Help Center	58,551	0.000200403	61,338	0.000210029
267	Senior Citizens Council	342,823	0.001173381	318,007	0.001088896
585	Sheridan Co. Conservation District	13,443	0.000046011	10,743	0.000036785
55	Sheridan Co. Fair Assn.	29,992	0.000102654	30,817	0.000105521
953	Sheridan Co. Weed & Pest	28,174	0.000096431	28,387	0.000097201
54	Sheridan County	764,825	0.002617768	735,815	0.002519524
217	Sheridan County Library	113,481	0.000388412	104,623	0.000358242
463	Sheridan CSD #1	1,253,986	0.004292021	1,261,294	0.004318831
466	Sheridan CSD #2	4,721,387	0.016159902	4,717,164	0.016152168
473	Sheridan CSD #3	254,513	0.000871122	264,450	0.000905510
77	Sheridan Juvenile Justice Joint Powers	51,442	0.000176071	49,138	0.000168255
285	Sheridan Recreation Dist.	34,607	0.000118449	39,743	0.000136085
181	Shoshone Irrigation District	88,567	0.000303138	95,737	0.000327816
977	Shoshone Municipal Pipeline	99,186	0.000339484	92,611	0.000317112
532	Snowy Range Academy	217,341	0.000743894	211,786	0.000725182

Schedule of Employer Allocations

For the Fiscal Years Ended December 31, 2018 and 2017

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Total Contributions		\$292,166,811		\$292,045,257	
Net Pension Liability		\$3,045,290,883		\$2,279,340,512	
Employer Rain ID	Organization Name	Total Contributions	Employer proportional share of allocation	Total Contributions	Employer proportional share of allocation
530	Solutions For Life	158,698	0.000543176	151,447	0.000518574
556	South Big Horn Conservation Dist.	5,711	0.000019547	5,862	0.000020072
288	South Big Horn Senior Citizens, Inc.	39,234	0.000134286	37,104	0.000127049
921	South Cheyenne Water & Sewer	64,803	0.000221801	61,100	0.000209214
14	South Lincoln Special Cem.	30,012	0.000102722	33,954	0.000116263
987	Southwest Counseling Svc.	923,987	0.003162532	891,965	0.003054201
576	Star Valley Conservation Dist.	4,200	0.000014375	5,025	0.000017206
294	Star Valley Senior Citizen, Inc.	8,323	0.000028487	8,646	0.000029605
	State of Wyoming	69,796,666	0.238893205	69,783,224	0.238946610
929	Sublette BOCES	62,027	0.000212300	51,689	0.000176990
534	Sublette Co. SAFV Task Force	22,330	0.000076429	21,139	0.000072383
949	Sublette Co. Weed & Pest	38,777	0.000132722	36,003	0.000123279
56	Sublette County	1,053,226	0.003604879	993,329	0.003401284
557	Sublette County Conservation District	61,663	0.000211054	61,318	0.000209961
218	Sublette County Library	84,664	0.000289780	90,285	0.000309147
57	Sublette County Rural Health Care	708,411	0.002424680	676,105	0.002315069
483	Sublette CSD #1	1,639,550	0.005611691	1,591,522	0.005449573
485	Sublette CSD #9	913,673	0.003127231	952,704	0.003262179
290	SW Sublette Co. Pioneers	26,295	0.000090000	26,021	0.000089099
970	Sweetwater BOCES	26,524	0.000090784	25,986	0.000088979
578	Sweetwater Co. Conservtion District	6,691	0.000022901	6,527	0.000022349
59	Sweetwater Co. Fair Board	175,695	0.000601352	159,286	0.000545415
129	Sweetwater Co. Fire Dist. #1	63,036	0.000215753	59,548	0.000203900
276	Sweetwater Co. Recreation	20,116	0.000068851	19,643	0.000067260
976	Sweetwater Co. Transit	28,625	0.000097975	32,417	0.000111000
948	Sweetwater Co. Weed & Pest	34,266	0.000117282	45,516	0.000155853
58	Sweetwater County	1,650,616	0.005649567	1,666,151	0.005705112
90	Sweetwater County District Board Health	152,750	0.000522818	156,758	0.000536759
219	Sweetwater County Library	257,790	0.000882338	256,372	0.000877850
984	Sweetwater County Museum	25,524	0.000087361	24,891	0.000085230
925	Sweetwater County Solid Waste	100,622	0.000344399	101,201	0.000346525
915	Sweetwater County Solid Waste District 2	55,863	0.000191202	55,336	0.000189477
488	Sweetwater CSD #1	6,916,169	0.023671987	7,308,102	0.025023868
487	Sweetwater CSD #2	3,726,837	0.012755853	3,860,626	0.013219273
289	Ten Sleep Senior Center	19,094	0.000065353	16,983	0.000058152
61	Teton Conservation District	62,938	0.000215418	59,600	0.000204078
60	Teton County	1,759,621	0.006022659	1,649,459	0.005647957
221	Teton County Library	276,914	0.000947794	302,364	0.001035333
494	Teton County Schools	5,063,510	0.017330887	4,846,906	0.016596421
954	Teton County Weed & Pest	82,400	0.000282031	84,297	0.000288644
587	Teton Village Association	62,548	0.000214083	58,468	0.000200202
912	Teton Village Water And Sewer Distrcit	117,485	0.000402116	114,581	0.000392340

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Employer Rain ID	Organization Name	Total Contributors	Employer proportional share of allocation	Total Contributors	Employer proportional share of allocation
296	Thayne Senior Center	26,334	0.000090133	25,988	0.000088986
800	Town Of Afton	78,736	0.000269490	80,355	0.000275146
796	Town Of Alpine	47,945	0.000164101	41,250	0.000141245
802	Town Of Baggs	26,641	0.000091184	26,368	0.000090287
799	Town Of Bairoil	12,750	0.000043639	13,427	0.000045976
798	Town Of Bar Nunn	38,360	0.000131295	38,988	0.000133500
803	Town Of Basin	79,094	0.000270715	75,001	0.000256813
797	Town Of Bear River	26,468	0.000090592	26,263	0.000089928
804	Town Of Big Piney	48,375	0.000165573	50,926	0.000174377
806	Town Of Burns	19,082	0.000065312	17,183	0.000058837
807	Town Of Byron	22,925	0.000078465	20,145	0.000068979
811	Town Of Chugwater	6,764	0.000023151	6,374	0.000021825
814	Town Of Cokeville	21,052	0.000072055	18,963	0.000064932
815	Town Of Cowley	28,632	0.000097999	27,934	0.000095650
817	Town of Deaver	16,415	0.000056184	12,960	0.000044377
818	Town of Diamondville	35,879	0.000122803	37,595	0.000128730
819	Town of Dixon	3,187	0.000010908	2,916	0.000009985
821	Town of Dubois	43,312	0.000148244	41,007	0.000140413
822	Town of East Thermopolis	11,282	0.000038615	10,251	0.000035101
823	Town Of Edgerton	9,386	0.000032125	9,730	0.000033317
824	Town Of Elk Mountain	13,245	0.000045334	13,434	0.000046000
826	Town Of Encampment	25,960	0.000088853	25,153	0.000086127
828	Town Of Evansville	108,864	0.000372609	108,886	0.000372839
829	Town Of Fort Laramie	16,834	0.000057618	16,468	0.000056389
830	Town Of Frannie	11,897	0.000040720	12,319	0.000042182
832	Town Of Glendo	11,226	0.000038423	11,933	0.000040860
833	Town Of Glenrock	110,800	0.000379235	107,894	0.000369443
834	Town Of Granger	22,338	0.000076456	19,878	0.000068065
836	Town Of Greybull	83,351	0.000285286	79,960	0.000273793
837	Town Of Guernsey	85,208	0.000291642	78,069	0.000267318
838	Town Of Hanna	51,861	0.000177505	45,837	0.000156952
840	Town Of Hudson	12,836	0.000043934	13,465	0.000046106
841	Town Of Hulett	22,657	0.000077548	19,341	0.000066226
842	Town Of Jackson	863,271	0.002954720	843,175	0.002887138
843	Town Of Kaycee	16,994	0.000058165	17,130	0.000058655
846	Town Of LaGrange	13,125	0.000044923	12,591	0.000043113
849	Town Of Lingle	42,544	0.000145615	37,036	0.000126816
851	Town Of Lovell	70,036	0.000239712	67,959	0.000232700
852	Town Of Lusk	121,469	0.000415752	118,637	0.000406228
853	Town Of Lyman	57,776	0.000197750	50,376	0.000172494
855	Town Of Marbleton	65,873	0.000225464	69,837	0.000239131
856	Town Of Medicine Bow	21,523	0.000073667	20,418	0.000069914

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857	Town Of Meeteetse	31,006	0.000106124	31,126	0.000106579
892	Town Of Midwest	11,602	0.000039710	10,845	0.000037135
858	Town Of Mills	193,832	0.000663429	175,381	0.000600527
861	Town Of Moorcroft	60,386	0.000206683	56,316	0.000192833
859	Town Of Mountain View	56,973	0.000195002	52,251	0.000178914
863	Town Of Pine Bluffs	78,730	0.000269469	70,417	0.000241117
866	Town Of Pine Haven	30,505	0.000104410	28,632	0.000098040
864	Town Of Pinedale	138,629	0.000474486	152,703	0.000522874
896	Town Of Ranchester	68,468	0.000234346	66,176	0.000226595
871	Town Of Rock River	22,979	0.000078650	23,365	0.000080005
894	Town Of Rolling Hills	32,176	0.000110129	31,672	0.000108449
873	Town Of Saratoga	97,337	0.000333156	101,738	0.000348364
875	Town Of Shoshoni	32,087	0.000109824	32,571	0.000111527
876	Town Of Sinclair	36,302	0.000124251	32,185	0.000110206
877	Town Of Star Valley Ranch	76,389	0.000261457	77,929	0.000266839
879	Town Of Ten Sleep	16,494	0.000056454	13,823	0.000047332
880	Town Of Thayne	11,326	0.000038766	8,249	0.000028246
881	Town Of Thermopolis	137,475	0.000470536	131,604	0.000450629
883	Town Of Upton	49,028	0.000167808	51,561	0.000176551
885	Town Of Wamsutter	38,410	0.000131466	36,402	0.000124645
886	Town Of Wheatland	244,246	0.000835981	245,104	0.000839267
888	Town Of Yoder	10,403	0.000035606	10,238	0.000035056
85	Treatment Court Of Sweetwater	9,953	0.000034066	9,141	0.000031300
972	Uinta BOCES #1	94,077	0.000321998	115,960	0.000397062
934	Uinta Co. BOCES #4,#6	14,762	0.000050526	14,933	0.000051132
581	Uinta Co. Conserv. Dist.	21,834	0.000074731	14,887	0.000050975
62	Uinta County	635,002	0.002173423	621,567	0.002128324
222	Uinta County Library	37,296	0.000127653	47,163	0.000161492
951	Uinta County Weed & Pest	15,534	0.000053168	15,276	0.000052307
499	Uinta CSD #1	3,979,885	0.013621961	4,061,934	0.013908577
500	Uinta CSD #4	1,205,786	0.004127046	1,175,800	0.004026088
502	Uinta CSD #6	1,140,235	0.003902685	1,104,914	0.003783366
900	University of Wyoming	9,778,753	0.033469760	9,634,866	0.032991003
924	Wardwell Water & Sewer District	43,291	0.000148172	41,087	0.000140687
588	Washakie Co. Conserv. Dist	11,830	0.000040491	11,127	0.000038100
950	Washakie Co. Weed & Pest	17,773	0.000060832	17,290	0.000059203
64	Washakie County	243,417	0.000833144	242,073	0.000828889
223	Washakie County Library	11,246	0.000038492	10,947	0.000037484
922	Washakie County Solid Waste Dist. #1	40,908	0.000140016	37,170	0.000127275
503	Washakie CSD #1	1,967,435	0.006733944	2,022,250	0.006924440
504	Washakie CSD #2	263,810	0.000902943	270,933	0.000927709
914	Western Wy. Comm. College	1,370,088	0.004689403	1,290,741	0.004419661

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955	Western/Sublette Co. # 9 BOCES	3,252	0.000011131	6,204	0.000021243
543	Weston Co. Children's Ctr.	144,889	0.000495912	148,882	0.000509791
986	Weston Co. Museum District	10,450	0.000035767	10,180	0.000034858
66	Weston County	242,421	0.000829735	243,355	0.000833278
71	Weston County Fair Board	5,778	0.000019776	8,278	0.000028345
126	Weston County Fire Protection	24,668	0.000084431	23,525	0.000080553
224	Weston County Library	22,910	0.000078414	19,945	0.000068294
74	Weston County Natural Resource	7,622	0.000026088	7,185	0.000024602
956	Weston County Weed & Pest	24,906	0.000085246	23,521	0.000080539
505	Weston CSD #1	1,313,391	0.004495346	1,313,559	0.004497793
506	Weston CSD #7	468,263	0.001602725	462,835	0.001584806
159	Wheatland Irrigation District	68,519	0.000234520	73,932	0.000253153
958	White Mountain Water & Sewer District	52,620	0.000180103	49,659	0.000170039
186	Willwood Irrigation District	19,131	0.000065480	18,145	0.000062131
133	Wind River Transportation Authority	78,348	0.000268162	77,650	0.000265883
139	Worland Fire Protection Dist. #1	9,264	0.000031708	8,421	0.000028835
295	Worland Senior Center	40,961	0.000140197	43,582	0.000149230
538	WY Coalition Against Domestic	165,070	0.000564985	145,326	0.000497615
545	Wyoming Association of Risk	47,746	0.000163420	48,206	0.000165063
542	Wyoming Child & Family Development Inc.	807,626	0.002764263	714,321	0.002445926
70	Wyoming Co. Commissioners Assn.	48,655	0.000166532	45,304	0.000155127
991	Wyoming Community Development	468,839	0.001604696	446,925	0.001530328
981	Wyoming Education Assn.	176,873	0.000605384	193,992	0.000664253
982	Wyoming High School Activities	52,644	0.000180185	50,887	0.000174244
780	Wyoming Lottery	119,477	0.000408934	117,523	0.000402414
3875	Wyoming Miners Hospital Board	22,704	0.000007455	21,174	0.000009290
773	Wyoming Pipeline Authority	36,151	0.000123734	36,467	0.000124868
989	Wyoming Public Employees Assn.	15,961	0.000054630	19,438	0.000066558
996	Wyoming School Boards	70,661	0.000241852	66,663	0.000228263
287	Wyoming Senior Citizens Inc.	135,944	0.000465296	126,494	0.000433131
546	Wyoming State Bar	81,630	0.000279395	78,561	0.000269003
978	Yellowstone Regional Airport	84,525	0.000289304	73,117	0.000250362
*	Adjustment	124,035	0.000424535	175,269	0.000600143
Total:		\$292,166,811	100%	\$292,045,257	100%

* Note: Adjustment reflects changes to contributions which occurred post year end.
See notes to the schedule of employer allocations and Collective pension amounts.

Schedule of Employer Allocations – Separated by State Agencies

For the Fiscal Years Ended December 31, 2018 and 2017

Public Employees Pension Plan: Separated by State Agencies		2018	2017		
Total Contributions		\$69,796,666	\$69,783,224		
Net Pension Liability		\$727,499,299	\$544,640,688		
Employer Rain ID	Organization Name	Total Contributions	Employer proportional share of allocation	Total Contributions	Employer proportional share of allocation
611	Administration And Information	\$1,659,321	0.023773643	\$1,682,734	0.024113733
700	Administrative Hearings, Office Of	142,605	0.002043149	144,200	0.002066399
603	Agriculture	757,111	0.010847381	753,374	0.010795919
606	Attorney General	2,083,496	0.029850939	2,058,317	0.029495871
630	Audit	1,036,774	0.014854205	1,017,577	0.014581972
743	AWEC	47,902	0.000686308	49,867	0.000714599
604	Business Council	446,163	0.006392325	477,658	0.006844883
755	Commission on Judicial Conduct And Ethic	13,248	0.000189808	13,116	0.000187953
705	Community College Commission	178,236	0.002553646	177,605	0.002545096
727	Construction Management	359,802	0.005155003	351,601	0.005038475
612	Corrections	3,159,529	0.045267621	3,110,578	0.044574868
620	Cosmetology, Board Of	34,240	0.000490568	34,749	0.000497956
600	CPA's, Board Of	22,130	0.000317064	21,920	0.000314116
712	District Attorney Dist #1	229,841	0.003293008	236,919	0.003395071
713	District Attorney Dist #7	226,106	0.003239496	218,296	0.003128202
622	Education	1,221,238	0.017497082	1,238,266	0.017744465
626	Engineer's Office	1,166,478	0.016712517	1,162,286	0.016655665
754	Enterprise Technology Services	2,484,545	0.035596901	2,441,220	0.034982906
636	Environmental Quality	2,785,680	0.039911362	2,771,050	0.039709401
686	Environmental Quality Council	25,789	0.000369488	25,453	0.000364744
723	Equalization, Board Of	106,311	0.001523153	86,198	0.001235225
613	Family Services	5,210,726	0.074655801	5,357,004	0.076766359
632	Fire Prevention	304,780	0.004366684	304,082	0.004357523
633	Game & Fish	3,201,953	0.045875443	3,144,808	0.045065387
634	Geological Survey	226,506	0.003245227	224,868	0.003222379
726	Geologists, Board Of Professional	15,760	0.000225799	13,907	0.000199289
631	Governor's Office	472,336	0.006767315	514,878	0.007378249
610	Governor's Residence	17,358	0.000248694	17,132	0.000245503
637	Health	9,703,524	0.139025609	10,022,979	0.143630208
645	Insurance	247,762	0.003549768	248,917	0.003567003
646	Judicial District 1a	40,405	0.000578896	33,392	0.000478510
653	Judicial District 1b	26,813	0.000384159	24,720	0.000354240
694	Judicial District 1c	40,024	0.000573437	37,795	0.000541606
647	Judicial District 2a	31,572	0.000452343	33,906	0.000485876
655	Judicial District 2b	28,207	0.000404131	26,124	0.000374359
648	Judicial District 3	33,557	0.000480782	33,211	0.000475917
668	Judicial District 3b	33,075	0.000473877	32,660	0.000468021
714	Judicial District 3c	28,748	0.000411882	30,440	0.000436208
649	Judicial District 4a	32,649	0.000467773	32,166	0.000460942

Schedule of Employer Allocations – Separated by State Agencies

For the Fiscal Years Ended December 31, 2018 and 2017

Public Employees Pension Plan: Separated by State Agencies		2018		2017	
Total Contributions		\$69,796,666		\$69,783,224	
Net Pension Liability		\$727,499,299		\$544,640,688	
Employer Rain ID	Organization Name	Total Contributions	Employer proportional share of allocation	Total Contributions	Employer proportional share of allocation
718	Judicial District 4b	31,463	0.000450781	31,103	0.000445709
650	Judicial District 5a	20,937	0.000299971	32,591	0.000467032
656	Judicial District 5b	30,525	0.000437342	29,738	0.000426148
651	Judicial District 6	28,540	0.000408902	27,961	0.000400684
688	Judicial District 6b	36,132	0.000517675	35,774	0.000512645
717	Judicial District 6c	35,206	0.000504408	34,823	0.000499017
652	Judicial District 7a	29,137	0.000417455	28,886	0.000413939
654	Judicial District 7b	34,923	0.000500353	36,217	0.000518993
716	Judicial District 7c	32,087	0.000459721	31,741	0.000454851
697	Judicial District 8a	30,364	0.000435035	29,983	0.000429659
689	Judicial District 8b	31,455	0.000450666	30,899	0.000442786
663	Judicial District 9a	37,388	0.000535670	38,548	0.000552396
698	Judicial District 9b	33,641	0.000481986	32,506	0.000465814
699	Judicial District 9c	23,773	0.000340604	30,801	0.000441381
659	Lands & Investments, Office Of	947,840	0.013580018	936,305	0.013417337
662	Legislative Service Off.	508,852	0.007290491	459,403	0.006583287
666	Livestock, Board Of	489,962	0.007019848	504,487	0.007229345
667	Medical Examiners, Board Of	62,847	0.000900430	61,563	0.000882203
601	Military	1,479,485	0.021197073	1,545,287	0.022144104
673	Nursing, Board Of	94,397	0.001352457	93,625	0.001341655
729	Occupational Therapy, Board Of	2,795	0.000040045	7,200	0.000103177
671	Oil And Gas Conservation Commission	364,113	0.005216768	364,227	0.005219406
703	Outfitters & Professional Guides, Board	19,142	0.000274254	18,952	0.000271584
677	Pari-Mutuel Commission	46,276	0.000663012	33,491	0.000479929
751	Parole, Board Of	53,406	0.000765165	57,951	0.000830443
679	Pharmacy, Board Of	73,850	0.001058073	64,079	0.000918258
609	Public Defenders	1,054,392	0.015106624	1,023,676	0.014669371
628	Public Service Commission	448,498	0.006425780	435,852	0.006245799
710	Real Estate Commission	55,819	0.000799737	51,352	0.000735879
683	Retirement System	514,937	0.007377673	495,019	0.007093668
684	Revenue	1,002,708	0.014366130	978,291	0.014019000
685	Secretary Of State	310,121	0.004443206	308,973	0.004427611
607	State Auditor	285,464	0.004089937	282,176	0.004043608
702	State Parks & Cultural Resources	1,414,915	0.020271957	1,477,910	0.021178586
692	State Treasurer	381,025	0.005459072	330,188	0.004731624
660	Supreme Court	1,656,429	0.023732208	1,648,562	0.023624045
715	Teaching Standards, Bd Of Professional	59,376	0.000850700	54,502	0.000781019
638	Transportation	14,865,080	0.212976935	14,661,640	0.210102646
722	Travel And Tourism Board	219,572	0.003145881	217,055	0.003110418

Schedule of Employer Allocations – Separated by State Agencies

For the Fiscal Years Ended December 31, 2018 and 2017

Public Employees Pension Plan: Separated by State Agencies		2018		2017	
Total Contributions		\$69,796,666		\$69,783,224	
Net Pension Liability		\$727,499,299		\$544,640,688	
Employer Rain ID	Organization Name	Total Contributions	Employer proportional share of allocation	Total Contributions	Employer proportional share of allocation
619	Water Development Commission	306,214	0.004387230	314,762	0.004510568
657	Wildlife & Natural Resources Trust Board	31,928	0.000457443	31,571	0.000452415
724	Workforce Services	4,729,352	0.067758996	4,667,581	0.066886864
Total:		\$69,796,666	100%	\$69,783,224	100%

NOTE: See notes to the schedule of employer allocations and Collective pension amounts.

* Note: Adjustment reflects changes to contributions which occurred post year end.

See notes to the schedule of employer allocations and Collective pension amounts.

Schedule of Collective Pension Amounts

As of and for the year ended December 31, 2018

Deferred Outflows of Resources

Difference Between Expected and Actual Experience	Changes in Assumptions	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Total Deferred Outflows of Resources Excluding Employer Specific Amounts
\$-	\$152,149,683	\$457,316,061	\$609,465,744

Deferred Inflows of Resources

Difference Between Expected and Actual Experience	Changes of Assumptions	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Total Deferred Inflows of Resources Excluding Employer Specific Amounts	Pension Expense	December 31, 2018 Net Pension Liability
\$76,478,088	\$-		\$76,478,088	\$438,856,331	\$3,045,290,883

* Employer specific amounts that are excluded from this schedule are the changes in proportion as defined in paragraphs 54 and 55 of the GASB statement 68, Accounting and financial Reporting for Pensions.

Supplementary Information

SCHEDULE OF CHANGES IN NET PENSION LIABILITY AND RELATED RATIOS - Multiyear

Public Employee Pension Plan

Fiscal year ending December 31,	2018	2017	2016	2015	2014
Total Pension Liability					
Service Cost	\$195,575,014	\$201,824,345	\$219,893,113	\$217,488,957	\$213,059,299
Interest on the Total Pension Liability	658,459,157	641,429,003	664,368,366	638,943,600	614,848,444
Benefit Changes	-	-	-	-	-
Difference between Expected and Actual Experience	(49,213,548)	(56,701,091)	(43,790,701)	(66,191,620)	-
Assumption Changes	-	290,801,601	-	-	-
Benefit Payments	(547,913,244)	(516,837,260)	(483,482,106)	(450,589,769)	(418,274,815)
Refunds	(18,114,423)	(18,654,997)	(18,127,974)	(19,365,045)	(17,821,799)
Net Change in Total Pension Liability	\$238,792,956	\$541,861,601	\$338,860,698	\$320,286,123	\$391,811,129
Total Pension Liability - Beginning	\$9,637,866,524	\$9,096,004,923	\$8,757,144,225	\$8,436,858,102	\$8,045,046,973
Total Pension Liability - Ending (a)	\$9,876,659,480	\$9,637,866,524	\$9,096,004,923	\$8,757,144,225	\$8,436,858,102
Plan Fiduciary Net Position					
Employer Contributions	\$147,632,510	\$148,746,669	\$151,488,715	\$144,622,373	\$127,929,930
Employee Contributions	151,130,515	149,752,251	152,422,538	153,529,134	137,144,565
Pension Plan Net Investment Income	(252,571,153)	923,878,089	454,712,993	(67,155,642)	318,184,952
Benefit Payments	(547,913,244)	(516,837,260)	(483,482,106)	(450,589,769)	(418,274,815)
Refunds	(18,114,423)	(18,654,997)	(18,127,974)	(19,365,045)	(17,821,799)
Pension Plan Administrative Expense	(7,033,951)	(6,551,109)	(5,993,529)	(5,097,818)	(5,182,863)
Other	(287,669)	(312,336)	(312,336)	(312,704)	5,539,339
Net Change in Plan Fiduciary Net Position	(\$527,157,415)	\$680,021,307	\$250,708,301	(\$244,369,471)	\$147,519,309
Plan Fiduciary Net Position - Beginning	\$7,358,526,012	\$6,678,504,705	\$6,427,796,404	\$6,672,165,875	\$6,524,646,566
Plan Fiduciary Net Position - Ending (b)	\$6,831,368,597	\$7,358,526,012	\$6,678,504,705	\$6,427,796,404	\$6,672,165,875
Net Pension Liability - Ending (a) - (b)	\$3,045,290,883	\$2,279,340,512	\$2,417,500,218	\$2,329,347,821	\$1,764,692,227
Plan Fiduciary Net Position as a Percentage of Total Pension Liability	69.17%	76.35%	73.42%	73.40%	79.08%
Covered Payroll	\$1,741,354,609	\$1,776,377,586	\$1,782,905,215	\$1,744,073,882	\$1,709,412,443
Projected Valuation Payroll	\$1,784,888,475	\$1,820,787,026	\$1,858,678,687	\$1,818,197,022	\$1,782,062,471
Net Pension Liability as a Percentage of Covered Payroll	174.88%	128.31%	135.59%	133.56%	103.23%

Note: Information not available prior to 2014

Supplementary Information

Pension Expense

Public Employee Pension Plan

Fiscal year ending December 31,

2018

A. Expense	
1. Service Cost	\$195,575,014
2. Interest on the Total Pension Liability	658,459,157
3. Current-Period Benefit Charges	-
4. Employee Contributions (made negative for addition here)	(151,130,515)
5. Projected Earnings on Plan Investments (made negative for addition here)	(505,648,845)
6. Pension Plan Administrative	7,033,951
7. Other Changes in Plan Fiduciary Net Position	287,669
8. Recognition of Outflow (Inflow) of Recourses due to Liabilities	16,863,577
9. Recognition of Outflow (Inflow) of Resources due to Assets	217,416,323
10. Recognition of Outflow of Resources due to Contributions made from January 1, 2019 to June 30, 2019 *	-
11. Total Pension Expense	\$438,856,331

* In accordance with GASB 68, employers may need to illustrate contributions made after the measurement date.

Statement of Outflows and Inflows Arising from Current Reporting Period

Public Employee Pension Plan

Fiscal year ending December 31,

2018

A. Outflows (Inflows) of Resources due to Liabilities	
1. Difference between expected and actual experience of the Total Pension Liability (gain) or losses	(\$49,213,548)
2. Assumption Changes (gains) or losses	-
3. Recognition period for Liabilities: Average of the expected remaining service lives of all employees {in years}	4.0527
4. Outflow (Inflow) of Resources to be recognized in the current pension expense for the Difference between expected and actual experience of the Total Pension Liability	(12,143,398)
5. Outflow (Inflow) of Resources to be recognized in the current pension expense for Assumption Changes	-
6. Total Outflow (Inflow) of Resources to be recognized in the current pension expense due to Liabilities	(12,143,398)
7. Deferred Outflow (Inflow) of Resources to be recognized in future pension expenses for the Difference between expected and actual experience of the Total Pension Liability	(37,070,150)
8. Deferred Outflow (Inflow) of Resources to be recognized in future pension expenses for assumption Changes	-
9. Total Deferred Outflow (Inflow) of Resources to be recognized in future pension expenses due to Liabilities	(37,070,150)
B. Outflows (Inflows) of Resources due to Assets	
1. Net difference between projected and actual earnings on pension plan investment (gains) or losses	\$758,219,998
2. Recognition period for Assets {in years}	5.0000
3. Outflow (Inflow) of Resources to be recognized in the current pension expense due to Assets	151,644,000
4. Deferred Outflow (Inflow) of Resources to be recognized in future pension expenses due to Assets	606,575,998

Supplementary Information

History of Deferred Outflows and Inflows of Resources by Source

Public Employee Pension Plan

Fiscal year ending December 31, 2018

Difference between Expected and Actual Experience - Net (inflows)/Outflows of resources

Recognition Period	4.0139	3.9136	3.8583	4.1947	4.0527		Deferred Net (Inflows)/Outflows at Measurement Date
	2014	2015	2016	2017	2018	Total	
Total	\$ -	(\$66,191,620)	(\$43,790,701)	(\$56,701,091)	(\$49,213,548)		
2014	-	-	-	-	-	-	
2015	-	(16,913,231)	-	-	-	(16,913,231)	
2016	-	(16,913,231)	(11,349,740)	-	-	(28,262,971)	
2017	-	(16,913,231)	(11,349,740)	(13,517,317)	-	(41,780,288)	
2018	-	(15,451,927)	(11,349,740)	(13,517,317)	(12,143,398)	(52,462,382)	(\$76,478,088)
2019	-	-	(9,741,481)	(13,517,317)	(12,143,398)	(35,402,196)	
2020	-	-	-	(13,517,317)	(12,143,398)	(25,660,715)	
2021	-	-	-	(2,631,823)	(12,143,398)	(14,775,221)	
2022	-	-	-	-	(639,956)	(639,956)	
2023	-	-	-	-	-	-	
Thereafter	-	-	-	-	-	-	
	\$ -	(\$66,191,620)	(\$43,790,701)	(\$56,701,091)	(\$49,213,548)	(\$215,896,960)	

Assumption changes - Net (inflows)/outflows of resources

Recognition Period	4.0139	3.9136	3.8583	4.1947	4.0527		Deferred Net (Inflows)/Outflows at Measurement Date
	2014	2015	2016	2017	2018	Total	
Total	\$ -	\$ -	\$ -	\$290,801,601	\$ -		
2015	-	-	-	-	-	-	
2016	-	-	-	-	-	-	
2017	-	-	-	69,325,959	-	69,325,959	
2018	-	-	-	69,325,959	-	69,325,959	
2019	-	-	-	69,325,959	-	69,325,959	\$152,149,683
2020	-	-	-	69,325,959	-	69,325,959	
2021	-	-	-	13,497,765	-	13,497,765	
2022	-	-	-	-	-	-	
2023	-	-	-	-	-	-	
Thereafter	-	-	-	-	-	-	
	\$ -	\$ -	\$ -	\$290,801,601	\$ -	\$290,801,601	

Supplementary Information

History of Deferred Outflows and Inflows of Resources by Source

Public Employee Pension Plan

Fiscal year ending December 31, 2018

Net Difference between projected and actual earnings on pension plan investment - Net (inflows)/outflows of resources

Recognition Period	5.0000	5.0000	5.0000	5.0000	5.0000		Deferred Net (Inflows)/Outflows at Measurement Date
	2014	2015	2016	2017	2018	Total	
Total	\$180,861,863	\$577,381,461	\$35,536,046	(\$464,917,747)	\$758,219,998		
2014	36,172,373	-	-	-	-	36,172,373	
2015	36,172,373	115,476,292	-	-	-	151,648,665	
2016	36,172,373	115,476,292	7,107,209	-	-	158,755,874	
2017	36,172,373	115,476,292	7,107,209	(92,983,549)	-	65,772,325	\$457,316,061
2018	36,172,371	115,476,292	7,107,209	(92,983,549)	151,644,000	217,416,323	
2019	-	115,476,293	7,107,209	(92,983,549)	151,644,000	181,243,953	
2020	-	-	7,107,210	(92,983,549)	151,644,000	65,767,661	
2021	-	-	-	(92,983,551)	151,644,000	58,660,449	
2022	-	-	-	-	151,643,998	151,643,998	
2023	-	-	-	-	-	-	
Thereafter	-	-	-	-	-	-	
	\$180,861,863	\$577,381,461	\$35,536,046	(\$464,917,747)	\$758,219,998	\$1,087,081,621	

Total Net Difference from all sources - Net (inflows)/outflows of resources

	2014	2015	2016	2017	2018	Total	Deferred Net (Inflows)/Outflows at Measurement Date
Total	\$180,861,863	\$511,189,841	(\$8,254,655)	(\$230,817,237)	\$709,006,450		
2014	36,172,373	-	-	-	-	36,172,373	
2015	36,172,373	98,563,061	-	-	-	134,735,434	
2016	36,172,373	98,563,061	(4,242,531)	-	-	130,492,903	
2017	36,172,373	98,563,061	(4,242,531)	(37,174,907)	-	93,317,996	\$532,987,656
2018	36,172,371	100,024,365	(4,242,531)	(37,174,907)	139,500,602	234,279,900	
2019	-	115,476,293	(2,634,272)	(37,174,907)	139,500,602	215,167,716	
2020	-	-	7,107,210	(37,174,907)	139,500,602	109,432,905	
2021	-	-	-	(82,117,609)	139,500,602	57,382,993	
2021	-	-	-	-	151,004,042	151,004,042	
Thereafter	-	-	-	-	-	-	
	\$180,861,863	\$511,189,841	(\$8,254,655)	(\$230,817,237)	\$709,006,450	\$1,161,986,262	

Supplementary Information

Statement of Outflows and Inflows arising from Current and Prior Reporting Periods

Public Employee Pension Plan

Fiscal year ending December 31, 2018

A. Outflows (Inflows) of Resources due to Liabilities and Assets to be recognized in Current Pension Expense			
	Outflows of Resources	Inflows of Resources	Net Outflows of Resources
1. Due to Liabilities	\$69,325,959	\$52,462,382	\$16,863,577
2. Due to Assets	310,399,872	92,983,549	217,416,323
3. Total	\$379,725,831	\$145,445,931	\$234,279,900

B. Outflows (Inflows) of Resources by Source to be recognized in Current Year			
	Outflows of Resources	Inflows of Resources	Net Outflows of Resources
1. Differences between expected and actual experience	\$-	\$52,462,382	\$(52,462,382)
2. Assumption Changes	69,325,959	-	69,325,959
3. Net Difference between projected and actual earnings on pension plan investments	310,399,872	92,983,549	217,416,323
4. Total	\$379,725,831	\$145,445,931	\$234,279,900

C. Deferred Outflows and Deferred Inflows of Resources by Source to be recognized in Future Pension Expenses			
	Deferred Outflows of Resources	Deferred Inflows of Resources	Net Deferred Outflows of Resources
1. Differences between expected and actual experience	\$-	\$76,478,088	\$(76,478,088)
2. Assumption Changes	152,149,683	-	152,149,683
3. Net Difference between projected and actual earnings on pension plan investments	457,316,061	-	457,316,061
4. Total	\$609,465,744	\$76,478,088	\$532,987,656

D. Deferred Outflows and Deferred Inflows of Resources by Year to be recognized in Future Pension Expenses		
	Fiscal Year Ending Dec 31	Net Deferred Outflows of Resources
	2019	\$215,167,716
	2020	109,432,905
	2021	57,382,993
	2022	151,004,042
	2023	-
	Thereafter	-
	Total:	\$532,987,656

Supplementary Information

Statement of Fiduciary Net Position

Public Employee Pension Plan

Fiscal year ending December 31,	2018	2017
Assets		
Cash and cash equivalents:		
Cash with State Treasurer	\$4,288,513	\$8,195,742
Domestic liquidity - outside banks	509,797,776	408,460,437
	514,086,289	416,656,179
Receivables:		
Employee contributions	8,372,198	7,519,751
Employer contributions	8,495,602	7,636,163
Securities sold	50,124,358	32,664,266
Accrued interest and dividends	17,961,224	15,048,506
Currency contract receivable	1,497,075,482	1,688,898,064
Other	96,924	93,248
	1,582,125,788	1,751,859,998
Investments, at fair value:		
Fixed income	1,288,962,165	1,212,961,370
Equities	2,802,993,551	3,651,097,775
Private markets	1,047,263,218	868,408,278
Marketable alternatives	1,221,247,138	1,210,391,069
Security lending collateral	431,367,002	474,432,107
	6,791,833,074	7,417,290,599
Capital assets, at cost, net of accumulated depreciation	3,214,610	3,502,279
Total Assets:	8,891,259,761	9,589,309,055
Liabilities		
Payables:		
Benefits and refunds payable	382,503	858,584
Securities Purchased	107,338,085	43,499,973
Administrative and consulting fees payable	18,656,054	14,884,620
Currency contract payable	1,502,147,520	1,697,107,759
Securities lending collateral	431,367,002	474,432,107
Total Liabilities	2,059,891,164	2,230,783,043
Net Position held in trust for pension benefits	\$6,831,368,597	\$7,358,526,012

Supplementary Information

Statement of Changes in Fiduciary Net Position

Public Employee Pension Plan

Fiscal year ending December 31,	2018	2017
Additions		
Contributions:		
Employee	\$146,255,015	\$145,007,950
Employer	145,911,796	147,037,307
Other	6,596,214	6,453,663
	298,763,025	298,498,920
Investment Income:		
From Investing Activities:		
Net appreciation(depreciation) in fair value of investments	(327,282,467)	857,540,444
Interest and dividends Employee Contributions	125,205,471	129,134,773
Total investing activity:	(202,076,996)	986,675,217
Investing activity expenses:		
Investment advisor or contractor fees	(52,099,148)	(64,632,088)
Net income/(loss) from investing activities:	(254,176,144)	922,043,129
Securities lending activities:		
Securities lending gross income	11,256,456	6,234,558
Securities lending expenses:		
Agent fees	(9,651,465)	(4,399,599)
Total securities lending expenses:	(9,651,465)	(4,399,599)
Net income from securities lending activities: (Note 3)	1,604,991	1,834,959
Total investment income/(loss)	(252,571,153)	923,878,088
Total additions(deletions)	46,191,872	1,222,377,008
Deductions		
Benefits paid / Distributions	547,913,244	516,837,260
Refunds	18,114,423	18,654,997
Administrative expenses	7,010,561	6,533,524
Administrative expenses: fund specific	23,390	17,585
Depreciation expense	287,669	312,335
Total Deductions:	573,349,287	542,355,701
Net increase/(decrease in Net Position)	(527,157,415)	680,021,307
Net position held in trust for pension benefits:		
Beginning of year	7,358,526,012	6,678,504,705
End of year	\$6,831,368,597	\$7,358,526,012

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State Patrol, Game & Fish Warden and Criminal Investigator Pension Plan

2018 GASB 68 REPORT

Issued June 2019

Schedule of Employer Allocations and Collective Pension Amounts

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Schedule of Employer Allocations

State Patrol, Game & Fish Warden and Criminal Investigator Pension Plan:

For the Fiscal Years Ended December 31, 2018 and 2017

		2018		2017	
Total Contributions		\$6,907,961		\$6,931,892	
Net Pension Liability		\$67,034,809		\$41,024,242	
Employer Rain ID	Organization Name	Total Contributions	Employer proportional share of allocation	Total Contributions	Employer proportional share of allocation
606	Attorney General	1,000,940	0.144896591	\$968,354	0.139695483
633	Game & Fish Commission	1,752,711	0.253723349	1,724,917	0.248837835
638	Department of Transportation	4,140,776	0.599420871	4,232,016	0.610513840
*	Adjustment	13,534	0.001959189	6,605	0.000952842
Total:		\$6,907,961	100%	\$6,931,892	100%

* Note: Adjustment reflects changes to contributions which occurred post year end.

See notes to the schedule of employer allocations and Collective pension amounts.

Schedule of Collective Pension Amounts

State Patrol, Game & Fish & Criminal Investigator Pension Plan

As of and for the year ended December 31, 2018

Deferred Outflows of Resources

Difference Between Expected and Actual Experience	Changes in Assumptions	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Total Deferred Outflows of Resources Excluding Employer Specific Amounts
\$24,683	\$15,952,501	\$8,897,210	\$24,874,394

Deferred Inflows of Resources

Difference Between Expected and Actual Experience	Changes of Assumptions	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Total Deferred Inflows of Resources Excluding Employer Specific Amounts	Pension Expense	December 31, 2018 Net Pension Liability
\$4,484,712	\$14,740,115		\$19,224,827	\$9,548,959	\$67,034,809

* Employer specific amounts that are excluded from this schedule are the changes in proportion as defined in paragraphs 54 and 55 of the GASB statement 68, Accounting and financial Reporting for Pensions.

Supplementary Information

SCHEDULE OF CHANGES IN NET PENSION LIABILITY AND RELATED RATIOS - Multiyear

State Patrol, Game & Fish, Warden & Criminal Investigator Pension Plan

Fiscal year ending December 31,	2018	2017	2016	2015	2014
Total Pension Liability					
Service Cost	\$5,078,748	\$4,764,423	\$7,631,559	\$7,511,738	\$5,276,236
Interest on the Total Pension Liability	12,084,646	12,129,167	12,213,078	11,513,094	11,490,234
Benefit Changes	-	-	-	-	-
Difference between Expected and Actual Experience	(2,017,522)	(4,722,830)	62,315	(1,821,706)	-
Assumption Changes	13,137,489	(22,946,444)	(5,188,326)	32,535,213	-
Benefit Payments	(10,260,821)	(9,795,108)	(9,396,540)	(8,926,088)	(8,364,762)
Refunds	(351,230)	(509,361)	(323,328)	(120,906)	(368,093)
Net Change in Total Pension Liability	\$17,671,310	(\$21,080,153)	\$4,998,758	\$40,691,345	\$8,033,615
Total Pension Liability - Beginning	\$182,632,958	\$203,713,111	\$198,714,353	\$158,023,008	\$149,989,393
Total Pension Liability - Ending (a)	\$200,304,268	\$182,632,958	\$203,713,111	\$198,714,353	\$158,023,008
Plan Fiduciary Net Position					
Employer Contributions	\$3,529,976	\$3,552,582	\$3,574,065	\$3,355,688	\$3,006,277
Employee Contributions	3,796,060	3,485,756	3,678,081	3,524,286	3,150,559
Pension Plan Net Investment Income	(4,908,329)	17,623,232	8,622,074	(1,199,475)	5,900,708
Benefit Payments	(10,260,821)	(9,795,108)	(9,396,540)	(8,926,088)	(8,364,762)
Refunds	(351,230)	(509,361)	(323,328)	(120,906)	(368,093)
Pension Plan Administrative Expense	(139,377)	(128,991)	(114,832)	(95,918)	(96,479)
Other	(5,536)	(5,897)	(5,897)	(5,850)	229,589
Net Change in Plan Fiduciary Net Position	(\$8,339,257)	\$14,222,213	\$6,033,623	(\$3,468,263)	\$3,457,799
Plan Fiduciary Net Position - Beginning	\$141,608,716	\$127,386,503	\$121,352,880	\$124,821,143	\$121,363,344
Plan Fiduciary Net Position - Ending (b)	\$133,269,459	\$141,608,716	\$127,386,503	\$121,352,880	\$124,821,143
Net Pension Liability - Ending (a) - (b)	\$67,034,809	\$41,024,242	\$76,326,608	\$77,361,473	\$33,201,865
Plan Fiduciary Net Position as a Percentage of Total Pension Liability	66.53%	77.54%	62.53%	61.07%	78.99%
Covered Payroll	\$23,063,176	\$23,641,495	\$23,636,482	\$22,196,930	\$21,817,686
Projected Valuation Payroll	\$23,639,756	\$24,646,258	\$24,641,033	\$23,140,300	\$22,744,938
Net Pension Liability as a Percentage of Covered Payroll	290.66%	173.53%	322.92%	348.52%	152.18%

Note: Information not available prior to 2014

Supplementary Information

Pension Expense

State Patrol, Game & Fish, Warden & Criminal Investigator Pension Plan

Fiscal year ending December 31,

2018

A. Expense	
1. Service Cost	\$5,078,748
2. Interest on the Total Pension Liability	12,084,646
3. Current-Period Benefit Charges	-
4. Employee Contributions (made negative for addition here)	(3,796,060)
5. Projected Earnings on Plan Investments (made negative for addition here)	(9,794,559)
6. Pension Plan Administrative	139,377
7. Other Changes in Plan Fiduciary Net Position	5,536
8. Recognition of Outflow (Inflow) of Recourses due to Liabilities	1,680,145
9. Recognition of Outflow (Inflow) of Resources due to Assets	4,151,126
10. Recognition of Outflow of Resources due to Contributions made from January 1, 2019 to June 30, 2019 *	-
11. Total Pension Expense **	\$9,548,959

* In accordance with GASB 68, employers may need to illustrate contributions made after the measurement date.

** Includes change in the blended single discount rate from 6.33% to 7.00%

Statement of Outflows and Inflows Arising from Current Reporting Period

State Patrol, Game & Fish, Warden & Criminal Investigator Pension Plan

Fiscal year ending December 31,

2018

A. Outflows (Inflows) of Resources due to Liabilities	
1. Difference between expected and actual experience of the Total Pension Liability (gain) or losses	(\$2,017,522)
2. Assumption Changes (gains) or losses	13,137,489
3. Recognition period for Liabilities: Average of the expected remaining service lives of all employees {in years}	4.2551
4. Outflow (Inflow) of Resources to be recognized in the current pension expense for the Difference between expected and actual experience of the Total Pension Liability	(474,142)
5. Outflow (Inflow) of Resources to be recognized in the current pension expense for Assumption Changes	3,087,469
6. Total Outflow (Inflow) of Resources to be recognized in the current pension expense due to Liabilities	2,613,327
7. Deferred Outflow (Inflow) of Resources to be recognized in future pension expenses for the Difference between expected and actual experience of the Total Pension Liability	(1,543,380)
8. Deferred Outflow (Inflow) of Resources to be recognized in future pension expenses for assumption Changes	10,050,020
9. Total Deferred Outflow (Inflow) of Resources to be recognized in future pension expenses due to Liabilities	8,506,640
B. Outflows (Inflows) of Resources due to Assets	
1. Net difference between projected and actual earnings on pension plan investment (gains) or losses	\$14,702,888
2. Recognition period for Assets {in years}	5.0000
3. Outflow (Inflow) of Resources to be recognized in the current pension expense due to Assets	2,940,578
4. Deferred Outflow (Inflow) of Resources to be recognized in future pension expenses due to Assets	11,762,310

Supplementary Information

History of Deferred Outflows and Inflows of Resources by Source

State Patrol, Game & Fish, Warden & Criminal Investigator Pension Plan

Fiscal year ending December 31, 2018

Difference between Expected and Actual Experience - Net (inflows)/Outflows of resources

Recognition Period	4.8205	4.8865	4.9676	4.4724	4.2551		
	2014	2015	2016	2017	2018	Total	Deferred Net (Inflows)/Outflows at Measurement Date
Total	\$ -	(\$1,821,706)	\$62,315	(\$4,722,830)	(\$2,017,522)		
2014	-	-	-	-	-	-	-
2015	-	(372,804)	-	-	-	(372,804)	
2016	-	(372,804)	12,544	-	-	(360,260)	
2017	-	(372,804)	12,544	(1,055,994)	-	(1,416,254)	
2018	-	(372,804)	12,544	(1,055,994)	(474,142)	(1,890,396)	(\$4,460,029)
2019	-	(330,490)	12,544	(1,055,994)	(474,142)	(1,848,082)	
2020	-	-	12,139	(1,055,994)	(474,142)	(1,517,997)	
2021	-	-	-	(498,854)	(474,142)	(972,996)	
2022	-	-	-	-	(120,954)	(120,954)	
2023	-	-	-	-	-	-	
Thereafter	-	-	-	-	-	-	
	\$ -	(\$1,821,706)	\$62,315	(\$4,722,830)	(\$2,017,522)	(\$8,499,743)	

Assumption changes - Net (inflows)/outflows of resources

Recognition Period	4.8205	4.8865	4.9676	4.4724	4.2551		
	2014	2015	2016	2017	2018	Total	Deferred Net (Inflows)/Outflows at Measurement Date
Total	\$ -	\$32,535,213	(\$5,188,326)	\$22,946,444	\$13,137,489		
2014	-	-	-	-	-	-	-
2015	-	6,658,183	-	-	-	6,658,183	
2016	-	6,658,183	(1,044,433)	-	-	5,613,750	
2017	-	6,658,183	(1,044,433)	(5,130,678)	-	483,072	
2018	-	6,658,183	(1,044,433)	(5,130,678)	3,087,469	3,570,541	\$1,212,386
2019	-	5,902,481	(1,044,433)	(5,130,678)	3,087,469	2,814,839	
2020	-	-	(1,010,594)	(5,130,678)	3,087,469	(3,053,803)	
2021	-	-	-	(2,423,732)	3,087,469	663,737	
2022	-	-	-	-	787,613	787,613	
2023	-	-	-	-	-	-	
Thereafter	-	-	-	-	-	-	
	\$ -	\$32,535,213	(\$5,188,326)	(\$22,946,444)	\$13,137,489	\$17,537,932	

Supplementary Information

History of Deferred Outflows and Inflows of Resources by Source

State Patrol, Game & Fish, Warden & Criminal Investigator Pension Plan

Fiscal year ending December 31, 2018

Net Difference between projected and actual earnings on pension plan investment - Net (inflows)/outflows of resources

Recognition Period	5.0000	5.0000	5.0000	5.0000	5.0000		Deferred Net (Inflows)/Outflows at Measurement Date
	2014	2015	2016	2017	2018	Total	
Total	\$3,410,288	\$10,785,198	\$682,472	(\$8,825,212)	\$14,702,888		
2014	682,058	-	-	-	-	682,058	
2015	682,058	2,157,040	-	-	-	2,839,098	
2016	682,058	2,157,040	136,494	-	-	2,975,592	
2017	682,058	2,157,040	136,494	(1,765,042)	-	1,210,550	\$8,897,210
2018	682,056	2,157,040	136,494	(1,765,042)	2,940,578	4,151,126	
2019	-	2,157,038	136,494	(1,765,042)	2,940,578	3,469,068	
2020	-	-	136,496	(1,765,042)	2,940,578	1,312,032	
2021	-	-	-	(1,765,044)	2,940,578	1,175,534	
2022	-	-	-	-	2,940,576	2,940,576	
2023	-	-	-	-	-	-	
Thereafter	-	-	-	-	-	-	
	\$3,410,288	\$10,785,198	\$682,472	(\$8,825,212)	\$14,702,888	\$20,755,634	

Total Net Difference from all sources - Net (inflows)/outflows of resources

	2014	2015	2016	2017	2018	Total	Deferred Net (Inflows)/Outflows at Measurement Date
Total	\$3,410,288	\$41,498,705	(\$4,443,539)	(\$36,494,486)	\$25,822,855		
2014	682,058	-	-	-	-	682,058	
2015	682,058	8,442,419	-	-	-	9,124,477	
2016	682,058	8,442,419	(895,395)	-	-	8,229,082	
2017	682,058	8,442,419	(895,395)	(7,951,714)	-	277,368	\$5,649,567
2018	682,056	8,442,419	(895,395)	(7,951,714)	5,553,905	5,831,271	
2019	-	7,729,029	(895,395)	(7,951,714)	5,553,905	4,435,825	
2020	-	-	(861,959)	(7,951,714)	5,553,905	(3,259,768)	
2021	-	-	-	(4,687,630)	5,553,905	866,275	
2022	-	-	-	-	3,607,235	3,607,235	
2023	-	-	-	-	-	-	
Thereafter	-	-	-	-	-	-	
	\$3,410,288	\$41,498,705	(\$4,443,539)	(\$36,494,486)	\$25,822,855	\$29,793,823	

Supplementary Information

Statement of Outflows and Inflows arising from Current and Prior Reporting Periods

State Patrol, Game & Fish, Warden & Criminal Investigator Pension Plan

Fiscal year ending December 31, 2018

A. Outflows (Inflows) of Resources due to Liabilities and Assets to be recognized in Current Pension Expense			
	Outflows of Resources	Inflows of Resources	Net Outflows of Resources
1. Due to Liabilities	\$9,758,196	\$8,078,051	\$1,680,145
2. Due to Assets	5,916,168	1,765,042	4,151,126
3. Total	\$15,674,364	\$9,843,093	\$5,831,271

B. Outflows (Inflows) of Resources by Source to be recognized in Current Year			
	Outflows of Resources	Inflows of Resources	Net Outflows of Resources
1. Differences between expected and actual experience	\$12,544	\$1,902,940	\$(1,890,396)
2. Assumption Changes	9,745,652	6,175,111	3,570,541
3. Net Difference between projected and actual earnings on pension plan investments	5,916,168	1,765,042	4,151,126
4. Total	\$15,674,364	\$9,843,093	\$5,831,271

C. Deferred Outflows and Deferred Inflows of Resources by Source to be recognized in Future Pension Expenses			
	Deferred Outflows of Resources	Deferred Inflows of Resources	Net Deferred Outflows of Resources
1. Differences between expected and actual experience	\$24,683	\$4,484,712	\$(4,460,029)
2. Assumption Changes	15,952,501	14,740,115	1,212,386
3. Net Difference between projected and actual earnings on pension plan investments	8,897,210	-	8,897,210
4. Total	\$24,874,394	\$19,224,827	\$5,649,567

D. Deferred Outflows and Deferred Inflows of Resources by Year to be recognized in Future Pension Expenses		
	Fiscal Year Ending Dec 31	Net Deferred Outflows of Resources
	2019	\$4,435,825
	2020	(3,259,768)
	2021	866,275
	2022	3,607,235
	2023	-
	Thereafter	-
	Total:	\$5,649,567

Supplementary Information

Statement of Fiduciary Net Position

State Patrol, Game & Fish, Warden & Criminal Investigator Pension Plan

Fiscal year ending December 31,

2018

2017

Assets		
Cash and cash equivalents:		
Cash with State Treasurer	\$702,092	\$1,100,680
Domestic liquidity - outside banks	9,924,069	7,823,808
	10,626,161	8,924,488
Receivables:		
Employer contributions	-	11
Securities sold	978,950	630,945
Accrued interest and dividends	350,447	288,703
Currency contract receivable	29,143,085	32,349,800
	30,472,482	33,269,459
Investments, at fair value:		
Fixed income	25,091,810	23,233,526
Equities	54,564,970	69,934,524
Private markets	20,386,735	16,633,824
Marketable alternatives	23,773,624	23,184,294
Security lending collateral	8,397,282	9,087,454
	132,214,421	142,073,622
Capital assets, at cost, net of accumulated depreciation	59,127	64,663
Total Assets:	173,372,191	184,332,232
Liabilities		
Payables:		
Securities Purchased	2,089,516	833,215
Administrative and consulting fees payable	374,113	295,796
Currency contract payable	29,241,821	32,507,051
Securities lending collateral	8,397,282	9,087,454
Total Liabilities	40,102,732	42,723,516
Net Position held in trust for pension benefits	\$133,269,459	\$141,608,716

Supplementary Information

Statement of Changes in Fiduciary Net Position

State Patrol, Game & Fish, Warden & Criminal Investigator Pension Plan

Fiscal year ending December 31,	2018	2017
Additions		
Contributions:		
Employee	\$3,416,437	\$3,428,767
Employer	3,491,524	3,503,125
Other	418,075	106,446
	7,326,036	7,038,338
Investment Income:		
From Investing Activities:		
Net appreciation(depreciation) in fair value of investments	(6,360,098)	16,348,095
Interest and dividends Employee Contributions	2,429,841	2,475,020
Total investing activity:	(3,930,257)	18,823,115
Investing activity expenses:		
Investment advisor or contractor fees	(1,009,032)	(1,234,877)
Net income/(loss) from investing activities:	(4,939,289)	17,588,238
Securities lending activities:		
Securities lending gross income	217,299	118,932
Securities lending expenses:		
Agent fees	(186,339)	(83,938)
Total securities lending expenses:	(186,339)	(83,938)
Net income from securities lending activities: (Note 3)	30,960	34,994
Total investment income/(loss)	(4,908,329)	17,623,232
Total additions(deletions)	2,417,707	24,661,570
Deductions		
Benefits paid / Distributions	10,260,821	9,795,108
Refunds	351,230	509,361
Administrative expenses	135,782	124,857
Administrative expenses: fund specific	3,595	4,135
Depreciation expense	5,536	5,896
Total Deductions:	10,756,964	10,439,357
Net increase/(decrease in Net Position)	(8,339,257)	14,222,213
Net position held in trust for pension benefits:		
Beginning of year	141,608,716	127,386,503
End of year	\$133,269,459	\$141,608,716

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Volunteer Firefighter & EMT Pension Plan

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Schedule of Employer Allocations and Collective Pension Amounts

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Schedule of Employer Allocations

For the Fiscal Years Ended December 31, 2018 and 2017

Volunteer Firefighter & EMT Pension Plan:		2018		2017	
Total Contributions		\$421,771		\$417,832	
Net Pension Liability		\$35,590,605		\$28,605,299	
Employer Rain ID	Organization Name	Total Contributions	Employer proportional share of allocation	Total Contributions	Employer proportional share of allocation
1027	Afton Volunteer Fire Dept.	\$5,940	0.014083472	\$6,000	0.014359838
138904	Albany County Fire District Number #1	5,535	0.013123235	3,870	0.009262096
1101	Albany County Volunteer Fire Dept.	7,335	0.017390954	5,730	0.013713646
1026	Albin Volunteer Fire Dept.	4,860	0.011522841	4,980	0.011918666
1061	Alpine Volunteer Fire Dept.	2,400	0.005690292	2,400	0.005743935
136063	Antelope Gap Rural Fire	1,425	0.003378611	1,440	0.003446361
1062	Bairoil Volunteer Fire Dept.	1,305	0.003094096	1,770	0.004236152
1103	Bar Nunn Volunteer Fire Dept.	2,310	0.005476906	2,340	0.005600337
1019	Big Horn #1 Volunteer Fire Dept.	2,160	0.005121262	2,175	0.005205441
1108	Big Horn Co. Volunteer Fire - Dist. #5	2,160	0.005121262	2,085	0.004990044
1004	Big Horn Co. Volunteer Fire Dept.	4,875	0.011558405	4,515	0.010805778
144165	Big Horn Co. Fire Protection Dist.	2,595	0.006152628	1,410	0.003374562
1074	Buffalo Volunteer Fire Dept.	2,700	0.006401578	2,685	0.006426028
1008	Campbell Co. Volunteer Fire Dept.	14,925	0.035386501	16,213	0.038802677
1094	Carbon Co. Volunteer Fire Dept.	7,845	0.018600141	6,615	0.015831722
1049	Casper Mountain Volunteer Fire	2,520	0.005974806	2,805	0.006713224
2050	Centennial Valley Volunteer - EMT	165	0.000391208	180	0.000430795
1046	Chugwater Volunteer Fire Dept.	2,115	0.005014570	2,250	0.005384939
1090	Clark Volunteer Fire Dept.	1,440	0.003414175	1,440	0.003446361
1047	Cody Volunteer fire Dept.	11,820	0.028024686	11,985	0.028683777
1057	Cokeville/Bear River Fire Protection	1,980	0.004694491	1,980	0.004738747
152796	Converse County Rural Fire	810	0.001920473	1,980	0.004738747
1091	Crook Co. Volunteer Fire Dept.	2,970	0.007041736	3,300	0.007897911
1089	Dayton Volunteer Fire Dept.	3,240	0.007681894	3,180	0.007610714
1030	Douglas Volunteer Fire Dept.	5,670	0.013443314	6,975	0.016693312
1017	Dubois Volunteer Fire Dept.	4,395	0.010420347	4,695	0.011236574
2105	Eden-Farson Fire Control District	900	0.002133859	900	0.002153976
1102	Eden-Farson Volunteer Fire Dept.	1,080	0.002560631	1,080	0.002584771
1078	Elk Mountain Volunteer Fire Dept.	1,485	0.003520868	1,455	0.003482261
1066	Encampment Volunteer Fire Dept.	3,210	0.007610765	3,015	0.007215819
1009	Evanston Volunteer Fire Dept.	3,900	0.009246724	4,155	0.009944188
1067	Evansville Volunteer Fire Dept.	1,170	0.002774017	1,470	0.003518160
1042	Fort Laramie Volunteer Fire Dept.	915	0.002169424	690	0.001651381
1000	Fremont Co. Fire Protection District	25,470	0.060388220	26,745	0.064008980
2120	Glendo Volunteer Ambulance - EMT	720	0.001707087	720	0.001723181
1071	Glendo Volunteer Fire Dept.	540	0.001280316	540	0.001292385
1073	Glenrock Volunteer Fire Dept.	3,915	0.009282288	3,735	0.008938999
1028	Granger Volunteer Fire Dept.	840	0.001991602	525	0.001256486
1040	Green River Volunteer Fire Dept.	7,665	0.018173369	7,710	0.018452392
1072	Greybull Volunteer Fire Dept.	3,645	0.008642130	3,780	0.009046698
1112	Guernsey Rural Fire District	900	0.002133859	900	0.002153976
1041	Guernsey Volunteer Fire Dept.	1,620	0.003840947	2,055	0.004918245

Schedule of Employer Allocations

For the Fiscal Years Ended December 31, 2018 and 2017

Volunteer Firefighter & EMT Pension Plan:		2018		2017	
Total Contributions		\$421,771		\$417,832	
Net Pension Liability		\$35,590,605		\$28,605,299	
Employer Rain ID	Organization Name	Total Contributions	Employer proportional share of allocation	Total Contributions	Employer proportional share of allocation
1110	Hartville Volunteer Fire Dept.	1,440	0.003414175	960	0.002297574
1044	Hawk Springs Volunteer Fire Dept.	1,785	0.004232154	1,545	0.003697658
1076	Holly Frontier Refinery Fire Rescue	9,540	0.022618909	9,570	0.022903942
2150	Hulett Emergency Medical Services Inc	1,050	0.002489503	900	0.002153976
1070	Hulett Volunteer Fire Dept.	2,535	0.006010371	3,420	0.008185108
2155	Jackson Hole - EMT	435	0.001031365	540	0.001292385
1059	Jackson Hole Volunteer Fire	9,420	0.022334395	10,155	0.024304026
1007	Jeffrey City Volunteer Fire Dept.	1,500	0.003556432	1,800	0.004307952
1081	Johnson Co. Fire Control Dist. #1	4,245	0.010064703	3,810	0.009118497
2030	Johnson County Ambulance - EMT	4,560	0.010811554	4,320	0.010339084
1054	LaGrange Volunteer Fire Dept.	2,760	0.006543835	3,105	0.007431216
1006	Lander Volunteer Fire Dept.	8,040	0.019062477	7,935	0.018990886
1048	Laramie Co. #1 Volunteer Fire Dept.	1,680	0.003983204	900	0.002153976
1039	Laramie Co. #10 Volunteer Fire	1,440	0.003414175	1,725	0.004128454
1015	Laramie Co. #2 Volunteer Fire Dept.	4,695	0.011131633	4,695	0.011236574
1068	Laramie Co. #4 Volunteer Fire Dept.	2,340	0.005548034	2,340	0.005600337
1083	Laramie Co. #5 Volunteer Fire Dept.	3,120	0.007397379	2,370	0.005672136
1001	Laramie Co. #6 Volunteer Fire Dept.	2,880	0.006828350	2,340	0.005600337
1085	Laramie Co. #8 Volunteer Fire Dept.	360	0.000853544	720	0.001723181
1031	Lingle Volunteer Fire Dept.	3,285	0.007788587	3,555	0.008508204
2015	Little Snake River - EMT	1,380	0.003271918	900	0.002153976
1036	Lovell Volunteer Fire Dept.	5,880	0.013941215	5,880	0.014072642
1033	Lusk Volunteer Fire Dept.	3,780	0.008962209	3,990	0.009549293
1052	Manderson Volunteer Fire Dept.	1,800	0.004267719	1,815	0.004343851
1058	Medicine Bow Volunteer Fire Dept.	540	0.001280316	270	0.000646193
1016	Meeteetse Volunteer Fire Dept.	1,995	0.004730055	2,370	0.005672136
1063	Mills Volunteer Fire Dept.	-	-	150	0.000358996
1060	Moorcroft Volunteer Fire Dept.	4,500	0.010669297	4,725	0.011308373
1043	Newcastle Volunteer Fire Dept.	8,325	0.019738199	8,490	0.020319171
1096	Osage Volunteer Fire Dept.	840	0.001991602	900	0.002153976
1002	Other	2,210	0.005239810	2,478	0.005930613
1065	Palmer Canyon Fire Dept.	2,340	0.005548034	2,520	0.006031132
2375	Pine Haven Ambulance	540	0.001280316	540	0.001292385
1084	Pine Haven Volunteer Fire Dept.	1,800	0.004267719	1,545	0.003697658
1087	Powder River Fire Dist.	3,195	0.007575201	2,550	0.006102931
2265	Powell Valley Healthcare - EMT	1,680	0.003983204	1,680	0.004020755
1011	Powell Volunteer Fire Dept.	8,325	0.019738199	9,000	0.021539758
1105	Prairie Center Volunteer Fire Dept.	5,040	0.011949612	4,305	0.010303184
1025	Rawlins Volunteer Fire Dept.	2,160	0.005121262	2,070	0.004954144
1010	Riverton Volunteer Fire Dept.	9,180	0.021765366	9,135	0.021862854
1082	Rock River Volunteer Fire Dept.	405	0.000960237	360	0.000861590
1013	Salt Creek Volunteer Fire Dept.	360	0.000853544	360	0.000861590

Schedule of Employer Allocations

For the Fiscal Years Ended December 31, 2018 and 2017

Volunteer Firefighter & EMT Pension Plan:		2018		2017	
Total Contributions		\$421,771		\$417,832	
Net Pension Liability		\$35,590,605		\$28,605,299	
Employer Rain ID	Organization Name	Total Contributions	Employer proportional share of allocation	Total Contributions	Employer proportional share of allocation
1021	Saratoga Volunteer Fire Dept.	5,940	0.014083472	6,030	0.014431638
1100	Shell Volunteer Fire Dept.	1,170	0.002774017	870	0.002082177
1109	Sheridan Area Rural Volunteer Fire	2,880	0.006828350	3,315	0.007933811
1035	Sinclair Refinery Volunteer Fire Dept.	9,210	0.021836494	9,043	0.021642670
1056	Sinclair Volunteer Fire Dept.	870	0.002062731	1,185	0.002836068
2390	South Central EMS	1,605	0.003805383	2,310	0.005528538
1005	South Lincoln Volunteer Fire Dept.	4,410	0.010455911	4,965	0.011882766
2000	Star Valley Medical Center - EMT	1,395	0.003307482	1,365	0.003266863
1080	Story Volunteer Fire Dept.	1,230	0.002916274	1,785	0.004272052
131781	Sublette County Unified Fire	13,875	0.032896999	13,350	0.031950640
1018	Sundance Volunteer Fire Dept.	3,375	0.008001973	2,640	0.006318329
132195	Superior Volunteer Fire Dept.	360	0.000853544	600	0.001435984
1075	Sweetwater Co. Volunteer Fire Dept.	1,590	0.003769818	1,350	0.003230964
1023	Sweetwater Dist. 1 Volunteer Fire	7,860	0.018635705	7,065	0.016908710
2310	Ten Sleep Ambulance Service - EMT	795	0.001884909	900	0.002153976
1069	Ten Sleep Volunteer Fire Dept.	1,650	0.003912076	1,800	0.004307952
1107	Teton Village Volunteer Fire Dept.	3,150	0.007468508	3,090	0.007395317
2370	Thayne Ambulance Service - EMT	2,595	0.006152628	2,385	0.005708036
1029	Thayne Volunteer Fire Dept.	4,530	0.010740425	4,575	0.010949377
1024	Thermopolis Volunteer Fire Dept.	4,785	0.011345019	5,205	0.012457160
1099	Tongue River Volunteer Fire Dept.	2,700	0.006401578	2,055	0.004918245
2320	Torrington Ambulance Service - EMT	720	0.001707087	720	0.001723181
1014	Torrington Volunteer Fire Dept.	8,190	0.019418120	8,145	0.019493481
2250	Town of Pine Bluffs EMS	360	0.000853544	390	0.000933389
1104	Uinta Co. Volunteer Fire Dept	3,420	0.008108666	3,593	0.008599150
2095	Uinta County - EMT	6,705	0.015897252	6,300	0.015077830
1020	Upton Volunteer Fire Dept.	3,900	0.009246724	3,960	0.009477493
1079	Veteran Volunteer Fire Dept.	3,390	0.008037537	3,420	0.008185108
1093	Wamsutter Volunteer Fire Dept.	2,175	0.005156827	1,950	0.004666947
2340	Washakie County - EMT	1,320	0.003129660	915	0.002189875
2065	West Park Hospital - EMT	540	0.001280316	870	0.002082177
1064	Weston Co Volunteer Fire Protection	6,030	0.014296858	6,045	0.014467537
1034	Wheatland Volunteer Fire Dept.	5,535	0.013123235	5,535	0.013246951
1053	Worland Volunteer Fire Dept.	4,500	0.010669297	4,125	0.009872389
1077	Yoder Volunteer Fire Dept.	1,515	0.003591997	1,395	0.003338662
*	Adjustment	641	0.001519782	(645)	(0.001543683)
Total:		\$421,771	100%	\$419,812	100%

* Note: Adjustment reflects changes to contributions which occurred post year end.

See notes to the schedule of employer allocations and Collective pension amounts.

Schedule of Collective Pension Amounts

Volunteer Firefighter & EMT Pension Plan

As of and for the year ended December 31, 2018

Deferred Outflows of Resources

Difference Between Expected and Actual Experience	Changes in Assumptions	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Total Deferred Outflows of Resources Excluding Employer Specific Amounts
\$-	\$2,894,900	\$5,236,847	\$8,131,747

Deferred Inflows of Resources

Difference Between Expected and Actual Experience	Changes of Assumptions	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Total Deferred Inflows of Resources Excluding Employer Specific Amounts	Pension Expense	December 31, 2018 Net Pension Liability
\$3,013,729	\$-	\$-	\$3,013,729	\$5,256,155	\$35,590,605

* Employer specific amounts that are excluded from this schedule are the changes in proportion as defined in paragraphs 54 and 55 of the GASB statement 68, Accounting and financial Reporting for Pensions.

Supplementary Information

SCHEDULE OF CHANGES IN NET PENSION LIABILITY AND RELATED RATIOS - Multiyear

Volunteer Firefighter & EMT Pension Plan

Fiscal year ending December 31,	2018	2017	2016	2015
Total Pension Liability				
Service Cost	\$1,426,154	\$1,412,440	\$1,285,552	\$1,253,883
Interest on the Total Pension Liability	7,474,042	7,372,254	7,761,646	7,520,888
Benefit Changes	-	-	-	21,809,884
Difference between Expected and Actual Experience	(1,397,503)	(3,538,907)	(479,308)	211,035
Assumption Changes	-	5,273,789.00	-	(472,252.00)
Benefit Payments	(6,101,659)	(5,780,647)	(5,506,699)	(4,832,911)
Refunds	(44,163)	(33,242)	(35,162)	(34,719)
Net Change in Total Pension Liability	\$1,356,871	\$4,705,687	\$3,026,029	\$25,455,808
Total Pension Liability - Beginning	\$110,489,447	\$105,783,760	\$102,757,731	\$77,723,993
Total Pension Liability - Ending (a)	\$111,846,318	\$110,489,447	\$105,783,760	\$102,757,731
Plan Fiduciary Net Position				
Employer Contributions	\$2,959,943	\$3,290,994	\$3,198,930	\$2,238,612
Employee Contributions	434,522	425,592	459,363	417,406
Pension Plan Net Investment Income	(2,782,682)	10,035,753	4,939,925	(675,297)
Benefit Payments	(6,101,659)	(5,780,647)	(5,506,699)	(4,832,911)
Refunds	(44,163)	(33,242)	(35,162)	(34,719)
Pension Plan Administrative Expense	(91,195)	(88,835)	(80,904)	(73,412)
Other	(3,201)	(3,453)	(3,453)	(3,470)
Net Change in Plan Fiduciary Net Position	(\$5,628,435)	\$7,846,162	\$2,972,000	(\$2,963,791)
Plan Fiduciary Net Position - Beginning	\$81,884,148	\$74,037,986	\$71,065,986	\$74,029,777
Plan Fiduciary Net Position - Ending (b)	\$76,255,713	\$81,884,148	\$74,037,986	\$71,065,986
Net Pension Liability - Ending (a) - (b)	\$35,590,605	\$28,605,299	\$31,745,774	\$31,691,745
Plan Fiduciary Net Position as a Percentage of Total Pension Liability	68.18%	74.11%	69.99%	69.16%
Covered Payroll	N/A See Note 2	N/A See Note 2	N/A See Note 2	N/A See Note 2
Net Pension Liability as a Percentage of Covered Payroll	N/A See Note 2	N/A See Note 2	N/A See Note 2	N/A See Note 2

Note 1: Information not available prior to 2015..

Note 2: This plan is for volunteers and payroll is not applicable.

Supplementary Information

Pension Expense

Volunteer Firefighter & EMT Pension Plan

Fiscal year ending December 31,

2018

A. Expense

1. Service Cost	\$1,426,154
2. Interest on the Total Pension Liability	7,474,042
3. Current-Period Benefit Charges	-
4. Employee Contributions (made negative for addition here)	(434,522)
5. Projected Earnings on Plan Investments (made negative for addition here)	(5,633,974)
6. Pension Plan Administrative	91,195
7. Other Changes in Plan Fiduciary Net Position	3,201
8. Recognition of Outflow (Inflow) of Recourses due to Liabilities	(143,553)
9. Recognition of Outflow (Inflow) of Resources due to Assets	2,473,612
10. Recognition of Outflow of Resources due to Contributions made from January 1, 2019 to June 30, 2019	-
11. Total Pension Expense	\$5,256,155

* In accordance with GASB 68, employers may need to illustrate contributions made after the measurement date.

Statement of Outflows and Inflows Arising from Current Reporting Period

Volunteer Firefighter & EMT Pension Plan

Fiscal year ending December 31,

2018

A. Outflows (Inflows) of Resources due to Liabilities

1. Difference between expected and actual experience of the Total Pension Liability (gain) or losses	(\$1,397,503)
2. Assumption Changes (gains) or losses	-
3. Recognition period for Liabilities: Average of the expected remaining service lives of all employees {in years}	4.0727
4. Outflow (Inflow) of Resources to be recognized in the current pension expense for the Difference between expected and actual experience of the Total Pension Liability	(343,139)
5. Outflow (Inflow) of Resources to be recognized in the current pension expense for Assumption Changes	-
6. Total Outflow (Inflow) of Resources to be recognized in the current pension expense due to Liabilities	(343,139)
7. Deferred Outflow (Inflow) of Resources to be recognized in future pension expenses for the Difference between expected and actual experience of the Total Pension Liability	(1,054,364)
8. Deferred Outflow (Inflow) of Resources to be recognized in future pension expenses for assumption Changes	-
9. Total Deferred Outflow (Inflow) of Resources to be recognized in future pension expenses due to Liabilities	(1,054,364)

B. Outflows (Inflows) of Resources due to Assets

1. Net difference between projected and actual earnings on pension plan investment (gains) or losses	\$8,416,656
2. Recognition period for Assets {in years}	5.0000
3. Outflow (Inflow) of Resources to be recognized in the current pension expense due to Assets	1,683,331
4. Deferred Outflow (Inflow) of Resources to be recognized in future pension expenses due to Assets	6,733,325

Supplementary Information

History of Deferred Outflows and Inflows of Resources by Source

Volunteer Firefighter & EMT Pension Plan

Fiscal year ending December 31, 2018

Difference between Expected and Actual Experience - Net (inflows)/Outflows of resources

Recognition Period	7.2249	3.7588	3.7634	4.2211	4.0727		
	2014	2015	2016	2017	2018	Total	Deferred Net (Inflows)/Outflows at Measurement Date
Total	\$ -	(\$211,035)	(\$479,308)	(\$3,538,907)	(\$1,397,503)		
2014	-	-	-	-	-	-	
2015	-	(56,144)	-	-	-	(56,144)	
2016	-	(56,144)	(127,360)	-	-	(183,504)	
2017	-	(56,144)	(127,360)	(838,385)	-	(1,021,889)	
2018	-	(42,603)	(127,360)	(838,385)	(343,139)	(1,351,487)	\$3,013,729
2019	-	-	(97,228)	(838,385)	(343,139)	(1,278,752)	
2020	-	-	-	(838,385)	(343,139)	(1,181,524)	
2021	-	-	-	(185,367)	(343,139)	(528,506)	
2022	-	-	-	-	(24,947)	(24,947)	
2023	-	-	-	-	-	-	
Thereafter	-	-	-	-	-	-	
	\$ -	(\$211,035)	(\$479,308)	(\$3,538,907)	(\$1,397,503)	(\$5,626,753)	

Assumption changes - Net (inflows)/outflows of resources

Recognition Period	7.2249	3.7588	3.7634	4.2211	4.0727		
	2014	2015	2016	2017	2018	Total	Deferred Net (Inflows)/Outflows at Measurement Date
Total	\$389,295	(\$472,252)	\$ -	\$5,273,789	\$ -		
2014	53,882	-	-	-	-	53,882	
2015	53,882	(125,639)	-	-	-	(71,757)	
2016	53,882	(125,639)	-	-	-	(71,757)	
2017	53,882	(125,639)	-	1,249,387	-	1,177,630	
2018	53,882	(95,335)	-	1,249,387	-	1,207,934	\$2,894,900
2019	53,882	-	-	1,249,387	-	1,303,269	
2020	53,882	-	-	1,249,387	-	1,303,269	
2021	12,121	-	-	276,241	-	288,362	
2022	-	-	-	-	-	-	
2023	-	-	-	-	-	-	
Thereafter	-	-	-	-	-	-	
	\$389,295	(\$472,252)	\$ -	\$5,273,789	\$ -	\$5,190,832	

Supplementary Information

History of Deferred Outflows and Inflows of Resources by Source

Volunteer Firefighter & EMT Pension Plan

Fiscal year ending December 31, 2018

Net Difference between projected and actual earnings on pension plan investment - Net (inflows)/outflows of resources

Recognition Period	5.0000	5.0000	5.0000	5.0000	5.0000		Deferred Net (Inflows)/Outflows at Measurement Date
	2014	2015	2016	2017	2018	Total	
Total	\$2,065,788	\$6,323,926	\$491,432	(\$4,929,730)	\$8,416,656		
2014	413,158	-	-	-	-	413,158	
2015	413,158	1,264,785	-	-	-	1,677,943	
2016	413,158	1,264,785	98,286	-	-	1,776,229	
2017	413,158	1,264,785	98,286	(985,946)	-	790,283	
2018	413,156	1,264,785	98,286	(985,946)	1,683,331	2,473,612	\$5,236,847
2019	-	1,264,786	98,286	(985,946)	1,683,331	2,060,457	
2020	-	-	98,288	(985,946)	1,683,331	795,673	
2021	-	-	-	(985,946)	1,683,331	697,385	
2022	-	-	-	-	1,683,332	1,683,332	
2023	-	-	-	-	-	-	
Thereafter	-	-	-	-	-	-	
	\$2,065,788	\$6,323,926	\$491,432	(\$4,929,730)	\$8,416,656	\$12,368,072	

Total Net Difference from all sources - Net (inflows)/outflows of resources

	2014	2015	2016	2017	2018	Total	Deferred Net (Inflows)/Outflows at Measurement Date
Total	\$2,455,083	\$5,640,639	\$12,124	(\$3,194,848)	\$7,019,153		
2014	467,040	-	-	-	-	467,040	
2015	467,040	1,083,002	-	-	-	1,550,042	
2016	467,040	1,083,002	(29,074)	-	-	1,520,968	
2017	467,040	1,083,002	(29,074)	(574,944)	-	946,024	\$5,118,018
2018	467,038	1,126,847	(29,074)	(574,944)	1,340,192	2,330,059	
2019	53,882	1,264,786	1,058	(574,944)	1,340,192	2,084,974	
2020	53,882	-	98,288	(574,944)	1,340,192	917,418	
2021	12,121	-	-	(895,072)	1,340,192	457,241	
2022	-	-	-	-	1,658,385	1,658,385	
2023	-	-	-	-	-	-	
Thereafter	-	-	-	-	-	-	
	\$2,455,083	\$5,640,639	\$12,124	(\$3,194,848)	\$7,019,153	\$11,932,151	

Supplementary Information

Statement of Outflows and Inflows arising from Current and Prior Reporting Periods

Volunteer Firefighter & EMT Pension Plan

Fiscal year ending December 31, 2018

A. Outflows (Inflows) of Resources due to Liabilities and Assets to be recognized in Current Pension Expense			
	Outflows of Resources	Inflows of Resources	Net Outflows of Resources
1. Due to Liabilities	\$1,303,269	\$1,446,822	\$(143,553)
2. Due to Assets	3,459,558	985,946	2,473,612
3. Total	\$4,762,827	\$2,432,768	\$2,330,059

B. Outflows (Inflows) of Resources by Source to be recognized in Current Year			
	Outflows of Resources	Inflows of Resources	Net Outflows of Resources
1. Differences between expected and actual experience	\$-	\$1,351,487	\$(1,351,487)
2. Assumption Changes	1,303,269	95,335	1,207,934
3. Net Difference between projected and actual earnings on pension plan investments	3,459,558	985,946	2,473,612
4. Total	\$4,762,827	\$2,432,768	\$2,330,059

C. Deferred Outflows and Deferred Inflows of Resources by Source to be recognized in Future Pension Expenses			
	Deferred Outflows of Resources	Deferred Inflows of Resources	Net Deferred Outflows of Resources
1. Differences between expected and actual experience	\$-	\$3,013,729	\$(3,013,729)
2. Assumption Changes	2,894,900	-	2,894,900
3. Net Difference between projected and actual earnings on pension plan investments	5,236,847	-	5,236,847
4. Total	\$8,131,747	\$3,013,729	\$5,118,018

D. Deferred Outflows and Deferred Inflows of Resources by Year to be recognized in Future Pension Expenses		
	Fiscal Year Ending Dec 31	Net Deferred Outflows of Resources
	2019	\$2,084,974
	2020	917,418
	2021	457,241
	2022	1,658,385
	2023	-
	Thereafter	-
	Total:	\$5,118,018

Supplementary Information

Statement of Fiduciary Net Position Volunteer Firefighter & EMT Pension Plan

Fiscal year ending December 31,	2018	2017
Assets		
Cash and cash equivalents:		
Cash with State Treasurer	\$589,538	\$812,526
Domestic liquidity - outside banks	5,581,756	4,452,914
	6,171,294	5,265,440
Receivables:		
Insurance premium tax	1,100,000	1,100,000
Employee contributions	30,199	29,266
Securities sold	548,810	356,096
Accrued interest and dividends	197,848	164,752
Currency contract receivable	16,391,422	18,411,865
	18,268,279	20,061,979
Investments, at fair value:		
Fixed income	14,112,798	13,223,344
Equities	30,689,870	39,803,182
Private markets	11,466,445	9,467,129
Marketable alternatives	13,371,388	13,195,324
Security lending collateral	4,723,021	5,172,118
	74,363,522	80,861,097
Capital assets, at cost, net of accumulated depreciation	35,517	38,718
Total Assets:	98,838,612	106,227,234
Liabilities		
Payables:		
Securities Purchased	1,175,239	474,224
Administrative and consulting fees payable	237,682	195,379
Currency contract payable	16,446,956	18,501,364
Securities lending collateral	4,723,021	5,172,118
Total Liabilities	22,582,898	24,343,085
Net Position held in trust for pension benefits	\$76,255,714	\$81,884,149

Supplementary Information

Statement of Changes in Fiduciary Net Position

Volunteer Firefighter & EMT Pension Plan

Fiscal year ending December 31,	2018	2017
Additions		
Contributions:		
Employee	\$421,771	\$417,832
Other	2,972,694	3,298,753
	3,394,465	3,716,585
Investment Income:		
From Investing Activities:		
Net appreciation(depreciation) in fair value of investments	(3,609,403)	9,298,470
Interest and dividends Employee Contributions	1,375,217	1,417,957
Total investing activity:	(2,234,186)	10,716,427
Investing activity expenses:		
Investment advisor or contractor fees	(565,908)	(700,542)
Net income/(loss) from investing activities:	(2,800,094)	10,015,885
Securities lending activities:		
Securities lending gross income	122,207	67,537
Securities lending expenses:		
Agent fees	(104,795)	(47,667)
Total securities lending expenses:	(104,795)	(47,667)
Net income from securities lending activities: (Note 3)	17,412	19,870
Total investment income/(loss)	(2,782,682)	10,035,755
Total additions(deletions)	611,783	13,752,340
Deductions		
Benefits paid / Distributions	6,101,659	5,780,647
Refunds	44,163	33,242
Administrative expenses	77,192	70,625
Administrative expenses: fund specific	14,003	18,210
Depreciation expense	3,201	3,453
Total Deductions:	6,240,218	5,906,177
Net increase/(decrease in Net Position)	(5,628,435)	7,846,163
Net position held in trust for pension benefits:		
Beginning of year	81,884,149	74,037,986
End of year	\$76,255,714	\$81,884,149

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Paid Firemen's Pension Plan A

2018 GASB 68 REPORT

Issued June 2019

Schedule of Employer Allocations and Collective Pension Amounts

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Schedule of Employer Allocations

For the Fiscal Years Ended December 31, 2018 and 2017

Paid Firemen's Pension Plan A:		2018		2017	
Annual Benefits Paid		\$15,788,064		\$15,410,878	
Net Pension Liability		\$227,000,237		\$223,728,863	
Employer Rain ID	Organization Name	Total Pension Payments	Employer proportional share of allocation	Total Pension Payments	Employer proportional share of allocation
491	Campbell County	\$115,246	0.007299565	\$111,889	0.007260391
498	Casper/Natrona County Airport	38,738	0.002453626	37,610	0.000168105
489	City Of Casper	4,625,877	0.292998369	4,452,283	0.288905214
490	City Of Cheyenne	4,754,335	0.301134769	4,620,429	0.299816078
492	City Of Laramie	2,749,814	0.174170437	2,804,995	0.182013964
495	City Of Rawlins	203,117	0.012865225	197,201	0.012796221
496	City Of Rock Springs	1,382,150	0.087543983	1,314,991	0.085328753
497	City Of Sheridan	1,288,489	0.081611590	1,250,960	0.081173831
493	Natrona County Fire Protection**	464,759	0.029437420	432,781	0.028082826
*	Adjustment***	126,800	0.008031391	187,739	0.012182239
Total:		\$15,788,064	100%	\$15,410,878	100%

* Note: Adjustment reflects changes to contributions which occurred post year end.

** A revision was made on January 7, 2020 which corrected 493 Casper/Natrona County Airport with payments of \$38,738 employer proportional share of allocation of .002453626 to Natrona County Fire Protection with payments of \$464,759

*** Adjustment was changed from \$591,560 and a percentage of .037468812

See notes to the schedule of employer allocations and Collective pension amounts.

Schedule of Collective Pension Amounts

Wyoming Retirement System - Paid Firemen's Pension Plan A

As of and for the year ended December 31, 2018

Deferred Outflows of Resources

Difference Between Expected and Actual Experience	Changes in Assumptions	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Total Deferred Outflows of Resources Excluding Employer Specific Amounts
\$-	\$-	\$6,948,769	\$6,948,769

Deferred Inflows of Resources

Difference Between Expected and Actual Experience	Changes of Assumptions	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Total Deferred Inflows of Resources Excluding Employer Specific Amounts	Pension Expense	December 31, 2018 Net Pension Liability
\$-	\$-	\$-	\$-	\$(4,027,106)	\$227,000,237

* Employer specific amounts that are excluded from this schedule are the changes in proportion as defined in paragraphs 54 and 55 of the GASB statement 68, Accounting and financial Reporting for Pensions.

Supplementary Information

SCHEDULE OF CHANGES IN NET PENSION LIABILITY AND RELATED RATIOS - Multiyear

Paid Firemen's Pension Plan A

Fiscal year ending December 31,	2018	2017	2016	2015	2014
Total Pension Liability					
Service Cost	\$61,278	\$122,812	\$147,314	\$162,541	\$188,951
Interest on the Total Pension Liability	12,801,237	12,582,433	12,906,407	12,910,372	13,337,846
Benefit Changes	-	-	-	-	-
Difference between Expected and Actual Experience	(1,673,790)	1,188,594	(1,825,288)	(2,479,196)	-
Assumption Changes	(11,600,861)	41,599,453	(5,166,271)	9,056,601	99,327,064
Benefit Payments	(15,788,064)	(15,410,878)	(15,075,912)	(14,824,715)	(14,581,980)
Refunds	-	-	-	-	-
Net Change in Total Pension Liability	(\$16,200,200)	\$40,082,414	(\$9,013,750)	\$4,825,603	\$98,271,881
Total Pension Liability - Beginning	\$340,421,415	\$300,339,001	\$309,352,751	\$304,527,148	\$206,255,267
Total Pension Liability - Ending (a)	\$324,221,215	\$340,421,415	\$300,339,001	\$309,352,751	\$304,527,148
Plan Fiduciary Net Position					
Employer Contributions	\$ -	\$ -	\$ -	\$ -	\$ -
Employee Contributions	-	-	-	-	-
Pension Plan Net Investment Income	(3,580,279)	15,351,989	8,160,117	(1,107,007)	7,064,066
Benefit Payments	(15,788,064)	(15,410,878)	(15,075,912)	(14,824,715)	(14,581,980)
Refunds	-	-	-	-	-
Pension Plan Administrative Expense	(98,669)	(108,773)	(110,274)	(102,903)	(113,705)
Other	(4,562)	(6,020)	(6,019)	(6,559)	(1,701)
Net Change in Plan Fiduciary Net Position	(\$19,471,574)	(\$173,682)	(\$7,032,088)	(\$16,041,184)	(\$7,633,320)
Plan Fiduciary Net Position - Beginning	\$116,692,552	\$116,866,234	\$123,898,322	\$139,939,506	\$147,572,826
Plan Fiduciary Net Position - Ending (b)	\$97,220,978	\$116,692,552	\$116,866,234	\$123,898,322	\$139,939,506
Net Pension Liability - Ending (a) - (b)	\$227,000,237	\$223,728,863	\$183,472,767	\$185,454,429	\$164,587,642
Plan Fiduciary Net Position as a Percentage of Total Pension Liability	29.99%	34.28%	38.91%	40.05%	45.95%
Covered Payroll	\$134,155	\$195,221	\$195,221	\$179,486	\$198,404
Projected Valuation Payroll	\$134,155	\$195,221	\$195,221	\$179,486	\$198,404
Net Pension Liability as a Percentage of Covered Payroll	169,207.64%	102,602.87%	93,982.30%	103,325.47%	82,955.64%

Note: Information not available prior to 2014

Supplementary Information

Pension Expense

Paid Firemen's Pension Plan A

Fiscal year ending December 31,

2018

A. Expense	
1. Service Cost	\$61,278
2. Interest on the Total Pension Liability	12,801,237
3. Current-Period Benefit Charges	-
4. Employee Contributions (made negative for addition here)	-
5. Projected Earnings on Plan Investments (made negative for addition here)	(7,621,690)
6. Pension Plan Administrative	98,669
7. Other Changes in Plan Fiduciary Net Position	4,562
8. Recognition of Outflow (Inflow) of Recourses due to Liabilities	(13,274,651)
9. Recognition of Outflow (Inflow) of Resources due to Assets	3,903,489
10. Recognition of Outflow of Resources due to Contributions made from January 1, 2019 to June 30, 2019 *	-
11. Total Pension Expense	(\$4,027,106)

* In accordance with GASB 68, employers may need to illustrate contributions made after the measurement date.

** Includes change in the blended single discount rate from 3.75% to 4.01%

Statement of Outflows and Inflows Arising from Current Reporting Period

Paid Firemen's Pension Plan A

Fiscal year ending December 31,

2018

A. Outflows (Inflows) of Resources due to Liabilities	
1. Difference between expected and actual experience of the Total Pension Liability (gain) or losses	(\$1,673,790)
2. Assumption Changes (gains) or losses	(11,600,861)
3. Recognition period for Liabilities: Average of the expected remaining service lives of all employees {in years}	1.0000
4. Outflow (Inflow) of Resources to be recognized in the current pension expense for the Difference between expected and actual experience of the Total Pension Liability	(1,673,790)
5. Outflow (Inflow) of Resources to be recognized in the current pension expense for Assumption Changes	(11,600,861)
6. Total Outflow (Inflow) of Resources to be recognized in the current pension expense due to Liabilities	(13,274,651)
7. Deferred Outflow (Inflow) of Resources to be recognized in future pension expenses for the Difference between expected and actual experience of the Total Pension Liability	-
8. Deferred Outflow (Inflow) of Resources to be recognized in future pension expenses for assumption Changes	-
9. Total Deferred Outflow (Inflow) of Resources to be recognized in future pension expenses due to Liabilities	-
B. Outflows (Inflows) of Resources due to Assets	
1. Net difference between projected and actual earnings on pension plan investment (gains) or losses	\$11,201,969
2. Recognition period for Assets {in years}	5.0000
3. Outflow (Inflow) of Resources to be recognized in the current pension expense due to Assets	2,240,394
4. Deferred Outflow (Inflow) of Resources to be recognized in future pension expenses due to Assets	8,961,575

Supplementary Information

History of Deferred Outflows and Inflows of Resources by Source

Paid Firemen's Pension Plan A

Fiscal year ending December 31, 2018

Difference between Expected and Actual Experience - Net (inflows)/Outflows of resources

Recognition Period	1.0000	1.0000	1.0000	1.0000	1.0000		Deferred Net (Inflows)/ Outflows at Measurement Date
	2014	2015	2016	2017	2018	Total	
Total	\$ -	(\$2,479,196)	(\$1,825,288)	\$1,188,594	(\$1,673,790)		
2014	-	-	-	-	-	-	-
2015	-	(2,479,196)	-	-	-	(2,479,196)	
2016	-	-	(1,825,288)	-	-	(1,825,288)	
2017	-	-	-	1,188,594	-	1,188,594	
2018	-	-	-	-	(1,673,790)	(1,673,790)	\$ -
2019	-	-	-	-	-	-	-
2020	-	-	-	-	-	-	-
2021	-	-	-	-	-	-	-
2022	-	-	-	-	-	-	-
2023	-	-	-	-	-	-	-
Thereafter	-	-	-	-	-	-	-
	\$ -	(\$2,479,196)	(\$1,825,288)	\$1,188,594	(\$1,673,790)	(\$4,789,680)	

Assumption changes - Net (inflows)/outflows of resources

Recognition Period	1.0000	1.0000	1.0000	1.0000	1.0000		Deferred Net (Inflows)/ Outflows at Measurement Date
	2014	2015	2016	2017	2018	Total	
Total	\$99,327,064	\$9,056,601	(\$5,166,271)	\$41,599,453	(\$11,600,861)		
2014	99,327,064	-	-	-	-	99,327,064	
2015	-	9,056,601	-	-	-	9,056,601	
2016	-	-	(5,166,271)	-	-	(5,166,271)	
2017	-	-	-	41,599,453	-	41,599,453	
2018	-	-	-	-	(11,600,861)	(11,600,861)	\$ -
2019	-	-	-	-	-	-	-
2020	-	-	-	-	-	-	-
2021	-	-	-	-	-	-	-
2022	-	-	-	-	-	-	-
2023	-	-	-	-	-	-	-
Thereafter	-	-	-	-	-	-	-
	\$99,327,064	\$9,056,601	(\$5,166,271)	\$41,599,453	(\$11,600,861)	\$133,215,986	

Supplementary Information

History of Deferred Outflows and Inflows of Resources by Source

Paid Firemen's Pension Plan A

Fiscal year ending December 31, 2018

Net Difference between projected and actual earnings on pension plan investment - Net (inflows)/outflows of resources

Recognition Period	5.0000	5.0000	5.0000	5.0000	5.0000		Deferred Net (Inflows)/Outflows at Measurement Date
	2014	2015	2016	2017	2018	Total	
Total	\$3,803,304	\$11,373,619	\$491,432	(\$7,714,751)	\$11,201,969		
2014	760,661	-	-	-	-	760,661	
2015	760,661	2,274,724	-	-	-	3,035,385	
2016	760,661	2,274,724	170,661	-	-	3,206,046	
2017	760,661	2,274,724	170,661	(1,542,950)	-	1,663,096	
2018	760,660	2,274,724	170,661	(1,542,950)	2,240,394	3,903,489	\$6,948,769
2019	-	2,274,723	170,661	(1,542,950)	2,240,394	3,142,828	
2020	-	-	170,661	(1,542,950)	2,240,394	868,105	
2021	-	-	-	(1,542,951)	2,240,394	697,443	
2022	-	-	-	-	2,240,393	2,240,393	
2023	-	-	-	-	-	-	
Thereafter	-	-	-	-	-	-	
	\$3,803,304	\$11,373,619	\$853,305	(\$7,714,751)	\$11,201,969	\$19,517,446	

Total Net Difference from all sources - Net (inflows)/outflows of resources

	2014	2015	2016	2017	2018	Total	Deferred Net (Inflows)/Outflows at Measurement Date
Total	\$103,130,368	\$17,951,024	(\$6,138,254)	\$35,073,296	(\$2,072,682)		
2014	100,087,725	-	-	-	-	100,087,725	
2015	760,661	8,852,129	-	-	-	9,612,790	
2016	760,661	2,274,724	(6,820,898)	-	-	(3,785,513)	
2017	760,661	2,274,724	170,661	41,245,097	-	44,451,143	
2018	760,660	2,274,724	170,661	(1,542,950)	(11,034,257)	(9,371,162)	\$6,948,769
2019	-	2,274,723	170,661	(1,542,950)	2,240,394	3,142,828	
2020	-	-	170,661	(1,542,950)	2,240,394	868,105	
2021	-	-	-	(1,542,951)	2,240,394	697,443	
2022	-	-	-	-	2,240,393	2,240,393	
Thereafter	-	-	-	-	-	-	
	\$103,130,368	\$17,951,024	(\$6,138,254)	\$35,073,296	(\$2,072,682)	\$147,943,752	

Supplementary Information

Statement of Outflows and Inflows arising from Current and Prior Reporting Periods

Paid Firemen's Pension Plan A

Fiscal year ending December 31, 2018

A. Outflows (Inflows) of Resources due to Liabilities and Assets to be recognized in Current Pension Expense			
	Outflows of Resources	Inflows of Resources	Net Outflows of Resources
1. Due to Liabilities	\$-	\$13,274,651	\$(13,274,651)
2. Due to Assets	5,446,439	1,542,950	3,903,489
3. Total	\$5,446,439	\$14,817,601	\$(9,371,162)

B. Outflows (Inflows) of Resources by Source to be recognized in Current Year			
	Outflows of Resources	Inflows of Resources	Net Outflows of Resources
1. Differences between expected and actual experience	\$-	\$1,673,790	\$(1,673,790)
2. Assumption Changes	-	11,600,861	(11,600,861)
3. Net Difference between projected and actual earnings on pension plan investments	5,446,439	1,542,950	3,903,489
4. Total	\$5,446,439	\$14,817,601	\$(9,371,162)

C. Deferred Outflows and Deferred Inflows of Resources by Source to be recognized in Future Pension Expenses			
	Deferred Outflows of Resources	Deferred Inflows of Resources	Net Deferred Outflows of Resources
1. Differences between expected and actual experience	\$-	\$-	\$-
2. Assumption Changes	-	-	-
3. Net Difference between projected and actual earnings on pension plan investments	6,948,769	-	6,948,769
4. Total	\$6,948,769	-	\$6,948,769

D. Deferred Outflows and Deferred Inflows of Resources by Year to be recognized in Future Pension Expenses		
	Fiscal Year Ending Dec 31	Net Deferred Outflows of Resources
	2019	\$3,142,828
	2020	868,105
	2021	697,443
	2022	2,240,393
	2023	-
	Thereafter	-
	Total:	\$6,948,769

Supplementary Information

Statement of Fiduciary Net Position Paid Firemen's Pension Plan A

Fiscal year ending December 31,	2018	2017
Assets		
Cash and cash equivalents:		
Cash with State Treasurer	\$581,846	\$1,851,900
Domestic liquidity - outside banks	7,231,830	6,392,942
	7,813,676	8,244,842
Receivables:		
Securities sold	711,048	511,239
Accrued interest and dividends	255,204	237,390
Currency contract receivable	21,237,039	26,433,472
	22,203,291	27,182,101
Investments, at fair value:		
Fixed income	18,284,810	18,984,438
Equities	39,762,380	57,144,473
Private markets	14,856,145	13,591,730
Marketable alternatives	17,324,226	18,944,209
Security lending collateral	6,119,236	7,425,485
	96,346,797	116,090,335
Capital assets, at cost, net of accumulated depreciation	80,817	85,378
Total Assets:	126,444,581	151,602,656
Liabilities		
Payables:		
Securities Purchased	1,522,664	680,832
Administrative and consulting fees payable	272,713	241,823
Currency contract payable	21,308,990	26,561,964
Securities lending collateral	6,119,236	7,425,485
Total Liabilities	29,223,603	34,910,104
Net Position held in trust for pension benefits	\$97,220,978	\$116,692,552

Supplementary Information

Statement of Changes in Fiduciary Net Position

Paid Firemen's Pension Plan A

Fiscal year ending December 31,	2018	2017
Additions		
Contributions:		
Employee	\$ -	\$ -
Employer	-	-
Other	-	-
	-	-
Investment Income:		
From Investing Activities:		
Net appreciation(depreciation) in fair value of investments	(4,732,383)	14,203,144
Interest and dividends Employee Contributions	1,889,579	2,160,013
Total investing activity:	(2,842,804)	16,363,157
Investing activity expenses:		
Investment advisor or contractor fees	(761,453)	(1,041,267)
Net income/(loss) from investing activities:	(3,604,257)	15,321,890
Securities lending activities:		
Securities lending gross income	167,388	101,281
Securities lending expenses:		
Agent fees	(143,410)	(71,183)
Total securities lending expenses:	(143,410)	(71,183)
Net income from securities lending activities: (Note 3)	23,978	30,098
Total investment income/(loss)	(3,580,279)	15,351,988
Total additions(deletions)	(3,580,279)	15,351,988
Deductions		
Benefits paid / Distributions	15,788,064	15,410,878
Administrative expenses	98,458	108,772
Administrative expenses: fund specific	211	-
Depreciation expense	4,562	6,020
Total Deductions:	15,891,295	15,525,670
Net increase/(decrease in Net Position)	(19,471,574)	(173,682)
Net position held in trust for pension benefits:		
Beginning of year	116,692,552	116,866,234
End of year	\$97,220,978	\$116,692,552

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Paid Firemen's Pension Plan B

2018 GASB 68 REPORT

Issued June 2019

Schedule of Employer Allocations and Collective Pension Amounts

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Schedule of Employer Allocations

For the Fiscal Years Ended December 31, 2018 and 2017

Paid Firemen's Pension Plan B:

Total Contributions

2018

\$5,941,602

2017

\$5,714,995

Net Pension Liability

\$20,983,214

\$41,234,817

Employer Rain ID	Organization Name	Total Contributions	Employer proportional share of allocation	Total Contributions	Employer proportional share of allocation
491	Campbell County	\$314,357	0.052907785	\$337,182	0.058999527
498	Casper/Natrona County Airport	80,902	0.013616193	86,542	0.015142970
489	City Of Casper	1,269,719	0.213699773	1,197,169	0.209478573
490	City Of Cheyenne	1,459,883	0.245705283	1,392,023	0.243573791
492	City Of Laramie	713,799	0.120135782	697,080	0.121973860
495	City Of Rawlins	129,161	0.021738413	111,091	0.019438512
496	City Of Rock Springs	646,056	0.108734311	583,794	0.102151270
497	City Of Sheridan	220,195	0.037059870	218,945	0.038310620
478	Evansville Emergency Services	111,537	0.018772210	104,435	0.018273857
501	Jackson/Teton Co. Fire Dept.	358,030	0.060258159	336,405	0.058863569
476	Johnson County Fire Dept.	14,152	0.002381849	15,950	0.002790904
477	Laramie County Fire District # 2	49,147	0.008271675	43,343	0.007584084
493	Natrona Cnty Fire Protection	343,806	0.057864192	375,455	0.065696470
474	Town Of Mills	112,702	0.018968285	113,808	0.019913928
475	Uinta County Fire Protection	73,361	0.012347007	71,638	0.012535094
486	Worland Protection Dist	28,138	0.004735760	24,399	0.004269295
*	Adjustment	16,657	0.002803453	5,736	0.001003675
Total:		\$5,941,602	100%	\$5,714,995	100%

* Note: Adjustment reflects changes to contributions which occurred post year end.

See notes to the schedule of employer allocations and Collective pension amounts.

Schedule of Collective Pension Amounts

Wyoming Retirement System - Paid Firemen's Pension Plan B

As of and for the year ended December 31, 2018

Deferred Outflows of Resources

Difference Between Expected and Actual Experience	Changes in Assumptions	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Total Deferred Outflows of Resources Excluding Employer Specific Amounts
\$62,764	\$23,002,472	\$9,337,112	\$32,402,348

Deferred Inflows of Resources

Difference Between Expected and Actual Experience	Changes of Assumptions	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Total Deferred Inflows of Resources Excluding Employer Specific Amounts	Pension Expense	December 31, 2018 Net Pension Liability
\$7,281,123	\$26,714,883	\$-	\$33,996,006	\$7,250,124	\$20,983,214

* Employer specific amounts that are excluded from this schedule are the changes in proportion as defined in paragraphs 54 and 55 of the GASB statement 68, Accounting and financial Reporting for Pensions.

Supplementary Information

SCHEDULE OF CHANGES IN NET PENSION LIABILITY AND RELATED RATIOS - Multiyear

Paid Firemen's Pension Plan B

Fiscal year ending December 31,	2018	2017	2016	2015	2014
Total Pension Liability					
Service Cost	\$6,259,734	\$8,912,364	\$7,422,919	\$7,421,040	\$5,367,034
Interest on the Total Pension Liability	10,593,553	9,917,806	9,744,190	8,937,063	8,194,197
Benefit Changes	-	-	-	-	-
Difference between Expected and Actual Experience	(6,466,191)	(2,190,045)	(93,703)	120,064	-
Assumption Changes	(29,804,719)	16,738,920	(1,498,059)	20,165,038	-
Benefit Payments	(5,474,014)	(5,054,595)	(4,343,944)	(3,712,240)	(3,090,522)
Refunds	(64,091)	(120,137)	(71,599)	(75,062)	(62,762)
Net Change in Total Pension Liability	(\$24,955,728)	\$28,204,313	\$11,159,804	\$32,855,903	\$10,407,947
Total Pension Liability - Beginning	\$187,252,665	\$159,048,352	\$147,888,548	\$115,032,645	\$104,624,698
Total Pension Liability - Ending (a)	\$162,296,937	\$187,252,665	\$159,048,352	\$147,888,548	\$115,032,645
Plan Fiduciary Net Position					
Employer Contributions	\$3,356,547	\$3,230,196	\$3,370,961	\$3,273,668	\$3,184,045
Employee Contributions	2,821,872	2,773,651	2,858,418	2,924,752	2,414,435
Pension Plan Net Investment Income	(5,197,809)	17,838,337	8,477,077	(1,158,548)	5,303,618
Benefit Payments	(5,474,014)	(5,054,595)	(4,343,944)	(3,712,240)	(3,090,522)
Refunds	(64,091)	(120,137)	(71,599)	(75,062)	(62,762)
Pension Plan Administrative Expense	(140,922)	(130,931)	(112,132)	(90,438)	(87,431)
Other	(5,708)	(5,700)	(5,700)	(5,444)	264,234
Net Change in Plan Fiduciary Net Position	(\$4,704,125)	\$18,530,821	\$10,173,081	\$1,156,688	\$7,925,617
Plan Fiduciary Net Position - Beginning	\$146,017,848	\$127,487,027	\$117,313,946	\$116,157,258	\$108,231,641
Plan Fiduciary Net Position - Ending (b)	\$141,313,723	\$146,017,848	\$127,487,027	\$117,313,946	\$116,157,258
Net Pension Liability - Ending (a) - (b)	\$20,983,214	\$41,234,817	\$31,561,325	\$30,574,602	(\$1,124,613)
Plan Fiduciary Net Position as a Percentage of Total Pension Liability	87.07%	77.98%	80.16%	79.33%	100.98%
Covered Payroll	\$26,811,084	\$28,209,686	\$26,390,481	\$25,986,443	\$24,552,559
Projected Valuation Payroll	\$28,168,395	\$29,408,598	\$27,512,076	\$27,090,867	\$25,596,043
Net Pension Liability as a Percentage of Covered Payroll	78.26%	146.17%	119.59%	117.66%	-4.58%

Note: Information not available prior to 2014

Supplementary Information

Pension Expense

Paid Firemen's Pension Plan B

Fiscal year ending December 31,

2018

A. Expense	
1. Service Cost	\$6,259,734
2. Interest on the Total Pension Liability	10,593,553
3. Current-Period Benefit Charges	-
4. Employee Contributions (made negative for addition here)	(2,821,872)
5. Projected Earnings on Plan Investments (made negative for addition here)	(10,238,236)
6. Pension Plan Administrative	140,922
7. Other Changes in Plan Fiduciary Net Position	5,708
8. Recognition of Outflow (Inflow) of Recourses due to Liabilities	(822,266)
9. Recognition of Outflow (Inflow) of Resources due to Assets	4,132,581
10. Recognition of Outflow of Resources due to Contributions made from January 1, 2019 to June 30, 2019 *	-
11. Total Pension Expense	\$7,250,124

* In accordance with GASB 68, employers may need to illustrate contributions made after the measurement date.

** Includes change in the blended single discount rate from 5.65% to 7.00%

Statement of Outflows and Inflows Arising from Current Reporting Period

Paid Firemen's Pension Plan B

Fiscal year ending December 31,

2018

A. Outflows (Inflows) of Resources due to Liabilities	
1. Difference between expected and actual experience of the Total Pension Liability (gain) or losses	(\$6,466,191)
2. Assumption Changes (gains) or losses	(29,804,719)
3. Recognition period for Liabilities: Average of the expected remaining service lives of all employees {in years}	7.3965
4. Outflow (Inflow) of Resources to be recognized in the current pension expense for the Difference between expected and actual experience of the Total Pension Liability	(874,223)
5. Outflow (Inflow) of Resources to be recognized in the current pension expense for Assumption Changes	(4,029,571)
6. Total Outflow (Inflow) of Resources to be recognized in the current pension expense due to Liabilities	(4,903,794)
7. Deferred Outflow (Inflow) of Resources to be recognized in future pension expenses for the Difference between expected and actual experience of the Total Pension Liability	(5,591,968)
8. Deferred Outflow (Inflow) of Resources to be recognized in future pension expenses for assumption Changes	(25,775,148)
9. Total Deferred Outflow (Inflow) of Resources to be recognized in future pension expenses due to Liabilities	(31,367,116)
B. Outflows (Inflows) of Resources due to Assets	
1. Net difference between projected and actual earnings on pension plan investment (gains) or losses	\$15,436,045
2. Recognition period for Assets {in years}	5.0000
3. Outflow (Inflow) of Resources to be recognized in the current pension expense due to Assets	3,087,209
4. Deferred Outflow (Inflow) of Resources to be recognized in future pension expenses due to Assets	12,348,836

Supplementary Information

History of Deferred Outflows and Inflows of Resources by Source

Paid Firemen's Pension Plan B

Fiscal year ending December 31, 2018

Difference between Expected and Actual Experience - Net (inflows)/Outflows of resources

Recognition Period	8.7186	8.3813	8.0494	7.8262	7.3965		
	2014	2015	2016	2017	2018	Total	Deferred Net (Inflows)/Outflows at Measurement Date
Total	\$ -	\$120,064	(\$93,703)	(\$2,190,045)	(\$6,466,191)		
2014	-	-	-	-	-	-	
2015	-	14,325	-	-	-	14,325	
2016	-	14,325	(11,641)	-	-	2,684	
2017	-	14,325	(11,641)	(279,835)	-	(277,151)	
2018	-	14,325	(11,641)	(279,835)	(874,223)	(1,151,374)	(\$7,218,359)
2019	-	14,325	(11,641)	(279,835)	(874,223)	(1,151,374)	
2020	-	14,325	(11,641)	(279,835)	(874,223)	(1,151,374)	
2021	-	14,325	(11,641)	(279,835)	(874,223)	(1,151,374)	
2022	-	14,325	(11,641)	(279,835)	(874,223)	(1,151,374)	
2023	-	5,464	(11,641)	(279,835)	(874,223)	(1,160,235)	
Thereafter	-	-	(575)	(231,200)	(1,220,853)	(1,452,628)	
	\$ -	\$120,064	(\$93,703)	(\$2,190,045)	(\$6,466,191)	(\$8,629,875)	

Assumption changes - Net (inflows)/outflows of resources

Recognition Period	8.7186	8.3813	8.0494	7.8262	7.3965		
	2014	2015	2016	2017	2018	Total	Deferred Net (Inflows)/Outflows at Measurement Date
Total	\$ -	\$20,165,038	(\$1,498,059)	\$16,738,920	(\$29,804,719)		
2014	-	-	-	-	-	-	
2015	-	2,405,956	-	-	-	2,405,956	
2016	-	2,405,956	(186,108)	-	-	2,219,848	
2017	-	2,405,956	(186,108)	2,138,831	-	4,358,679	
2018	-	2,405,956	(186,108)	2,138,831	(4,029,571)	329,108	(\$3,712,411)
2019	-	2,405,956	(186,108)	2,138,831	(4,029,571)	329,108	
2020	-	2,405,956	(186,108)	2,138,831	(4,029,571)	329,108	
2021	-	2,405,956	(186,108)	2,138,831	(4,029,571)	329,108	
2022	-	2,405,956	(186,108)	2,138,831	(4,029,571)	329,108	
2023	-	917,390	(186,108)	2,138,831	(4,029,571)	(1,159,458)	
Thereafter	-	-	(9,195)	1,767,103	(5,627,293)	(3,869,385)	
	\$ -	\$20,165,038	(\$1,498,059)	\$16,738,920	(\$29,804,719)	\$5,601,180	

Supplementary Information

History of Deferred Outflows and Inflows of Resources by Source

Paid Firemen's Pension Plan B

Fiscal year ending December 31, 2018

Net Difference between projected and actual earnings on pension plan investment - Net (inflows)/outflows of resources

Recognition Period	5.0000	5.0000	5.0000	5.0000	5.0000		Deferred Net (Inflows)/Outflows at Measurement Date
	2014	2015	2016	2017	2018	Total	
Total	\$3,185,937	\$10,250,451	\$680,474	(\$8,890,008)	\$15,436,045		
2014	637,187	-	-	-	-	637,187	
2015	637,187	2,050,090	-	-	-	2,687,277	
2016	637,187	2,050,090	136,095	-	-	2,823,372	
2017	637,187	2,050,090	136,095	(1,778,002)	-	1,045,370	
2018	637,189	2,050,090	136,095	(1,778,002)	3,087,209	4,132,581	\$9,337,112
2019	-	2,050,091	136,095	(1,778,002)	3,087,209	3,495,393	
2020	-	-	136,094	(1,778,002)	3,087,209	1,445,301	
2021	-	-	-	(1,778,000)	3,087,209	1,309,209	
2022	-	-	-	-	3,087,209	3,087,209	
2023	-	-	-	-	-	-	
Thereafter	-	-	-	-	-	-	
	\$3,185,937	\$10,250,451	\$680,474	(\$8,890,008)	\$15,436,045	\$20,662,899	

Total Net Difference from all sources - Net (inflows)/outflows of resources

	2014	2015	2016	2017	2018	Total	Deferred Net (Inflows)/Outflows at Measurement Date
Total	\$3,185,937	\$30,535,553	(\$911,288)	\$5,658,867	(\$20,834,865)		
2014	637,187	-	-	-	-	637,187	
2015	637,187	4,470,371	-	-	-	5,107,558	
2016	637,187	4,470,371	(61,654)	-	-	5,045,904	
2017	637,187	4,470,371	(61,654)	80,994	-	5,126,898	
2018	637,189	4,470,371	(61,654)	80,994	(1,816,585)	3,310,315	(\$1,593,658)
2019	-	4,470,372	(61,654)	80,994	(1,816,585)	2,673,127	
2020	-	2,420,281	(61,655)	80,994	(1,816,585)	623,035	
2021	-	2,420,281	(197,749)	80,996	(1,816,585)	486,943	
2022	-	2,420,281	(197,749)	1,858,996	(1,816,585)	2,264,943	
2023	-	922,854	(197,749)	1,858,996	(4,903,794)	(2,319,693)	
Thereafter	-	-	(9,770)	1,535,903	(6,848,146)	(5,322,013)	
	\$3,185,937	\$30,535,553	(\$911,288)	\$5,658,867	(\$20,834,865)	\$17,634,204	

Supplementary Information

Statement of Outflows and Inflows arising from Current and Prior Reporting Periods

Paid Firemen's Pension Plan B

Fiscal year ending December 31, 2018

A. Outflows (Inflows) of Resources due to Liabilities and Assets to be recognized in Current Pension Expense			
	Outflows of Resources	Inflows of Resources	Net Outflows of Resources
1. Due to Liabilities	\$4,559,112	\$5,381,378	\$(822,266)
2. Due to Assets	5,910,583	1,778,002	4,132,581
3. Total	\$10,469,695	\$7,159,380	\$3,310,315

B. Outflows (Inflows) of Resources by Source to be recognized in Current Year			
	Outflows of Resources	Inflows of Resources	Net Outflows of Resources
1. Differences between expected and actual experience	\$14,325	\$1,165,699	\$(1,151,374)
2. Assumption Changes	4,544,787	4,215,679	329,108
3. Net Difference between projected and actual earnings on pension plan investments	5,910,583	1,778,002	4,132,581
4. Total	\$10,469,695	\$7,159,380	\$3,310,315

C. Deferred Outflows and Deferred Inflows of Resources by Source to be recognized in Future Pension Expenses			
	Deferred Outflows of Resources	Deferred Inflows of Resources	Net Deferred Outflows of Resources
1. Differences between expected and actual experience	\$62,764	\$7,281,123	\$(7,218,359)
2. Assumption Changes	23,002,472	26,714,883	(3,712,411)
3. Net Difference between projected and actual earnings on pension plan investments	9,337,112	-	9,337,112
4. Total	\$32,402,348	\$33,996,006	\$(1,593,658)

D. Deferred Outflows and Deferred Inflows of Resources by Year to be recognized in Future Pension Expenses		
	Fiscal Year Ending Dec 31	Net Deferred Outflows of Resources
	2019	\$2,673,127
	2020	623,035
	2021	486,943
	2022	2,264,943
	2023	(2,319,693)
	Thereafter	(5,322,013)
	Total:	\$(1,593,658)

Supplementary Information

Statement of Fiduciary Net Position

Paid Firemen's Pension Plan B

Fiscal year ending December 31,

2018

2017

Assets		
Cash and cash equivalents:		
Cash with State Treasurer	\$1,066,449	\$1,433,430
Domestic liquidity - outside banks	10,463,693	8,029,945
	11,530,142	9,463,375
Receivables:		
Employee contributions	226,357	172,492
Employer contributions	293,810	223,894
Securities sold	1,028,811	642,148
Accrued interest and dividends	370,037	296,540
Currency contract receivable	30,727,749	33,202,133
	32,646,764	34,537,207
Investments, at fair value:		
Fixed income	26,456,185	23,845,669
Equities	57,531,956	71,777,117
Private markets	21,495,270	17,072,082
Marketable alternatives	25,066,321	23,795,140
Security lending collateral	8,853,887	9,326,885
	139,403,619	145,816,893
Capital assets, at cost, net of accumulated depreciation	49,581	55,289
Total Assets:	183,630,106	189,872,764
Liabilities		
Payables:		
Benefits and refunds payable	33,050	4,414
Securities Purchased	2,203,134	855,168
Administrative and consulting fees payable	394,459	304,921
Currency contract payable	30,831,853	33,363,528
Securities lending collateral	8,853,887	9,326,885
Total Liabilities	42,316,383	43,854,916
Net Position held in trust for pension benefits	\$141,313,723	\$146,017,848

Supplementary Information

Statement of Changes in Fiduciary Net Position		
Paid Firemen's Pension Plan B		
Fiscal year ending December 31,	2018	2017
Additions		
Contributions:		
Employee	\$2,585,185	\$2,490,435
Employer	3,356,417	3,224,560
Other	236,817	288,852
	6,178,419	6,003,847
Investment Income:		
From Investing Activities:		
Net appreciation(depreciation) in fair value of investments	(6,706,176)	16,545,581
Interest and dividends Employee Contributions	2,534,995	2,515,379
Total investing activity:	(4,171,181)	19,060,960
Investing activity expenses:		
Investment advisor or contractor fees	(1,058,912)	(1,258,122)
Net income/(loss) from investing activities:	(5,230,093)	17,802,838
Securities lending activities:		
Securities lending gross income	226,861	120,969
Securities lending expenses:		
Agent fees	(194,577)	(85,471)
Total securities lending expenses:	(194,577)	(85,471)
Net income from securities lending activities: (Note 3)	32,284	35,498
Total investment income/(loss)	(5,197,809)	17,838,336
Total additions(deletions)	980,610	23,842,183
Deductions		
Benefits paid / Distributions	5,474,014	5,054,595
Refunds	64,091	120,137
Administrative expenses	140,827	127,460
Administrative expenses: fund specific	95	3,470
Depreciation expense	5,708	5,700
Total Deductions:	5,684,735	5,311,362
Net increase/(decrease in Net Position)	(4,704,125)	18,530,821
Net position held in trust for pension benefits:		
Beginning of year	146,017,848	127,487,027
End of year	\$141,313,723	\$146,017,848

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Judicial Pension Plan

2018 GASB 68 REPORT

Issued June 2019

Schedule of Employer Allocations and Collective Pension Amounts

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Schedule of Employer Allocations

For the Fiscal Years Ended December 31, 2018 and 2017

Judicial Pension Plan:		2018		2017	
Total Contributions		\$1,571,258		\$1,552,865	
Net Pension Liability (Asset)		\$2,832,019		\$(396,770)	
Employer Rain ID	Organization Name	Total Contributions	Employer proportional share of allocation	Total Contributions	Employer proportional share of allocation
742	Judicial	\$1,570,971	0.999817344	\$1,555,695	100
*	Adjustment	287	0.000182656	(2,830)	(0.001822438)
Total:		\$1,571,258	100%	\$1,555,695	100%

* Note: Adjustment reflects changes to contributions which occurred post year end.

See notes to the schedule of employer allocations and Collective pension amounts.

Schedule of Collective Pension Amounts

Wyoming Retirement System - Judicial Pension Plan

As of and for the year ended December 31, 2018

Deferred Outflows of Resources

Difference Between Expected and Actual Experience	Changes in Assumptions	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Total Deferred Outflows of Resources Excluding Employer Specific Amounts
\$156,786	\$1,591,046	\$1,878,460	\$3,626,292

Deferred Inflows of Resources

Difference Between Expected and Actual Experience	Changes of Assumptions	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Total Deferred Inflows of Resources Excluding Employer Specific Amounts	Pension Expense	December 31, 2018 Net Pension Liability
\$754,437	\$-	\$-	\$754,437	\$1,927,316	\$2,832,019

* Employer specific amounts that are excluded from this schedule are the changes in proportion as defined in paragraphs 54 and 55 of the GASB statement 68, Accounting and financial Reporting for Pensions.

Supplementary Information

SCHEDULE OF CHANGES IN NET PENSION LIABILITY AND RELATED RATIOS - Multiyear

Judicial Pension Plan					
Fiscal year ending December 31,	2018	2017	2016	2015	2014
Total Pension Liability					
Service Cost	\$1,509,964	\$1,470,668	\$1,263,270	\$1,263,278	\$1,186,595
Interest on the Total Pension Liability	2,037,989	1,880,909	1,793,779	1,659,184	1,539,910
Benefit Changes	-	-	-	-	-
Difference between Expected and Actual Experience	183,937	(620,955)	(229,282)	(372,108)	-
Assumption Changes	-	2,258,668	-	-	-
Benefit Payments	(1,454,953)	(1,166,423)	(981,321)	(931,621)	(775,805)
Refunds	-	-	-	-	-
Net Change in Total Pension Liability	\$2,276,937	\$3,822,867	\$1,846,446	\$1,618,733	\$1,950,700
Total Pension Liability - Beginning	\$28,903,154	\$25,080,287	\$23,233,841	\$21,615,108	\$19,664,408
Total Pension Liability - Ending (a)	\$31,180,091	\$28,903,154	\$25,080,287	\$23,233,841	\$21,615,108
Plan Fiduciary Net Position					
Employer Contributions	\$960,478	\$949,300	\$925,971	\$920,867	\$916,598
Employee Contributions	610,818	603,602	588,791	585,545	582,831
Pension Plan Net Investment Income	(1,038,644)	3,549,526	1,679,033	(228,304)	1,038,134
Benefit Payments	(1,454,953)	(1,166,423)	(981,321)	(931,621)	(775,805)
Refunds	-	-	-	-	-
Pension Plan Administrative Expense	(28,405)	(25,315)	(22,090)	(17,833)	(17,177)
Other	(1,146)	(2,313)	(1,128)	(1,072)	(244)
Net Change in Plan Fiduciary Net Position	(\$951,852)	\$3,908,377	\$2,189,256	\$327,582	\$1,744,337
Plan Fiduciary Net Position - Beginning	\$29,299,924	\$25,391,547	\$23,202,291	\$22,874,709	\$21,130,312
Plan Fiduciary Net Position - Ending (b)	\$28,348,072	\$29,299,924	\$25,391,547	\$23,202,291	\$22,874,709
Net Pension Liability - Ending (a) - (b)	\$2,832,019	(\$396,770)	(\$311,260)	\$31,550	(\$1,259,601)
Plan Fiduciary Net Position as a Percentage of Total Pension Liability					
	90.92%	101.37%	101.24%	99.86%	105.83%
Covered Payroll	\$6,558,029	\$6,386,001	\$6,384,628	\$6,363,028	\$5,989,181
Projected Valuation Payroll	\$6,820,351	\$6,641,441	\$6,624,052	\$6,601,641	\$6,213,775
Net Pension Liability as a Percentage of Covered Payroll	43.18%	-6.21%	-4.88%	0.50%	-21.03%

Note: Information not available prior to 2014

Supplementary Information

Pension Expense	
Judicial Pension Plan	
Fiscal year ending December 31,	2018
A. Expense	
1. Service Cost	\$1,509,964
2. Interest on the Total Pension Liability	2,037,989
3. Current-Period Benefit Charges	-
4. Employee Contributions (made negative for addition here)	(610,818)
5. Projected Earnings on Plan Investments (made negative for addition here)	(2,053,981)
6. Pension Plan Administrative	28,405
7. Other Changes in Plan Fiduciary Net Position	1,146
8. Recognition of Outflow (Inflow) of Recourses due to Liabilities	190,323
9. Recognition of Outflow (Inflow) of Resources due to Assets	824,288
10. Recognition of Outflow of Resources due to Contributions made from January 1, 2019 to June 30, 2019 *	-
11. Total Pension Expense	\$1,927,316

* In accordance with GASB 68, employers may need to illustrate contributions made after the measurement date.

Statement of Outflows and Inflows Arising from Current Reporting Period	
Judicial Pension Plan	
Fiscal year ending December 31,	2018
A. Outflows (Inflows) of Resources due to Liabilities	
1. Difference between expected and actual experience of the Total Pension Liability (gain) or losses	\$183,937
2. Assumption Changes (gains) or losses	-
3. Recognition period for Liabilities: Average of the expected remaining service lives of all employees {in years}	6.775
4. Outflow (Inflow) of Resources to be recognized in the current pension expense for the Difference between expected and actual experience of the Total Pension Liability	27,151
5. Outflow (Inflow) of Resources to be recognized in the current pension expense for Assumption Changes	-
6. Total Outflow (Inflow) of Resources to be recognized in the current pension expense due to Liabilities	27,151
7. Deferred Outflow (Inflow) of Resources to be recognized in future pension expenses for the Difference between expected and actual experience of the Total Pension Liability	156,786
8. Deferred Outflow (Inflow) of Resources to be recognized in future pension expenses for assumption Changes	-
9. Total Deferred Outflow (Inflow) of Resources to be recognized in future pension expenses due to Liabilities	156,786
B. Outflows (Inflows) of Resources due to Assets	
1. Net difference between projected and actual earnings on pension plan investment (gains) or losses	\$3,092,625
2. Recognition period for Assets {in years}	5.000
3. Outflow (Inflow) of Resources to be recognized in the current pension expense due to Assets	618,525
4. Deferred Outflow (Inflow) of Resources to be recognized in future pension expenses due to Assets	2,474,100

Supplementary Information

History of Deferred Outflows and Inflows of Resources by Source

Judicial Pension Plan

Fiscal year ending December 31, 2018

Difference between Expected and Actual Experience - Net (inflows)/Outflows of resources

Recognition Period	7.9046	7.7907	7.3715	6.7663	6.7746		
	2014	2015	2016	2017	2018	Total	Deferred Net (Inflows)/Outflows at Measurement Date
Total	\$ -	(\$372,108)	(\$229,282)	(\$620,955)	\$183,937		
2014	-	-	-	-	-	-	
2015	-	(47,763)	-	-	-	(47,763)	
2016	-	(47,763)	(31,104)	-	-	(78,867)	
2017	-	(47,763)	(31,104)	(91,772)	-	(170,639)	
2018	-	(47,763)	(31,104)	(91,772)	27,151	(143,488)	(\$597,651)
2019	-	(47,763)	(31,104)	(91,772)	27,151	(143,488)	
2020	-	(47,763)	(31,104)	(91,772)	27,151	(143,488)	
2021	-	(47,763)	(31,104)	(91,772)	27,151	(143,488)	
2022	-	(37,767)	(31,104)	(91,772)	27,151	(133,492)	
2023	-	-	(11,554)	(70,323)	27,151	(54,726)	
Thereafter	-	-	-	-	21,031	21,031	
	\$ -	(\$372,108)	(\$229,282)	(\$620,955)	\$183,937	(\$1,038,408)	

Assumption changes - Net (inflows)/outflows of resources

Recognition Period	7.9046	7.7907	7.3715	6.7663	6.7746		
	2014	2015	2016	2017	2018	Total	Deferred Net (Inflows)/Outflows at Measurement Date
Total	\$ -	\$ -	\$ -	\$2,258,668	\$ -		
2014	-	-	-	-	-	-	
2015	-	-	-	-	-	-	
2016	-	-	-	-	-	-	
2017	-	-	-	333,811	-	333,811	
2018	-	-	-	333,811	-	333,811	\$1,591,046
2019	-	-	-	333,811	-	333,811	
2020	-	-	-	333,811	-	333,811	
2021	-	-	-	333,811	-	333,811	
2022	-	-	-	333,811	-	333,811	
2023	-	-	-	255,802	-	255,802	
Thereafter	-	-	-	-	-	-	
	\$ -	\$ -	\$ -	\$2,258,668	\$ -	\$2,258,668	

Supplementary Information

History of Deferred Outflows and Inflows of Resources by Source

Judicial Pension Plan

Fiscal year ending December 31, 2018

Net Difference between projected and actual earnings on pension plan investment - Net (inflows)/outflows of resources

Recognition Period	5.0000	5.0000	5.0000	5.0000	5.0000		Deferred Net (Inflows)/Outflows at Measurement Date
	2014	2015	2016	2017	2018	Total	
Total	\$626,833	\$2,022,635	\$138,916	(\$1,759,558)	\$3,092,625		
2014	125,367	-	-	-	-	125,367	
2015	125,367	404,527	-	-	-	529,894	
2016	125,367	404,527	27,783	-	-	557,677	
2017	125,367	404,527	27,783	(351,912)	-	205,765	
2018	125,365	404,527	27,783	(351,912)	618,525	824,288	\$1,878,460
2019	-	404,527	27,783	(351,912)	618,525	698,923	
2020	-	-	27,784	(351,912)	618,525	294,397	
2021	-	-	-	(351,910)	618,525	266,615	
2022	-	-	-	-	618,525	618,525	
2023	-	-	-	-	-	-	
Thereafter	-	-	-	-	-	-	
	\$626,833	\$2,022,635	\$138,916	(\$1,759,558)	\$3,092,625	\$4,121,451	

Total Net Difference from all sources - Net (inflows)/outflows of resources

	2014	2015	2016	2017	2018	Total	Deferred Net (Inflows)/Outflows at Measurement Date
Total	\$626,833	\$1,650,527	(\$90,366)	(\$121,845)	\$3,276,562		
2014	125,367	-	-	-	-	125,367	
2015	125,367	356,764	-	-	-	482,131	
2016	125,367	356,764	(3,321)	-	-	478,810	
2017	125,367	356,764	(3,321)	(109,873)	-	368,937	
2018	125,365	356,764	(3,321)	(109,873)	645,676	1,014,611	\$2,871,855
2019	-	356,764	(3,321)	(109,873)	645,676	889,246	
2020	-	(47,763)	(3,320)	(109,873)	645,676	484,720	
2021	-	(47,763)	(31,104)	(109,871)	645,676	456,938	
2022	-	(37,767)	(31,104)	242,039	645,676	818,844	
2023	-	-	(11,554)	185,479	27,151	201,076	
Thereafter	-	-	-	-	21,031	21,031	
	\$626,833	\$1,650,527	(\$90,366)	(\$121,845)	\$3,276,562	\$5,341,711	

Supplementary Information

Statement of Outflows and Inflows arising from Current and Prior Reporting Periods

Judicial Pension Plan

Fiscal year ending December 31, 2018

A. Outflows (Inflows) of Resources due to Liabilities and Assets to be recognized in Current Pension Expense

	Outflows of Resources	Inflows of Resources	Net Outflows of Resources
1. Due to Liabilities	\$360,962	\$170,639	\$190,323
2. Due to Assets	1,176,200	351,912	824,288
3. Total	\$1,537,162	\$522,551	\$1,014,611

B. Outflows (Inflows) of Resources by Source to be recognized in Current Year

	Outflows of Resources	Inflows of Resources	Net Outflows of Resources
1. Differences between expected and actual experience	\$27,151	\$170,639	\$(143,488)
2. Assumption Changes	333,811	-	333,811
3. Net Difference between projected and actual earnings on pension plan investments	1,176,200	351,912	824,288
4. Total	\$1,537,162	\$522,551	\$1,014,611

C. Deferred Outflows and Deferred Inflows of Resources by Source to be recognized in Future Pension Expenses

	Deferred Outflows of Resources	Deferred Inflows of Resources	Net Deferred Outflows of Resources
1. Differences between expected and actual experience	\$156,786	\$754,437	\$(597,651)
2. Assumption Changes	1,591,046	-	1,591,046
3. Net Difference between projected and actual earnings on pension plan investments	1,878,460	-	1,878,460
4. Total	\$3,626,292	\$754,437	\$2,871,855

D. Deferred Outflows and Deferred Inflows of Resources by Year to be recognized in Future Pension Expenses

	Fiscal Year Ending Dec 31	Net Deferred Outflows of Resources
	2019	\$889,246
	2020	484,720
	2021	456,938
	2022	818,844
	2023	201,076
	Thereafter	21,031
	Total:	\$2,871,855

Supplementary Information

Statement of Fiduciary Net Position

Judicial Pension Plan

Fiscal year ending December 31,	2018	2017
Assets		
Cash and cash equivalents:		
Cash with State Treasurer	\$338,034	\$639,340
Domestic liquidity - outside banks	2,097,170	1,596,133
	2,435,204	2,235,473
Receivables:		
Employee contributions	110	-
Employer contributions	38	-
Securities sold	206,198	127,642
Accrued interest and dividends	74,398	59,246
Currency contract receivable	6,158,564	6,599,673
	6,439,308	6,786,561
Investments, at fair value:		
Fixed income	5,302,442	4,739,865
Equities	11,530,757	14,267,322
Private markets	4,308,158	3,393,462
Marketable alternatives	5,023,880	4,729,821
Security lending collateral	1,774,527	1,853,929
	27,939,764	28,984,399
Capital assets, at cost, net of accumulated depreciation	8,379	9,525
Total Assets:	36,822,655	38,015,958
Liabilities		
Payables:		
Securities Purchased	441,560	169,984
Administrative and consulting fees payable	79,067	60,368
Currency contract payable	6,179,429	6,631,754
Securities lending collateral	1,774,527	1,853,929
Total Liabilities	8,474,583	8,716,035
Net Position held in trust for pension benefits	\$28,348,072	\$29,299,923

Supplementary Information

Statement of Changes in Fiduciary Net Position		
Judicial Pension Plan		
Fiscal year ending December 31,	2018	2017
Additions		
Contributions:		
Employee	\$610,818	\$603,602
Employer	960,440	949,263
Other	38	37
	1,571,296	1,552,902
Investment Income:		
From Investing Activities:		
Net appreciation(depreciation) in fair value of investments	(1,343,427)	3,288,808
Interest and dividends Employee Contributions	509,757	503,742
Total investing activity:	(833,670)	3,792,550
Investing activity expenses:		
Investment advisor or contractor fees	(211,405)	(250,080)
Net income/(loss) from investing activities:	(1,045,075)	3,542,470
Securities lending activities:		
Securities lending gross income	45,210	24,045
Securities lending expenses:		
Agent fees	(38,779)	(16,989)
Total securities lending expenses:	(38,779)	(16,989)
Net income from securities lending activities: (Note 3)	6,431	7,056
Total investment income/(loss)	(1,038,644)	3,549,526
Total additions(deletions)	532,652	5,102,428
Deductions		
Benefits paid / Distributions	1,454,953	1,166,424
Administrative expenses	28,405	25,315
Depreciation expense	1,145	2,313
Total Deductions:	1,484,503	1,194,052
Net increase/(decrease in Net Position)	(951,851)	3,908,376
Net position held in trust for pension benefits:		
Beginning of year	29,299,923	25,391,547
End of year	\$28,348,072	\$29,299,923

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Law Enforcement Pension Plan

2018 GASB 68 REPORT

Issued June 2019

Schedule of Employer Allocations and Collective Pension Amounts

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Schedule of Employer Allocations

For the Fiscal Years Ended December 31, 2018 and 2017

Law Enforcement Pension Plan:		2018		2017	
Total Contributions		\$26,953,744		\$26,604,895	
Net Pension Liability		\$242,072,258		\$86,044,428	
Employer Rain ID	Organization Name	Total Contributions	Employer proportional share of allocation	Total Contributions	Employer proportional share of allocation
20	Albany County	384,598	0.014268815	381,162	0.014326762
22	Big Horn County	279,149	0.010356595	272,374	0.010237740
24	Campbell County	1,278,170	0.047420870	1,266,812	0.047615749
26	Carbon County	387,407	0.014373031	394,592	0.014831556
805	City Of Buffalo	158,153	0.005867571	170,231	0.006398484
808	City Of Casper	1,271,207	0.047162539	1,262,481	0.047452959
809	City Of Cheyenne	1,327,661	0.049257016	1,276,616	0.047984253
813	City Of Cody	228,851	0.008490509	219,871	0.008264306
820	City Of Douglas	206,616	0.007665577	235,960	0.008869045
827	City Of Evanston	253,091	0.009389827	221,231	0.008315425
831	City Of Gillette	760,624	0.028219605	691,387	0.025987210
835	City Of Green River	303,196	0.011248753	321,752	0.012093714
844	City Of Kemmerer	49,544	0.001838112	53,425	0.002008089
847	City Of Lander	161,691	0.005998833	154,549	0.005809044
848	City Of Laramie	641,206	0.023789126	639,373	0.024032156
860	City Of Newcastle	116,671	0.004328564	110,841	0.004166188
865	City Of Powell	217,852	0.008082439	222,113	0.008348576
867	City Of Rawlins	214,563	0.007960415	223,212	0.008389885
870	City Of Riverton	319,430	0.011851044	343,802	0.012922509
872	City Of Rock Springs	580,670	0.021543204	602,759	0.022655944
874	City Of Sheridan	337,619	0.012525867	337,926	0.012701648
878	City Of Sundance	31,580	0.001171637	31,095	0.001168770
882	City Of Torrington	185,470	0.006881048	178,692	0.006716508
887	City Of Worland	103,096	0.003824923	102,726	0.003861169
28	Converse County	487,957	0.018103496	431,705	0.016226525
30	Crook County	161,684	0.005998573	156,965	0.005899854
32	Fremont County	651,073	0.024155197	674,367	0.025347478
34	Goshen County	181,087	0.006718436	186,828	0.007022317
36	Hot Springs County	84,512	0.003135446	78,567	0.002953103
38	Johnson County	288,985	0.010721516	280,252	0.010533851
40	Laramie County	1,522,486	0.056485140	1,473,566	0.055387026
42	Lincoln County	407,983	0.015136413	390,289	0.014669819
44	Natrona County	1,254,530	0.046543812	1,242,011	0.046683552
50	Park County	455,691	0.016906408	427,467	0.016067231
52	Platte County	207,964	0.007715589	204,446	0.007684526
82	Rock Spgs/Green River/ Sweetwater County	216,053	0.008015695	197,748	0.007432768
54	Sheridan County	310,630	0.011524559	295,384	0.011102619
748	State of Wyoming - Law	6,369,785	0.236322828	6,324,162	0.237706708
56	Sublette County	843,286	0.031286414	806,610	0.030318105
58	Sweetwater County	748,912	0.027785082	795,403	0.029896867
60	Teton County	603,363	0.022385128	628,055	0.023606746

Schedule of Employer Allocations

For the Fiscal Years Ended December 31, 2018 and 2017

Law Enforcement Pension Plan:		2018		2017	
Total Contributions		\$26,953,744		\$26,604,895	
Net Pension Liability		\$242,072,258		\$86,044,428	
Employer Rain ID	Organization Name	Total Contributors	Employer proportional share of allocation	Total Contributors	Employer proportional share of allocation
800	Town Of Afton	38,338	0.001422363	41,010	0.001541446
802	Town Of Baggs	-	-	3,684	0.000138471
799	Town Of Bairoil	8,341	0.000309456	10,320	0.000387899
803	Town Of Basin	31,056	0.001152196	24,888	0.000935467
807	Town Of Byron	9,406	0.000348968	8,936	0.000335878
814	Town Of Cokeville	16,784	0.000622696	16,784	0.000630861
815	Town Of Cowley	7,020	0.000260446	530	0.000019921
817	Town Of Deaver	3,784	0.000140389	3,888	0.000146139
818	Town of Diamondville	23,410	0.000868525	26,670	0.001002447
826	Town Of Encampment	10,295	0.000381951	9,938	0.000373540
828	Town Of Evansville	97,456	0.003615676	93,443	0.003512248
830	Town of Frannie	-	-	5,493	0.000206466
833	Town Of Glenrock	123,469	0.004580774	133,664	0.005024038
836	Town Of Greybull	43,276	0.001605565	42,915	0.001613049
837	Town Of Guernsey	38,863	0.001441841	37,553	0.001411507
838	Town Of Hanna	16,707	0.000619840	7,912	0.000297389
841	Town Of Hulett	8,106	0.000300737	7,335	0.000275701
842	Town Of Jackson	358,615	0.013304831	331,007	0.012441583
843	Town Of Kaycee	1,757	0.000065186	7,027	0.000264124
849	Town Of Lingle	10,718	0.000397644	10,234	0.000384666
851	Town Of Lovell	73,494	0.002726671	65,604	0.002465862
852	Town Of Lusk	45,660	0.001694013	39,204	0.001473563
853	Town Of Lyman	37,082	0.001375764	36,787	0.001382715
892	Town Of Midwest	9,774	0.000362621	8,761	0.000329300
858	Town Of Mills	158,590	0.005883784	139,991	0.005261851
861	Town Of Moorcroft	31,239	0.001158986	28,623	0.001075855
859	Town Of Mountain View	20,429	0.000757928	17,648	0.000663337
863	Town Of Pine Bluffs	30,182	0.001119770	23,385	0.000878974
873	Town Of Saratoga	73,259	0.002717953	74,169	0.002787795
875	Town Of Shoshoni	12,624	0.000468358	13,957	0.000524603
876	Town Of Sinclair	12,932	0.000479785	14,484	0.000544411
881	Town Of Thermopolis	97,461	0.003615861	93,147	0.003501123
883	Town Of Upton	28,462	0.001055957	26,220	0.000985533
886	Town Of Wheatland	74,477	0.002763141	62,759	0.002358927
62	Uinta County	368,704	0.013679139	375,128	0.014099962
900	University of Wyoming	146,696	0.005442509	151,888	0.005709025
64	Washakie County	143,253	0.005314772	139,699	0.005250876
66	Weston County	99,800	0.003702640	104,118	0.003913490
*	Adjustment	48,129	0.001785615	57,285	0.002153175
Total:		\$26,953,744	100%	\$26,604,895	100%

Schedule of Employer Allocations – Separated by State Agencies

For the Fiscal Year Ended December 31, 2018 and 2017

Law Enforcement Pension Plan:					
		2018		2017	
Separated by State Agencies					
Total Contributions		\$6,369,785		\$6,324,162	
Net Pension Liability		\$57,207,201		\$20,453,338	
Employer Rain ID	Organization Name	Total Contributions	Employer proportional share of allocation	Total Contributions	Employer proportional share of allocation
606	Attorney General	\$134,511	0.021117039	\$165,958	0.026241896
703	Board of Outfitters	9,064	0.001422968	10,649	0.001683859
612	Department of Corrections	5,888,217	0.924398076	5,797,070	0.916654254
638	Department of Transportation	329,358	0.051706298	312,312	0.049383934
666	Livestock Board	8,635	0.001355619	38,173	0.006036057
Total:		\$6,369,785	100%	\$6,324,162	100%

* Note: Adjustment reflects changes to contributions which occurred post year end.

See notes to the schedule of employer allocations and Collective pension amounts.

Schedule of Collective Pension Amounts

Schedule of Collective Pension Amounts

Wyoming Retirement System - Law Enforcement Pension Plan

As of and for the year ended December 31, 2018

Deferred Outflows of Resources

Difference Between Expected and Actual Experience	Changes in Assumptions	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Total Deferred Outflows of Resources Excluding Employer Specific Amounts
\$332,955	\$103,308,208	\$39,784,985	\$143,426,148

Deferred Inflows of Resources

Difference Between Expected and Actual Experience	Changes of Assumptions	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Total Deferred Inflows of Resources Excluding Employer Specific Amounts	Pension Expense	December 31, 2018 Net Pension Liability
\$10,932,377	\$-	\$-	\$10,932,377	\$63,209,963	\$242,072,258

* Employer specific amounts that are excluded from this schedule are the changes in proportion as defined in paragraphs 54 and 55 of the GASB statement 68, Accounting and financial Reporting for Pensions.

Supplementary Information

SCHEDULE OF CHANGES IN NET PENSION LIABILITY AND RELATED RATIOS - Multiyear

Law Enforcement Pension Plan

Fiscal year ending December 31,	2018	2017	2016	2015	2014
Total Pension Liability					
Service Cost	\$26,657,347	\$23,241,982	\$23,339,214	\$22,790,835	\$22,432,708
Interest on the Total Pension Liability	47,238,165	47,200,725	45,945,359	43,444,727	40,636,242
Benefit Changes	-	-	-	-	-
Difference between Expected and Actual Experience	(7,328,715)	(6,691,047)	(3,501,453)	1,710,375	-
Assumption Changes	94,255,216	51,421,521	-	-	-
Benefit Payments	(32,013,552)	(29,621,411)	(27,873,802)	(25,459,574)	(23,209,837)
Refunds	(3,970,912)	(4,041,082)	(3,491,089)	(4,659,711)	(4,110,605)
Net Change in Total Pension Liability	\$124,837,549	\$81,510,688	\$34,418,229	\$37,826,652	\$35,748,508
Total Pension Liability - Beginning	\$716,286,547	\$634,775,859	\$600,357,630	\$562,530,978	\$526,782,470
Total Pension Liability - Ending (a)	\$841,124,096	\$716,286,547	\$634,775,859	\$600,357,630	\$562,530,978
Plan Fiduciary Net Position					
Employer Contributions	\$13,781,011	\$13,614,406	\$13,730,305	\$12,706,883	\$13,308,281
Employee Contributions	13,846,377	13,691,494	14,442,190	15,397,475	13,314,132
Pension Plan Net Investment Income	(22,169,139)	77,946,645	37,782,650	(5,371,824)	24,853,352
Benefit Payments	(32,013,552)	(29,621,411)	(27,873,802)	(25,459,574)	(23,209,837)
Refunds	(3,970,912)	(4,041,082)	(3,491,089)	(4,659,711)	(4,110,605)
Pension Plan Administrative Expense	(639,428)	(580,221)	(518,486)	(417,893)	(408,470)
Other	(24,638)	(51,644)	(25,522)	(24,983)	797,291
Net Change in Plan Fiduciary Net Position	(\$31,190,281)	\$70,958,187	\$34,046,246	(\$7,829,627)	\$24,544,144
Plan Fiduciary Net Position - Beginning	\$630,242,119	\$559,283,932	\$525,237,686	\$533,067,313	\$508,523,169
Plan Fiduciary Net Position - Ending (b)	\$599,051,838	\$630,242,119	\$559,283,932	\$525,237,686	\$533,067,313
Net Pension Liability - Ending (a) - (b)	\$242,072,258	\$86,044,428	\$75,491,927	\$75,119,944	\$29,463,665
Plan Fiduciary Net Position as a Percentage of Total Pension Liability	71.22%	87.99%	88.11%	87.49%	94.76%
Covered Payroll	\$151,898,695	\$153,547,078	\$154,779,198	\$150,399,739	\$147,790,833
Projected Valuation Payroll	\$155,696,162	\$160,072,828	\$161,357,314	\$156,791,728	\$154,071,943
Net Pension Liability as a Percentage of Covered Payroll	159.36%	56.04%	48.77%	49.95%	19.94%

Note: Information not available prior to 2014

Supplementary Information

Pension Expense

Law Enforcement Pension Plan

Fiscal year ending December 31, 2018

A. Expense

1. Service Cost	\$26,657,347
2. Interest on the Total Pension Liability	47,238,165
3. Current-Period Benefit Charges	-
4. Employee Contributions (made negative for addition here)	(13,846,377)
5. Projected Earnings on Plan Investments (made negative for addition here)	(43,806,548)
6. Pension Plan Administrative	639,428
7. Other Changes in Plan Fiduciary Net Position	24,638
8. Recognition of Outflow (Inflow) of Recourses due to Liabilities	28,133,845
9. Recognition of Outflow (Inflow) of Resources due to Assets	18,169,465
10. Recognition of Outflow of Resources due to Contributions made from January 1, 2019 to June 30, 2019 *	-
11. Total Pension Expense	\$63,209,963

* In accordance with GASB 68, employers may need to illustrate contributions made after the measurement date.

** Includes change in the blended single discount rate from 5.92% to 7.00%

Statement of Outflows and Inflows Arising from Current Reporting Period

Law Enforcement Pension Plan

Fiscal year ending December 31, 2018

A. Outflows (Inflows) of Resources due to Liabilities

1. Difference between expected and actual experience of the Total Pension Liability (gain) or losses	(\$7,328,715)
2. Assumption Changes (gains) or losses	94,255,216
3. Recognition period for Liabilities: Average of the expected remaining service lives of all employees {in years}	4.5560
4. Outflow (Inflow) of Resources to be recognized in the current pension expense for the Difference between expected and actual experience of the Total Pension Liability	(1,608,585)
5. Outflow (Inflow) of Resources to be recognized in the current pension expense for Assumption Changes	20,688,151
6. Total Outflow (Inflow) of Resources to be recognized in the current pension expense due to Liabilities	19,079,566
7. Deferred Outflow (Inflow) of Resources to be recognized in future pension expenses for the Difference between expected and actual experience of the Total Pension Liability	(5,720,130)
8. Deferred Outflow (Inflow) of Resources to be recognized in future pension expenses for assumption Changes	73,567,065
9. Total Deferred Outflow (Inflow) of Resources to be recognized in future pension expenses due to Liabilities	67,846,935

B. Outflows (Inflows) of Resources due to Assets

1. Net difference between projected and actual earnings on pension plan investment (gains) or losses	\$65,975,687
2. Recognition period for Assets {in years}	5.0000
3. Outflow (Inflow) of Resources to be recognized in the current pension expense due to Assets	13,195,137
4. Deferred Outflow (Inflow) of Resources to be recognized in future pension expenses due to Assets	52,780,550

Supplementary Information

History of Deferred Outflows and Inflows of Resources by Source

Law Enforcement Pension Plan

Fiscal year ending December 31, 2018

Difference between Expected and Actual Experience - Net (inflows)/Outflows of resources

Recognition Period	5.2360	4.9669	4.8650	4.7436	4.5560		
	2014	2015	2016	2017	2018	Total	Deferred Net (Inflows)/Outflows at Measurement Date
Total	\$ -	\$1,710,375	(\$3,501,453)	(\$6,691,047)	(\$7,328,715)		
2014	-	-	-	-	-	-	
2015	-	344,355	-	-	-	344,355	
2016	-	344,355	(719,723)	-	-	(375,368)	
2017	-	344,355	(719,723)	(1,410,542)	-	(1,785,910)	
2018	-	344,355	(719,723)	(1,410,542)	(1,608,585)	(3,394,495)	(\$10,599,422)
2019	-	332,955	(719,723)	(1,410,542)	(1,608,585)	(3,405,895)	
2020	-	-	(622,561)	(1,410,542)	(1,608,585)	(3,641,688)	
2021	-	-	-	(1,048,879)	(1,608,585)	(2,657,464)	
2022	-	-	-	-	(894,375)	(894,375)	
2023	-	-	-	-	-	-	
Thereafter	-	-	-	-	-	-	
	\$ -	\$1,710,375	(\$3,501,453)	(\$6,691,047)	(\$7,328,715)	(\$15,810,840)	

Assumption changes - Net (inflows)/outflows of resources

Recognition Period	5.2600	4.9669	4.8650	4.7436	4.5560		
	2014	2015	2016	2017	2018	Total	Deferred Net (Inflows)/Outflows at Measurement Date
Total	\$ -	\$ -	\$ -	\$51,421,521	\$94,255,216		
2014	-	-	-	-	-	-	
2015	-	-	-	-	-	-	
2016	-	-	-	-	-	-	
2017	-	-	-	10,840,189	-	10,840,189	
2018	-	-	-	10,840,189	20,688,151	31,528,340	\$103,308,208
2019	-	-	-	10,840,189	20,688,151	31,528,340	
2020	-	-	-	10,840,189	20,688,151	31,528,340	
2021	-	-	-	8,060,765	20,688,151	28,748,916	
2022	-	-	-	-	11,502,612	11,502,612	
2023	-	-	-	-	-	-	
Thereafter	-	-	-	-	-	-	
	\$ -	\$ -	\$ -	\$51,421,521	\$94,255,216	\$145,676,737	

Supplementary Information

History of Deferred Outflows and Inflows of Resources by Source

Law Enforcement Pension Plan

Fiscal year ending December 31, 2018

Net Difference between projected and actual earnings on pension plan investment - Net (inflows)/outflows of resources

Recognition Period	5.0000	5.0000	5.0000	5.0000	5.0000		Deferred Net (Inflows)/ Outflows at Measurement Date
	2014	2015	2016	2017	2018	Total	
Total	\$14,545,212	\$46,589,301	\$2,778,485	(\$39,041,366)	\$65,975,687		
2014	2,909,042	-	-	-	-	2,909,042	
2015	2,909,042	9,317,860	-	-	-	12,226,902	
2016	2,909,042	9,317,860	555,697	-	-	12,782,599	
2017	2,909,042	9,317,860	555,697	(7,808,273)	-	4,974,326	
2018	2,909,044	9,317,860	555,697	(7,808,273)	13,195,137	18,169,465	\$39,784,985
2019	-	9,317,861	555,697	(7,808,273)	13,195,137	15,260,422	
2020	-	-	555,697	(7,808,273)	13,195,137	5,942,561	
2021	-	-	-	(7,808,274)	13,195,137	5,386,863	
2022	-	-	-	-	13,195,139	13,195,139	
2023	-	-	-	-	-	-	
Thereafter	-	-	-	-	-	-	
	\$14,545,212	\$46,589,301	\$2,778,485	(\$39,041,366)	\$65,975,687	\$90,847,319	

Total Net Difference from all sources - Net (inflows)/outflows of resources

	2014	2015	2016	2017	2018	Total	Deferred Net (Inflows)/ Outflows at Measurement Date
Total	\$14,545,212	\$48,299,676	(\$722,968)	\$5,689,108	\$152,902,188		
2014	2,909,042	-	-	-	-	2,909,042	
2015	2,909,042	9,662,215	-	-	-	12,571,257	
2016	2,909,042	9,662,215	(164,026)	-	-	12,407,231	
2017	2,909,042	9,662,215	(164,026)	1,621,374	-	14,028,605	
2018	2,909,044	9,662,215	(164,026)	1,621,374	32,274,703	46,303,310	\$132,493,771
2019	-	9,650,816	(164,026)	1,621,374	32,274,703	43,382,867	
2020	-	-	(66,864)	1,621,374	32,274,703	33,829,213	
2021	-	-	-	(796,388)	32,274,703	31,478,315	
2022	-	-	-	-	23,803,376	23,803,376	
2023	-	-	-	-	-	-	
Thereafter	-	-	-	-	-	-	
	\$14,545,212	\$48,299,676	(\$722,968)	\$5,689,108	\$152,902,188	\$220,713,216	

Supplementary Information

Statement of Outflows and Inflows arising from Current and Prior Reporting Periods

Law Enforcement Pension Plan

Fiscal year ending December 31, 2018

A. Outflows (Inflows) of Resources due to Liabilities and Assets to be recognized in Current Pension Expense			
	Outflows of Resources	Inflows of Resources	Net Outflows of Resources
1. Due to Liabilities	\$31,872,695	\$3,738,850	\$28,133,845
2. Due to Assets	25,977,738	7,808,273	18,169,465
3. Total	\$57,850,433	\$11,547,123	\$46,303,310

B. Outflows (Inflows) of Resources by Source to be recognized in Current Year			
	Outflows of Resources	Inflows of Resources	Net Outflows of Resources
1. Differences between expected and actual experience	\$344,355	\$3,738,850	\$(3,394,495)
2. Assumption Changes	31,528,340	-	31,528,340
3. Net Difference between projected and actual earnings on pension plan investments	25,977,738	7,808,273	18,169,465
4. Total	\$57,850,433	\$11,547,123	\$46,303,310

C. Deferred Outflows and Deferred Inflows of Resources by Source to be recognized in Future Pension Expenses			
	Deferred Outflows of Resources	Deferred Inflows of Resources	Net Deferred Outflows of Resources
1. Differences between expected and actual experience	\$332,955	\$10,932,377	\$(10,599,422)
2. Assumption Changes	103,308,208	-	103,308,208
3. Net Difference between projected and actual earnings on pension plan investments	39,784,985	-	39,784,985
4. Total	\$143,426,148	\$10,932,377	\$132,493,771

D. Deferred Outflows and Deferred Inflows of Resources by Year to be recognized in Future Pension Expenses		
	Fiscal Year Ending Dec 31	Net Deferred Outflows of Resources
	2019	\$43,382,867
	2020	33,829,213
	2021	31,478,315
	2022	23,803,376
	2023	-
	Thereafter	-
	Total:	\$132,493,771

Supplementary Information

Statement of Fiduciary Net Position

Law Enforcement Pension Plan

Fiscal year ending December 31,	2018	2017
Assets		
Cash and cash equivalents:		
Cash with State Treasurer	\$1,321,676	\$2,405,453
Domestic liquidity - outside banks	44,623,938	34,882,544
	45,945,614	37,287,997
Receivables:		
Employee contributions	871,911	766,751
Employer contributions	872,025	767,170
Securities sold	4,387,517	2,789,530
Accrued interest and dividends	1,573,466	1,284,658
Currency contract receivable	131,042,949	144,231,989
Other	22,863	19,474
	138,770,731	149,859,572
Investments, at fair value:		
Fixed income	112,826,244	103,586,969
Equities	245,353,388	311,803,955
Private markets	91,669,700	74,162,116
Marketable alternatives	106,898,970	103,367,465
Security lending collateral	37,758,687	40,516,528
	594,506,989	633,437,033
Capital assets, at cost, net of accumulated depreciation	214,992	239,630
Total Assets:	779,438,326	820,824,232
Liabilities		
Payables:		
Benefits and refunds payable	59,470	93,664
Securities Purchased	9,395,584	3,714,900
Administrative and consulting fees payable	1,685,830	1,323,923
Currency contract payable	131,486,917	144,933,098
Securities lending collateral	37,758,687	40,516,528
Total Liabilities	180,386,488	190,582,113
Net Position held in trust for pension benefits	\$599,051,838	\$630,242,119

Supplementary Information

Statement of Changes in Fiduciary Net Position

Law Enforcement Pension Plan

Fiscal year ending December 31,	2018	2017
Additions		
Contributions:		
Employee	\$13,482,246	\$13,284,543
Employer	13,471,498	13,320,352
Other	673,644	701,006
	27,627,388	27,305,901
Investment Income:		
From Investing Activities:		
Net appreciation(depreciation) in fair value of investments	(28,621,534)	72,342,850
Interest and dividends Employee Contributions	10,850,973	10,931,623
Total investing activity:	(17,770,561)	83,274,473
Investing activity expenses:		
Investment advisor or contractor fees	(4,537,522)	(5,482,843)
Net income/(loss) from investing activities:	(22,308,083)	77,791,630
Securities lending activities:		
Securities lending gross income	975,475	527,592
Securities lending expenses:		
Agent fees	(836,531)	(372,578)
Total securities lending expenses:	(836,531)	(372,578)
Net income from securities lending activities: (Note 3)	138,944	155,014
Total investment income/(loss)	(22,169,139)	77,946,644
Total additions(deletions)	5,458,249	105,252,545
Deductions		
Benefits paid / Distributions	32,013,552	29,621,411
Refunds	3,970,912	4,041,082
Administrative expenses	606,178	547,935
Administrative expenses: fund specific	33,250	32,286
Depreciation expense	24,638	51,644
Total Deductions:	36,648,530	34,294,358
Net increase/(decrease in Net Position)	(31,190,281)	70,958,187
Net position held in trust for pension benefits:		
Beginning of year	630,242,119	559,283,932
End of year	\$599,051,838	\$630,242,119

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Air Guard Firefighter Pension Plan

2018 GASB 68 REPORT

Issued June 2019

Schedule of Employer Allocations and Collective Pension Amounts

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Schedule of Employer Allocations

For the Fiscal Years Ended December 31, 2018 and 2017

Air Guard Firefighter Pension Plan:		2018		2017	
Total Contributions		\$532,745		\$523,743	
Net Pension Liability		\$1,803,981		\$1,091,978	
Employer Rain ID	Organization Name	Total Contributions	Employer proportional share of allocation	Total Contributions	Employer proportional share of allocation
744	Guard Firefighters	\$523,828	0.983262161	\$496,056	0.947136286
*	Adjustment	8,917	0.016737839	27,687	0.052863714
Total:		\$532,745	100%	\$523,743	100%

* Note: Adjustment reflects changes to contributions which occurred post year end.

See notes to the schedule of employer allocations and Collective pension amounts.

Schedule of Collective Pension Amounts

As of and for the year ended December 31, 2018

Schedule of Collective Pension Amounts

Wyoming Retirement System - Air Guard Firefighter Pension Plan

Deferred Outflows of Resources

Difference Between Expected and Actual Experience	Changes in Assumptions	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Total Deferred Outflows of Resources Excluding Employer Specific Amounts
\$493,776	\$231,135	\$474,431	\$1,199,342

Deferred Inflows of Resources

Difference Between Expected and Actual Experience	Changes of Assumptions	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Total Deferred Inflows of Resources Excluding Employer Specific Amounts	Pension Expense	December 31, 2018 Net Pension Liability
\$-	\$-	\$-	\$-	\$272,048	\$1,803,981

* Employer specific amounts that are excluded from this schedule are the changes in proportion as defined in paragraphs 54 and 55 of the GASB statement 68, Accounting and financial Reporting for Pensions.

Supplementary Information

SCHEDULE OF CHANGES IN NET PENSION LIABILITY AND RELATED RATIOS - Multiyear

Air Guard Firefighter Pension Plan

Fiscal year ending December 31,	2018	2017	2016	2015	2014
Total Pension Liability					
Service Cost	\$294,146	\$272,169	\$337,474	\$331,123	\$276,305
Interest on the Total Pension Liability	599,634	563,514	554,448	517,889	455,677
Benefit Changes	-	-	-	-	-
Difference between Expected and Actual Experience	161,615	272,060	65,370	201,096	-
Assumption Changes	-	311,427	-	-	-
Benefit Payments	(385,232)	(351,120)	(290,609)	(168,220)	(119,541)
Refunds	(213,647)	(39,723)	(411,989)	(20,849)	(6,886)
Net Change in Total Pension Liability	\$456,516	\$1,028,327	\$254,694	\$861,039	\$605,555
Total Pension Liability - Beginning	\$8,554,376	\$7,526,049	\$7,271,355	\$6,410,316	\$5,804,761
Total Pension Liability - Ending (a)	\$9,010,892	\$8,554,376	\$7,526,049	\$7,271,355	\$6,410,316
Plan Fiduciary Net Position					
Employer Contributions	\$159,583	\$156,263	\$136,768	\$158,319	\$142,437
Employee Contributions	445,101	367,485	376,685	405,026	335,763
Pension Plan Net Investment Income	(253,859)	902,109	431,043	(55,411)	260,772
Benefit Payments	(385,232)	(351,120)	(290,609)	(168,220)	(119,541)
Refunds	(213,647)	(39,723)	(411,989)	(20,849)	(6,886)
Pension Plan Administrative Expense	(7,141)	(6,431)	(5,731)	(4,637)	(4,312)
Other	(292)	(602)	(301)	(276)	1,085
Net Change in Plan Fiduciary Net Position	(\$255,487)	\$1,027,981	\$235,866	\$313,952	\$609,318
Plan Fiduciary Net Position - Beginning	\$7,462,397	\$6,434,416	\$6,198,550	\$5,884,598	\$5,275,280
Plan Fiduciary Net Position - Ending (b)	\$7,206,910	\$7,462,397	\$6,434,416	\$6,198,550	\$5,884,598
Net Pension Liability - Ending (a) - (b)	\$1,803,981	\$1,091,979	\$1,091,633	\$1,072,805	\$525,718
Plan Fiduciary Net Position as a Percentage of Total Pension Liability	79.98%	87.23%	85.50%	85.25%	91.80%
Covered Payroll	\$2,154,544	\$1,975,631	\$2,151,997	\$2,124,296	\$1,731,731
Net Pension Liability as a Percentage of Covered Payroll	83.73%	55.27%	50.73%	50.50%	30.36%

Note: Information not available prior to 2014

Supplementary Information

Pension Expense

Air Guard Firefighter Pension Plan

Fiscal year ending December 31,

2018

A. Expense	
1. Service Cost	\$294,146
2. Interest on the Total Pension Liability	599,634
3. Current-Period Benefit Charges	-
4. Employee Contributions (made negative for addition here)	(445,101)
5. Projected Earnings on Plan Investments (made negative for addition here)	(522,312)
6. Pension Plan Administrative	7,141
7. Other Changes in Plan Fiduciary Net Position	292
8. Recognition of Outflow (Inflow) of Recourses due to Liabilities	126,649
9. Recognition of Outflow (Inflow) of Resources due to Assets	211,599
10. Recognition of Outflow of Resources due to Contributions made from January 1, 2019 to June 30, 2019 *	-
11. Total Pension Expense	\$272,048

* In accordance with GASB 68, employers may need to illustrate contributions made after the measurement date.

Statement of Outflows and Inflows Arising from Current Reporting Period

Air Guard Firefighter Pension Plan

Fiscal year ending December 31,

2018

A. Outflows (Inflows) of Resources due to Liabilities	
1. Difference between expected and actual experience of the Total Pension Liability (gain) or losses	\$161,615
2. Assumption Changes (gains) or losses	-
3. Recognition period for Liabilities: Average of the expected remaining service lives of all employees {in years}	7.8568
4. Outflow (Inflow) of Resources to be recognized in the current pension expense for the Difference between expected and actual experience of the Total Pension Liability	20,570
5. Outflow (Inflow) of Resources to be recognized in the current pension expense for Assumption Changes	-
6. Total Outflow (Inflow) of Resources to be recognized in the current pension expense due to Liabilities	20,570
7. Deferred Outflow (Inflow) of Resources to be recognized in future pension expenses for the Difference between expected and actual experience of the Total Pension Liability	141,045
8. Deferred Outflow (Inflow) of Resources to be recognized in future pension expenses for assumption Changes	-
9. Total Deferred Outflow (Inflow) of Resources to be recognized in future pension expenses due to Liabilities	141,045
B. Outflows (Inflows) of Resources due to Assets	
1. Net difference between projected and actual earnings on pension plan investment (gains) or losses	\$776,171
2. Recognition period for Assets {in years}	5.0000
3. Outflow (Inflow) of Resources to be recognized in the current pension expense due to Assets	155,234
4. Deferred Outflow (Inflow) of Resources to be recognized in future pension expenses due to Assets	620,937

Supplementary Information

History of Deferred Outflows and Inflows of Resources by Source

Air Guard Firefighter Pension Plan

Fiscal year ending December 31, 2018

Difference between Expected and Actual Experience - Net (inflows)/Outflows of resources							
Recognition Period	7.6469	8.7180	8.3862	7.7574	7.8568		Deferred Net (Inflows)/Outflows at Measurement Date
	2014	2015	2016	2017	2018	Total	
Total	\$ -	\$201,096	\$65,370	\$272,060	\$161,615		
2014	-	-	-	-	-	-	
2015	-	23,067	-	-	-	23,067	
2016	-	23,067	7,795	-	-	30,862	
2017	-	23,067	7,795	35,071	-	65,933	
2018	-	23,067	7,795	35,071	20,570	86,503	\$493,776
2019	-	23,067	7,795	35,071	20,570	86,503	
2020	-	23,067	7,795	35,071	20,570	86,503	
2021	-	23,067	7,795	35,071	20,570	86,503	
2022	-	23,067	7,795	35,071	20,570	86,503	
2023	-	16,560	7,795	35,071	20,570	79,996	
Thereafter	-	-	3,010	26,563	38,195	67,768	
	\$ -	\$201,096	\$65,370	\$272,060	\$161,615	\$700,141	

Assumption changes - Net (inflows)/outflows of resources

Recognition Period	7.6469	8.7180	8.3862	7.7574	7.8568		Deferred Net (Inflows)/Outflows at Measurement Date
	2014	2015	2016	2017	2018	Total	
Total	\$ -	\$ -	\$ -	\$311,427	\$ -		
2014	-	-	-	-	-	-	
2015	-	-	-	-	-	-	
2016	-	-	-	-	-	-	
2017	-	-	-	40,146	-	40,146	
2018	-	-	-	40,146	-	40,146	\$231,135
2019	-	-	-	40,146	-	40,146	
2020	-	-	-	40,146	-	40,146	
2021	-	-	-	40,146	-	40,146	
2022	-	-	-	40,146	-	40,146	
2023	-	-	-	40,146	-	40,146	
Thereafter	-	-	-	30,405	-	30,405	
	\$ -	\$ -	\$ -	\$311,427	\$ -	\$311,427	

Supplementary Information

History of Deferred Outflows and Inflows of Resources by Source

Air Guard Firefighter Pension Plan

Fiscal year ending December 31, 2018

Net Difference between projected and actual earnings on pension plan investment - Net (inflows)/outflows of resources

Recognition Period	5.0000	5.0000	5.0000	5.0000	5.0000		Deferred Net (Inflows)/ Outflows at Measurement Date
	2014	2015	2016	2017	2018	Total	
Total	\$161,568	\$525,780	\$41,782	(\$447,294)	\$776,171		
2014	32,314	-	-	-	-	32,314	
2015	32,314	105,156	-	-	-	137,470	
2016	32,314	105,156	8,356	-	-	145,826	
2017	32,314	105,156	8,356	(89,459)	-	56,367	
2018	32,312	105,156	8,356	(89,459)	155,234	211,599	\$474,431
2019	-	105,156	8,356	(89,459)	155,234	179,287	
2020	-	-	8,358	(89,459)	155,234	74,133	
2021	-	-	-	(89,458)	155,234	65,776	
2022	-	-	-	-	155,235	155,235	
2023	-	-	-	-	-	-	
Thereafter	-	-	-	-	-	-	
	\$161,568	\$525,780	\$41,782	(\$447,294)	\$776,171	\$1,058,007	

Total Net Difference from all sources - Net (inflows)/outflows of resources

	2014	2015	2016	2017	2018	Total	Deferred Net (Inflows)/ Outflows at Measurement Date
Total	\$161,568	\$726,876	\$107,152	\$136,193	\$937,786		
2014	32,314	-	-	-	-	32,314	
2015	32,314	128,223	-	-	-	160,537	
2016	32,314	128,223	16,151	-	-	176,688	
2017	32,314	128,223	16,151	(14,242)	-	162,446	
2018	32,312	128,223	16,151	(14,242)	175,804	338,248	\$1,199,342
2019	-	128,223	16,151	(14,242)	175,804	305,936	
2020	-	23,067	16,153	(14,242)	175,804	200,782	
2021	-	23,067	7,795	(14,241)	175,804	192,425	
2022	-	23,067	7,795	75,217	175,804	281,883	
2023	-	16,560	7,795	75,217	20,570	120,142	
Thereafter	-	-	3,010	56,968	38,195	98,173	
	\$161,568	\$726,876	\$107,152	\$136,193	\$937,785	\$2,069,574	

Supplementary Information

Statement of Outflows and Inflows arising from Current and Prior Reporting Periods

Air Guard Firefighter Pension Plan

Fiscal year ending December 31, 2018

A. Outflows (Inflows) of Resources due to Liabilities and Assets to be recognized in Current Pension Expense			
	Outflows of Resources	Inflows of Resources	Net Outflows of Resources
1. Due to Liabilities	\$126,649	\$-	\$126,649
2. Due to Assets	301,058	89,459	211,599
3. Total	\$427,707	\$89,459	\$338,248

B. Outflows (Inflows) of Resources by Source to be recognized in Current Year			
	Outflows of Resources	Inflows of Resources	Net Outflows of Resources
1. Differences between expected and actual experience	\$86,503	\$-	\$86,503
2. Assumption Changes	40,146	-	40,146
3. Net Difference between projected and actual earnings on pension plan investments	301,058	89,459	211,599
4. Total	\$427,707	\$89,459	\$338,248

C. Deferred Outflows and Deferred Inflows of Resources by Source to be recognized in Future Pension Expenses			
	Deferred Outflows of Resources	Deferred Inflows of Resources	Net Deferred Outflows of Resources
1. Differences between expected and actual experience	\$493,776	\$-	\$493,776
2. Assumption Changes	231,135	-	231,135
3. Net Difference between projected and actual earnings on pension plan investments	474,431	-	474,431
4. Total	\$1,199,342	\$-	\$1,199,342

D. Deferred Outflows and Deferred Inflows of Resources by Year to be recognized in Future Pension Expenses		
	Fiscal Year Ending Dec 31	Net Deferred Outflows of Resources
	2019	\$305,936
	2020	200,782
	2021	192,425
	2022	281,884
	2023	120,142
	Thereafter	98,173
	Total:	\$1,199,342

Supplementary Information

Statement of Fiduciary Net Position

Air Guard Firefighter Pension Plan

Fiscal year ending December 31,

2018

2017

Assets		
Cash and cash equivalents:		
Cash with State Treasurer	\$132,216	\$178,760
Domestic liquidity - outside banks	529,692	405,642
	661,908	584,402
Receivables:		
Employer contributions	6	-
Securities sold	52,080	32,439
Accrued interest and dividends	19,067	15,066
Currency contract receivable	1,555,496	1,677,244
	1,626,649	1,724,749
Investments, at fair value:		
Fixed income	1,339,261	1,204,592
Equities	2,912,375	3,625,904
Private markets	1,088,131	862,416
Marketable alternatives	1,268,904	1,202,039
Security lending collateral	448,200	471,158
	7,056,871	7,366,109
Capital assets, at cost, net of accumulated depreciation	1,943	2,235
Total Assets:	9,347,371	9,677,495
Liabilities		
Payables:		
Securities Purchased	111,527	43,200
Administrative and consulting fees payable	19,968	15,343
Currency contract payable	1,560,766	1,685,397
Securities lending collateral	448,200	471,158
Total Liabilities	2,140,461	2,215,098
Net Position held in trust for pension benefits	\$7,206,910	\$7,462,397

Supplementary Information

Statement of Changes in Fiduciary Net Position

Air Guard Firefighter Pension Plan

Fiscal year ending December 31,	2018	2017
Additions		
Contributions:		
Employee	\$373,168	\$367,480
Employer	159,577	156,263
Other	71,939	5
	604,684	523,748
Investment Income:		
From Investing Activities:		
Net appreciation(depreciation) in fair value of investments	(332,069)	835,844
Interest and dividends Employee Contributions	128,856	128,014
Total investing activity:	(203,213)	963,858
Investing activity expenses:		
Investment advisor or contractor fees	(52,244)	(63,542)
Net income/(loss) from investing activities:	(255,457)	900,316
Securities lending activities:		
Securities lending gross income	11,229	6,111
Securities lending expenses:		
Agent fees	(9,631)	(4,318)
Total securities lending expenses:	(9,631)	(4,318)
Net income from securities lending activities: (Note 3)	1,598	1,793
Total investment income/(loss)	(253,859)	902,109
Total additions(deletions)	350,825	1,425,857
Deductions		
Benefits paid / Distributions	385,232	351,120
Refunds	213,647	39,723
Administrative expenses	7,141	6,431
Depreciation expense	292	602
Total Deductions:	606,312	397,876
Net increase/(decrease in Net Position)	(255,487)	1,027,981
Net position held in trust for pension benefits:		
Beginning of year	7,462,397	6,434,416
End of year	\$7,206,910	\$7,462,397

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Schedule of Employer Allocations and Collective Pension Amounts

Notes to Schedule of Employer Allocations and Collective Pension Amounts

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Notes to Schedule of Employer Allocations and Collective Pension Amounts

Summary of Significant Accounting Policies

Employer contributions to the Wyoming Retirement System (WRS) are calculated on creditable compensation for active members reported by employers. Employer contributions are accrued when paid. Employer contributions are calculated as a percentage of creditable compensation as established by state statute for each applicable plan.

The Schedule of Collective Pension Amounts presents the deferred inflow of resources, deferred outflow of resources, pension expense and net pension liability at the Fund level. The schedule of Employer Allocations reflects current year employer and employee total contributions. Contributions and adjustments to contributions reported in the current year for service performed in a prior year are recognized as contributions in the prior year and are not included in the current year Schedule of Employer Allocations. This information does not include service purchase payments, rehired retiree payments, or penalty interest payments. The Schedule of Employer Allocations includes the following for each individual employer:

- Employer Retirement Administration and Investment Network (RAIN) Identification number
- Employer Name
- The amount of total employer and employee contributions for the contributing entity for the Plan for the period January 1, 2018 to December 31, 2018 (the WRS fiscal year)
- The contributing entity's contributions as a percentage of total employer contributions for the Plan for the period January 1, 2018 to December 31, 2018
- The amount of total employer and employee contributions for the contributing entity for the Plan for the period January 1, 2017 to December 31, 2017 (the prior WRS fiscal year)
- The contributing entity's contributions as a percentage of total employer contributions for the Plan for the period January 1, 2017 to December 31, 2017

The Schedule of Total Contributions has been rounded to the nearest dollar. Percentages are presented to nine decimal places.

Basis of Accounting

Contributions for employers and the net pension liability are recognized on an accrual basis of accounting.

Use of Estimates in the Preparation of the Schedules

The preparation of the Schedules in conformity with accounting principles generally accepted in the United States requires management to make estimates and assumptions that affect certain amounts and disclosures. Actual results could differ from those estimates.

Relationship to the System's Basic Financial Statements

The Schedule of Employer Allocations and Collective Pension Amounts include a reconciliation of employer and employee contributions to the total contributions shown in the Statement of Changes in Fiduciary Net Position. The voluntary Deferred Compensation (457) plan is a separate funding arrangement and thus has not been included for allocation purposes.

Components of Net Pension Liability

The net pension liability for the Public Employee Plan, Judicial Plan, Paid Firefighter B Plan, Air Guard Firefighter Plan and the Volunteer Firefighter & EMT Plan is calculated using a discount rate of 7.00%, which is the expected rate of return on investments reduced by investment expenses. The net pension liability for the Law Enforcement Plan is calculated using a 5.92% discount rate. The net pension liability for the Warden, Patrol, and DCI Plan is calculated using 6.33% discount rate. The net pension liability for the Paid Firefighter A Plan is calculated using a 4.01% discount rate. Actuarial valuation involves estimates of the reported amounts and assumptions about the probability of occurrence of events far into the future. Amounts determined regarding the net pension liability are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future. An experience study was conducted covering the five year period ending December 31, 2016. The net pension liability as of December 31, 2018 is based on the results of an actuarial valuation as of January 1, 2018, rolled forward to a measurement date of December 31, 2018.

Notes to Schedule of Employer Allocations and Collective Pension Amounts

Actuarial Assumptions

The following are the actuarial assumptions applied to all periods included in the measurement:

Public Employee Pension Plan

Actuarial Cost Method	Entry Age Normal
Inflation	2.25%
Salary increases	4.75% to 8.75%, including inflation
Payroll growth rate	2.50%
Cost of Living Increase	0.00%
Investment rate of return	7.00%, net of pension plan investment expense
Post-Retirement Mortality	RP-2014 Healthy Annuitant Mortality Table, fully generational, projected with Scale MP-2017 Males: No set back with a multiplier of 100% Females: No set back with a multiplier of 88%
Pre-Retirement Mortality	RP-2014 Employee Mortality Table, fully generational, projected with Scale MP-2017 Males: No set back with a multiplier of 100% Females: No set back with a multiplier of 100%

State Patrol, Game & Fish Warden and Criminal Investigator Pension Plan

Actuarial Cost Method	Entry Age Normal
Inflation	2.25%
Salary increases	2.50% to 8.50%, including inflation
Payroll growth rate	2.50%
Cost of Living Increase	0.00%
Investment rate of return	7.00%, net of pension plan investment expense
Post-Retirement Mortality	RP-2014 healthy Annuitant Mortality Table, fully generational, projected with Scale MP-2017 Males: No set back with a multiplier of 100% Females: No set back with a multiplier of 88%
Pre-Retirement Mortality	RP-2014 Employee Mortality Table, fully generational, projected with Scale MP-2017 Males: No set back with a multiplier of 100% Females: No set back with a multiplier of 100%

Volunteer Firefighter & EMT Pension Plan

Actuarial Cost Method	Entry Age Normal
Inflation	2.25%
Salary increases	0.00%
Investment rate of return	7.00%, net of pension plan investment expense
Post-Retirement Mortality	RP-2014 Health Annuitant Mortality Table, fully generational, projected with Scale MP-2017 Males: No set back with a multiplier of 100% Females: No set back with a multiplier of 88%
Pre-Retirement Mortality	RP-2014 Employee Mortality Table, fully generational, projected with Scale MP-2017 Males: No set back with a multiplier of 100% Females: No set back with a multiplier of 100%

Notes to Schedule of Employer Allocations and Collective Pension Amounts

Paid Fire A Pension Plan

Actuarial Cost Method	Entry Age Normal
Inflation	2.25%
Salary increases	4.50% includes inflation
Cost of Living Increase	3.00%
Investment rate of return	7.00%, net of pension plan investment expense
Post-Retirement Mortality	RP-2014 Healthy Annuitant Mortality Table, fully generational, projected with Scale MP-2017 Males: No set back with a multiplier of 100% Females: No set back with a multiplier of 88%
Pre-Retirement Mortality	RP-2014 Employee Mortality Table, fully generational, projected with Scale Males: No set back with a multiplier of 100% Females: No set back with a multiplier of 100%

Paid Fire B Pension Plan

Actuarial Cost Method	Entry Age Normal
Inflation	2.25%
Salary increases	4.50% to 7.50%, including inflation
Payroll growth rate	2.50%
Cost of Living Increase	0.00%
Investment rate of return	7.00%, net of pension plan investment expense
Post-Retirement Mortality	RP-2014 Healthy Annuitant Mortality Table, fully generational, projected Males: No set back with a multiplier of 100% Females: No set back with a multiplier of 88%
Pre-Retirement Mortality	RP-2014 Employee Mortality Table, fully generational, projected with Scale MP-2017 Males: No set back with a multiplier of 100% Females: No set back with a multiplier of 100%

Judges Pension Plan

Actuarial Cost Method	Entry Age Normal
Inflation	2.25%
Salary increases	4.75% to 8.75% including inflation
Payroll growth rate	4.00%
Cost of Living Increase	0.00%
Investment rate of return	7.00%, net of pension plan investment expense
Post-Retirement Mortality	RP-2014 Healthy Annuitant Mortality Table, fully generational, projected with Scale MP-2017 Males: No set back with a multiplier of 100% Females: No set back with multiplier of 88%
Pre-Retirement Mortality	RP-2014 Employee Mortality Table, fully generational, projected with Scale MP-2017 Males: No set back with a multiplier of 100% Females: No set back with a multiplier of 100%

Notes to Schedule of Employer Allocations and Collective Pension Amounts

Law Enforcement Pension Plan

Actuarial Cost Method	Entry Age Normal
Inflation	2.25%
Salary increases	4.75% to 8.75% including inflation
Payroll growth rate	2.50%
Cost of Living Increase	0.00%
Investment rate of return	7.00%, net of pension plan investment expense
Post-Retirement Mortality	RP-2014 Healthy Annuitant Mortality Table, fully generational, projected Males: No set back with a multiplier of 100% Females: No set back with a multiplier of 88%
Pre-Retirement Mortality	RP-2014 Employee Mortality Table, fully generational, projected with Scale MP-2017 Males: No set back with a multiplier of 100% Females: No set back with a multiplier of 100%

Air Guard Fire Fighter Pension Plan

Actuarial Cost Method	Entry Age Normal
Inflation	2.25%
Salary increases	4.75% to 8.75% including inflation
Payroll growth rate	2.50%
Cost of Living Increase	0.00%
Investment rate of return	7.00%, net of pension plan investment expense
Post-Retirement Mortality	RP-2014 Healthy Annuitant Mortality Table, fully generational, projected with Scale MP-2017 Males: No set back with a multiplier of 100% Females: No set back with a multiplier of 88%
Pre-Retirement Mortality	RP-2014 Employee Mortality Table, fully generational, projected with Scale MP-2017 Males: No set back with a multiplier of 100% Females: No set back with a multiplier of 100%

Notes to Schedule of Employer Allocations and Collective Pension Amounts

The assumed rate of investment return was adopted by the plan’s trustees after considering input from the plan’s investment consultant(s) and actuary(s). Additional information about the assumed rate of investment return is included in the WRS actuarial valuation report as of January 1, 2018. In addition, a five year experience study was completed as of December 31, 2016 and this study provides a detailed analysis regarding recommendations on the long term rates for inflation and the real rate of return. The assumed rate of investment return of 7.00% (real return net of inflation of 3.52%) falls within a reasonable range of the 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 expected future real rates of return (expected arithmetic returns, net of pension plan investment expense and inflation) are developed for each major asset class. These real rates of return 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. For each major asset class that is included in the pension plans target asset allocation for the fiscal year 2018. These best estimates are summarized in the following table:

Asset Allocation

Asset Class	Target Allocation	Long-Term Expected Geometric Real Rate of Return	Long-Term Expected Arithmetic Real Rate of Return
Cash	0.00%	0.30%	0.30%
Fixed Income	20.00%	1.50%	2.00%
Equity	49.00%	6.00%	7.40%
Marketable Alternatives	19.00%	3.10%	3.50%
Private Markets	12.00%	5.20%	7.00%
Total	100%	4.40%	5.50%

The figures in the above table were supplied by Meketa Investment Group, the investment consulting firm for the Wyoming Retirement System.

WRS’s success in achieving the 7.00% assumed investment return objective is evaluated on an ongoing basis over reasonably long periods of time (5 to 7 years). The reason for the long-term focus on the return objective is to preclude the temptation towards overreaction to short-term market events that have little to no bearing on long-term asset/liability management. The Board must reconcile its need to evaluate investment policy implementation decisions over shorter time frames while maintaining longer-term focus on managing and measuring the portfolio’s overall performance relative to the long-term return objective.

Discount rate

The discount rate used to measure the total pension liability for each of the 8 plans was:

- Public Employees Plan.....7.00%
- Warden, Patrol and DCI Plan6.33%
- Volunteer Firefighter & EMT Plan.....7.00%
- Paid Firefighter A Plan.....4.01%
- Paid Firefighter B Plan.....7.00%
- Judicial Plan7.00%
- Law Enforcement Plan5.92%
- Air Guard Firefighters Plan.....7.00%

Projected benefit payments are required to be discounted to their actuarial present values using a single discount rate that reflects 1) a long-term expected rate of return on pension plan investments (to the extent that the plan’s fiduciary net position is projected to be sufficient to pay benefits using a 100 year analysis) and 2) tax-exempt municipal bond rate based on an index of 20 year general obligation bonds with an average AA credit rating (which is published by the Federal Reserve) as of the measurement date (to the extent that the contributions for use with the long-term expected rate of return are not met).

For purposes of this valuation, the expected rate of return on pension plan investments is 7.00%, the municipal bond rate is 3.71% (based on the weekly rate closest to but not later than the measurement date of the “state and local bonds” rate from the Federal Reserve statistical release (H.15); and the resulting single discount rates are listed above. Warden, Patrol & DCI, Fire A and Fire B calculations resulted in the use of a blended rate that is less than the assumed rate of investment return.

Notes to Schedule of Employer Allocations and Collective Pension Amounts

Sensitivity of the net pension liability (Asset) to changes in the discount rate

The following table represents the net unfunded pension liability for each plan calculated using the discount rate as previously discussed as well as what it would be if it were calculated using a discount rate that is 1 percentage point lower or 1 percentage point higher than the rate used:

	1% Decrease	Current Single Discount Rate Assumption	1 % Increase
Public Employees Plan	6.00%	7.00%	8.00%
Net Pension Liability	\$ 4,223,408,002	\$ 3,045,290,883	\$ 2,062,163,186
Warden, Patrol & DCI Plan	5.33%	6.33%	7.33%
Net Pension Liability	\$ 93,174,639	\$ 67,034,809	\$ 45,419,967
Volunteer Firefighter & EMT Plan	6.00%	7.00%	8.00%
Net Pension Liability	\$ 49,373,777	\$ 35,590,605	\$ 24,200,609
Paid Firefighter A Plan	3.01%	4.01%	5.01%
Net Pension Liability	\$ 274,487,972	\$ 227,000,237	\$ 188,720,601
Paid Firefighter B Plan	6.00%	7.00%	8.00%
Net Pension Liability	\$ 43,713,158	\$ 20,983,214	\$ 2,128,993
Judicial Plan	6.00%	7.00%	8.00%
Net Pension Liability	\$ 6,121,619	\$ 2,832,019	(\$ 3,092)
Law Enforcement Plan	4.92%	5.92%	6.92%
Net Pension Liability	\$ 364,461,782	\$ 242,072,258	\$ 142,850,545
Air Guard Firefighter Plan	6.00%	7.00%	8.00%
Net Pension Liability	\$ 3,063,362	\$ 1,803,981	\$ 343,296

Notes to Schedule of Employer Allocations and Collective Pension Amounts

Deferred Inflow of Resources and Deferred Outflow of Resources

Each employer will need to calculate two additional types of deferred outflows of resources and deferred inflows of resources which are employer specific amounts. These amounts relate the 1) net impact from changes in proportion (allocation percentage) between the periods; and 2) contributions made to the plan subsequent to the measurement date (December 31, 2018) and before the end of the employer's reporting period (many WRS employers have a fiscal year end of June 30, 2019).

The employer is solely responsible for its financial statements and, therefore, is responsible for evaluating the information used to recognize and disclose pension amounts in its financial statements. Each employer will be responsible to apply their allocation percentage to the collective amounts provided in the Schedule of Collective Pension Amounts. Similarly, the employer auditor is solely responsible for the audit of the employer's financial statements, and therefore, is responsible for determining the sufficiency of audit evidence necessary to reduce audit risk to the appropriate level. Nevertheless, the employer and their auditor may use the System's report to provide evidence that the pension amounts allocated to the employer are not materially misstated.

Plan Pension Expense

Plan pension expense consists of changes that are expensed immediately as well as amortizations relating the difference between expected and actual experience, changes in actuary assumptions and differences between projected and actual investment earnings on pension plan investments. Details of the deferred inflow and deferred outflow of resources and the pension expense for each plan are contained in the different sections for each plan in this report.

The amortization period for liabilities is based on the remaining service lives of all employees in each plan that are provided with pensions through the System determined at the beginning of the measurement period. The amortization of the net difference between projected and actual investment earnings on pension plan investments is amortized over a closed 5 year period inclusive of this fiscal year.

The following table provides a summary of the plan pension expense and related amortization periods for each plan related to measurement period ended December 31, 2018.

	Pension Expense	Recognition Period for Liabilities Avg expected remaining service Lives of all employees (in years)	Recognition Period for Actual vs Projected Investment Return (in years)
Public Employees Plan	\$ 438,856,331	4.0527	5.0000
Warden, Patrol & DCI Plan	\$ 9,548,959	4.2551	5.0000
Volunteer Firefighter & EMT Plan	\$ 5,256,155	4.0727	5.0000
Paid Firefighter A Plan	(\$ 4,027,106)	1.0000	5.0000
Paid Firefighter B Plan	\$ 7,250,124	7.3965	5.0000
Judicial Plan	\$ 1,927,316	6.7746	5.0000
Law Enforcement Plan	\$ 63,209,963	4.5560	5.0000
Air Guard Firefighter Plan	\$ 272,048	7.8568	5.0000

Average Expected Remaining Service Lives

GASB - Average Expected Remaining Service Lives

For the Measurement Period from January 1, 2018 to December 31, 2018

	Public Employees' Pension Plan	State Patrol Game & Fish Warden and Criminal Investigator Pension Plan	Volunteer Firefighter & EMT Pension Plan	Paid Firemen's Pension Plan A	Paid Firemen's Pension Plan B	Judicial Pension Plan	Law Enforcement Pension Plan	Air Guard Firefighters Pension Plan
Retirees & Beneficiaries	26,808	330	1,433	281	128	22	1,202	10
Inactive, Non-retired Members	29,872	64	1,822	1	64	0	1,287	5
Active Members	35,013	304	2,318	2	363	47	2,661	38
Total	91,693	698	5,573	284	555	69	5,150	53
AERSL (Total)	4.0527	4.2551	4.0727	1.0000	7.3965	6.7746	4.5560	7.8568

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**RETIREMENT
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