

# **Wisconsin Department of Employee Trust Funds**

**2017 GASB 75 Employer Schedules  
Local Retiree Life Insurance**





# **GASB 75 Employer Schedules Local Retiree Life Insurance Calendar Year 2017**

## **Wisconsin Department of Employee Trust Funds**

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### **ETF Executive Team**

Robert J. Conlin, Secretary  
John Voelker, Deputy Secretary  
Pamela Henning, Assistant Deputy Secretary

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

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

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

### Report on Local Retiree Life Insurance Employer Schedules

We have audited the accompanying Schedule of Employer Allocations of the Local Retiree Life Insurance program as of and for the year ended December 31, 2017, and the related notes. We have also audited the totals for the columns titled Beginning Net OPEB Liability (Asset), Ending Net OPEB Liability (Asset), Total Deferred Outflows of Resources Excluding Employer Specific Amounts, Total Deferred Inflows of Resources Excluding Employer Specific Amounts, and Plan OPEB Expense included in the Schedule of Collective OPEB Amounts of the Local Retiree Life Insurance program as of and for the year ended December 31, 2017, and the related notes.

#### Management's Responsibility for the Employer Schedules

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

#### Auditor's Responsibility

Our responsibility is to express an opinion on the Schedule of Employer Allocations and an opinion on the specified column totals included in the Schedule of Collective OPEB Amounts based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, which is issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the Schedule of Employer Allocations and the specified column totals included in the Schedule of Collective OPEB Amounts are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the Schedule of Employer Allocations and specified column totals included in

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

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

### **Opinions**

In our opinion, the schedules referred to in the first paragraph present fairly, in all material respects, the employer allocations and the Beginning Net OPEB Liability (Asset), Ending Net OPEB Liability (Asset), Total Deferred Outflows of Resources Excluding Employer Specific Amounts, Total Deferred Inflows of Resources Excluding Employer Specific Amounts, and Plan OPEB Expense for the Local Retiree Life Insurance program as of and for the year ended December 31, 2017, in accordance with accounting principles generally accepted in the United States of America.

### **Other Matter**

We have audited the financial statements of the Local Retiree Life Insurance program as of and for the year ended December 31, 2017, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*. In our report thereon, dated October 2, 2018, we expressed an unmodified opinion on those financial statements.

### **Restriction on Use**

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

### **Other Reporting Required by *Government Auditing Standards***

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

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

LEGISLATIVE AUDIT BUREAU

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

Joe Chrisman  
State Auditor

October 2, 2018

**Wisconsin Local Retiree Life Insurance  
Schedule of Employer Allocations  
As of and for the year ended December 31, 2017**

Employer Name	Employer Number	2016	2016	2017	2017
		Employer Contributions	Employer Allocation Percentage	Employer Contributions	Employer Allocation Percentage
DOOR COUNTY	0004000	7,654.10	0.408228%	7,500.42	0.394961%
GREEN LAKE COUNTY	0007000	3,766.06	0.200861%	3,946.92	0.207839%
IRON COUNTY	0008000	1,833.41	0.097784%	1,811.91	0.095412%
JUNEAU COUNTY	0009000	4,550.51	0.242699%	4,627.53	0.243679%
OCONTO COUNTY	0011000	5,269.32	0.281037%	4,966.79	0.261544%
PIERCE COUNTY	0012000	4,668.47	0.248991%	4,970.10	0.261718%
SAUK COUNTY	0016000	10,937.23	0.583332%	10,787.64	0.568061%
SAWYER COUNTY	0017000	3,339.70	0.178121%	3,483.90	0.183457%
WASHBURN COUNTY	0020000	3,277.22	0.174789%	3,360.77	0.176973%
WAUSHARA COUNTY	0022000	4,579.12	0.244225%	4,586.65	0.241526%
MINERAL POINT, CITY OF	0024000	406.27	0.021668%	441.46	0.023246%
OCONOMOWOC, CITY OF	0025000	3,283.69	0.175134%	3,220.95	0.169611%
SPOONER, CITY OF	0026000	505.58	0.026965%	538.83	0.028374%
LENA, VILLAGE OF	0028000	130.28	0.006948%	231.97	0.012215%
WEST SALEM, VILLAGE OF	0029000	305.00	0.016267%	352.52	0.018563%
BLOOMING GROVE, TOWN OF(DANE)	0030000	109.67	0.005849%	125.95	0.006632%
ASHLAND COUNTY	0032000	3,181.34	0.169675%	3,242.63	0.170752%
BAYFIELD COUNTY	0033000	3,420.45	0.182428%	3,503.87	0.184508%
COLUMBIA COUNTY	0034000	9,880.57	0.526975%	10,165.04	0.535276%
IOWA COUNTY	0035000	3,777.75	0.201485%	3,636.89	0.191513%
MARQUETTE COUNTY	0036000	3,263.09	0.174036%	3,089.84	0.162706%
RICHLAND COUNTY	0038000	4,732.99	0.252432%	4,452.07	0.234439%
SHAWANO COUNTY	0039000	7,358.31	0.392452%	6,613.38	0.348251%
ADAMS, CITY OF	0040000	286.44	0.015277%	302.66	0.015938%
BLOOMER, CITY OF	0041000	64.11	0.003419%	62.86	0.003310%
CHILTON, CITY OF	0042000	419.17	0.022356%	475.12	0.025019%
CHIPPEWA FALLS, CITY OF	0043000	1,879.79	0.100258%	1,969.32	0.103701%
CLINTONVILLE, CITY OF	0044000	1,069.17	0.057024%	1,024.30	0.053938%
DURAND, CITY OF	0045000	399.04	0.021283%	315.50	0.016614%
FENNIMORE, CITY OF	0046000	600.52	0.032028%	695.57	0.036628%
HILLSBORO, CITY OF	0048000	293.49	0.015653%	313.30	0.016498%
HURLEY, CITY OF	0049000	261.48	0.013946%	289.21	0.015229%
JEFFERSON, CITY OF	0050000	1,475.21	0.078679%	1,365.04	0.071881%
KEWAUNEE, CITY OF	0051000	406.94	0.021704%	432.38	0.022769%
KIEL, CITY OF	0052000	708.66	0.037796%	730.75	0.038480%
LAKE MILLS, CITY OF	0053000	3,119.31	0.166367%	3,253.97	0.171349%
MAYVILLE, CITY OF	0055000	914.91	0.048796%	935.84	0.049280%
MEDFORD, CITY OF	0056000	827.36	0.044127%	798.63	0.042055%
OMRO, CITY OF	0059000	983.91	0.052476%	1,035.83	0.054545%
PARK FALLS, CITY OF	0060000	579.68	0.030917%	541.82	0.028531%
PHILLIPS, CITY OF	0062000	381.72	0.020359%	444.63	0.023414%
REEDSBURG, CITY OF	0064000	1,540.18	0.082145%	1,657.40	0.087276%
STURGEON BAY, CITY OF	0066000	1,915.88	0.102183%	2,025.99	0.106685%
TOMAHAWK, CITY OF	0067000	702.96	0.037492%	795.48	0.041889%
WASHBURN, CITY OF	0068000	329.95	0.017598%	345.66	0.018202%
WAUPACA, CITY OF	0069000	995.27	0.053082%	1,081.46	0.056948%
WHITEWATER, CITY OF	0070000	1,823.09	0.097234%	1,881.27	0.099065%
ATHENS, VILLAGE OF	0073000	103.07	0.005497%	89.18	0.004696%
BELLEVILLE, VILLAGE OF	0075000	320.61	0.017100%	374.04	0.019697%
BELMONT, VILLAGE OF	0076000	234.35	0.012499%	252.86	0.013315%
BRANDON, VILLAGE OF	0078000	120.65	0.006435%	125.47	0.006607%
CAMPBELLSPORT, VILLAGE OF	0080000	233.42	0.012450%	241.24	0.012703%
CHENEQUA, VILLAGE OF	0081000	250.95	0.013384%	281.90	0.014844%
CORNELL, CITY OF	0084000	339.67	0.018116%	266.47	0.014032%
JACKSON, VILLAGE OF	0091000	902.63	0.048141%	909.27	0.047881%
JOHNSON CREEK, VILLAGE OF	0092000	405.15	0.021609%	390.45	0.020560%
KIMBERLY, VILLAGE OF	0094000	890.30	0.047484%	836.48	0.044048%
LUCK, VILLAGE OF	0096000	201.76	0.010761%	216.98	0.011426%
NEW GLARUS, VILLAGE OF	0099000	362.02	0.019308%	334.00	0.017588%
OSCEOLA, VILLAGE OF	0100000	572.14	0.030515%	591.86	0.031167%
PARDEEVILLE, VILLAGE OF	0102000	246.43	0.013143%	259.66	0.013673%



**Wisconsin Local Retiree Life Insurance  
Schedule of Employer Allocations  
As of and for the year ended December 31, 2017**

Employer Name	Employer Number	2016	2016	2017	2017
		Employer Contributions	Employer Allocation Percentage	Employer Contributions	Employer Allocation Percentage
PRAIRIE DU SAC, VILLAGE OF	0105000	937.74	0.050014%	894.04	0.047079%
SOUTH WAYNE, VILLAGE OF	0107000	123.99	0.006613%	153.41	0.008078%
SUN PRAIRIE, CITY OF	0108000	4,822.13	0.257186%	4,859.35	0.255886%
WILLIAMS BAY, VILLAGE OF	0111000	842.27	0.044922%	662.12	0.034866%
WINNECONNE, VILLAGE OF	0112000	216.37	0.011540%	206.87	0.010894%
WRIGHTSTOWN, VILLAGE OF	0113000	245.46	0.013092%	212.25	0.011177%
ADDISON, TOWN OF(WASHINGTON)	0114000	63.26	0.003374%	59.10	0.003112%
ALLOUEZ, VILLAGE OF	0115000	750.36	0.040020%	818.47	0.043099%
BROTHERTOWN, TOWN OF(CALUMET)	0119000	64.05	0.003416%	56.23	0.002961%
EAST TROY, TOWN OF(WALWORTH)	0128000	459.15	0.024489%	440.45	0.023194%
MINOCQUA, TOWN OF(ONEIDA)	0141000	278.50	0.014854%	316.61	0.016672%
MT PLEASANT, VILLAGE OF(RACINE)	0144000	3,203.74	0.170870%	3,324.67	0.175072%
OAK CREEK, CITY OF	0145000	6,247.13	0.333188%	6,563.71	0.345635%
PLEASANT SPRINGS, TOWN(DANE)	0147000	83.63	0.004460%	98.33	0.005178%
COLUMBUS, CITY OF	0166000	875.36	0.046687%	938.14	0.049401%
DODGEVILLE, CITY OF	0167000	572.50	0.030534%	602.24	0.031713%
TOMAH, CITY OF	0168000	1,542.34	0.082260%	1,533.69	0.080762%
CEDAR GROVE, VILLAGE OF	0170000	109.26	0.005827%	79.23	0.004172%
VERONA, CITY OF	0175000	1,599.30	0.085298%	1,648.55	0.086810%
GIBRALTAR, TOWN OF (DOOR)	0184000	63.22	0.003372%	87.18	0.004591%
ALMA SCHOOL DISTRICT	0186000	665.53	0.035496%	742.53	0.039100%
CORNELL SCHOOL DISTICT	0189000	567.19	0.030251%	596.43	0.031407%
GOODMAN-ARMSTRONG SCHOOL DIST	0192000	47.50	0.002533%	34.44	0.001814%
OCONOMOWOC AREA SCHOOL DIST	0200000	7,608.14	0.405777%	7,928.13	0.417483%
SPOONER AREA SCHOOL DISTRICT	0202000	1,453.10	0.077500%	1,475.97	0.077722%
ADAMS COUNTY	0207000	3,947.48	0.210537%	4,159.32	0.219024%
BUFFALO COUNTY	0208000	1,984.84	0.105861%	1,947.51	0.102553%
DARLINGTON, CITY OF	0212000	798.90	0.042609%	781.08	0.041130%
DELANVAN, CITY OF	0213000	1,651.50	0.088082%	1,638.00	0.086255%
OCONTO, CITY OF	0217000	878.75	0.046868%	911.40	0.047993%
SEYMOUR, CITY OF	0218000	532.27	0.028388%	565.69	0.029788%
CLINTON, VILLAGE OF	0222000	404.62	0.021580%	399.41	0.021032%
EAST TROY, VILLAGE OF	0224000	542.09	0.028912%	581.43	0.030617%
FALL CREEK, VILLAGE OF	0225000	83.23	0.004439%	102.88	0.005418%
GRESHAM, VILLAGE OF	0227000	250.39	0.013354%	237.93	0.012529%
HARTLAND, VILLAGE OF	0228000	1,540.48	0.082161%	1,466.35	0.077216%
MUSCODA, VILLAGE OF	0229000	417.86	0.022287%	423.32	0.022291%
NORTH FOND DU LAC, VILLAGE OF	0230000	1,373.60	0.073260%	1,441.07	0.075885%
SLINGER, VILLAGE OF	0233000	614.81	0.032791%	644.83	0.033956%
UNION GROVE, VILLAGE OF	0235000	408.28	0.021776%	421.98	0.022221%
WAUNAKEE, VILLAGE OF	0237000	2,130.49	0.113629%	2,375.22	0.125075%
WATERFORD, TOWN OF (RACINE)	0253000	267.70	0.014277%	292.53	0.015404%
WILSON, TOWN OF (SHEBOYGAN)	0254000	108.31	0.005777%	114.49	0.006029%
FREDERIC SCHOOL DISTRICT	0270000	731.94	0.039038%	686.23	0.036136%
HILLSBORO SCHOOL DISTRICT	0275000	935.73	0.049907%	958.06	0.050450%
KOHLER SCHOOL DISTRICT	0286000	995.66	0.053103%	965.87	0.050861%
MAUSTON SCHOOL DISTRICT	0290000	2,787.63	0.148677%	2,626.65	0.138316%
THREE LAKES SCHOOL DISTRICT	0291000	2,123.10	0.113235%	2,259.36	0.118975%
NEILLSVILLE SCHOOL DISTRICT	0293000	1,409.09	0.075153%	1,337.49	0.070430%
NEW GLARUS SCHOOL DISTRICT	0294000	1,030.70	0.054972%	1,083.54	0.057058%
PEWAUKEE SCHOOL DISTRICT	0295000	5,588.02	0.298035%	5,754.55	0.303026%
ST CROIX FALLS SCHOOL DISTRICT	0299000	1,890.25	0.100815%	2,018.24	0.106277%
SHELL LAKE SCHOOL DISTRICT	0303000	1,366.64	0.072889%	1,362.80	0.071763%
RIVER VALLEY SCHOOL DISTRICT	0304000	1,745.64	0.093103%	1,712.92	0.090200%
CHIPPEWA COUNTY	0314000	6,744.27	0.359703%	6,609.98	0.348072%
ALMA, CITY OF	0315000	181.09	0.009658%	219.87	0.011578%
ALTOONA, CITY OF	0316000	702.65	0.037475%	758.71	0.039953%
EAGLE RIVER, CITY OF	0317000	794.39	0.042368%	897.41	0.047256%
LADYSMITH, CITY OF	0319000	1,345.04	0.071737%	1,469.31	0.077372%
LANCASTER, CITY OF	0320000	382.11	0.020380%	430.64	0.022677%
LODI, CITY OF	0321000	372.75	0.019880%	340.25	0.017917%

**Wisconsin Local Retiree Life Insurance  
Schedule of Employer Allocations  
As of and for the year ended December 31, 2017**

Employer Name	Employer Number	2016	2016	2017	2017
		Employer Contributions	Employer Allocation Percentage	Employer Contributions	Employer Allocation Percentage
PLATTEVILLE, CITY OF	0323000	1,973.12	0.105236%	1,981.08	0.104321%
WEYAUWEGA, CITY OF	0325000	165.12	0.008806%	159.31	0.008389%
MOUNT HOREB, VILLAGE OF	0331000	1,183.92	0.063144%	1,216.63	0.064066%
POYNETTE, VILLAGE OF	0334000	304.46	0.016238%	298.86	0.015738%
ALTOONA SCHOOL DISTRICT	0344000	2,369.41	0.126371%	2,462.51	0.129672%
ATHENS SCHOOL DISTRICT	0346000	1,135.97	0.060586%	1,184.84	0.062392%
BAYFIELD SCHOOL DISTRICT	0347000	1,843.97	0.098347%	1,867.01	0.098314%
LAONA SCHOOL DISTRICT	0350000	362.03	0.019309%	364.39	0.019188%
BRILLION PUBLIC SCHOOL DIST	0351000	1,132.22	0.060386%	1,245.02	0.065561%
BRODHEAD SCHOOL DISTRICT	0352000	1,373.81	0.073272%	1,283.63	0.067594%
HIGHLAND SCHOOL DISTRICT	0364000	337.21	0.017985%	337.17	0.017752%
LADYSMITH-HAWKINS SCH DIST	0367000	2,126.06	0.113392%	2,154.30	0.113442%
MONROE SCHOOL DISTRICT	0375000	6,124.95	0.326672%	6,148.26	0.323758%
NEW RICHMOND SCHOOL DISTRICT	0379000	5,792.66	0.308949%	5,923.09	0.311901%
PRINCETON SCHOOL DISTRICT	0383000	790.16	0.042143%	800.14	0.042134%
SPENCER SCHOOL DISTRICT	0388000	1,789.16	0.095424%	1,720.98	0.090624%
PRAIRIE DU CHIEN, CITY OF	0393000	1,879.37	0.100235%	1,736.77	0.091455%
BLOOMINGTON, VILLAGE OF	0394000	128.29	0.006842%	50.16	0.002641%
MONONA, CITY OF	0397000	945.97	0.050453%	1,014.08	0.053400%
RANDOLPH, VILLAGE OF	0398000	286.10	0.015259%	313.01	0.016483%
MONDOVI SCHOOL DISTRICT	0421000	2,017.64	0.107610%	2,000.04	0.105319%
WESTBY AREA SCHOOL DISTRICT	0429000	1,953.97	0.104214%	2,113.16	0.111276%
MONTROSE, TOWN OF (DANE)	0430000	49.26	0.002627%	58.02	0.003055%
GREEN LAKE SCHOOL DISTRICT	0435000	555.94	0.029651%	513.38	0.027034%
SHARON, VILLAGE OF	0438000	194.07	0.010351%	186.78	0.009835%
SPRING GREEN, VILLAGE OF	0439000	231.63	0.012354%	239.73	0.012624%
SOUTH SHORE SCHOOL DISTRICT	0440000	705.12	0.037607%	760.61	0.040053%
ARBOR VITAE-WOODRUFF JSD #1	0445000	948.10	0.050566%	1,130.07	0.059508%
WAUTOMA, CITY OF	0454000	324.13	0.017287%	277.99	0.014638%
MARKESAN, CITY OF	0457000	128.88	0.006874%	147.16	0.007749%
MAZOMANIE, VILLAGE OF	0458000	173.73	0.009266%	252.60	0.013301%
SHELL LAKE, CITY OF	0460000	80.39	0.004288%	101.12	0.005325%
GREENFIELD, CITY OF	0467000	4,576.79	0.244101%	4,858.20	0.255826%
MEQUON, CITY OF	0469000	3,389.17	0.180760%	3,371.70	0.177548%
MISHICOT, TOWN OF(MANITOWOC)	0470000	7.63	0.000407%	8.30	0.000437%
ARCADIA SCHOOL DISTRICT	0478000	1,773.52	0.094590%	2,028.75	0.106831%
DRUMMOND SCHOOL DISTRICT	0480000	80.03	0.004269%	90.14	0.004746%
ELKHART LAKE-GLENBEULAH SCH DS	0490000	707.66	0.037743%	803.88	0.042331%
ELLSWORTH COMM SCH DIST	0491000	5,551.11	0.296066%	5,773.66	0.304032%
IOLA-SCANDINAVIA SCHOOL DIST	0494000	1,159.28	0.061830%	1,253.19	0.065991%
MARATHON CITY SCHOOL DISTRICT	0496000	618.10	0.032966%	685.59	0.036102%
INDEPENDENCE, CITY OF	0513000	148.50	0.007920%	159.80	0.008415%
VIROQUA, CITY OF	0514000	550.12	0.029340%	581.47	0.030619%
ALBANY, VILLAGE OF	0515000	190.01	0.010134%	177.81	0.009363%
BALDWIN, VILLAGE OF	0517000	513.88	0.027408%	565.47	0.029777%
BALSAM LAKE, VILLAGE OF	0518000	87.97	0.004692%	101.00	0.005319%
LA FARGE, VILLAGE OF	0520000	243.20	0.012971%	230.90	0.012159%
MONTICELLO, VILLAGE OF	0521000	122.08	0.006511%	71.34	0.003757%
RIO, VILLAGE OF	0524000	79.38	0.004234%	85.06	0.004479%
WATERLOO, CITY OF	0525000	636.34	0.033939%	634.30	0.033401%
CLINTONVILLE PUBLIC SCH DIST	0547000	2,496.68	0.133159%	2,548.93	0.134223%
LAC DU FLAMBEAU SCH DIST #1	0550000	2,568.51	0.136990%	2,765.21	0.145612%
NORTH FOND DU LAC SCH DIST	0558000	2,005.31	0.106952%	2,225.80	0.117207%
MARATHON CITY, VILLAGE OF	0571000	540.92	0.028850%	521.78	0.027476%
MUKWONAGO, VILLAGE OF	0573000	1,308.87	0.069808%	1,443.21	0.075997%
OREGON, VILLAGE OF	0575000	961.13	0.051261%	998.12	0.052559%
PULASKI, VILLAGE OF	0577000	474.36	0.025300%	483.74	0.025473%
GENEVA, TOWN OF (WALWORTH)	0582000	281.89	0.015034%	285.39	0.015028%
ELCHO SCHOOL DISTRICT	0592000	921.72	0.049159%	907.57	0.047791%
DARLINGTON COMM SCHOOL DIST	0596000	1,885.22	0.100547%	1,728.30	0.091010%
MENOMONIE CITY HOUSING AUTH	0613000	73.77	0.003935%	67.87	0.003574%

The accompanying notes are an integral part of this schedule.

**Wisconsin Local Retiree Life Insurance  
Schedule of Employer Allocations  
As of and for the year ended December 31, 2017**

Employer Name	Employer Number	2016	2016	2017	2017
		Employer Contributions	Employer Allocation Percentage	Employer Contributions	Employer Allocation Percentage
CRANDON, CITY OF	0615000	384.76	0.020521%	356.43	0.018769%
ONALASKA, CITY OF	0616000	1,733.77	0.092470%	1,852.11	0.097529%
BROOKLYN, VILLAGE OF	0617000	181.91	0.009702%	154.54	0.008138%
HORTONVILLE, VILLAGE OF	0619000	448.95	0.023944%	403.41	0.021243%
MENOMONEE FALLS, VILLAGE OF	0620000	5,488.32	0.292717%	5,683.11	0.299264%
CALEDONIA, VILLAGE OF (RACINE)	0624000	3,029.05	0.161553%	3,230.78	0.170128%
LAFAYETTE, TOWN OF (WALWORTH)	0629000	65.48	0.003492%	70.86	0.003731%
ELMWOOD SCHOOL DISTRICT	0639000	679.11	0.036220%	728.37	0.038355%
WATERFORD UNION HIGH SCH DIST	0650000	2,564.36	0.136769%	2,836.57	0.149370%
CADOTT COMM SCHOOL DISTRICT	0655000	1,370.02	0.073070%	1,237.10	0.065144%
AUGUSTA, CITY OF	0660000	225.61	0.012033%	254.83	0.013419%
HOLMEN, VILLAGE OF	0662000	565.78	0.030175%	672.49	0.035412%
ARCADIA, CITY OF	0677000	23.91	0.001275%	25.07	0.001320%
DEERFIELD, VILLAGE OF	0678000	173.94	0.009277%	194.94	0.010265%
EAST TROY COMMUNITY SCH DIST	0690000	3,365.19	0.179481%	3,505.55	0.184597%
GREENWOOD, CITY OF	0703000	167.13	0.008914%	192.10	0.010116%
PRESCOTT, CITY OF	0704000	745.31	0.039751%	654.33	0.034456%
GRAFTON, VILLAGE OF	0705000	2,169.42	0.115705%	2,086.59	0.109877%
BUTTERNUT SCHOOL DISTRICT	0720000	569.31	0.030364%	588.10	0.030969%
TOMAH AREA SCHOOL DISTRICT	0728000	5,532.61	0.295079%	5,203.21	0.273993%
FAIRWATER, VILLAGE OF	0733000	46.76	0.002494%	47.46	0.002499%
GRANTSBURG, VILLAGE OF	0734000	197.84	0.010552%	258.18	0.013595%
WATERLOO SCHOOL DISTRICT	0746000	771.44	0.041144%	797.05	0.041971%
WALWORTH, VILLAGE OF	0754000	362.04	0.019309%	337.18	0.017756%
TOMORROW RIVER SCHOOL DISTRICT	0755000	1,854.17	0.098891%	1,860.14	0.097952%
GLENDALE, CITY OF	0761000	3,205.95	0.170988%	3,188.36	0.167894%
FONTANA ON GNVA LK, VILLAGE OF	0762000	1,404.46	0.074906%	1,216.20	0.064043%
HIXTON, VILLAGE OF	0763000	88.36	0.004713%	40.23	0.002119%
STRATFORD, VILLAGE OF	0764000	256.46	0.013678%	259.48	0.013664%
PLEASANT PRAIRIE, VILLAGE OF	0767000	7,795.86	0.415789%	8,156.10	0.429488%
NEW LISBON SCHOOL DISTRICT	0771000	1,179.84	0.062926%	1,200.00	0.063190%
THREE LAKES, TOWN OF (ONEIDA)	0778000	230.14	0.012275%	245.20	0.012912%
ST FRANCIS, CITY OF	0797000	1,887.04	0.100644%	1,919.02	0.101053%
BLACK CREEK, VILLAGE OF	0805000	147.12	0.007846%	175.87	0.009261%
BLACK EARTH, VILLAGE OF	0812000	84.19	0.004490%	76.35	0.004020%
FULTON, TOWN OF (ROCK)	0815000	28.39	0.001514%	28.41	0.001496%
FOX LAKE, CITY OF	0825000	202.89	0.010821%	211.04	0.011113%
MAYVILLE SCHOOL DISTRICT	0832000	2,145.38	0.114423%	2,116.29	0.111441%
PLATTEVILLE SCHOOL DISTRICT	0835000	2,607.02	0.139044%	2,494.81	0.131373%
WAUTOMA AREA SCHOOL DISTRICT	0836000	2,338.70	0.124734%	2,254.01	0.118693%
RAYMOND, TOWN OF (RACINE)	0837000	77.89	0.004154%	78.08	0.004111%
THIENSVILLE, VILLAGE OF	0849000	421.17	0.022463%	448.19	0.023601%
WESCOTT, TOWN OF (SHAWANO)	0851000	78.30	0.004176%	82.44	0.004341%
PRESCOTT SCHOOL DISTRICT	0854000	3,402.06	0.181447%	2,956.85	0.155703%
PRENTICE SCHOOL DISTRICT	0868000	703.32	0.037511%	765.53	0.040312%
LINN, TOWN OF (WALWORTH)	0870000	512.60	0.027339%	410.12	0.021596%
GALESVILLE SCHOOL DISTRICT ETAL	0873000	2,383.86	0.127142%	2,448.87	0.128954%
OLON SPRINGS SCHOOL DISTRICT	0874000	778.14	0.041502%	915.86	0.048228%
NEW GLARUS, TOWN OF (GREEN)	0880000	70.82	0.003777%	61.73	0.003251%
BURKE, TOWN OF (DANE)	0895000	61.43	0.003276%	55.40	0.002918%
LAND O LAKES, TOWN OF (VILAS)	0902000	58.50	0.003120%	75.57	0.003979%
TIGERTON SCHOOL DISTRICT	0920000	517.59	0.027605%	530.73	0.027947%
BARRON COUNTY	0922000	5,540.07	0.295477%	5,793.67	0.305086%
BROWN COUNTY	0923000	23,598.30	1.258604%	23,795.93	1.253058%
CALUMET COUNTY	0924000	4,684.55	0.249848%	5,199.06	0.273774%
CRAWFORD COUNTY	0925000	2,787.68	0.148680%	2,856.65	0.150427%
DANE COUNTY	0926000	49,295.86	2.629172%	50,247.28	2.645946%
DODGE COUNTY	0927000	14,908.65	0.795146%	15,349.89	0.808302%
DOUGLAS COUNTY	0928000	5,278.75	0.281540%	5,393.66	0.284022%
DUNN COUNTY	0929000	8,733.06	0.465774%	8,616.16	0.453714%
EAU CLAIRE COUNTY	0930000	9,478.98	0.505557%	9,436.19	0.496895%

**Wisconsin Local Retiree Life Insurance  
Schedule of Employer Allocations  
As of and for the year ended December 31, 2017**

Employer Name	Employer Number	2016	2016	2017	2017
		Employer Contributions	Employer Allocation Percentage	Employer Contributions	Employer Allocation Percentage
FOND DU LAC COUNTY	0931000	15,543.71	0.829016%	15,875.19	0.835963%
FOREST COUNTY	0932000	1,413.05	0.075365%	1,414.43	0.074482%
JACKSON COUNTY	0934000	6,856.94	0.365712%	7,588.82	0.399616%
JEFFERSON COUNTY	0935000	10,328.98	0.550891%	10,468.43	0.551252%
KENOSHA COUNTY	0936000	23,245.20	1.239772%	23,336.68	1.228874%
LANGLADE COUNTY	0940000	5,953.69	0.317537%	5,631.01	0.296521%
LINCOLN COUNTY	0941000	11,031.12	0.588339%	11,925.54	0.627981%
MANITOWOC COUNTY	0942000	9,480.96	0.505663%	9,535.61	0.502131%
MARATHON COUNTY	0943000	14,786.31	0.788621%	15,281.68	0.804710%
ONEIDA COUNTY	0945000	5,700.31	0.304023%	5,453.50	0.287173%
ROCK COUNTY	0948000	23,424.15	1.249316%	23,966.57	1.262043%
SHEBOYGAN COUNTY	0951000	16,279.25	0.868246%	16,154.23	0.850657%
TAYLOR COUNTY	0952000	7,196.60	0.383827%	7,438.81	0.391717%
VILAS COUNTY	0954000	3,364.17	0.179426%	3,404.28	0.179264%
WINNEBAGO COUNTY	0957000	18,949.74	1.010676%	19,170.13	1.009470%
ANTIGO, CITY OF	0960000	1,450.88	0.077382%	1,523.98	0.080251%
ASHLAND, CITY OF	0962000	2,050.31	0.109352%	2,076.20	0.109329%
BARABOO, CITY OF	0963000	1,699.16	0.090624%	1,833.81	0.096565%
BARRON, CITY OF	0964000	1,462.92	0.078024%	1,455.06	0.076621%
BEAVER DAM, CITY OF	0965000	2,786.82	0.148633%	2,698.50	0.142099%
BELOIT, CITY OF	0966000	8,913.22	0.475382%	8,957.98	0.471714%
BERLIN, CITY OF	0967000	785.73	0.041907%	745.48	0.039256%
BLACK RIVER FALLS, CITY OF	0968000	1,968.64	0.104997%	2,172.55	0.114403%
BOSCOBEL, CITY OF	0969000	818.85	0.043673%	824.52	0.043418%
BURLINGTON, CITY OF	0970000	1,766.78	0.094230%	1,802.36	0.094909%
CEDARBURG, CITY OF	0971000	2,391.12	0.127529%	2,127.87	0.112051%
CUDAHY, CITY OF	0972000	2,763.29	0.147379%	2,793.36	0.147094%
CUMBERLAND, CITY OF	0973000	686.37	0.036607%	770.21	0.040558%
DE PERE, CITY OF	0974000	6,665.00	0.355474%	6,941.56	0.365532%
EAU CLAIRE, CITY OF	0975000	9,883.21	0.527116%	9,637.28	0.507485%
EDGERTON, CITY OF	0976000	699.15	0.037289%	790.23	0.041612%
ELKHORN, CITY OF	0977000	1,638.53	0.087390%	1,714.74	0.090296%
EVANSVILLE, CITY OF	0978000	741.68	0.039557%	799.58	0.042105%
FORT ATKINSON, CITY OF	0980000	1,306.34	0.069673%	1,340.02	0.070563%
HARTFORD, CITY OF	0982000	2,919.40	0.155705%	3,023.55	0.159216%
HORICON, CITY OF	0983000	427.46	0.022798%	465.12	0.024493%
HUDSON, CITY OF	0984000	1,744.18	0.093025%	1,844.07	0.097106%
JANESVILLE, CITY OF	0985000	11,481.46	0.612358%	11,753.65	0.618930%
JUNEAU, CITY OF	0986000	452.84	0.024152%	364.35	0.019186%
KAUKAUNA, CITY OF	0987000	4,165.85	0.222184%	4,104.31	0.216127%
KENOSHA, CITY OF	0988000	20,421.61	1.089177%	20,642.37	1.086996%
CITY OF KENOSHA - HOUSING AUTHORITY	0988001	214.88	0.011460%	-	0.000000%
LA CROSSE, CITY OF	0989000	22,409.03	1.195175%	22,750.89	1.198027%
LAKE GENEVA, CITY OF	0990000	2,148.12	0.114569%	1,901.53	0.100132%
MANITOWOC, CITY OF	0992000	7,868.31	0.419653%	7,865.73	0.414198%
MARINETTE, CITY OF	0993000	2,317.47	0.123601%	2,169.65	0.114250%
MARSHFIELD, CITY OF	0994000	4,385.94	0.233922%	4,227.24	0.222600%
MENASHA, CITY OF	0995000	3,218.32	0.171647%	3,130.39	0.164842%
MENOMONIE, CITY OF	0996000	2,630.31	0.140287%	2,867.75	0.151011%
MERRILL, CITY OF	0997000	2,523.52	0.134591%	2,570.68	0.135368%
MOSINEE, CITY OF	0999000	411.14	0.021928%	432.44	0.022772%
NEENAH, CITY OF	1000000	5,265.11	0.280812%	5,333.31	0.280844%
NEKOOSA, CITY OF	1001000	401.12	0.021393%	515.80	0.027161%
NEW HOLSTEIN, CITY OF	1002000	502.82	0.026818%	573.70	0.030210%
NEW LONDON, CITY OF	1003000	1,397.40	0.074530%	1,500.93	0.079037%
NEW RICHMOND, CITY OF	1004000	1,427.80	0.076151%	1,295.87	0.068238%
OCONTO FALLS, CITY OF	1005000	527.20	0.028118%	506.96	0.026696%
OSHKOSH, CITY OF	1006000	13,071.79	0.697178%	13,514.77	0.711667%
PLYMOUTH, CITY OF	1007000	1,937.25	0.103322%	1,830.77	0.096406%
PORTAGE, CITY OF	1008000	2,009.07	0.107153%	2,029.00	0.106844%
PORT WASHINGTON, CITY OF	1009000	2,448.05	0.130566%	2,424.27	0.127658%

The accompanying notes are an integral part of this schedule.

**Wisconsin Local Retiree Life Insurance  
Schedule of Employer Allocations  
As of and for the year ended December 31, 2017**

Employer Name	Employer Number	2016	2016	2017	2017
		Employer Contributions	Employer Allocation Percentage	Employer Contributions	Employer Allocation Percentage
RACINE, CITY OF	1010000	16,643.20	0.887657%	17,582.42	0.925863%
RHINELANDER, CITY OF	1011000	2,006.00	0.106989%	1,899.01	0.099999%
RICE LAKE, CITY OF	1012000	2,090.37	0.111489%	2,131.17	0.112224%
RICHLAND CENTER, CITY OF	1013000	1,151.65	0.061423%	1,255.05	0.066089%
RIPON, CITY OF	1014000	1,396.40	0.074477%	1,498.71	0.078920%
SHAWANO, CITY OF	1016000	1,140.75	0.060841%	1,141.89	0.060130%
SHEBOYGAN, CITY OF	1017000	10,628.24	0.566852%	10,524.65	0.554212%
SHEBOYGAN FALLS, CITY OF	1018000	707.40	0.037729%	678.93	0.035752%
SOUTH MILWAUKEE, CITY OF	1019000	3,792.31	0.202261%	3,916.86	0.206256%
SPARTA, CITY OF	1020000	1,284.98	0.068534%	1,288.42	0.067846%
STEVENS POINT, CITY OF	1021000	4,045.02	0.215739%	3,962.16	0.208641%
STOUGHTON, CITY OF	1022000	2,376.56	0.126752%	2,265.16	0.119280%
SUPERIOR, CITY OF	1023000	5,466.77	0.291568%	5,629.39	0.296435%
TWO RIVERS, CITY OF	1024000	3,043.53	0.162325%	3,226.29	0.169891%
WATERTOWN, CITY OF	1025000	4,056.78	0.216366%	4,152.74	0.218677%
WAUKESHA, CITY OF	1026000	13,673.28	0.729258%	13,679.59	0.720347%
WAUPUN, CITY OF	1027000	1,270.15	0.067743%	1,207.34	0.063577%
WAUSAU, CITY OF	1028000	4,743.94	0.253016%	4,463.80	0.235057%
WEST ALLIS, CITY OF	1030000	13,914.84	0.742142%	13,527.81	0.712354%
WEST BEND, CITY OF	1031000	4,116.94	0.219575%	4,289.83	0.225896%
WESTBY, CITY OF	1032000	356.97	0.019039%	408.23	0.021497%
WHITEHALL, CITY OF	1033000	303.82	0.016204%	280.63	0.014778%
WISCONSIN DELLS, CITY OF	1034000	1,191.81	0.063564%	1,278.13	0.067304%
WISCONSIN RAPIDS, CITY OF	1035000	4,736.79	0.252634%	4,998.14	0.263195%
FOX POINT, VILLAGE OF	1036000	1,080.24	0.057614%	1,162.23	0.061202%
GREENDALE, VILLAGE OF	1037000	2,011.63	0.107289%	2,038.06	0.107321%
KEWASKUM, VILLAGE OF	1038000	395.48	0.021093%	433.26	0.022815%
KOHLER, VILLAGE OF	1039000	307.73	0.016413%	372.36	0.019608%
MAPLE BLUFF, VILLAGE OF	1040000	658.08	0.035098%	669.55	0.035258%
MIDDLETON, CITY OF	1041000	3,101.15	0.165398%	3,344.71	0.176127%
NIAGARA, CITY OF	1042000	280.32	0.014951%	260.32	0.013708%
RIVER HILLS, VILLAGE OF	1044000	622.74	0.033214%	628.13	0.033076%
ROTHSCHILD, VILLAGE OF	1045000	460.26	0.024548%	475.12	0.025019%
SAUK CITY, VILLAGE OF	1046000	828.21	0.044172%	820.82	0.043223%
SHOREWOOD, VILLAGE OF	1047000	1,816.28	0.096870%	1,738.52	0.091548%
SHOREWOOD HILLS, VILLAGE OF	1048000	658.91	0.035143%	597.25	0.031451%
WHITEFISH BAY, VILLAGE OF	1050000	1,668.49	0.088988%	1,633.14	0.085999%
BLACK RIVER FALLS SCH DIST	1052000	2,531.03	0.134991%	2,572.67	0.135473%
GREENDALE SCHOOL DISTRICT	1059000	3,030.22	0.161615%	3,159.61	0.166380%
HORICON SCHOOL DISTRICT	1064000	1,418.46	0.075653%	1,381.04	0.072723%
HUDSON SCHOOL DISTRICT	1065000	9,466.63	0.504898%	9,833.62	0.517824%
LAKE GENEVA JT SCH DIS #1 ETAL	1066000	3,369.71	0.179722%	3,449.10	0.181624%
NIAGARA SCHOOL DISTRICT	1068000	825.51	0.044028%	912.37	0.048044%
RIVER FALLS SCHOOL DISTRICT	1069000	7,891.35	0.420882%	7,902.99	0.416160%
D C EVEREST AREA SCHOOL DIST	1070000	12,438.47	0.663400%	12,904.73	0.679544%
ST FRANCIS SCHOOL DISTRICT #6	1073000	2,089.52	0.111443%	2,041.90	0.107524%
STOUGHTON AREA SCHOOL DISTRICT	1074000	5,330.97	0.284325%	5,235.48	0.275692%
WAUPUN AREA SCHOOL DISTRICT	1075000	3,755.54	0.200300%	3,767.71	0.198402%
WHITEFISH BAY SCHOOL DISTRICT	1080000	5,968.93	0.318350%	5,763.50	0.303497%
GREEN BAY METRO SEWERAGE DIST	1081000	6,648.81	0.354611%	6,263.42	0.329822%
MADISON METRO SEWERAGE DIST	1082000	3,189.37	0.170104%	2,968.11	0.156296%
HAYWARD COMMUNITY SCHOOL DIST	1099000	3,073.59	0.163929%	3,159.70	0.166385%
OWEN, CITY OF	1121000	174.84	0.009325%	193.34	0.010181%
MANAWA, CITY OF	1128000	702.39	0.037461%	654.24	0.034451%
CUBA CITY, CITY OF	1135000	612.84	0.032686%	600.94	0.031644%
WAUZKA JT SCH DIST ETAL	1138000	461.12	0.024594%	473.17	0.024917%
UNION GROVE UNION HIGH SCH DIS	1140000	2,549.62	0.135983%	2,617.69	0.137844%
GERMANTOWN, VILLAGE OF	1147000	2,940.28	0.156819%	2,969.41	0.156365%
PLAIN, VILLAGE OF	1149000	208.15	0.011101%	211.91	0.011159%
FLAMBEAU SCHOOL DISTRICT	1151000	865.79	0.046176%	912.45	0.048048%
LA CROSSE CITY HOUSING AUTH	1154000	751.44	0.040078%	738.52	0.038889%

**Wisconsin Local Retiree Life Insurance  
Schedule of Employer Allocations  
As of and for the year ended December 31, 2017**

Employer Name	Employer Number	2016	2016	2017	2017
		Employer Contributions	Employer Allocation Percentage	Employer Contributions	Employer Allocation Percentage
PRAIRIE DU SAC JT SEWER COMM	1155000	50.75	0.002707%	54.02	0.002845%
MAPLE SCHOOL DISTRICT	1161000	5,492.35	0.292932%	5,882.88	0.309784%
MONDOVI, CITY OF	1187000	253.40	0.013515%	301.67	0.015885%
BUTLER, VILLAGE OF	1188000	334.56	0.017844%	330.20	0.017388%
MUSKEGO, CITY OF	1194000	2,623.48	0.139922%	2,686.35	0.141459%
GILMAN SCHOOL DISTRICT	1197000	535.34	0.028552%	766.65	0.040371%
MONTELLO, CITY OF	1204000	285.09	0.015205%	337.08	0.017750%
WISCONSIN COUNTIES ASSOCIATION	1221000	1,979.84	0.105594%	2,257.87	0.118896%
BLAIR, CITY OF	1222000	240.46	0.012825%	258.37	0.013605%
TROY, TOWN OF (WALWORTH)	1236000	54.87	0.002926%	66.74	0.003514%
PITTSVILLE, CITY OF	1240000	78.84	0.004205%	25.03	0.001318%
BROOKFIELD, TOWN OF (WAUKESHA)	1241000	1,923.41	0.102584%	2,000.73	0.105355%
MCFARLAND, VILLAGE OF	1252000	1,164.39	0.062102%	1,275.65	0.067174%
SISTER BAY, VILLAGE OF	1253000	361.88	0.019301%	417.86	0.022004%
WHITEHALL SCHOOL DISTRICT	1259000	803.73	0.042867%	871.29	0.045881%
DARIEN, VILLAGE OF	1262000	187.86	0.010019%	203.61	0.010722%
STRUM, VILLAGE OF	1265000	64.77	0.003454%	73.84	0.003888%
CLINTON COMMUNITY SCHOOL DIST	1273000	1,816.72	0.096894%	1,705.74	0.089821%
DEFOREST, VILLAGE OF	1276000	1,068.11	0.056967%	1,070.77	0.056385%
ASHWAUBENON, VILLAGE OF	1277000	4,544.32	0.242369%	4,430.14	0.233284%
MIDDLETON, TOWN OF (DANE)	1281000	280.78	0.014975%	298.02	0.015693%
LOMIRA, VILLAGE OF	1286000	224.89	0.011995%	240.50	0.012664%
SUMMIT, VILLAGE OF (WAUKESHA)	1302000	369.76	0.019721%	368.51	0.019405%
DENMARK, VILLAGE OF	1306000	115.50	0.006160%	114.61	0.006035%
BRIGHAM, TOWN OF (IOWA)	1332000	124.94	0.006664%	136.93	0.007211%
WASHINGTON, TOWN OF(EAUCLAIRE)	1335000	149.57	0.007977%	157.43	0.008290%
WESTFIELD, VILLAGE OF	1350000	98.95	0.005277%	135.40	0.007130%
NORWAY, TOWN OF (RACINE)	1365000	207.58	0.011071%	235.79	0.012416%
GAYS MILLS, VILLAGE OF	1372000	58.39	0.003114%	65.90	0.003470%
NEWBOLD, TOWN OF (ONEIDA)	1380000	95.66	0.005102%	103.87	0.005469%
WINDSOR, VILLAGE OF (DANE)	1383000	1,092.08	0.058246%	1,118.87	0.058918%
WAUSAUKEE SCHOOL DISTRICT	1387000	690.80	0.036843%	744.02	0.039179%
BAYSIDE, VILLAGE OF	1402000	1,110.43	0.059224%	1,035.23	0.054514%
GREEN LAKE, CITY OF	1403000	290.88	0.015514%	348.91	0.018373%
TWIN LAKES, VILLAGE OF	1404000	588.12	0.031367%	639.69	0.033685%
ELM GROVE, VILLAGE OF	1410000	1,319.09	0.070353%	1,364.84	0.071870%
BROOKFIELD, CITY OF	1412000	10,362.71	0.552690%	10,464.82	0.551062%
WASHINGTON, TOWN OF (DOOR)	1422000	129.13	0.006887%	156.10	0.008220%
WASHINGTON, TOWN OF (VILAS)	1423000	26.36	0.001406%	40.71	0.002144%
PLEASANT VALLEY, TOWN(EAUCLR)	1445000	62.86	0.003353%	78.20	0.004118%
BIRCHWOOD SCHOOL DISTRICT	1448000	638.75	0.034068%	513.10	0.027019%
BARRON AREA SCHOOL DISTRICT	1458000	2,188.76	0.116736%	2,161.56	0.113824%
OWEN-WITHEE SCHOOL DISTRICT	1472000	819.48	0.043706%	840.98	0.044285%
LAKE DELTON, VILLAGE OF	1483000	708.82	0.037804%	781.60	0.041158%
VALDERS AREA SCHOOL DISTRICT	1499000	2,038.70	0.108733%	2,102.38	0.110708%
CAMBRIDGE, VILLAGE OF	1504000	362.02	0.019308%	189.19	0.009962%
SOMERS, TOWN OF (KENOSHA)	1511000	1,569.06	0.083685%	-	0.000000%
NORTHWOOD SCHOOL DISTRICT	1514000	733.55	0.039123%	714.72	0.037636%
REEDSVILLE SCHOOL DISTRICT	1521000	1,127.07	0.060112%	1,145.27	0.060308%
WESTPORT, TOWN OF (DANE)	1533000	273.67	0.014596%	330.42	0.017399%
WHEATON, TOWN OF (CHIPPEWA)	1534000	54.99	0.002933%	55.57	0.002926%
PRAIRIE LAKE, TOWN OF (BARRON)	1544000	55.58	0.002964%	55.63	0.002930%
HALES CORNERS, VILLAGE OF	1554000	937.16	0.049983%	898.99	0.047339%
IRON RIDGE, VILLAGE OF	1565000	350.67	0.018703%	184.50	0.009715%
NECEDAH, VILLAGE OF	1566000	223.25	0.011907%	213.02	0.011217%
MERTON, TOWN OF (WAUKESHA)	1567000	437.18	0.023317%	404.27	0.021288%
WABENO AREA SCHOOL DISTRICT	1585000	1,221.96	0.065173%	1,306.10	0.068777%
FITCHBURG, CITY OF	1608000	2,944.63	0.157050%	3,245.89	0.170924%
DANE, VILLAGE OF	1612000	143.49	0.007653%	142.25	0.007491%
QUINCY, TOWN OF (ADAMS)	1617000	74.79	0.003989%	94.14	0.004957%
COTTAGE GROVE, VILLAGE OF	1625000	883.07	0.047098%	1,033.04	0.054398%

The accompanying notes are an integral part of this schedule.

**Wisconsin Local Retiree Life Insurance  
Schedule of Employer Allocations  
As of and for the year ended December 31, 2017**

Employer Name	Employer Number	2016	2016	2017	2017
		Employer Contributions	Employer Allocation Percentage	Employer Contributions	Employer Allocation Percentage
LINCOLN, TOWN OF (VILAS)	1626000	11.87	0.000633%	12.18	0.000641%
MISHICOT, VILLAGE OF	1633000	151.70	0.008091%	158.30	0.008336%
SURING, VILLAGE OF	1635000	181.83	0.009698%	133.11	0.007010%
RIPON AREA SCHOOL DISTRICT	1679000	5,676.31	0.302743%	5,775.10	0.304108%
RIB MOUNTAIN, TOWN (MARATHON)	1725000	360.81	0.019244%	358.42	0.018874%
MONTELLO SCHOOL DISTRICT	1727000	1,220.85	0.065113%	1,155.86	0.060866%
CHILTON SCHOOL DISTRICT	1740000	1,914.18	0.102092%	1,981.48	0.104342%
WESTFIELD SCHOOL DISTRICT	1741000	914.17	0.048757%	872.77	0.045959%
GREENWOOD SCHOOL DISTRICT	1742000	505.87	0.026980%	633.67	0.033368%
FENNIMORE COMMUNITY SCH DIST	1746000	1,862.68	0.099345%	1,838.37	0.096806%
CROSS PLAINS, VILLAGE OF	1749000	474.56	0.025310%	555.56	0.029255%
IOWA-GRANT SCHOOL DISTRICT	2441000	1,793.07	0.095632%	1,933.38	0.101809%
LINN JT SCH DIST #4 ETAL	3391000	212.19	0.011317%	162.39	0.008551%
BRUCE SCHOOL DISTRICT	3611000	864.46	0.046106%	829.03	0.043656%
VERONA, TOWN OF (DANE)	3632000	162.22	0.008652%	168.69	0.008883%
MEQUON - THIENSVILLE LIBRARY	3642000	151.05	0.008056%	103.61	0.005456%
BENNETT, TOWN OF (DOUGLAS)	3677000	63.93	0.003410%	63.99	0.003370%
OCONTO FALLS PUBLIC SCH DIST	3697000	3,909.38	0.208505%	3,846.83	0.202568%
ROSHOLT, VILLAGE OF	3703000	14.13	0.000754%	20.83	0.001097%
COLOMA, VILLAGE OF	3706000	218.51	0.011654%	231.31	0.012180%
BOYCEVILLE COMMUNITY SCH DIST	3709000	1,058.25	0.056441%	1,106.81	0.058283%
GREENFIELD SCHOOL DISTRICT	3790000	7,193.73	0.383674%	7,435.34	0.391534%
RANDALL JT SCH DIST #1 ETAL	3862000	1,423.15	0.075903%	1,519.27	0.080002%
VERNON, TOWN OF (WAUKESHA)	3911000	269.56	0.014377%	277.47	0.014611%
BELOIT, TOWN OF (ROCK)	3984000	758.12	0.040434%	837.62	0.044108%
ADAMS-FRIENDSHIP AREA SCH DIST	3986000	2,905.42	0.154959%	2,978.09	0.156822%
PLYMOUTH JOINT SCHOOL DISTRICT	3991000	3,765.87	0.200851%	3,760.24	0.198008%
OCONOMOWOC LAKE, VILLAGE OF	4192000	232.83	0.012418%	264.32	0.013919%
EAU CLAIRE COUNTY HEALTH DPT	4193000	769.16	0.041023%	775.04	0.040812%
IRON RIVER, TOWN OF (BAYFIELD)	4214000	-	0.000000%	14.42	0.000759%
WHITEWATER UNIFIED SCHOOL DIST	4222000	3,420.48	0.182430%	3,426.02	0.180409%
WISCONSIN DELLS SCHOOL DIST	4236000	506.45	0.027011%	525.49	0.027672%
DELAFIELD, CITY OF	4300000	756.15	0.040329%	779.10	0.041026%
FALL RIVER, VILLAGE OF	4309000	122.97	0.006559%	125.65	0.006617%
OCONOMOWOC, TOWN OF (WAUKESHA)	4350000	466.82	0.024897%	452.75	0.023841%
THERESA, VILLAGE OF	4362000	141.70	0.007557%	136.66	0.007196%
LEAGUE OF WISC MUNICIPALITIES	4368000	361.29	0.019269%	442.56	0.023305%
DOUSMAN, VILLAGE OF	4370000	207.85	0.011085%	164.27	0.008650%
DICKEYVILLE, VILLAGE OF	4371000	89.62	0.004780%	105.06	0.005532%
MONONA GROVE SCHOOL DISTRICT	4379000	4,259.09	0.227156%	4,749.67	0.250110%
HOWARD-SUAMICO SCHOOL DISTRICT	4384000	9,263.36	0.494057%	9,289.30	0.489161%
SAUK PRAIRIE SCHOOL DISTRICT	4389000	5,659.85	0.301865%	5,811.60	0.306030%
RACINE UNIFIED SCHOOL DISTRICT	4390000	40,083.56	2.137838%	39,837.70	2.097793%
WAUPACA SCHOOL DISTRICT	4392000	5,294.65	0.282388%	5,336.75	0.281025%
MENOMINEE COUNTY	4396000	1,378.69	0.073532%	1,430.32	0.075319%
SOUTHEASTERN WIS REG PLAN COMM	4398000	3,707.49	0.197737%	3,440.96	0.181196%
DEERFIELD COMM SCHOOL DISTRICT	4417000	1,738.25	0.092709%	1,893.68	0.099718%
ASHLAND, TOWN OF (ASHLAND)	4447000	46.76	0.002494%	49.13	0.002587%
SOUTHWEST WIS LIBRARY SYSTEM	4480000	111.54	0.005949%	103.21	0.005435%
WISCONSIN HEIGHTS SCHOOL DIST	4498000	1,606.28	0.085670%	1,732.37	0.091224%
MCFARLAND SCHOOL DISTRICT	4503000	4,307.68	0.229748%	4,583.94	0.241384%
SHEBOYGAN FALLS SCHOOL DIST	4508000	2,890.28	0.154152%	2,983.40	0.157101%
WRIGHTSTOWN COMMUNITY SCH DIST	4510000	1,114.04	0.059417%	1,221.79	0.064338%
BELMONT COMMUNITY SCHOOL DIST	4529000	567.81	0.030284%	617.87	0.032536%
BLOOMER SCHOOL DISTRICT	4530000	1,704.09	0.090887%	1,683.84	0.088668%
NORTH SHORE WATER COMMISSION	4535000	165.56	0.008830%	182.12	0.009590%
HAMILTON SCHOOL DISTRICT	4563000	10,094.34	0.538377%	10,395.98	0.547437%
UNION CENTER, VILLAGE OF	4577000	10.08	0.000538%	10.39	0.000547%
BOYCEVILLE, VILLAGE OF	4584000	146.81	0.007830%	161.59	0.008509%
ROME, TOWN OF (ADAMS)	4594000	461.64	0.024621%	458.88	0.024164%
HOWARD, VILLAGE OF	4600000	1,089.29	0.058097%	1,138.52	0.059953%

**Wisconsin Local Retiree Life Insurance  
Schedule of Employer Allocations  
As of and for the year ended December 31, 2017**

Employer Name	Employer Number	2016	2016	2017	2017
		Employer Contributions	Employer Allocation Percentage	Employer Contributions	Employer Allocation Percentage
NESHKORO, VILLAGE OF	4601000	109.44	0.005837%	95.69	0.005039%
DODGELAND SCHOOL DISTRICT	4605000	1,162.65	0.062010%	1,109.04	0.058400%
NORTH CRAWFORD SCHOOL DISTRICT	4614000	757.54	0.040403%	711.41	0.037462%
MELROSE-MINDORO SCHOOL DIST	4615000	1,617.07	0.086246%	1,607.01	0.084623%
VERONA AREA SCHOOL DISTRICT	4616000	8,680.28	0.462959%	8,338.81	0.439109%
CAMBRIA-FRIESLAND SCHOOL DIST	4644000	599.24	0.031960%	645.05	0.033967%
DEFOREST AREA SCHOOL DISTRICT	4649000	7,830.82	0.417653%	7,996.46	0.421081%
MOUNT HOREB AREA SCHOOL DIST	4654000	4,178.91	0.222880%	4,290.55	0.225934%
WESTON SCHOOL DISTRICT	4655000	1,125.98	0.060053%	959.88	0.050546%
CLYMAN, VILLAGE OF	4657000	112.24	0.005986%	108.94	0.005737%
CAMP DOUGLAS, VILLAGE OF	4660000	20.10	0.001072%	25.01	0.001317%
NECEDAH AREA SCHOOL DISTRICT	4672000	2,681.19	0.143000%	2,619.33	0.137930%
BURLINGTON AREA SCHOOL DIST	4681000	3,777.54	0.201473%	3,459.53	0.182174%
WHITING, VILLAGE OF	4701000	63.87	0.003407%	76.29	0.004017%
KENOSHA UNIFIED SCH DIST #1	4702000	109,963.17	5.864834%	111,912.46	5.893141%
SPOONER CITY HOUSING AUTH	4705000	70.85	0.003779%	81.54	0.004294%
MILTON, CITY OF	4707000	680.03	0.036269%	748.66	0.039424%
IXONIA, TOWN OF (JEFFERSON)	4708000	139.83	0.007458%	174.78	0.009204%
ASHLAND SCHOOL DISTRICT	4711000	4,658.25	0.248445%	4,862.50	0.256052%
BLACK HAWK SCHOOL DISTRICT	4712000	1,057.32	0.056392%	1,101.00	0.057977%
MADISON AREA TECH COLLEGE	4716000	81,623.54	4.353353%	85,165.16	4.484669%
NICOLET AREA TECHNICAL COLLEGE	4724000	6,022.31	0.321197%	6,315.99	0.332591%
RICHMOND, TOWN OF (WALWORTH)	4728000	28.86	0.001539%	29.43	0.001550%
RIVERDALE SCHOOL DISTRICT	4733000	871.71	0.046492%	906.44	0.047732%
MANITOWOC CITY HOUSING AUTH	4738000	57.19	0.003050%	59.57	0.003137%
RHINELANDER SCHOOL DISTRICT	4755000	4,818.87	0.257012%	5,115.20	0.269359%
CHIPPEWA VALLEY TECH COLLEGE	4756000	28,304.01	1.509581%	29,103.29	1.532535%
WESTERN TECH COLLEGE	4757000	27,400.75	1.461406%	27,030.91	1.423407%
BLACKHAWK TECHNICAL COLLEGE	4758000	7,955.76	0.424317%	7,565.50	0.398388%
MIDDLETON-CROSS PLNS SCH DIST	4764000	11,075.02	0.590681%	11,670.25	0.614538%
WITTENBERG-BIRNAMWOOD SCH DIST	4765000	2,067.87	0.110289%	2,103.25	0.110754%
MONROE CITY HOUSING AUTHORITY	4772000	140.15	0.007475%	153.53	0.008085%
SHAWANO CITY HOUSING AUTHORITY	4775000	94.53	0.005042%	108.88	0.005733%
HUM SRV CTR ONIDA VILAS FORST	4776000	1,044.45	0.055705%	1,063.86	0.056021%
FOND DU LAC CITY HOUSING AUTH	4781000	420.81	0.022443%	459.54	0.024199%
LAKE MILLS CITY HOUSING AUTH	4783000	50.43	0.002690%	65.36	0.003442%
HULL, TOWN OF (PORTAGE)	4794000	181.69	0.009690%	259.13	0.013645%
RICHLAND CENTER CITY HOUS AUTH	4798000	101.44	0.005410%	108.58	0.005718%
EDGERTON CITY HOUSING AUTH	4805000	83.97	0.004479%	103.63	0.005457%
HUDSON CITY HOUSING AUTHORITY	4809000	66.26	0.003534%	65.90	0.003470%
OCONTO CITY HOUSING AUTHORITY	4827000	80.99	0.004319%	85.84	0.004520%
UNIFIED COMMUNITY SERVICES	4829000	896.24	0.047801%	811.83	0.042750%
ALTOONA CITY HOUSING AUTHORITY	4839000	8.99	0.000479%	-	0.000000%
WAUSAUKEE VILLAGE HOUS AUTH	4842000	90.71	0.004838%	107.09	0.005639%
PADDOCK LAKE, VILLAGE OF	4843000	188.57	0.010057%	219.97	0.011583%
SHEBOYGAN CITY HOUSING AUTH	4846000	570.44	0.030424%	611.07	0.032178%
NEW LONDON CITY HOUSING AUTH	4848000	57.55	0.003069%	74.79	0.003939%
NORWAY SANITARY DISTRICT #1	4850000	146.71	0.007825%	179.62	0.009458%
RHINELANDER CITY HOUSING AUTH	4851000	79.71	0.004251%	67.72	0.003566%
MERRILL CITY HOUSING AUTHORITY	4864000	129.18	0.006890%	129.93	0.006842%
WISCONSIN RAPIDS CITY HS AUTH	4872000	263.18	0.014037%	221.54	0.011666%
MARINETTE CITY HOUSING AUTH	4876000	144.56	0.007710%	127.06	0.006691%
CAMPBELL, TOWN OF (LA CROSSE)	4877000	136.82	0.007297%	121.41	0.006394%
RIVER FALLS CITY HOUSING AUTH	4878000	232.47	0.012399%	302.76	0.015943%
SHAWANO COUNTY HOUSING AUTH	4880000	123.55	0.006589%	42.40	0.002233%
IRON RIVER SANITARY DIST #1	4883000	-	0.000000%	14.54	0.000765%
PLOVER, VILLAGE OF	4887000	1,733.81	0.092472%	1,771.18	0.093268%
WISCONSIN VALLEY LIBRARY SRV	4891000	93.55	0.004990%	97.96	0.005158%
ROBERTS, VILLAGE OF	4898000	241.05	0.012856%	222.92	0.011739%
ASHLAND CITY HOUSING AUTH	4899000	192.05	0.010243%	181.83	0.009575%
CONSOL KOSHKONONG SANITARY DIS	4903000	257.10	0.013712%	287.66	0.015148%

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**Wisconsin Local Retiree Life Insurance  
Schedule of Employer Allocations  
As of and for the year ended December 31, 2017**

Employer Name	Employer Number	2016	2016	2017	2017
		Employer Contributions	Employer Allocation Percentage	Employer Contributions	Employer Allocation Percentage
EAST CENTRAL WIS REG PLAN COMM	4911000	450.41	0.024022%	460.32	0.024240%
WAUKESHA CITY HOUSING AUTH	4913000	308.33	0.016445%	356.35	0.018765%
WEST BEND CITY HOUSING AUTH	4914000	70.37	0.003753%	72.82	0.003835%
JEFFERSON CITY HOUSING AUTH	4921000	129.18	0.006890%	62.32	0.003282%
WASHBURN SCHOOL DISTRICT	4923000	1,344.78	0.071723%	1,458.12	0.076782%
DELANAN LAKE SANITARY DISTRICT	4924000	397.06	0.021177%	397.17	0.020915%
VIROQUA CITY HOUSING AUTHORITY	4927000	120.35	0.006419%	130.85	0.006890%
ANTIGO CITY HOUSING AUTH	4928000	221.64	0.011821%	220.80	0.011627%
BAY-LAKE REGIONAL PLAN COMM	4933000	167.94	0.008957%	180.23	0.009491%
WEST CENTRAL WIS REG PLAN COMM	4935000	221.31	0.011803%	250.95	0.013215%
HA OF THE CITY OF S MILWAUKEE	4942000	244.10	0.013019%	249.22	0.013123%
NORTH CENTRAL HEALTH CARE FAC	4947000	6,256.45	0.333685%	5,961.99	0.313949%
CITY-COUNTY DATA CENTER COMM	4948000	669.80	0.035724%	576.78	0.030372%
NORTH CENTRAL WIS REG PLAN COM	4949000	230.84	0.012312%	218.42	0.011501%
SOUTH CENTRAL LIBRARY SYSTEM	4960000	1,569.00	0.083682%	1,790.99	0.094311%
PHELPS SCHOOL DISTRICT	4965000	681.38	0.036341%	726.22	0.038242%
CHASEBURG, VILLAGE OF	4967000	43.24	0.002306%	52.71	0.002776%
HEART OF THE VALLEY MET SEW DS	4968000	441.50	0.023547%	287.93	0.015162%
OUTAGAMIE WAUPC CO FED LIBR SY	4972000	261.76	0.013961%	213.24	0.011229%
RACINE COUNTY HOUSING AUTH	4978000	318.29	0.016976%	341.98	0.018008%
MENOMINEE INDIAN SCHOOL DIST	4986000	3,001.54	0.160086%	3,165.66	0.166699%
NORTHERN WATERS LIBRARY SERV	4989000	206.06	0.010990%	170.03	0.008954%
NICOLET FEDERATED LIBRARY SYS	4996000	124.09	0.006618%	89.18	0.004696%
DANE COUNTY HOUSING AUTHORITY	4997000	612.10	0.032646%	614.60	0.032364%
WINNEFOX LIBRARY SYSTEM	4998000	403.35	0.021513%	442.74	0.023314%
WYOCENA, VILLAGE OF	4999000	31.61	0.001686%	37.61	0.001980%
GREEN LAKE SANITARY DISTRICT	5003000	136.88	0.007300%	151.44	0.007975%
CLINTONVILLE CITY HOUS AUTH	5008000	35.54	0.001896%	36.77	0.001936%
OUTAGAMIE COUNTY HOUSING AUTH	5009000	528.13	0.028168%	570.05	0.030018%
WALWORTH COUNTY METRO SEW DIST	5010000	1,151.53	0.061416%	934.28	0.049198%
INDIANHEAD FED LIBRARY SYSTEM	5017000	337.37	0.017994%	367.83	0.019369%
WEST ALLIS-WEST MILW SCH DIST	5018000	16,014.84	0.854144%	16,093.34	0.847451%
NORTH HUDSON, VILLAGE OF	5026000	159.43	0.008503%	151.25	0.007965%
MISSISSIPPI RIVER REG PLAN COM	5027000	120.59	0.006432%	110.19	0.005803%
NORTHWEST REGIONAL PLAN COMM	5028000	338.57	0.018057%	263.79	0.013891%
SOUTHWESTERN WIS REG PLAN COMM	5029000	220.02	0.011735%	119.19	0.006276%
DELANAN-DARIEN SCHOOL DISTRICT	5033000	879.28	0.046896%	216.12	0.011380%
FONTANA JT SCH DIST #8 ETAL	5034000	516.06	0.027524%	576.70	0.030368%
OSHKOSH CITY HOUSING AUTHORITY	5036000	801.80	0.042764%	857.36	0.045148%
LINCOLN COUNTY HOUSING AUTH	5037000	26.36	0.001406%	29.19	0.001537%
WIND POINT, VILLAGE OF	5038000	105.99	0.005653%	62.87	0.003310%
WEST BEND, TOWN OF(WASHINGTON)	5039000	148.26	0.007907%	144.89	0.007630%
EAU CLAIRE CITY HOUSING AUTH	5042000	231.32	0.012337%	221.88	0.011684%
DELAFIELD-HARTL WATER POL CNTL	5043000	311.93	0.016636%	360.78	0.018998%
HOWARDS GROVE, VILLAGE OF	5045000	162.75	0.008680%	162.88	0.008577%
DODGE COUNTY HOUSING AUTHORITY	5054000	64.95	0.003464%	66.20	0.003486%
FITCH-RONA EMS DISTRICT	5055000	473.63	0.025261%	395.85	0.020845%
ASHLAND COUNTY HOUSING AUTH	5062000	476.09	0.025392%	535.65	0.028207%
BARABOO SCHOOL DISTRICT	5064000	4,809.71	0.256523%	5,072.61	0.267116%
CEDARBURG SCHOOL DISTRICT	5066000	5,272.68	0.281216%	5,532.66	0.291341%
CHIPPEWA FALLS AREA UNIF SCH	5067000	7,649.09	0.407961%	8,109.83	0.427051%
CUDAHY SCHOOL DISTRICT	5068000	6,316.70	0.336898%	6,306.01	0.332065%
EAU CLAIRE AREA SCHOOL DIST	5070000	20,843.50	1.111678%	21,583.87	1.136574%
FOND DU LAC SCHOOL DISTRICT	5071000	16,529.56	0.881596%	16,949.76	0.892549%
GLENDALE-RIVER HILLS SCH DIST	5072000	2,752.72	0.146815%	2,826.69	0.148849%
LA CROSSE SCHOOL DISTRICT	5076000	20,724.76	1.105345%	20,889.64	1.100017%
MANITOWOC PUBLIC SCHOOL DIST	5078000	11,633.62	0.620474%	11,639.76	0.612932%
MARSHFIELD UNIFIED SCHOOL DIST	5080000	16,348.05	0.871916%	16,537.12	0.870820%
MENASHA JOINT SCHOOL DISTRICT	5081000	6,825.48	0.364034%	7,213.80	0.379868%
OAK CREEK-FRANKLIN JT SCH DIST	5084000	8,617.33	0.459601%	9,005.00	0.474189%
OSHKOSH AREA SCHOOL DISTRICT	5086000	5,934.13	0.316494%	6,034.46	0.317766%

**Wisconsin Local Retiree Life Insurance  
Schedule of Employer Allocations  
As of and for the year ended December 31, 2017**

Employer Name	Employer Number	2016	2016	2017	2017
		Employer Contributions	Employer Allocation Percentage	Employer Contributions	Employer Allocation Percentage
PORT WASHINGTON-SAUKVILLE SCH	5088000	6,818.99	0.363688%	7,058.84	0.371708%
PORTAGE COMMUNITY SCHOOL DIST	5089000	4,175.71	0.222710%	4,329.17	0.227967%
PRAIRIE DU CHIEN AREA SCH DIST	5090000	3,052.08	0.162782%	3,311.18	0.174362%
REEDSBURG SCHOOL DISTRICT	5091000	4,924.56	0.262649%	4,958.62	0.261114%
RICE LAKE AREA SCHOOL DISTRICT	5092000	4,753.87	0.253545%	4,834.91	0.254599%
SHEBOYGAN AREA SCHOOL DISTRICT	5093000	21,837.88	1.164713%	22,137.73	1.165739%
SUPERIOR SCHOOL DISTRICT	5098000	20,117.15	1.072939%	20,196.41	1.063513%
TWO RIVERS PUBLIC SCHOOL DIST	5099000	3,661.47	0.195283%	3,673.59	0.193446%
WAUSAU SCHOOL DISTRICT	5101000	20,675.95	1.102742%	20,793.20	1.094938%
WISCONSIN RAPIDS SCHOOL DIST	5103000	23,113.21	1.232732%	22,995.72	1.210920%
KENOSHA JOINT SERVICES	5104000	1,223.25	0.065241%	1,186.15	0.062461%
WEST BARABOO, VILLAGE OF	5107000	297.47	0.015866%	311.40	0.016398%
CESA #1	5125000	1,600.37	0.085355%	1,586.75	0.083556%
CESA #2	5126000	2,788.47	0.148722%	2,642.12	0.139130%
CESA #3, FENNIMORE	5127000	773.79	0.041270%	887.15	0.046716%
CESA #4, LACROSSE	5128000	1,658.36	0.088448%	1,641.92	0.086461%
CESA #5, PORTAGE	5129000	2,568.78	0.137005%	2,724.17	0.143451%
CESA #6, OSHKOSH	5130000	2,293.81	0.122339%	2,178.21	0.114701%
CESA #7, GREEN BAY	5131000	2,291.47	0.122215%	2,070.81	0.109046%
CESA #10, CHIPPEWA FALLS	5134000	5,896.65	0.314495%	5,925.71	0.312039%
CESA #11	5135000	2,315.45	0.123493%	2,368.02	0.124696%
CESA #12, ASHLAND	5136000	1,841.40	0.098210%	1,692.96	0.089149%
RIB MOUNTAIN METRO SEW DIST	5143000	175.10	0.009339%	154.01	0.008110%
WAVERLY SANITARY DISTRICT	5148000	175.38	0.009354%	119.13	0.006273%
ALGOMA CITY HOUSING AUTH	5157000	49.02	0.002615%	53.60	0.002823%
WIS DELLS-LAKE DELTON SEW COMM	5159000	103.89	0.005541%	126.19	0.006645%
FONTANA/WALWORTH WTR POL CN CM	5161000	408.28	0.021776%	422.68	0.022258%
BAY AREA RURAL TRANSIT COMMISS	5164000	199.58	0.010644%	204.64	0.010776%
EGG HARBOR, VILLAGE OF	5177000	235.81	0.012577%	221.31	0.011654%
BROOKFIELD, TOWN SAN DIST #4	5179000	94.71	0.005051%	25.93	0.001365%
BALSAM LAKE, VILLAGE OF	5180000	94.32	0.005030%	89.90	0.004734%
BLAIR-TAYLOR SCHOOL DISTRICT	5191000	1,280.03	0.068270%	1,253.80	0.066023%
SILVER LAKE SAN. DIST.	5192000	372.68	0.019877%	411.34	0.021661%
WISCONSIN MUNIC MUTAL INS CO	5196000	673.31	0.035911%	731.47	0.038518%
EASTERN SHORES LIB SYS	5198000	170.26	0.009081%	32.20	0.001696%
MID-WIS FEDERATED LIB SYS	5202000	13.60	0.000725%	3.67	0.000193%
ALLENTON SANITARY DIST	5207000	123.91	0.006609%	-	0.000000%
OREGON AREA FIRE - EMS DIST	5208000	127.68	0.006809%	194.72	0.010254%
NEWBURG, VILLAGE OF	5264000	177.18	0.009450%	146.11	0.007694%
OTTAWA, TOWN OF (WAUKESHA)	5268000	67.57	0.003604%	79.57	0.004190%
EDGERTON FIRE PROT DIST	5292000	66.87	0.003567%	65.21	0.003434%
WINDING RIVERS LIBRARY SYS	5293000	473.67	0.025263%	425.61	0.022412%
BLUE MOUNDS, VILLAGE OF	5294000	130.67	0.006969%	135.62	0.007142%
BARABOO DISTRICT AMBULANCE	5296000	312.29	0.016656%	355.33	0.018711%
CHIPPEWA CO HOUSING AUTH	5299000	306.00	0.016321%	335.59	0.017672%
DEER-GROVE EMS DIST	5300000	77.99	0.004159%	95.27	0.005017%
FISH CREEK SANITARY DIST #1	5312000	195.02	0.010401%	179.20	0.009436%
KEGONSA SANITARY DISTRICT	5318000	75.50	0.004027%	78.73	0.004146%
MILWAUKEE CO FED LIB SYS	5346000	142.10	0.007579%	170.72	0.008990%
MIDDLETON FIRE DISTRICT	5347000	118.02	0.006295%	133.83	0.007047%
GREENVILLE, TOWN OF (OUTAGAMIE	5349000	587.91	0.031356%	613.25	0.032293%
EVEREST METRO POLICE COMM	5351000	458.57	0.024457%	489.02	0.025751%
NORTH SHORE FIRE DEPT	5352000	2,257.90	0.120424%	2,161.85	0.113840%
RIVER RIDGE SCHOOL DISTRICT	5353000	1,192.95	0.063625%	1,233.28	0.064943%
WAUNAKEE AREA FIRE DIST	5354000	7.57	0.000404%	15.34	0.000808%
WEST CENTRAL WI BISOLIDS COMM	5355000	85.64	0.004568%	87.45	0.004605%
PLEASANT SPRINGS SAN DIS #1	5356000	70.95	0.003784%	71.33	0.003756%
WESTON, VILLAGE OF (MARATHON)	5360000	662.83	0.035352%	737.21	0.038821%
CUMBERLAND MUNICIPAL UTILITY	5363000	387.77	0.020681%	445.66	0.023468%
MENASHA ELECTRIC & WATER	5365000	1,137.36	0.060660%	1,084.26	0.057095%
SHAWANO MUNICIPAL UTILITIES	5366000	516.53	0.027549%	485.96	0.025590%

The accompanying notes are an integral part of this schedule.

**Wisconsin Local Retiree Life Insurance  
Schedule of Employer Allocations  
As of and for the year ended December 31, 2017**

Employer Name	Employer Number	2016	2016	2017	2017
		Employer Contributions	Employer Allocation Percentage	Employer Contributions	Employer Allocation Percentage
MUNI COURT W WAUKESHA COUNTY	5368000	70.85	0.003779%	71.03	0.003741%
LAKE COMO SANITARY DIST #1	5369000	172.29	0.009189%	126.12	0.006641%
DEFOREST AREA FIRE BOARD DIST	5371000	50.36	0.002686%	64.35	0.003389%
MILW AREA DOM ANIMAL CONT COMM	5372000	343.91	0.018342%	314.98	0.016586%
BAY CITY, VILLAGE OF	5374000	31.18	0.001663%	54.33	0.002861%
MUKWONAGO, TOWN OF	5375000	287.93	0.015357%	320.26	0.016864%
WAUNAKEE WATER & LIGHT	5377000	786.70	0.041959%	892.46	0.046996%
LAKESHORES LIBRARY SYSTEM	5378000	109.44	0.005837%	124.16	0.006538%
MID-MORAINÉ MUNICIPAL COURT	5379000	155.01	0.008267%	142.56	0.007507%
EASTERN COLUMBIA CTY JM COURT	5380000	34.71	0.001851%	35.99	0.001895%
DANE-IOWA WASTEWATER COMM	5387000	63.34	0.003378%	65.96	0.003473%
HARMONY GROVE-OKEE JT SEW COMM	5388000	56.84	0.003032%	26.80	0.001411%
DANE COUNTY DIST #1 EMS	5389000	59.04	0.003149%	63.81	0.003360%
DOUSMAN FIRE DISTRICT	5391000	56.15	0.002995%	313.58	0.016512%
GB/BROWN CO PRO FTBLL STAD DIS	5392000	22.07	0.001177%	22.33	0.001176%
ALGOMA, TOWN OF	5393000	75.62	0.004033%	83.51	0.004398%
MOSINEE FIRE DIST	5395000	22.69	0.001210%	18.53	0.000976%
WALES/GENESEE JOINT FIRE BD	5396000	90.29	0.004816%	95.45	0.005026%
HOBART, VILLAGE OF	5397000	627.33	0.033458%	730.53	0.038468%
BARRON CO HOUSING AUTHORITY	5398000	64.29	0.003429%	70.08	0.003690%
SPOONER FIRE DISTRICT	5402000	24.69	0.001317%	32.29	0.001701%
DELLS-DELTON EMS COMM	5405000	240.99	0.012853%	243.37	0.012815%
SAUK PRAIRIE POLICE COMMISSION	5407000	146.60	0.007819%	176.09	0.009273%
MARSHFIELD CDA	5408000	221.53	0.011815%	239.25	0.012598%
WAUNAKEE AREA EMS	5409000	52.48	0.002799%	71.81	0.003781%
RICHLAND FIRE DEPARTMENT	5413000	32.86	0.001753%	14.12	0.000743%
MARSHFIELD ELECTRIC & WATER	5416000	1,124.71	0.059986%	1,106.40	0.058261%
NEW GLARUS EMS	5420000	17.18	0.000916%	17.91	0.000943%
ROCHESTER, VILLAGE OF	5423000	282.23	0.015052%	277.65	0.014621%
MT HOREB AREA FIRE DEPT	5425000	26.53	0.001415%	25.25	0.001330%
VANGUARD ELECTRIC UTIL COMM	5426000	131.80	0.007029%	151.69	0.007988%
MARSHALL AREA EMS DIST #14	5427000	15.45	0.000824%	17.25	0.000908%
SAUK PRAIRIE RECREATION COMM	5430000	7.81	0.000417%	9.67	0.000509%
SAUK PRAIRIE AMBULANCE ASSOC	5431000	22.66	0.001209%	4.45	0.000234%
CAPITAL AREA REG PLAN COMM	5437000	247.53	0.013202%	218.12	0.011486%
COUNTRY ESTATES SAN DIST	5439000	70.73	0.003772%	70.80	0.003728%
EAGLE RIVER UNION AIRPORT	5440000	35.23	0.001879%	45.23	0.002382%
CONTINU US	5445000	4,352.60	0.232144%	325.80	0.017156%
MANITOWOC-CALUMET LIB SYS	5447000	37.93	0.002023%	37.96	0.001999%
CAMBRIDGE-OAKLAND WSTEWTR COMM	5449000	117.01	0.006241%	120.28	0.006334%
CROSS PLAINS AREA EMS	5451000	9.30	0.000496%	25.47	0.001341%
CHEQUAMEGON SCHOOL DISTRICT	5452000	2,164.47	0.115441%	2,275.60	0.119830%
LAKE COUNTRY FIRE & RESCUE	5453000	537.69	0.028677%	663.11	0.034918%
BRISTOL, VILLAGE OF	5458000	263.27	0.014041%	303.15	0.015963%
REEDSBURG AREA AMBULANCE SVCES	5461000	171.88	0.009167%	151.35	0.007970%
ADRC OF THE NORTHWOODS	5464000	308.63	0.016460%	362.27	0.019077%
SOUTH AREA FIRE & EMS DIST	5469000	138.91	0.007409%	114.53	0.006031%
SULLIVAN SANITARY DISTRICT #1	5470000	22.74	0.001213%	34.14	0.001798%
AGING RESOURCE CENTER	5471000	618.88	0.033008%	665.25	0.035031%
PORTAGE COUNTY HOUSING AUTH	5480000	92.42	0.004929%	121.06	0.006375%
SOMERS, VILLAGE OF	5482000	476.05	0.025390%	1,886.23	0.099326%
MONARCH LIBRARY SYSTEM	5486000	-	0.000000%	148.04	0.007795%
<b>Total</b>		<b>1,874,958.00</b>	<b>100.0000%</b>	<b>1,899,029.17</b>	<b>100.0000%</b>

**Wisconsin Local Retiree Life Insurance**  
**Schedule of Collective OPEB Amounts**  
**As of and for the year ended December 31, 2017**

		<u>Deferred Outflow of Resources</u>				<u>Deferred Inflow of Resources</u>				
<u>Beginning Net</u>	<u>Ending Net</u>	<u>Difference Between</u>	<u>Net Difference Between Projected</u>	<u>Changes of</u>	<u>Total Deferred Outflows of</u>	<u>Difference Between</u>	<u>Changes of</u>	<u>Total Deferred Inflows of</u>	<u>Plan OPEB Expense</u>	
<u>OPEB Liability (Asset)</u>	<u>OPEB Liability (Asset)</u>	<u>Expected and Actual</u>	<u>and Actual</u>	<u>Assumptions</u>	<u>Resources</u>	<u>Expected and Actual</u>	<u>Assumptions</u>	<u>Resources</u>		
		<u>Experience</u>	<u>Investment Earnings on</u>		<u>Excluding Employer</u>	<u>Experience</u>		<u>Excluding Employer</u>		
			<u>OPEB Plan Investments</u>		<u>Specific Amounts*</u>			<u>Specific Amounts*</u>		
\$ 242,786,891	\$ 300,858,006	\$ -	\$ 3,464,260	\$ 29,072,564	\$ 32,536,824	\$ (4,239,018)	\$ -	\$ (4,239,018)	\$ 31,836,208	

\*Employer specific amounts that are excluded from this schedule are the changes in proportion and differences between employer contributions and proportionate share of contributions as defined in paragraphs 63-64 of GASB Statement No. 75, Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions.

## Notes to the Employer Schedules

**Plan Description** – The Local Retiree Life Insurance Fund (LRLIF) is a multiple-employer, defined-benefit Other Post Employment Benefit (OPEB) plan. The plan provides post-employment life insurance benefits for all eligible employees of 738 local employers. Employee Trust Funds and the Group Insurance Board have statutory authority for program administration and oversight under Wis. Stats. § 40.70.

**Basis of Presentation** - The Schedule of Employer Allocations and Schedule of Collective OPEB Amounts (collectively, “the Schedules”) present amounts that are elements of the financial statements of the plan or of its participating employers. Accordingly, they do not purport to be a complete presentation of the financial position or changes in financial position of the plan or its participating employers. The accompanying Schedules were prepared in accordance with accounting principles generally accepted in the United States of America. Governmental Accounting Standards Board (GASB) Statement No. 75, *Accounting and Financial Reporting for Other Postemployment Benefits Other than Pensions*, requires participating employers in the plan to recognize their proportionate share of the collective Net OPEB Liability (Asset), collective Deferred Outflows of Resources, collective Deferred Inflows of Resources, and collective Plan OPEB Expense.

**Schedule of Employer Allocations** – The employer allocation percentage is based on the employer’s contribution for the most recent calendar year compared to the total contributions for all employers for the period. The employer allocation percentage is rounded to six decimal places.

**Schedule of Collective OPEB Amounts** – This schedule presents the Net OPEB Liability (Asset), Deferred Outflows of Resources, Deferred Inflows of Resources, and Plan OPEB Expense for the LRLIF. The employer specific amounts that are not included in the Total Deferred Outflows and Total Deferred Inflows are the changes in proportion and differences between employer contributions and proportionate share of contributions, as defined in paragraphs 63-64 of GASB Statement No. 75. Employers need to calculate these amounts each year.

**Total OPEB Liability** - The Total OPEB Liability is measured as of December 31, 2017, based on a January 1, 2017 actuarial valuation rolled forward to December 31, 2017 using standard roll-forward techniques as shown below:

Total OPEB Liability – December 31, 2016	\$485,899,098
Service cost	18,063,792
Interest on Total OPEB Liability	19,813,333
Effect of economic/demographic gains or losses	(4,888,179)
Effect of assumption changes or inputs	33,524,718
Benefit payments	<u>(7,323,466)</u>
Total OPEB Liability – December 31, 2017	<u>\$545,089,296</u>

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

Total OPEB Liability	\$545,089,296
Less Fiduciary Net Position	<u>244,231,290</u>
Net OPEB Liability (Asset)	<u>\$300,858,006</u>

The Fiduciary Net Position is 45% of the Total OPEB Liability.

**Actuarial Assumptions** - The total OPEB liability was determined using the following actuarial assumptions:

Actuarial Valuation Date:	January 1, 2017
Measurement Date:	December 31, 2017
Actuarial Cost Method:	Entry Age Normal
20 Year Tax-Exempt Municipal Bond Yield	3.44%
Long-Term Expected Rate of Return:	5.00%
Discount Rate:	3.63%
Salary Increases	
Inflation:	3.20%
Seniority/Merit:	0.2% - 5.6%
Mortality:	Wisconsin 2012 Mortality Table

**Long-term Expected Rate of Return** - The long-term expected rate of return is determined by adding expected inflation to expected long-term real returns and reflecting expected volatility and correlation. Investments for the LRLIF are held with Securian, the insurance carrier. Interest is calculated and credited to the LRLIF based on the rate of return for a segment of the insurance carriers' general fund, specifically 10-year A- Bonds (as a proxy, and not tied to any specific investments). The overall aggregate interest rate is calculated using a tiered approach based on the year the funds were originally invested and the rate of return for that year. Investment interest is

credited based on the aggregate rate of return and assets are not adjusted to fair market value. Furthermore, the insurance carrier guarantees the principal amounts of the reserves, including all interest previously credited thereto.

**Local OPEB Life Insurance  
Asset Allocation Targets and Expected Returns  
As of December 31, 2017**

<u>Asset Class</u>	<u>Index</u>	<u>Target Allocation</u>	<u>Long-Term Expected Geometric Real Rate of Return</u>
US Government Bonds	Barclays Government	1%	1.13%
US Credit Bonds	Barclays Credit	65%	2.61%
US Long Credit Bonds	Barclays Long Credit	3%	3.08%
US Mortgages	Barclays MBS	31%	2.19%
Inflation			2.30%
Long-Term Expected Rate of Return			5.00%

**Discount Rate** – A discount rate of 3.63% was used to measure the Total OPEB Liability for the current year, as opposed to discount rate of 3.96% for the prior year. The projection of cash flows used to determine the single discount rate assumed that employer contributions will be made according to the current employer contribution schedule and that contributions are made by plan members retiring prior to age 65.

Based on these assumptions, the plan’s fiduciary net position was projected to be insufficient to make all projected future benefit payments of current active and inactive employees. Therefore, the discount rate for calculating the Total OPEB Liability was applied to benefit payments, to the extent that the plan’s fiduciary net position is projected to be sufficient to make projected benefit payments, and the municipal bond rate applied to benefit payment to the extent that the plan’s fiduciary net position is projected to be insufficient. The plan’s fiduciary net position was projected to be available to make projected future benefit payments of current plan members through December 31, 2037. Therefore, the long-term expected rate of return on plan investments was applied through 2037 and the municipal bond index rate was applied for all remaining periods of projected benefit payments to determine the Total OPEB Liability.

**Sensitivity to Changes in Discount Rate** - The following presents the collective Net OPEB Liability (Asset), calculated using a single discount rate of 3.63%, and shows what the plan's Net OPEB Liability (Asset) would be if it were calculated using a single discount rate that is one percentage point lower or one percentage point higher:

	<b>1% Decrease 2.63%</b>	<b>Current Single Discount Rate Assumption 3.63%</b>	<b>1% Increase 4.63%</b>
Total OPEB Liability	\$ 669,457,984	\$ 545,089,296	\$ 449,649,361
Plan Fiduciary Net Position	244,231,290	244,231,290	244,231,290
Net OPEB Liability (Asset)	<u>\$ 425,226,694</u>	<u>\$ 300,858,006</u>	<u>\$ 205,418,071</u>

**Collective Deferred Inflows of Resources and Deferred Outflows of Resources** -The collective Deferred Inflows and Outflows of Resources due to liabilities are amortized over the Average Expected Service Lives of all members of 7.53 years. The collective Deferred Inflows and Outflows of Resources due to the net difference between projected and actual earnings on OPEB plan investments is amortized over 5 years.

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

	<b>Outflows of Resources</b>	<b>Inflows of Resources</b>	<b>Net Outflows (Inflows) of Resources</b>
Difference between expected and actual experience	\$ 0	\$ (649,161)	\$ (649,161)
Assumption changes	4,452,154	0	4,452,154
Net difference between projected and actual investment earnings	<u>866,065</u>	<u>0</u>	<u>866,065</u>
Total	<u>\$ 5,318,219</u>	<u>\$ (649,161)</u>	<u>\$ 4,669,058</u>



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

	<b>Outflows of Resources</b>	<b>Inflows of Resources</b>	<b>Net Outflows (Inflows) of Resources</b>
Difference between expected and actual experience	\$ 0	\$ (4,239,018)	\$ (4,239,018)
Assumption changes	29,072,564	0	29,072,564
Difference between projected and actual investment earnings	3,464,260	0	3,464,260
<b>Total</b>	<b>\$ 32,536,824</b>	<b>\$ (4,239,018)</b>	<b>\$ 28,297,806</b>

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

<b>Year Ending December 31</b>	<b>Net Deferred Outflows (Inflows) of Resources</b>
2018	\$ 4,669,058
2019	4,669,058
2020	4,669,058
2021	4,669,058
2022	3,802,993
Thereafter	5,818,581
<b>Total</b>	<b>\$28,297,806</b>

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

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

Service Cost	\$ 18,063,792
Interest on the Total OPEB Liability	19,813,333
Administrative expenses	1,284,016
Expected investment return net of investment expenses	(11,993,991)
Recognition of outflow (inflow) of resources due to economic gains or losses	(649,161)
Recognition of outflow (inflow) of resources due to assumption changes or inputs	4,452,154
Recognition of investment gains or losses	866,065
Total OPEB expense	<u>\$ 31,836,208</u>

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