

Audited Schedules of Employer Allocations and Pension Amounts By Employer

West Virginia Public Employees' Retirement System

Administered by

The West Virginia Consolidated Public Retirement Board

As of and for the Years Ended June 30, 2014 and 2013

West Virginia Public Employees' Retirement System  
Audited Schedules of Employer Allocations and Pension Amounts By Employer  
As of and for the Years Ended June 30, 2014 and 2013

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## INDEPENDENT AUDITOR'S REPORT

To the Members of the  
West Virginia Consolidated Public  
Retirement Board  
Charleston, West Virginia

### ***Report on the Schedules***

We have audited the accompanying schedules of employer allocations of the West Virginia Public Employees' Retirement System (PERS), administered by the West Virginia Consolidated Public Retirement Board, as of and for the years ended June 30, 2014 and 2013, and the related notes. We have also audited the total for all entities of the columns titled net pension liability, total deferred outflows of resources, total deferred inflows of resources, and total pension expense (specified column totals) included in the accompanying schedule of pension amounts by employer of the PERS as of and for the year ended June 30, 2014, and the total for all entities of the column titled net pension liability (specified column total) included in the accompanying schedule of pension amounts by employer for the year ended June 30, 2013, and the related notes.

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

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

### ***Auditor's Responsibility***

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

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



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

### **Opinions**

In our opinion, the schedules referred to above present fairly, in all material respects, the employer allocations and net pension liability, total deferred outflows of resources, total deferred inflows of resources, and total pension expense for the total of all participating entities for the West Virginia Public Employees' Retirement System, as of and for the year ended June 30, 2014, and the employer allocations and net pension liability for the total of all participating entities for the West Virginia Public Employees' Retirement System, as of and for the year ended June 30, 2013, in accordance with accounting principles generally accepted in the United States of America.

### **Other Matter**

We have audited, in accordance with auditing standards generally accepted in the United States of America, the financial statements of the West Virginia Consolidated Public Retirement Board as of and for the year ended June 30, 2014, and our report thereon dated February 23, 2015, expressed an unmodified opinion on those financial statements.

### **Restrictions on Use**

Our report is intended solely for the information and use of the West Virginia Consolidated Public Retirement Board, the West Virginia Public Employees' Retirement System's participating employers and their auditors and is not intended to be used by anyone other than these specified parties.

Charleston, West Virginia  
August 24, 2015

SCHEDULE OF EMPLOYER ALLOCATIONS  
WEST VIRGINIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM

As of and for the Year Ended June 30, 2014

Employer	Employer Contributions	Employer Allocation Percentage
4C Economic Development Authority	\$ 32,466	0.016720%
Adjutant General	86,563	0.044581%
Adrian Public Service District	15,889	0.008183%
Alcohol Beverage Control Administration	360,829	0.185831%
Anthony Correctional Center	369,748	0.190425%
Arbuckle Public Service District	14,538	0.007487%
Armstrong Deepwater Public Service District	19,065	0.009819%
Attorney General	1,552,880	0.799751%
Auditors Office	1,375,611	0.708456%
Barbour County Commission	176,859	0.091084%
Barbour County Development Authority	3,190	0.001643%
Barbour County Health Department	55,480	0.028573%
BCKP Regional Intergovernmental Council	56,621	0.029160%
Beckley Housing Authority	60,413	0.031113%
Beckley Raleigh County Convention Center	32,375	0.016674%
Beckley-Raleigh County Board of Health	104,540	0.053839%
Belle Sanitary Board	6,669	0.003435%
Benedum Airport Authority	76,136	0.039211%
Benwood-McMechen Housing Authority	39,795	0.020495%
Berkeley County Commission	1,134,734	0.584401%
Berkeley County Development Authority	23,919	0.012319%
Berkeley County Emergency Ambulance Authority	35,626	0.018348%
Berkeley County Fire Service Board	18,500	0.009528%
Berkeley County Health Department	111,623	0.057487%
Berkeley County Public Service Sewer District	240,599	0.123911%
Berkeley County Public Service Water District	293,252	0.151028%
Berkeley Springs Water Works	30,951	0.015940%
Big Bend Public Service District	17,326	0.008923%
Bluefield Housing Authority	50,398	0.025956%
Bluefield Sanitary Board	183,147	0.094323%
Bluewell Public Service District	70,980	0.036556%
Board of Barbers & Cosmetologists	40,356	0.020784%
Board of Counseling	10,887	0.005607%
Board of Funeral Service Examiners	6,577	0.003387%
Board of Massage Therapy	8,542	0.004399%
Board of Occupational Therapy	4,081	0.002102%
Board of Parks & Recreation Commission	82,735	0.042609%
Board of Physical Therapy	10,148	0.005226%
Board of Social Work Examiners	11,774	0.006064%
Bolair Public Service District	862	0.000444%

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## SCHEDULE OF EMPLOYER ALLOCATIONS

## WEST VIRGINIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM

As of and for the Year Ended June 30, 2014

Employer	Employer Contributions	Employer Allocation Percentage
Boone County Ambulance Authority	33,300	0.017150%
Boone County Board of Education	2,343	0.001207%
Boone County Commission	612,866	0.315633%
Boone County Health Department	36,549	0.018823%
Boone County Housing & Redevelopment Authority	36,026	0.018554%
Boone County Parks & Recreation Board	30,252	0.015580%
Boone County Public Service District	38,067	0.019605%
Boone Madison Public Library	16,595	0.008547%
Bradley Public Service District	29,136	0.015005%
Branchland Midkiff Public Service District	16,866	0.008686%
Braxton County Commission	243,139	0.125219%
Braxton County Health Department	26,426	0.013610%
Brooke County Commission	196,134	0.101011%
Brooke County Health Department	44,535	0.022936%
Brooke County Public Library	13,382	0.006892%
Brooke County Public Service District	19,863	0.010230%
Buckhannon Housing Authority	22,958	0.011824%
Buffalo Creek Public Service District	39,527	0.020357%
Bureau of Senior Services	200,260	0.103136%
Burnsville Public Utility Board	10,210	0.005258%
Cabell County Commission	946,097	0.487251%
Cabell County Public Library	334,611	0.172329%
Cabell-Huntington Health Department	201,325	0.103685%
Calhoun County Commission	111,910	0.057635%
Canaan Valley Public Service District	10,225	0.005266%
Center Public Service District	13,497	0.006951%
Central Communications Inc	55,898	0.028788%
Central West Virginia Regional Airport Authority	373,658	0.192438%
Central WV Transit Authority	169,128	0.087103%
Century Volga Public Service District	23,635	0.012172%
Chapmanville Public Library	-	0.000000%
Charles Town Utility Board	155,684	0.080179%
Charles W Gibson Public Library	8,339	0.004295%
Charleston Convention & Visitors Bureau	64,591	0.033265%
Charleston Sanitary Board	533,558	0.274789%
Charleston Urban Renewal Authority	18,535	0.009546%
Charleston-Kanawha Housing Authority	365,831	0.188407%
Chestnut Ridge Public Service District	17,336	0.008928%
City County Building Management Commission	14,752	0.007597%

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SCHEDULE OF EMPLOYER ALLOCATIONS  
WEST VIRGINIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM

As of and for the Year Ended June 30, 2014

Employer	Employer Contributions	Employer Allocation Percentage
City of Beckley	747,453	0.384947%
City of Belmont	31,105	0.016019%
City of Benwood	103,308	0.053205%
City of Bluefield	216,501	0.111501%
City of Bridgeport	871,556	0.448862%
City of Buckhannon	466,261	0.240130%
City of Cameron	37,459	0.019292%
City of Charles Town	233,119	0.120059%
City of Charleston	2,526,476	1.301165%
City of Clarksburg	604,236	0.311189%
City of Dunbar	136,967	0.070540%
City of Elkins	296,993	0.152955%
City of Fairmont	640,930	0.330086%
City of Follansbee	168,875	0.086973%
City of Gary	26,402	0.013597%
City of Glen Dale	122,541	0.063110%
City of Glenville	22,377	0.011524%
City of Grafton	110,595	0.056958%
City of Hinton	88,512	0.045585%
City of Huntington	821,908	0.423292%
City of Hurricane	199,221	0.102601%
City of Hurricane Water & Sewer	184,628	0.095086%
City of Kenova	91,800	0.047278%
City of Keyser	169,443	0.087265%
City of Kingwood	107,314	0.055268%
City of Lewisburg	251,610	0.129582%
City of Logan	52,944	0.027267%
City of Logan Sanitary Board	14,204	0.007315%
City of Madison	71,614	0.036882%
City of Mannington	51,528	0.026538%
City of Martinsburg	585,873	0.301731%
City of McMechen	35,596	0.018332%
City of McMechen Water & Sewer	14,803	0.007624%
City of Milton	65,439	0.033702%
City of Milton Water Department	58,400	0.030077%
City of Montgomery	73,487	0.037847%
City of Mullens	18,767	0.009665%
City of New Martinsville	373,205	0.192205%
City of Nitro	114,017	0.058720%

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SCHEDULE OF EMPLOYER ALLOCATIONS  
WEST VIRGINIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM  
As of and for the Year Ended June 30, 2014

Employer	Employer Contributions	Employer Allocation Percentage
City of Oak Hill	145,743	0.075059%
City of Paden City	69,856	0.035977%
City of Parkersburg	613,667	0.316046%
City of Parsons	49,000	0.025236%
City of Philippi	203,853	0.104987%
City of Point Pleasant	146,414	0.075405%
City of Princeton	155,584	0.080128%
City of Ravenswood	130,827	0.067377%
City of Richwood	49,285	0.025382%
City of Ripley	227,981	0.117413%
City of Romney	96,316	0.049604%
City of Saint Albans	246,627	0.127016%
City of Saint Albans Municipal Water and Sewer	185,554	0.095562%
City of Saint Marys	72,929	0.037559%
City of Salem	64,279	0.033104%
City of Shinnston	119,041	0.061308%
City of Sistersville	50,988	0.026259%
City of South Charleston	557,209	0.286969%
City of South Charleston Sanitary Board	107,200	0.055209%
City of Spencer	53,258	0.027428%
City of Spencer Sanitary Board	10,465	0.005390%
City of Spencer Waterworks	43,892	0.022605%
City of Stonewood	52,742	0.027163%
City of Summersville	250,140	0.128825%
City of Thomas	21,452	0.011048%
City of Weirton	286,629	0.147617%
City of Weirton Board of Park Commissioners	38,870	0.020019%
City of Weirton Sanitary Board	118,874	0.061222%
City of Welch	163,043	0.083969%
City of Wellsburg	112,839	0.058113%
City of Weston	40,702	0.020962%
City of White Sulphur Springs	123,451	0.063579%
City of Williamson	21,651	0.011151%
City of Williamstown	88,664	0.045663%
Clarksburg Water Board	262,165	0.135018%
Clarksburg-Harrison Public Library	41,565	0.021406%
Clarksburg-Harrison Regional Housing Authority	111,269	0.057305%
Clay County Board of Education	1,206	0.000621%
Clay County Commission	115,685	0.059579%

(Continued)



## SCHEDULE OF EMPLOYER ALLOCATIONS

## WEST VIRGINIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM

As of and for the Year Ended June 30, 2014

Employer	Employer Contributions	Employer Allocation Percentage
Clay County Health Department	65,352	0.033657%
Clay County Public Service District	15,367	0.007914%
Claywood Park Public Service District	112,306	0.057839%
Coal Heritage Highway Authority & Board	28,453	0.014654%
Coalfield Community Action Partnership Inc	329,310	0.169599%
Cool Ridge-Flat Top Public Service District	18,694	0.009628%
Corridor G Regional Development Authority	6,776	0.003490%
Cottageville Public Service District	23,986	0.012353%
County Commissioners Association of WV	15,515	0.007990%
Cowen Public Service District	39,592	0.020390%
Crab Orchard MacArthur Public Service District	52,606	0.027093%
Craft Memorial Library	24,742	0.012742%
Craigsville Public Library	7,457	0.003840%
Craigsville Public Service District	70,993	0.036562%
Crum Public Service District	16,736	0.008619%
Danese Public Service District	16,416	0.008454%
Denmar Correctional Center	356,865	0.183790%
Department of Agriculture	1,768,758	0.910931%
Department of Education & the Arts	249,699	0.128598%
Department of Environmental Protection	5,676,017	2.923215%
Department of Health & Human Resources - Health	4,605,930	2.372108%
Department of Health & Human Resources - Human Ser	14,919,496	7.683715%
Department of Health & Human Resources - Secretary	50,343	0.025927%
Department of Military Affairs & Public Safety - Secretary	174,557	0.089899%
Division of Banking	209,784	0.108041%
Division of Criminal Justice Services	170,158	0.087633%
Division of Forestry	578,708	0.298041%
Division of Highways	25,925,848	13.352115%
Division of Homeland Security and Emergency Management	201,917	0.103990%
Division of Natural Resources	3,654,978	1.882356%
Division of Public Transit	58,200	0.029974%
Division of Tourism	271,925	0.140045%
Division of Veterans Affairs	782,436	0.402964%
Doddridge County Commission	224,891	0.115821%
Doddridge County Health Department	17,313	0.008916%
Doddridge County Public Library	12,468	0.006421%
DOT - Office of Admin Hearings	127,035	0.065425%
Dunbar Housing Authority	28,866	0.014866%
Dunbar Sanitary Board	67,869	0.034953%

(Continued)

SCHEDULE OF EMPLOYER ALLOCATIONS  
WEST VIRGINIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM

As of and for the Year Ended June 30, 2014

Employer	Employer Contributions	Employer Allocation Percentage
Eastern Panhandle Regional Planning & Development Council	28,641	0.014750%
Eastern WV Regional Airport Authority	17,294	0.008907%
Educational Broadcasting Authority	400,050	0.206030%
Elk Valley Public Service District	50,681	0.026101%
Elkins Housing Authority	19,431	0.010007%
Elkins Road Public Service District	12,650	0.006515%
Elkins-Randolph County Airport	5,694	0.002932%
Enlarged Hepzibah Public Service District	16,509	0.008502%
Fairmont Housing Authority	117,772	0.060654%
Fairmont Marion County Transit Authority	116,573	0.060036%
Fayette County Commission	565,214	0.291092%
Fayette County Health Department	38,529	0.019843%
Fayette County Public Library	48,193	0.024820%
Fayette County Solid Waste Authority	4,985	0.002567%
Five Rivers Public Library	5,766	0.002970%
Flatwoods Canoe Run Public Service District	81,931	0.042195%
Frankfort Public Service District	65,360	0.033661%
Gauley River Public Service District	19,299	0.009939%
Gilmer County Board of Education	626	0.000322%
Gilmer County Commission	103,798	0.053457%
Gilmer County Health Center	4,042	0.002082%
Gilmer County Health Department	14,578	0.007508%
Glenville Utility	55,429	0.028547%
Governors Office	402,271	0.207174%
Grafton-Taylor County Board of Health	49,190	0.025333%
Grandview-Doolin Public Service District	16,086	0.008284%
Grant County Commission	220,508	0.113564%
Grant County Health Department	44,599	0.022969%
Grant County Housing Authority	14,784	0.007614%
Grant County Public Service District	31,467	0.016206%
Greater Huntington Park & Recreation District	127,341	0.065582%
Greater Paw Paw Sanitary District	10,463	0.005389%
Green Acres Regional Center Inc	68,864	0.035466%
Greenbrier County Board of Health	46,861	0.024134%
Greenbrier County Commission	445,676	0.229528%
Greenbrier County Convention & Visitor Bureau	28,907	0.014887%
Greenbrier County Housing Authority	21,069	0.010851%
Greenbrier County Public Service District #2	48,472	0.024964%
Greenbrier County Solid Waste Authority	47,357	0.024389%

(Continued)

## SCHEDULE OF EMPLOYER ALLOCATIONS

## WEST VIRGINIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM

As of and for the Year Ended June 30, 2014

Employer	Employer Contributions	Employer Allocation Percentage
Greenbrier Public Service District #1	22,323	0.011497%
Greenbrier Valley Airport Authority	66,680	0.034341%
Greenbrier Valley Conservation District	7,069	0.003641%
Hamlin-Lincoln County Public Library	19,799	0.010197%
Hammond Public Service District	20,598	0.010608%
Hampshire County Commission	322,289	0.165983%
Hampshire County Development Authority	15,471	0.007968%
Hampshire County Health Department	34,959	0.018004%
Hamrick Public Service District	18,106	0.009325%
Hancock County Board of Education	1,160	0.000597%
Hancock County Board of Health	28,692	0.014777%
Hancock County Commission	400,939	0.206488%
Hancock County Shelter Workshop	147,991	0.076217%
Hardy County Commission	230,299	0.118607%
Hardy County Health Department	34,254	0.017641%
Hardy County Public Service District	37,011	0.019061%
Hardy County Rural Development Authority	14,166	0.007296%
Harpers Ferry Bolivar Public Service District	15,513	0.007989%
Harrison County Board of Education	162	0.000083%
Harrison County Commission	1,094,542	0.563702%
Harrison County Solid Waste Authority	18,688	0.009625%
Harrison-Clarksburg Health Department	83,521	0.043014%
Hatfield McCoy Regional Recreation Authority	102,389	0.052732%
Health Care Authority	357,051	0.183885%
Higher Education Central Office	10,707	0.005514%
Hopemont Hospital	532,013	0.273993%
Hospital Finance Authority	7,364	0.003793%
House of Delegates	562,063	0.289469%
Housing Authority of City of South Charleston	30,623	0.015771%
Housing Authority of Mingo County	52,954	0.027272%
Huntington Cabell Wayne Animal Shelter	13,351	0.006876%
Huntington Sanitary Board	368,062	0.189556%
Huntington WV Housing Authority	255,618	0.131646%
Huttonsville Correctional Center	1,607,249	0.827752%
Huttonsville Public Service District	32,673	0.016827%
Jackie Withrow Hospital	613,933	0.316183%
Jackson County Board of Education	1,740	0.000896%
Jackson County Commission	386,176	0.198885%
Jackson County Development Authority	15,334	0.007897%

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SCHEDULE OF EMPLOYER ALLOCATIONS  
WEST VIRGINIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM

As of and for the Year Ended June 30, 2014

Employer	Employer Contributions	Employer Allocation Percentage
Jackson County Health Department	48,398	0.024926%
Jackson County Housing Authority	53,781	0.027698%
Jackson County Public Library	28,575	0.014716%
Jefferson County Board of Education	-	0.000000%
Jefferson County Commission	1,079,525	0.555968%
Jefferson County Health Department	40,881	0.021054%
Jefferson County Parks & Recreation Commission	32,238	0.016603%
Jefferson County Public Service District	69,108	0.035591%
Jobs Investment Trust Board	41,978	0.021619%
John Manchin Sr Health Care Center	281,008	0.144722%
Joint Committee on Government & Finance	773,509	0.398366%
Kanawha Charleston Health Department	204,976	0.105565%
Kanawha County Commission	1,944,302	1.001338%
Kanawha County Emergency Ambulance Authority	200,742	0.103384%
Kanawha County Parks & Recreation	91,936	0.047348%
Kanawha County Solid Waste Authority	9,253	0.004765%
Kanawha Falls Public Service District	53,151	0.027373%
Kanawha Public Service District	51,571	0.026560%
Kenova Municipal Water Works	40,579	0.020899%
Keyser Housing Authority	27,492	0.014159%
Keyser-Mineral County Library	15,747	0.008110%
Kingwood Parks & Recreation Commission	6,218	0.003202%
Kingwood Water Works	31,830	0.016393%
Kyova Interstate Planning Commission	43,438	0.022371%
Lakin Correctional Center	655,016	0.337341%
Lakin Hospital	613,642	0.316033%
Lavalette Public Service District	64,331	0.033131%
Leadsville Public Service District	25,194	0.012975%
Lewis County Commission	376,313	0.193806%
Lewis County Convention & Visitors Bureau	7,239	0.003728%
Lewis County Health Department	24,510	0.012623%
Lincoln County Board of Education	1,624	0.000836%
Lincoln County Commission	242,635	0.124960%
Lincoln County Health Department	29,347	0.015114%
Lincoln Economic Development Authority	8,194	0.004220%
Lincoln Public Service District	40,156	0.020681%
Logan County Board of Health	36,399	0.018746%
Logan County Commission	717,993	0.369775%
Logan County Public Service District	220,587	0.113605%

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## SCHEDULE OF EMPLOYER ALLOCATIONS

## WEST VIRGINIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM

As of and for the Year Ended June 30, 2014

Employer	Employer Contributions	Employer Allocation Percentage
Lottery	1,070,702	0.551424%
Louis Bennett Public Library	6,835	0.003520%
Lubeck Public Service District	81,931	0.042195%
Lynn Murray Memorial Library	5,122	0.002638%
Malden Public Service District	50,149	0.025827%
Mannington Sanitary Board	9,261	0.004770%
Marion County Board of Education	2,320	0.001195%
Marion County Commission	768,906	0.395996%
Marion County Health Department	49,197	0.025337%
Marion County Parks & Recreation Commission	37,484	0.019305%
Marion County Public Library	67,153	0.034585%
Marshall County Public Service District #3	16,134	0.008309%
Marshall County Commission	439,817	0.226511%
Marshall County Health Department	42,947	0.022118%
Marshall County Park & Recreation	27,238	0.014028%
Marshall County Public Service District #1	13,503	0.006954%
Marshall County Public Service District #4	11,181	0.005758%
Martinsburg Berkeley County Parks & Recreation Board	74,812	0.038529%
Martinsburg Correctional Center	285,592	0.147083%
Martinsburg Public Library	113,468	0.058437%
Mary H Weir Public Library	28,109	0.014476%
Mason County Commission	359,299	0.185043%
Mason County Health Department	28,022	0.014432%
Mason County Public Service District	96,687	0.049795%
McDowell County Board of Education	3,178	0.001637%
McDowell County Commission	1,043,570	0.537451%
McDowell County Emergency Commission	56,236	0.028962%
McDowell County Health Department	24,268	0.012498%
McDowell County Solid Waste Authority	8,048	0.004145%
Mercer County Airport Authority	18,289	0.009419%
Mercer County Board of Health	52,860	0.027224%
Mercer County Commission	517,695	0.266619%
Mercer County Communications Center	89,120	0.045898%
Mercer County Solid Waste Authority	42,364	0.021818%
Metro Emergency Operations Center	476,626	0.245468%
Mid Ohio Valley Regional Airport	50,163	0.025835%
Midland Public Service District	34,401	0.017717%
Midland Trail Scenic Highway	-	0.000000%
Mid-Ohio Valley Health Department	306,293	0.157744%
Mildred Mitchell Bateman Hospital	1,906,742	0.981994%
Mineral County Commission	337,912	0.174029%
Mineral County Health Department	43,958	0.022639%
Mineral Wells Public Service District	46,767	0.024086%
Miner's Health Safety & Training	19,145	0.009860%

(Continued)

SCHEDULE OF EMPLOYER ALLOCATIONS  
WEST VIRGINIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM  
As of and for the Year Ended June 30, 2014

Employer	Employer Contributions	Employer Allocation Percentage
Mingo County Board of Health	28,020	0.014431%
Mingo County Commission	467,293	0.240661%
Mingo County Public Service District	75,966	0.039123%
Mingo County Redevelopment Authority	42,114	0.021689%
Monongalia County Commission	1,089,096	0.560897%
Monongalia County Health Department	299,415	0.154202%
Monongalia County Urban Mass Transit Authority	14,481	0.007458%
Monroe County Commission	136,982	0.070547%
Monroe County Public Library	4,508	0.002322%
Monroe Health Center	367,615	0.189326%
Morgan County Commission	234,689	0.120868%
Morgan County Health Department	25,026	0.012889%
Morgantown Public Library	87,769	0.045202%
Morgantown-Monongalia United Initiative	14,051	0.007236%
Moundsville-Marshall County Public Library	34,874	0.017961%
Mount Hope Housing Authority	22,563	0.011620%
Mount Olive Correctional Complex	1,516,186	0.780854%
Mountain Top Public Service District	22,339	0.011505%
Municipal Bond Commission	20,267	0.010438%
Nettie-Leivasy Public Service District	31,386	0.016164%
Nicholas County Commission	316,109	0.162800%
Nicholas County Health Department	31,663	0.016307%
Nicholas County Solid Waste Authority	80,522	0.041470%
Nitro Regional Wastewater Utility	66,348	0.034170%
North Beckley Public Service District	69,945	0.036022%
Northern Correctional Facility	482,751	0.248622%
Northern Jackson County Public Service District	14,891	0.007669%
Northern Panhandle Community Criminal Justice Board	70,196	0.036152%
Northern Wayne County Public Service District	36,261	0.018675%
Norton-Harding-Jimtown Public Service District	10,923	0.005625%
Ohio County Board of Education	789	0.000406%
Ohio County Commission	421,582	0.217120%
Ohio County Correctional Complex	123,128	0.063412%
Ohio County Development Authority	85,067	0.043811%
Ohio County Public Library	77,047	0.039680%
Ohio County Public Service District	62,746	0.032315%
Ohio County Solid Waste Authority	3,214	0.001655%
Ohio Valley Regional Transportation Authority	236,418	0.121758%
Oil & Gas Conservation Commission	8,793	0.004528%
Parkersburg & Wood County Public Library	82,600	0.042540%
Parkersburg Housing Authority	79,322	0.040852%
Parkersburg Utility Board	483,807	0.249166%
Parole Board	91,834	0.047296%
Pendleton County Board of Education	1,346	0.000693%
Pendleton County Commission	147,029	0.075722%
Pendleton County Health Department	24,547	0.012642%
Phillippi Public Library	3,915	0.002016%
Piedmont Housing Authority	26,280	0.013535%
Pleasants County Commission	215,434	0.110951%
Pleasants County Public Library	4,934	0.002541%

(Continued)

SCHEDULE OF EMPLOYER ALLOCATIONS  
WEST VIRGINIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM  
As of and for the Year Ended June 30, 2014

Employer	Employer Contributions	Employer Allocation Percentage
Pocahontas County Board of Education	1,485	0.000765%
Pocahontas County Board of Health	10,862	0.005594%
Pocahontas County Commission	217,677	0.112106%
Pocahontas County Public Service District	47,426	0.024425%
Pocahontas County Solid Waste Authority	19,402	0.009992%
Pocahontas Memorial Hospital	623,162	0.320936%
Point Pleasant Housing Authority	27,969	0.014404%
Prestera Center	16,119	0.008301%
Preston County Commission	382,027	0.196748%
Preston County Health Department	37,280	0.019200%
Preston County Senior Citizens Inc	62,004	0.031933%
Pride Community Services Inc	160,470	0.082644%
Princeton Sanitary Board	103,792	0.053454%
Pruntytown Correctional Center	576,409	0.296857%
Public Defender Corporation - 11th Judicial Circuit	51,784	0.026669%
Public Defender Corporation - 12th Judicial Circuit	48,080	0.024762%
Public Defender Corporation - 13th Judicial Circuit	305,335	0.157251%
Public Defender Corporation - 18th Judicial Circuit	38,223	0.019685%
Public Defender Corporation - 1st Judicial Circuit	101,283	0.052162%
Public Defender Corporation - 23rd Judicial Circuit	221,261	0.113952%
Public Defender Corporation - 25th Judicial Circuit	68,363	0.035208%
Public Defender Corporation - 28th Circuit	30,380	0.015646%
Public Defender Corporation - 2nd Judicial Circuit	44,587	0.022963%
Public Defender Corporation - 5th Judicial Circuit	74,522	0.038380%
Public Defender Corporation - 7th Judicial Circuit	54,507	0.028072%
Public Defender Corporation for the Eighth Judicial Circuit	39,742	0.020468%
Public Defender Corporation for the Fifteenth Judicial Circuit	95,851	0.049364%
Public Defender Corporation for the Ninth Judicial Circuit	82,613	0.042547%
Public Defender Corporation for the Sixth & Twenty-Fourth Circui	154,598	0.079620%
Public Defender Corporation for the Tenth Judicial Circuit	98,251	0.050600%
Public Defender Corporation for the Thirtieth Judicial Circuit	48,263	0.024856%
Public Port Authority	21,295	0.010967%
Public Service Commission of WV	1,702,820	0.876972%
Putnam County Board of Education	162	0.000083%
Putnam County Commission	612,305	0.315344%
Putnam County Development Authority	17,517	0.009021%
Putnam County Fire Service Board	14,676	0.007558%
Putnam County Health Department	-	0.000000%
Putnam County Parks & Recreation Commission	39,724	0.020458%
Putnam County Solid Waste Authority	5,065	0.002609%
Putnam Public Service District	249,591	0.128542%
Racing Commission	292,386	0.150582%
Raleigh County Board of Education	2,320	0.001195%
Raleigh County Commission	843,952	0.434645%
Raleigh County Emergency Services	154,914	0.079783%
Raleigh County Housing Authority	56,202	0.028945%
Raleigh County Memorial Airport	43,106	0.022200%
Raleigh County Public Library	82,536	0.042507%
Raleigh County Public Service District	76,547	0.039423%

(Continued)

SCHEDULE OF EMPLOYER ALLOCATIONS  
WEST VIRGINIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM  
As of and for the Year Ended June 30, 2014

Employer	Employer Contributions	Employer Allocation Percentage
Raleigh County Recreation Authority	14,095	0.007259%
Raleigh County Solid Waste Authority	245,162	0.126261%
Randolph County Commission	309,443	0.159367%
Randolph County Emergency Squad	15,618	0.008043%
Randolph County Housing Authority	68,118	0.035082%
Randolph-Elkins Health Department	104,274	0.053702%
Red Sulphur Public Service District	39,998	0.020599%
Region 1 Planning & Development Council	55,343	0.028502%
Region 1 Workforce Investment Board	67,597	0.034813%
Region 4 Planning & Development Council	57,073	0.029393%
Region 8 Planning & Development Council	150,818	0.077673%
Region II Planning & Development Council	29,972	0.015436%
Region VII Planning & Development Council	30,520	0.015718%
Region VIII Solid Waste Authority	36,509	0.018803%
Regional Jail Authority	4,554,841	2.345796%
Richwood Public Library	5,736	0.002954%
Richwood Water & Sewer Department	19,756	0.010175%
Ritchie County Ambulance Authority	89,207	0.045943%
Ritchie County Commission	140,500	0.072359%
Ritchie County Economic Development Authority	5,728	0.002950%
Ritchie County Public Library	19,232	0.009905%
Roane County Commission	182,693	0.094089%
Roane County Economic Development Authority	4,749	0.002446%
Roane County Public Library	14,939	0.007694%
Romney Public Housing Authority	20,698	0.010660%
Saint Albans Housing Authority	16,657	0.008579%
Saint Marys Correctional Center	957,490	0.493119%
Salem Correctional Center	715,761	0.368625%
Secretary of State	315,536	0.162505%
Senate	475,339	0.244805%
Shortline Public Service District	18,685	0.009623%
Sissonville Public Service District	35,216	0.018137%
South Charleston Public Library	33,668	0.017339%
Southern Conservation District	21,757	0.011205%
Southern Jackson County Public Service District	34,725	0.017884%
Southwestern Water District	24,526	0.012631%
Spencer Housing Authority	36,157	0.018621%
State Bar	154,213	0.079422%
State Budget Office	61,812	0.031834%
State Fire Commission	210,817	0.108573%
State Police	1,577,817	0.812594%
State Tax Department	1,882,604	0.969563%
State Tax Department - Office of the Secretary	83,588	0.043049%
Sugar Creek Public Service District	8,034	0.004138%
Summers County Commission	190,354	0.098035%
Summers County Health Department	21,891	0.011274%
Summers County Public Library	8,906	0.004587%
Sun Valley Public Service District	27,841	0.014338%
Supreme Court of Appeals	9,949,695	5.124209%
Swaney Memorial Library	4,211	0.002169%

(Continued)



SCHEDULE OF EMPLOYER ALLOCATIONS  
WEST VIRGINIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM  
As of and for the Year Ended June 30, 2014

Employer	Employer Contributions	Employer Allocation Percentage
Taylor County Commission	151,665	0.078109%
Taylor County Public Library	10,089	0.005196%
Taylor County Public Service District	32,719	0.016851%
Town of Anmoore	17,811	0.009173%
Town of Ansted	18,023	0.009282%
Town of Athens	54,642	0.028141%
Town of Bath	26,126	0.013455%
Town of Belle	47,836	0.024636%
Town of Beverly	38,396	0.019774%
Town of Capon Bridge	6,725	0.003463%
Town of Clay	27,218	0.014018%
Town of Clendenin	26,426	0.013610%
Town of Davis	26,774	0.013789%
Town of Eleanor	16,781	0.008642%
Town of Elizabeth	14,866	0.007656%
Town of Fairview	10,189	0.005247%
Town of Farmington	13,905	0.007161%
Town of Fayetteville	100,376	0.051695%
Town of Franklin	32,740	0.016861%
Town of Gauley Bridge	16,355	0.008423%
Town of Grant Town	12,124	0.006244%
Town of Grantsville	27,569	0.014198%
Town of Hamlin	19,033	0.009802%
Town of Harpers Ferry	64,425	0.033180%
Town of Hundred	3,540	0.001823%
Town of Marlinton	40,486	0.020851%
Town of Marmet	58,074	0.029909%
Town of Matewan	3,573	0.001840%
Town of Matewan Water Department	2,501	0.001288%
Town of Middlebourne	19,778	0.010186%
Town of Monongah	42,375	0.021824%
Town of Moorefield	161,720	0.083288%
Town of New Haven	33,512	0.017259%
Town of Nutter Fort	88,342	0.045497%
Town of Pineville	49,193	0.025335%
Town of Poca Sanitary Board	11,364	0.005853%
Town of Pratt Water Works Company	4,177	0.002151%
Town of Rivesville	19,126	0.009850%
Town of Sophia	15,674	0.008072%
Town of Union	9,778	0.005036%
Town of Wardensville	14,292	0.007361%
Town of West Hamlin	37,447	0.019286%
Town of West Union	35,272	0.018165%
Town of Whitesville	-	0.000000%
Town of Winfield	55,554	0.028611%
Treasurer's Office	894,469	0.460662%
Tucker County Commission	193,070	0.099433%
Tucker County Health Department	13,423	0.006913%
Tucker County Parks and Recreation Commission	3,984	0.002052%

(Continued)

SCHEDULE OF EMPLOYER ALLOCATIONS  
WEST VIRGINIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM  
As of and for the Year Ended June 30, 2014

Employer	Employer Contributions	Employer Allocation Percentage
Tucker County Solid Waste Authority	45,382	0.023372%
Tyler County Board of Education	719	0.000370%
Tyler County Commission	199,396	0.102691%
Union Public Service District	54,663	0.028152%
Union Williams Public Service District	55,157	0.028407%
Upper Kanawha Valley Enterprise Community	18,824	0.009695%
Upper Ohio Conservation District	2,136	0.001100%
Upshur County Commission	350,907	0.180721%
Upshur County Public Library	19,485	0.010035%
Upshur-Buckhannon Health Department	26,114	0.013449%
Valley Head Public Library	2,694	0.001387%
Valley Healthcare System	9,218	0.004747%
Veterans Home	144,837	0.074593%
Vienna Public Library	28,923	0.014896%
Village of Barboursville	276,676	0.142491%
Village of Valley Grove	1,998	0.001029%
Warm Springs Public Service District	21,926	0.011292%
Wayne County Commission	407,917	0.210082%
Wayne County Health Department	35,553	0.018310%
Webster County Commission	154,308	0.079470%
Webster County Health Department	15,264	0.007861%
Webster Springs Public Service District	15,455	0.007960%
Weirton Area Water Board	129,536	0.066713%
Weirton Transit Corporation	19,590	0.010089%
Welch Community Hospital	1,296,011	0.667461%
West Virginia Association of Counties	22,691	0.011686%
West Virginia Board of Optometry	6,387	0.003289%
West Virginia Division of Corrections	1,491,941	0.768367%
West Virginia Division of Motor Vehicles	2,322,088	1.195903%
West Virginia Military Authority	2,276,402	1.172374%
West Virginia Municipal League	38,135	0.019640%
Westbrook Health Services Inc	4,583	0.002360%
Weston Sanitary Board	40,938	0.021084%
Wetzel County Commission	284,100	0.146315%
Wetzel County Emergency Ambulance Authority	3,474	0.001789%
Wetzel County Hospital	564,754	0.290855%
Wetzel-Tyler Health Department	27,299	0.014059%
Wheeling Housing Authority	150,991	0.077762%
Wheeling Ohio County Airport	29,082	0.014978%
Wheeling-Ohio County Health Department	107,867	0.055553%
White Oak Public Service District	17,812	0.009173%
Wilderness Public Service District	46,655	0.024028%
William R Sharpe Jr Hospital	2,027,180	1.044021%
Williamson Housing Authority	47,770	0.024602%
Williamson Utility Board	11,387	0.005864%
Wirt County Commission	56,096	0.028890%
Wood County Commission	876,670	0.451495%
Wood County Parks & Recreation Commission	11,108	0.005721%
Wood County Recreation Commission	6,726	0.003464%
Workforce Investment Board of Kanawha County	25,726	0.013249%

(Continued)

SCHEDULE OF EMPLOYER ALLOCATIONS  
WEST VIRGINIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM  
As of and for the Year Ended June 30, 2014

Employer	Employer Contributions	Employer Allocation Percentage
Workforce West Virginia	1,950,017	1.004282%
WV Affordable Housing Trust Fund	8,469	0.004362%
WV Board of Accountancy	30,259	0.015584%
WV Board of Chiropractic	5,224	0.002690%
WV Board of Dental Examiners	16,729	0.008616%
WV Board of Examiners for Licensed Practical Nurses	43,635	0.022473%
WV Board of Examiners for Registered Professional Nurses	95,427	0.049146%
WV Board of Examiners for Speech Pathology & Audiology	6,393	0.003292%
WV Board of Examiners of Psychologists	5,369	0.002765%
WV Board of Medicine	78,903	0.040636%
WV Board of Osteopathy	14,617	0.007528%
WV Board of Pharmacy	37,827	0.019481%
WV Board of Professional Surveyors	11,795	0.006075%
WV Board of Registration for Professional Engineers	51,057	0.026295%
WV Board of Respiratory Care	5,908	0.003043%
WV Board of Veterinary Medicine	12,632	0.006506%
WV Center for Nursing	7,051	0.003631%
WV Commerce Office of the Secretary	135,813	0.069945%
WV Courthouse Facilities Improvement Authority	9,306	0.004793%
WV Department of Administration	4,370,515	2.250866%
WV Department of Transportation Aeronautics Comm	22,051	0.011357%
WV Development Office	634,913	0.326988%
WV Division of Culture & History	494,889	0.254874%
WV Division of Energy	49,157	0.025316%
WV Division of Juvenile Services	2,302,921	1.186031%
WV Division of Labor	440,478	0.226851%
WV Division of Protective Services	177,369	0.091347%
WV Division of Rehabilitation Services	2,851,396	1.468502%
WV Economic Development Authority	82,859	0.042673%
WV Environmental Quality Board	10,816	0.005570%
WV ERP Board	242,097	0.124683%
WV Geological Survey	242,826	0.125058%
WV Housing Development Fund	803,051	0.413581%
WV Human Rights Commission	121,040	0.062337%
WV Library Commission	220,734	0.113681%
WV Medical Imaging & Radiation Therapy Technology Board of Exam	11,092	0.005713%
WV Municipal Pensions Oversight Board	29,495	0.015190%
WV Nursing Home Licensing Board	-	0.000000%
WV Office of Miners' Health, Safety & Training	1,148,024	0.591246%
WV Office of Tax Appeals	43,916	0.022617%
WV Offices of the Insurance Commissioner	1,832,964	0.943998%
WV Parkways Authority	2,065,081	1.063541%
WV Public Radio	29,802	0.015348%
WV Real Estate Appraiser Licensing & Certification Board	15,319	0.007889%
WV Real Estate Commission	38,349	0.019750%
WV Secondary School Activities Commission	88,666	0.045664%
WV Solid Waste Management Board	75,147	0.038702%
WV State Board of Architects	7,480	0.003852%
WV State Rail Authority	62,697	0.032290%

(Continued)

SCHEDULE OF EMPLOYER ALLOCATIONS  
 WEST VIRGINIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM  
 As of and for the Year Ended June 30, 2014

<u>Employer</u>	<u>Employer Contributions</u>	<u>Employer Allocation Percentage</u>
WV Water Development Authority	120,459	0.062038%
Wyoming County Board of Education	341	0.000176%
Wyoming County Commission	461,488	0.237672%
Wyoming County Economic Development Authority	16,437	0.008465%
Wyoming County Health Department	<u>25,225</u>	<u>0.012991%</u>
	<u>\$ 194,170,342</u>	<u>100.000000%</u>

SCHEDULE OF PENSION AMOUNTS BY EMPLOYER  
WEST VIRGINIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM

As of and for the Year Ended June 30, 2014

Employer	Net Pension Liability	Deferred Outflows of Resources		Deferred Inflows of Resources			Pension Expense		
		Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
4C Economic Development Authority	\$ 61,709	\$ 16,061	\$ 16,061	\$ 65,280	\$ -	\$ 65,280	\$ 7,029	\$ 4,912	\$ 11,941
Adjutant General	164,533	148,928	148,928	174,053	-	174,053	18,741	45,544	64,285
Adrian Public Service District	30,201	6,547	6,547	31,948	-	31,948	3,440	2,002	5,442
Alcohol Beverage Control Administration	685,838	-	-	725,522	125,857	851,379	78,120	(38,488)	39,632
Anthony Correctional Center	702,790	-	-	743,456	99,426	842,882	80,051	(30,405)	49,646
Arbuckle Public Service District	27,633	2,771	2,771	29,232	-	29,232	3,147	848	3,995
Armstrong Deepwater Public Service District	36,237	-	-	38,334	2,878	41,212	4,128	(880)	3,248
Attorney General	2,951,602	-	-	3,122,389	343,980	3,466,369	336,199	(105,193)	231,006
Auditors Office	2,614,662	218,813	218,813	2,765,953	-	2,765,953	297,821	66,915	364,736
Barbour County Commission	336,161	-	-	355,612	34,399	390,011	38,290	(10,520)	27,770
Barbour County Development Authority	6,063	-	-	6,414	923	7,337	691	(283)	408
Barbour County Health Department	105,452	-	-	111,554	22,221	133,775	12,011	(6,796)	5,215
BCKP Regional Intergovernmental Council	107,621	13,546	13,546	113,848	-	113,848	12,258	4,142	16,400
Beckley Housing Authority	114,829	-	-	121,473	9,762	131,235	13,079	(2,986)	10,093
Beckley Raleigh County Convention Center	61,536	-	-	65,097	16,374	81,471	7,009	(5,007)	2,002
Beckley-Raleigh County Board of Health	198,702	-	-	210,199	7,598	217,797	22,633	(2,324)	20,309
Belle Sanitary Board	12,676	-	-	13,409	7,513	20,922	1,444	(2,297)	(853)
Benedum Airport Authority	144,714	25,461	25,461	153,087	-	153,087	16,483	7,786	24,269
Benwood-McMechen Housing Authority	75,639	603	603	80,016	-	80,016	8,616	184	8,800
Berkeley County Commission	2,156,821	323,326	323,326	2,281,620	-	2,281,620	245,671	98,876	344,547
Berkeley County Development Authority	45,464	-	-	48,094	5,169	53,263	5,178	(1,580)	3,598
Berkeley County Emergency Ambulance Authority	67,715	7,485	7,485	71,634	-	71,634	7,713	2,289	10,002
Berkeley County Fire Service Board	35,163	23,243	23,243	37,198	-	37,198	4,005	7,108	11,113
Berkeley County Health Department	212,165	24,180	24,180	224,441	-	224,441	24,166	7,395	31,561
Berkeley County Public Service Sewer District	457,313	-	-	483,775	189,782	673,557	52,090	(58,037)	(5,947)
Berkeley County Public Service Water District	557,392	-	-	589,644	42,194	631,838	63,489	(12,903)	50,586
Berkeley Springs Water Works	58,829	-	-	62,233	4,899	67,132	6,701	(1,498)	5,203
Big Bend Public Service District	32,932	3,999	3,999	34,838	-	34,838	3,751	1,223	4,974
Bluefield Housing Authority	95,793	1,815	1,815	101,336	-	101,336	10,911	555	11,466
Bluefield Sanitary Board	348,113	5,973	5,973	368,255	-	368,255	39,651	1,827	41,478
Bluewell Public Service District	134,914	17,866	17,866	142,720	-	142,720	15,367	5,464	20,831
Board of Barbers & Cosmetologists	76,706	5,613	5,613	81,144	-	81,144	8,737	1,717	10,454
Board of Counseling	20,693	-	-	21,891	1,666	23,557	2,357	(510)	1,847
Board of Funeral Service Examiners	12,501	-	-	13,224	13,760	26,984	1,424	(4,208)	(2,784)
Board of Massage Therapy	16,236	1,888	1,888	17,175	-	17,175	1,849	577	2,426
Board of Occupational Therapy	7,757	-	-	8,206	23	8,229	884	(7)	877
Board of Parks & Recreation Commission	157,257	-	-	166,356	11,293	177,649	17,912	(3,454)	14,458
Board of Physical Therapy	19,289	5,568	5,568	20,405	-	20,405	2,197	1,703	3,900
Board of Social Work Examiners	22,379	-	-	23,674	5,538	29,212	2,549	(1,694)	855
Bolair Public Service District	1,638	-	-	1,733	6,306	8,039	187	(1,929)	(1,742)

(Continued)

## SCHEDULE OF PENSION AMOUNTS BY EMPLOYER

## WEST VIRGINIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM

As of and for the Year Ended June 30, 2014

Employer	Net Pension Liability	Deferred Outflows of Resources		Deferred Inflows of Resources			Pension Expense		
		Proportionate Share of Contributions	Total Deferred Outflows of Resources	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
Boone County Ambulance Authority	63,294	-	-	66,957	28,088	95,045	7,209	(8,590)	(1,381)
Boone County Board of Education	4,453	3,334	3,334	4,711	-	4,711	507	1,020	1,527
Boone County Commission	1,164,892	95,935	95,935	1,232,295	-	1,232,295	132,686	29,338	162,024
Boone County Health Department	69,470	343	343	73,489	-	73,489	7,913	105	8,018
Boone County Housing & Redevelopment Authority	68,476	4,625	4,625	72,438	-	72,438	7,800	1,414	9,214
Boone County Parks & Recreation Board	57,501	-	-	60,828	13,577	74,405	6,550	(4,152)	2,398
Boone County Public Service District	72,355	-	-	76,542	4,164	80,706	8,242	(1,274)	6,968
Boone Madison Public Library	31,543	14,939	14,939	33,368	-	33,368	3,593	4,568	8,161
Bradley Public Service District	55,380	4,445	4,445	58,584	-	58,584	6,308	1,359	7,667
Branchland Midkiff Public Service District	32,058	2,081	2,081	33,913	-	33,913	3,651	637	4,288
Braxton County Commission	462,141	26,881	26,881	488,882	-	488,882	52,640	8,221	60,861
Braxton County Health Department	50,229	-	-	53,135	1,055	54,190	5,721	(323)	5,398
Brooke County Commission	372,797	10,086	10,086	394,368	-	394,368	42,463	3,085	45,548
Brooke County Health Department	84,649	1,784	1,784	89,547	-	89,547	9,642	546	10,188
Brooke County Public Library	25,436	-	-	26,907	13,881	40,788	2,897	(4,245)	(1,348)
Brooke County Public Service District	37,754	11,584	11,584	39,939	-	39,939	4,300	3,543	7,843
Buckhannon Housing Authority	43,637	797	797	46,162	-	46,162	4,970	244	5,214
Buffalo Creek Public Service District	75,130	-	-	79,477	7,775	87,252	8,558	(2,378)	6,180
Bureau of Senior Services	380,640	19,684	19,684	402,665	-	402,665	43,356	6,019	49,375
Burnsville Public Utility Board	19,406	4,493	4,493	20,529	-	20,529	2,210	1,374	3,584
Cabell County Commission	1,798,273	104,846	104,846	1,902,325	-	1,902,325	204,831	32,063	236,894
Cabell County Public Library	636,004	26,871	26,871	672,805	-	672,805	72,443	8,218	80,661
Cabell-Huntington Health Department	382,664	30,732	30,732	404,806	-	404,806	43,587	9,398	52,985
Calhoun County Commission	212,710	-	-	225,018	6,319	231,337	24,229	(1,932)	22,297
Canaan Valley Public Service District	19,435	10,125	10,125	20,559	-	20,559	2,214	3,097	5,311
Center Public Service District	25,654	1,082	1,082	27,139	-	27,139	2,922	331	3,253
Central Communications Inc	106,247	-	-	112,395	2,237	114,632	12,102	(684)	11,418
Central West Virginia Regional Airport Authority	710,222	-	-	751,317	15,583	766,900	80,897	(4,766)	76,131
Central WV Transit Authority	321,466	68,607	68,607	340,067	-	340,067	36,616	20,981	57,597
Century Volga Public Service District	44,924	21,533	21,533	47,523	-	47,523	5,117	6,585	11,702
Chapmanville Public Library	-	-	-	-	17,817	17,817	-	(5,449)	(5,449)
Charles Town Utility Board	295,913	1,670	1,670	313,035	-	313,035	33,706	511	34,217
Charles W Gibson Public Library	15,850	1,606	1,606	16,767	-	16,767	1,805	491	2,296
Charleston Convention & Visitors Bureau	122,770	13,564	13,564	129,874	-	129,874	13,984	4,148	18,132
Charleston Sanitary Board	1,014,149	126,256	126,256	1,072,830	-	1,072,830	115,516	38,610	154,126
Charleston Urban Renewal Authority	35,230	1,901	1,901	37,268	-	37,268	4,013	581	4,594
Charleston-Kanawha Housing Authority	695,345	-	-	735,580	59,827	795,407	79,203	(18,296)	60,907
Chestnut Ridge Public Service District	32,951	969	969	34,858	-	34,858	3,753	297	4,050
City County Building Management Commission	28,040	-	-	29,662	8,500	38,162	3,194	(2,599)	595

(Continued)

SCHEDULE OF PENSION AMOUNTS BY EMPLOYER  
WEST VIRGINIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM

As of and for the Year Ended June 30, 2014

Employer	Net Pension Liability	Deferred Outflows of Resources		Deferred Inflows of Resources			Pension Expense		
		Proportionate Share of Contributions	Total Deferred Outflows of Resources	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
City of Beckley	1,420,705	114,370	114,370	1,502,910	-	1,502,910	161,824	34,975	196,799
City of Belmont	59,122	3,314	3,314	62,543	-	62,543	6,734	1,013	7,747
City of Benwood	196,360	-	-	207,722	20,610	228,332	22,366	(6,303)	16,063
City of Bluefield	411,510	-	-	435,320	10,608	445,928	46,873	(3,244)	43,629
City of Bridgeport	1,656,591	106,559	106,559	1,752,445	-	1,752,445	188,692	32,587	221,279
City of Buckhannon	886,235	131,906	131,906	937,515	-	937,515	100,946	40,338	141,284
City of Cameron	71,199	-	-	75,319	1,469	76,788	8,110	(449)	7,661
City of Charles Town	443,096	28,191	28,191	468,734	-	468,734	50,470	8,621	59,091
City of Charleston	4,802,144	243,805	243,805	5,080,007	-	5,080,007	546,984	74,558	621,542
City of Clarksburg	1,148,488	85,502	85,502	1,214,943	-	1,214,943	130,817	26,147	156,964
City of Dunbar	260,337	66,806	66,806	275,401	-	275,401	29,653	20,430	50,083
City of Elkins	564,503	38,741	38,741	597,166	-	597,166	64,299	11,848	76,147
City of Fairmont	1,218,234	144,415	144,415	1,288,724	-	1,288,724	138,762	44,164	182,926
City of Follansbee	320,985	2,191	2,191	339,558	-	339,558	36,562	670	37,232
City of Gary	50,183	18,667	18,667	53,087	-	53,087	5,716	5,709	11,425
City of Glen Dale	232,917	14,986	14,986	246,394	-	246,394	26,530	4,583	31,113
City of Glenville	42,533	6,038	6,038	44,994	-	44,994	4,845	1,846	6,691
City of Grafton	210,211	18,363	18,363	222,374	-	222,374	23,944	5,616	29,560
City of Hinton	168,237	-	-	177,972	26,152	204,124	19,163	(7,997)	11,166
City of Huntington	1,562,224	359,620	359,620	1,652,618	-	1,652,618	177,944	109,975	287,919
City of Hurricane	378,665	23,697	23,697	400,575	-	400,575	43,131	7,247	50,378
City of Hurricane Water & Sewer	350,928	2,115	2,115	371,233	-	371,233	39,972	647	40,619
City of Kenova	174,487	20,992	20,992	184,583	-	184,583	19,875	6,420	26,295
City of Keyser	322,065	20,967	20,967	340,701	-	340,701	36,685	6,412	43,097
City of Kingwood	203,975	209	209	215,777	-	215,777	23,234	64	23,298
City of Lewisburg	478,242	22,579	22,579	505,914	-	505,914	54,474	6,905	61,379
City of Logan	100,632	2,009	2,009	106,455	-	106,455	11,462	614	12,076
City of Logan Sanitary Board	26,998	-	-	28,560	1,514	30,074	3,075	(463)	2,612
City of Madison	136,119	-	-	143,995	11,136	155,131	15,504	(3,405)	12,099
City of Mannington	97,941	11,116	11,116	103,608	-	103,608	11,156	3,400	14,556
City of Martinsburg	1,113,585	40,285	40,285	1,178,020	-	1,178,020	126,842	12,320	139,162
City of McMechen	67,658	4,426	4,426	71,573	-	71,573	7,707	1,353	9,060
City of McMechen Water & Sewer	28,136	-	-	29,765	2,341	32,106	3,205	(716)	2,489
City of Milton	124,382	-	-	131,579	14,327	145,906	14,168	(4,382)	9,786
City of Milton Water Department	111,003	12,937	12,937	117,425	-	117,425	12,644	3,957	16,601
City of Montgomery	139,679	23,667	23,667	147,761	-	147,761	15,910	7,238	23,148
City of Mullens	35,671	-	-	37,735	68,671	106,406	4,063	(21,000)	(16,937)
City of New Martinsville	709,361	32,109	32,109	750,407	-	750,407	80,799	9,819	90,618
City of Nitro	216,715	-	-	229,255	6,648	235,903	24,685	(2,033)	22,652

(Continued)

## SCHEDULE OF PENSION AMOUNTS BY EMPLOYER

## WEST VIRGINIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM

As of and for the Year Ended June 30, 2014

Employer	Net Pension Liability	Deferred Outflows of Resources		Deferred Inflows of Resources			Pension Expense		
		Proportionate Share of Contributions	Total Deferred Outflows of Resources	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes in Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportionate Share of Contributions	Total Employer Pension Expense
City of Oak Hill	277,018	30,717	30,717	293,047	-	293,047	31,553	9,394	40,947
City of Paden City	132,777	38,141	38,141	140,460	-	140,460	15,124	11,664	26,788
City of Parkersburg	1,166,414	82,746	82,746	1,233,906	-	1,233,906	132,859	25,304	158,163
City of Parsons	93,136	16,434	16,434	98,525	-	98,525	10,609	5,026	15,635
City of Philippi	387,469	23,707	23,707	409,889	-	409,889	44,134	7,250	51,384
City of Point Pleasant	278,293	-	-	294,396	47,629	342,025	31,699	(14,565)	17,134
City of Princeton	295,723	2,578	2,578	312,834	-	312,834	33,684	788	34,472
City of Ravenswood	248,667	16,715	16,715	263,055	-	263,055	28,324	5,112	33,436
City of Richwood	93,677	51,089	51,089	99,098	-	99,098	10,670	15,624	26,294
City of Ripley	433,330	39,353	39,353	458,403	-	458,403	49,358	12,035	61,393
City of Romney	183,071	21,825	21,825	193,663	-	193,663	20,852	6,674	27,526
City of Saint Albans	468,771	14,366	14,366	495,895	-	495,895	53,395	4,394	57,789
City of Saint Albans Municipal Water and Sewer	352,688	81,013	81,013	373,095	-	373,095	40,173	24,774	64,947
City of Saint Marys	138,618	13,556	13,556	146,639	-	146,639	15,789	4,146	19,935
City of Salem	122,177	31,137	31,137	129,246	-	129,246	13,916	9,522	23,438
City of Shinnston	226,265	68,853	68,853	239,357	-	239,357	25,772	21,056	46,828
City of Sistersville	96,914	-	-	102,522	38,128	140,650	11,039	(11,660)	(621)
City of South Charleston	1,059,103	-	-	1,120,385	19,222	1,139,607	120,636	(5,879)	114,757
City of South Charleston Sanitary Board	203,758	7,657	7,657	215,548	-	215,548	23,209	2,341	25,550
City of Spencer	101,229	2,466	2,466	107,086	-	107,086	11,530	754	12,284
City of Spencer Sanitary Board	19,891	-	-	21,042	12,603	33,645	2,266	(3,854)	(1,588)
City of Spencer Waterworks	83,427	15,851	15,851	88,254	-	88,254	9,503	4,847	14,350
City of Stonewood	100,248	21,326	21,326	106,049	-	106,049	11,419	6,522	17,941
City of Summersville	475,448	29,762	29,762	502,959	-	502,959	54,155	9,102	63,257
City of Thomas	40,774	5,683	5,683	43,134	-	43,134	4,644	1,738	6,382
City of Weirton	544,804	21,298	21,298	576,327	-	576,327	62,055	6,513	68,568
City of Weirton Board of Park Commissioners	73,881	6,184	6,184	78,156	-	78,156	8,415	1,891	10,306
City of Weirton Sanitary Board	225,947	46,393	46,393	239,021	-	239,021	25,736	14,187	39,923
City of Welch	309,900	-	-	327,832	2,784	330,616	35,299	(851)	34,448
City of Wellsburg	214,476	-	-	226,886	14,543	241,429	24,430	(4,448)	19,982
City of Weston	77,363	19,459	19,459	81,840	-	81,840	8,812	5,951	14,763
City of White Sulphur Springs	234,647	35,978	35,978	248,224	-	248,224	26,727	11,002	37,729
City of Williamson	41,153	1,240	1,240	43,534	-	43,534	4,687	379	5,066
City of Williamstown	168,526	49,529	49,529	178,277	-	178,277	19,196	15,147	34,343
Clarksburg Water Board	498,304	48,183	48,183	527,137	-	527,137	56,759	14,735	71,494
Clarksburg-Harrison Public Library	79,004	7,817	7,817	83,575	-	83,575	8,999	2,390	11,389
Clarksburg-Harrison Regional Housing Authority	211,492	-	-	223,730	7,847	231,577	24,090	(2,400)	21,690
Clay County Board of Education	2,292	-	-	2,425	2	2,427	261	(1)	260
Clay County Commission	219,886	-	-	232,609	21,036	253,645	25,046	(6,433)	18,613

(Continued)



## SCHEDULE OF PENSION AMOUNTS BY EMPLOYER

## WEST VIRGINIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM

As of and for the Year Ended June 30, 2014

Employer	Net Pension Liability	Deferred Outflows of Resources		Deferred Inflows of Resources			Pension Expense		
		Proportionate Share of Contributions	Total Deferred Outflows of Resources	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
Clay County Health Department	124,216	5,033	5,033	131,404	-	131,404	14,149	1,539	15,688
Clay County Public Service District	29,208	-	-	30,899	5,618	36,517	3,327	(1,718)	1,609
Claywood Park Public Service District	213,463	35,472	35,472	225,815	-	225,815	24,314	10,848	35,162
Coal Heritage Highway Authority & Board	54,081	1,972	1,972	57,211	-	57,211	6,160	603	6,763
Coalfield Community Action Partnership Inc	625,929	-	-	662,146	31,577	693,723	71,296	(9,657)	61,639
Cool Ridge-Flat Top Public Service District	35,532	10,792	10,792	37,588	-	37,588	4,047	3,300	7,347
Corridor G Regional Development Authority	12,879	2,195	2,195	13,625	-	13,625	1,467	671	2,138
Cottageville Public Service District	45,591	16,347	16,347	48,229	-	48,229	5,193	4,999	10,192
County Commissioners Association of WV	29,490	1,678	1,678	31,196	-	31,196	3,359	513	3,872
Cowen Public Service District	75,254	6,062	6,062	79,608	-	79,608	8,572	1,854	10,426
Crab Orchard MacArthur Public Service District	99,990	-	-	105,775	1,093	106,868	11,389	(334)	11,055
Craft Memorial Library	47,028	5,717	5,717	49,749	-	49,749	5,357	1,748	7,105
Craigsville Public Library	14,174	60	60	14,994	-	14,994	1,614	18	1,632
Craigsville Public Service District	134,938	-	-	142,746	6,506	149,252	15,370	(1,990)	13,380
Crum Public Service District	31,811	2,970	2,970	33,651	-	33,651	3,623	908	4,531
Danese Public Service District	31,202	-	-	33,008	8,634	41,642	3,554	(2,640)	914
Denmar Correctional Center	678,303	-	-	717,552	17,493	735,045	77,221	(5,349)	71,912
Department of Agriculture	3,361,928	-	-	3,556,457	260,932	3,817,389	382,937	(79,796)	303,141
Department of Education & the Arts	474,610	23,494	23,494	502,072	-	502,072	54,060	7,185	61,245
Department of Environmental Protection	10,788,564	379,615	379,615	11,412,817	-	11,412,817	1,228,861	116,090	1,344,951
Department of Health & Human Resources - Health	8,754,620	-	-	9,261,184	364,333	9,625,517	997,187	(111,417)	885,770
Department of Health & Human Resources - Human Ser	28,357,903	-	-	29,998,761	1,145,456	31,144,217	3,230,080	(350,292)	2,879,788
Department of Health & Human Resources - Secretary	95,688	107,003	107,003	101,225	-	101,225	10,899	32,723	43,622
Department of Military Affairs & Public Safety - Secretary	331,785	87,211	87,211	350,983	-	350,983	37,792	26,670	64,462
Division of Banking	398,742	1,290	1,290	421,815	-	421,815	45,418	395	45,813
Division of Criminal Justice Services	323,424	-	-	342,138	3,677	345,815	36,839	(1,124)	35,715
Division of Forestry	1,099,966	25,595	25,595	1,163,613	-	1,163,613	125,291	7,827	133,118
Division of Highways	49,277,981	-	-	52,129,329	2,504,899	54,634,228	5,612,971	(766,025)	4,846,946
Division of Homeland Security and Emergency Management	383,789	-	-	405,996	67,643	473,639	43,715	(20,686)	23,029
Division of Natural Resources	6,947,119	-	-	7,349,096	240,210	7,589,306	791,305	(73,459)	717,846
Division of Public Transit	110,622	3,067	3,067	117,023	-	117,023	12,600	938	13,538
Division of Tourism	516,855	-	-	546,762	48,924	595,686	58,872	(14,962)	43,910
Division of Veterans Affairs	1,487,198	-	-	1,573,251	72,707	1,645,958	169,398	(22,235)	147,163
Doddridge County Commission	427,457	57,000	57,000	452,190	-	452,190	48,689	17,431	66,120
Doddridge County Health Department	32,907	-	-	34,811	17,733	52,544	3,748	(5,423)	(1,675)
Doddridge County Public Library	23,698	2,253	2,253	25,070	-	25,070	2,699	689	3,388
DOT - Office of Admin Hearings	241,459	-	-	255,430	78,347	333,777	27,503	(23,960)	3,543
Dunbar Housing Authority	54,866	130	130	58,041	-	58,041	6,250	40	6,290
Dunbar Sanitary Board	129,001	8,707	8,707	136,465	-	136,465	14,694	2,663	17,357

(Continued)

## SCHEDULE OF PENSION AMOUNTS BY EMPLOYER

## WEST VIRGINIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM

As of and for the Year Ended June 30, 2014

Employer	Net Pension Liability	Deferred Outflows of Resources		Deferred Inflows of Resources			Pension Expense		
		Proportionate Share of Contributions	Total Deferred Outflows of Resources	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
Eastern Panhandle Regional Planning & Development Council	54,439	-	-	57,589	52,162	109,751	6,201	(15,951)	(9,750)
Eastern WV Regional Airport Authority	32,871	5,430	5,430	34,773	-	34,773	3,744	1,660	5,404
Educational Broadcasting Authority	760,386	-	-	804,384	60,529	864,913	86,611	(18,511)	68,100
Elk Valley Public Service District	96,331	19,413	19,413	101,905	-	101,905	10,972	5,937	16,909
Elkins Housing Authority	36,933	5,481	5,481	39,070	-	39,070	4,207	1,676	5,883
Elkins Road Public Service District	24,044	45	45	25,435	-	25,435	2,739	14	2,753
Elkins-Randolph County Airport	10,823	-	-	11,449	11	11,460	1,233	(3)	1,230
Enlarged Hepzibah Public Service District	31,379	-	-	33,195	10,687	43,882	3,574	(3,268)	306
Fairmont Housing Authority	223,853	14,416	14,416	236,805	-	236,805	25,498	4,409	29,907
Fairmont Marion County Transit Authority	221,574	16,584	16,584	234,394	-	234,394	25,238	5,071	30,309
Fayette County Commission	1,074,318	63,083	63,083	1,136,481	-	1,136,481	122,369	19,291	141,660
Fayette County Health Department	73,233	-	-	77,471	9,083	86,554	8,342	(2,778)	5,564
Fayette County Public Library	91,602	17,246	17,246	96,902	-	96,902	10,434	5,274	15,708
Fayette County Solid Waste Authority	9,475	-	-	10,023	8	10,031	1,079	(3)	1,076
Five Rivers Public Library	10,960	940	940	11,594	-	11,594	1,248	287	1,535
Flatwoods Canoe Run Public Service District	155,729	21,679	21,679	164,739	-	164,739	17,738	6,630	24,368
Frankfort Public Service District	124,232	-	-	131,420	5,344	136,764	14,150	(1,635)	12,515
Gauley River Public Service District	36,682	-	-	38,805	953	39,758	4,178	(291)	3,887
Gilmer County Board of Education	1,190	499	499	1,259	-	1,259	136	153	289
Gilmer County Commission	197,292	-	-	208,708	8,463	217,171	22,472	(2,588)	19,884
Gilmer County Health Center	7,683	210	210	8,127	-	8,127	875	64	939
Gilmer County Health Department	27,709	278	278	29,312	-	29,312	3,156	85	3,241
Glenville Utility	105,355	4,132	4,132	111,452	-	111,452	12,000	1,263	13,263
Governors Office	764,608	47,552	47,552	808,850	-	808,850	87,092	14,542	101,634
Grafton-Taylor County Board of Health	93,497	-	-	98,907	28,872	127,779	10,650	(8,829)	1,821
Grandview-Doolin Public Service District	30,575	2,963	2,963	32,344	-	32,344	3,483	906	4,389
Grant County Commission	419,126	18,873	18,873	443,377	-	443,377	47,740	5,772	53,512
Grant County Health Department	84,771	-	-	89,676	9,053	98,729	9,656	(2,769)	6,887
Grant County Housing Authority	28,100	1,215	1,215	29,726	-	29,726	3,201	372	3,573
Grant County Public Service District	59,810	3,958	3,958	63,271	-	63,271	6,813	1,210	8,023
Greater Huntington Park & Recreation District	242,041	-	-	256,046	7,667	263,713	27,569	(2,345)	25,224
Greater Paw Paw Sanitary District	19,887	-	-	21,038	923	21,961	2,205	(282)	1,983
Green Acres Regional Center Inc	130,892	37,982	37,982	138,465	-	138,465	14,909	11,615	26,524
Greenbrier County Board of Health	89,070	5,767	5,767	94,224	-	94,224	10,145	1,764	11,909
Greenbrier County Commission	847,109	91,859	91,859	896,125	-	896,125	96,489	28,092	124,581
Greenbrier County Convention & Visitor Bureau	54,944	-	-	58,124	3,517	61,641	6,258	(1,075)	5,183
Greenbrier County Housing Authority	40,046	11,503	11,503	42,364	-	42,364	4,561	3,518	8,079
Greenbrier County Public Service District #2	92,132	5,953	5,953	97,463	-	97,463	10,494	1,820	12,314
Greenbrier County Solid Waste Authority	90,013	7,272	7,272	95,221	-	95,221	10,253	2,224	12,477

(Continued)

## SCHEDULE OF PENSION AMOUNTS BY EMPLOYER

## WEST VIRGINIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM

As of and for the Year Ended June 30, 2014

Employer	Net Pension Liability	Deferred Outflows of Resources		Deferred Inflows of Resources			Pension Expense		
		Proportionate Share of Contributions	Total Deferred Outflows of Resources	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
Greenbrier Public Service District #1	42,430	3,450	3,450	44,885	-	44,885	4,833	1,055	5,888
Greenbrier Valley Airport Authority	126,741	12,307	12,307	134,074	-	134,074	14,436	3,763	18,199
Greenbrier Valley Conservation District	13,436	-	-	14,214	483	14,697	1,530	(147)	1,383
Hamlin-Lincoln County Public Library	37,633	3,259	3,259	39,810	-	39,810	4,286	997	5,283
Hammond Public Service District	39,151	-	-	41,417	8,837	50,254	4,459	(2,702)	1,757
Hampshire County Commission	612,584	-	-	648,029	12,918	660,947	69,776	(3,950)	65,826
Hampshire County Development Authority	29,406	706	706	31,108	-	31,108	3,349	216	3,565
Hampshire County Health Department	66,448	8,847	8,847	70,292	-	70,292	7,569	2,705	10,274
Hamrick Public Service District	34,415	1,310	1,310	36,406	-	36,406	3,920	401	4,321
Hancock County Board of Education	2,205	415	415	2,332	-	2,332	251	127	378
Hancock County Board of Health	54,536	-	-	57,691	6,464	64,155	6,212	(1,977)	4,235
Hancock County Commission	762,076	63,616	63,616	806,172	-	806,172	86,804	19,454	106,258
Hancock County Shelter Workshop	281,291	-	-	297,567	22,483	320,050	32,040	(6,875)	25,165
Hardy County Commission	437,736	60,364	60,364	463,064	-	463,064	49,860	18,460	68,320
Hardy County Health Department	65,108	-	-	68,875	62	68,937	7,416	(19)	7,397
Hardy County Public Service District	70,348	14,737	14,737	74,418	-	74,418	8,013	4,506	12,519
Hardy County Rural Development Authority	26,926	-	-	28,484	4,080	32,564	3,067	(1,247)	1,820
Harpers Ferry Bolivar Public Service District	29,486	-	-	31,192	5,051	36,243	3,359	(1,544)	1,815
Harrison County Board of Education	308	583	583	326	-	326	35	179	214
Harrison County Commission	2,080,427	174,617	174,617	2,200,805	-	2,200,805	236,969	53,400	290,369
Harrison County Solid Waste Authority	35,521	-	-	37,576	25,424	63,000	4,046	(7,775)	(3,729)
Harrison-Clarksburg Health Department	158,751	-	-	167,936	12,842	180,778	18,082	(3,927)	14,155
Hatfield McCoy Regional Recreation Authority	194,614	53,152	53,152	205,874	-	205,874	22,167	16,254	38,421
Health Care Authority	678,657	42,727	42,727	717,926	-	717,926	77,302	13,066	90,368
Higher Education Central Office	20,351	12	12	21,529	-	21,529	2,318	4	2,322
Hopemont Hospital	1,011,212	-	-	1,069,723	15,485	1,085,208	115,181	(4,736)	110,445
Hospital Finance Authority	13,997	18	18	14,807	-	14,807	1,594	5	1,599
House of Delegates	1,068,329	28,611	28,611	1,130,145	-	1,130,145	121,687	8,749	130,436
Housing Authority of City of South Charleston	58,206	626	626	61,574	-	61,574	6,630	192	6,822
Housing Authority of Mingo County	100,651	-	-	106,475	14,939	121,414	11,465	(4,568)	6,897
Huntington Cabell Wayne Animal Shelter	25,377	-	-	26,845	19,364	46,209	2,890	(5,922)	(3,032)
Huntington Sanitary Board	699,586	42,760	42,760	740,065	-	740,065	79,686	13,077	92,763
Huntington WV Housing Authority	485,860	-	-	513,973	84,733	598,706	55,341	(25,912)	29,429
Huttonsville Correctional Center	3,054,943	-	-	3,231,710	130,929	3,362,639	347,970	(40,039)	307,931
Huttonsville Public Service District	62,102	16,367	16,367	65,696	-	65,696	7,074	5,005	12,079
Jackie Withrow Hospital	1,166,920	49,105	49,105	1,234,440	-	1,234,440	132,917	15,017	147,934
Jackson County Board of Education	3,307	164	164	3,499	-	3,499	377	50	427
Jackson County Commission	734,016	28,779	28,779	776,487	-	776,487	83,607	8,801	92,408
Jackson County Development Authority	29,146	-	-	30,832	9,478	40,310	3,320	(2,898)	422

(Continued)

## SCHEDULE OF PENSION AMOUNTS BY EMPLOYER

## WEST VIRGINIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM

As of and for the Year Ended June 30, 2014

Employer	Net Pension Liability	Deferred Outflows of Resources		Deferred Inflows of Resources			Pension Expense		
		Proportionate Share of Contributions	Total Deferred Outflows of Resources	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
Jackson County Health Department	91,991	3,499	3,499	97,314	-	97,314	10,478	1,070	11,548
Jackson County Housing Authority	102,223	-	-	108,138	16,462	124,600	11,644	(5,034)	6,610
Jackson County Public Library	54,313	8,275	8,275	57,456	-	57,456	6,187	2,531	8,718
Jefferson County Board of Education	-	-	-	-	2,253	2,253	-	(689)	(689)
Jefferson County Commission	2,051,883	102,549	102,549	2,170,610	-	2,170,610	233,718	31,361	265,079
Jefferson County Health Department	77,704	3,796	3,796	82,200	-	82,200	8,851	1,161	10,012
Jefferson County Parks & Recreation Commission	61,276	22,195	22,195	64,821	-	64,821	6,980	6,788	13,768
Jefferson County Public Service District	131,356	4,234	4,234	138,956	-	138,956	14,962	1,295	16,257
Jobs Investment Trust Board	79,789	-	-	84,406	2,662	87,068	9,088	(814)	8,274
John Manchin Sr Health Care Center	534,120	-	-	565,025	14,001	579,026	60,838	(4,282)	56,556
Joint Committee on Government & Finance	1,470,230	-	-	1,555,301	66,712	1,622,013	167,465	(20,401)	147,064
Kanawha Charleston Health Department	389,604	27,502	27,502	412,147	-	412,147	44,377	8,411	52,788
Kanawha County Commission	3,695,589	284,488	284,488	3,909,425	-	3,909,425	420,943	87,000	507,943
Kanawha County Emergency Ambulance Authority	381,556	39,710	39,710	403,634	-	403,634	43,461	12,144	55,605
Kanawha County Parks & Recreation	174,745	-	-	184,857	30,752	215,609	19,904	(9,404)	10,500
Kanawha County Solid Waste Authority	17,587	-	-	18,605	59,542	78,147	2,003	(18,209)	(16,206)
Kanawha Falls Public Service District	101,026	10,207	10,207	106,871	-	106,871	11,507	3,122	14,629
Kanawha Public Service District	98,022	-	-	103,694	23,627	127,321	11,165	(7,226)	3,939
Kenova Municipal Water Works	77,130	-	-	81,593	24,592	106,185	8,785	(7,520)	1,265
Keyser Housing Authority	52,255	-	-	55,278	3,532	58,810	5,952	(1,080)	4,872
Keyser-Mineral County Library	29,931	2,660	2,660	31,663	-	31,663	3,409	813	4,222
Kingwood Parks & Recreation Commission	11,819	4,417	4,417	12,503	-	12,503	1,346	1,350	2,696
Kingwood Water Works	60,500	-	-	64,001	11,557	75,558	6,891	(3,534)	3,357
Kyova Interstate Planning Commission	82,564	16,752	16,752	87,341	-	87,341	9,404	5,123	14,527
Lakin Correctional Center	1,245,007	-	-	1,317,046	22,275	1,339,321	141,811	(6,812)	134,999
Lakin Hospital	1,166,367	29,181	29,181	1,233,855	-	1,233,855	132,854	8,924	141,778
Lavalette Public Service District	122,276	-	-	129,351	21,096	150,447	13,928	(6,452)	7,476
Leadsville Public Service District	47,887	2,336	2,336	50,658	-	50,658	5,455	714	6,169
Lewis County Commission	715,269	32,702	32,702	756,656	-	756,656	81,472	10,001	91,473
Lewis County Convention & Visitors Bureau	13,759	202	202	14,556	-	14,556	1,567	62	1,629
Lewis County Health Department	46,587	6,810	6,810	49,282	-	49,282	5,306	2,083	7,389
Lincoln County Board of Education	3,087	247	247	3,265	-	3,265	352	76	428
Lincoln County Commission	461,183	95,469	95,469	487,868	-	487,868	52,531	29,195	81,726
Lincoln County Health Department	55,781	-	-	59,008	3,436	62,444	6,354	(1,051)	5,303
Lincoln Economic Development Authority	15,575	-	-	16,474	1,456	17,932	1,774	(445)	1,329
Lincoln Public Service District	76,326	-	-	80,742	23,223	103,965	8,694	(7,102)	1,592
Logan County Board of Health	69,185	11,335	11,335	73,188	-	73,188	7,880	3,467	11,347
Logan County Commission	1,364,709	158,310	158,310	1,443,675	-	1,443,675	155,446	48,413	203,859
Logan County Public Service District	419,276	38,416	38,416	443,536	-	443,536	47,757	11,748	59,505

(Continued)

## SCHEDULE OF PENSION AMOUNTS BY EMPLOYER

## WEST VIRGINIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM

As of and for the Year Ended June 30, 2014

Employer	Net Pension Liability	Deferred Outflows of Resources		Deferred Inflows of Resources			Pension Expense		
		Proportionate Share of Contributions	Total Deferred Outflows of Resources	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
Lottery	2,035,113	59,990	59,990	2,152,870	-	2,152,870	231,808	18,346	250,154
Louis Bennett Public Library	12,991	-	-	13,743	10,976	24,719	1,480	(3,357)	(1,877)
Lubeck Public Service District	155,729	14,761	14,761	164,739	-	164,739	17,738	4,514	22,252
Lynn Murray Memorial Library	9,736	-	-	10,299	3,235	13,534	1,109	(989)	120
Malden Public Service District	95,320	15,502	15,502	100,835	-	100,835	10,857	4,741	15,598
Mannington Sanitary Board	17,603	-	-	18,621	2,255	20,876	2,005	(690)	1,315
Marion County Board of Education	4,410	8,341	8,341	4,665	-	4,665	502	2,551	3,053
Marion County Commission	1,461,481	146,445	146,445	1,546,046	-	1,546,046	166,469	44,785	211,254
Marion County Health Department	93,510	642	642	98,921	-	98,921	10,651	197	10,848
Marion County Parks & Recreation Commission	71,247	6,678	6,678	75,369	-	75,369	8,115	2,042	10,157
Marion County Public Library	127,640	7,024	7,024	135,025	-	135,025	14,539	2,148	16,687
Marshall County Public Service District #3	30,666	19,472	19,472	32,441	-	32,441	3,493	5,955	9,448
Marshall County Commission	835,972	76,148	76,148	884,344	-	884,344	95,221	23,287	118,508
Marshall County Health Department	81,631	-	-	86,354	16,950	103,304	9,298	(5,184)	4,114
Marshall County Park & Recreation	51,772	-	-	54,768	11,306	66,074	5,897	(3,458)	2,439
Marshall County Public Service District #1	25,666	-	-	27,151	4,701	31,852	2,923	(1,438)	1,485
Marshall County Public Service District #4	21,252	-	-	22,482	17,367	39,849	2,421	(5,311)	(2,890)
Martinsburg Berkeley County Parks & Recreation Board	142,197	30,081	30,081	150,425	-	150,425	16,197	9,199	25,396
Martinsburg Correctional Center	542,833	33,726	33,726	574,242	-	574,242	61,831	10,314	72,145
Martinsburg Public Library	215,672	2,922	2,922	228,151	-	228,151	24,566	893	25,459
Mary H Weir Public Library	53,428	11,620	11,620	56,519	-	56,519	6,086	3,553	9,639
Mason County Commission	682,930	50,169	50,169	722,446	-	722,446	77,788	15,342	93,130
Mason County Health Department	53,262	-	-	56,344	956	57,300	6,067	(292)	5,775
Mason County Public Service District	183,776	22,891	22,891	194,409	-	194,409	20,933	7,001	27,934
McDowell County Board of Education	6,041	2,415	2,415	6,390	-	6,390	688	738	1,426
McDowell County Commission	1,983,543	-	-	2,098,315	25,414	2,123,729	225,934	(7,772)	218,162
McDowell County Emergency Commission	106,889	26,791	26,791	113,074	-	113,074	12,175	8,193	20,368
McDowell County Health Department	46,127	5,314	5,314	48,796	-	48,796	5,254	1,625	6,879
McDowell County Solid Waste Authority	15,297	18,176	18,176	16,182	-	16,182	1,742	5,559	7,301
Mercer County Airport Authority	34,762	13,485	13,485	36,774	-	36,774	3,960	4,124	8,084
Mercer County Board of Health	100,472	-	-	106,286	15,508	121,794	11,444	(4,743)	6,701
Mercer County Commission	983,997	165	165	1,040,934	-	1,040,934	112,081	50	112,131
Mercer County Communications Center	169,393	-	-	179,194	3,911	183,105	19,295	(1,196)	18,099
Mercer County Solid Waste Authority	80,522	14,782	14,782	85,182	-	85,182	9,172	4,521	13,693
Metro Emergency Operations Center	905,936	43,581	43,581	958,356	-	958,356	103,190	13,328	116,518
Mid Ohio Valley Regional Airport	95,346	1,899	1,899	100,863	-	100,863	10,860	581	11,441
Midland Public Service District	65,387	15,606	15,606	69,170	-	69,170	7,448	4,772	12,220
Midland Trail Scenic Highway	-	-	-	-	55,634	55,634	-	(17,014)	(17,014)
Mid-Ohio Valley Health Department	582,180	36,663	36,663	615,866	-	615,866	66,313	11,212	77,525
Mildred Mitchell Bateman Hospital	3,624,198	225,086	225,086	3,833,903	-	3,833,903	412,811	68,833	481,644
Mineral County Commission	642,279	-	-	679,443	10,966	690,409	73,158	(3,354)	69,804
Mineral County Health Department	83,552	1,057	1,057	88,387	-	88,387	9,517	323	9,840
Mineral Wells Public Service District	88,891	861	861	94,035	-	94,035	10,125	263	10,388
Miner's Health Safety & Training	36,389	773	773	38,495	-	38,495	4,145	237	4,382

(Continued)

SCHEDULE OF PENSION AMOUNTS BY EMPLOYER  
WEST VIRGINIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM  
As of and for the Year Ended June 30, 2014

Employer	Deferred Outflows of Resources			Deferred Inflows of Resources			Pension Expense		
	Net Pension Liability	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
Mingo County Board of Health	53,258	1,131	1,131	56,340	-	56,340	6,066	346	6,412
Mingo County Commission	888,197	7,732	7,732	939,590	-	939,590	101,169	2,364	103,533
Mingo County Public Service District	144,391	1,248	1,248	152,745	-	152,745	16,447	382	16,829
Mingo County Redevelopment Authority	80,047	7,137	7,137	84,679	-	84,679	9,118	2,183	11,301
Monongalia County Commission	2,070,075	296,100	296,100	2,189,855	-	2,189,855	235,790	90,551	326,341
Monongalia County Health Department	569,106	-	-	602,036	45,727	647,763	64,824	(13,984)	50,840
Monongalia County Urban Mass Transit Authority	27,524	-	-	29,117	6,494	35,611	3,135	(1,986)	1,149
Monroe County Commission	260,366	23,280	23,280	275,431	-	275,431	29,657	7,119	36,776
Monroe County Public Library	8,568	35	35	9,064	-	9,064	976	10	986
Monroe Health Center	698,736	-	-	739,167	5,249	744,416	79,589	(1,605)	77,984
Morgan County Commission	446,080	6,965	6,965	471,891	-	471,891	50,810	2,130	52,940
Morgan County Health Department	47,568	-	-	50,320	8,579	58,899	5,418	(2,624)	2,794
Morgantown Public Library	166,825	365	365	176,478	-	176,478	19,002	112	19,114
Morgantown-Monongalia United Initiative	26,707	966	966	28,252	-	28,252	3,042	295	3,337
Moundsville-Marshall County Public Library	66,286	9	9	70,121	-	70,121	7,550	3	7,553
Mount Hope Housing Authority	42,886	-	-	45,368	5,097	50,465	4,885	(1,559)	3,326
Mount Olive Correctional Complex	2,881,857	-	-	3,048,608	147,913	3,196,521	328,255	(45,234)	283,021
Mountain Top Public Service District	42,460	816	816	44,917	-	44,917	4,836	249	5,085
Municipal Bond Commission	38,522	2,659	2,659	40,751	-	40,751	4,388	813	5,201
Nettie-Leivas Public Service District	59,656	12,217	12,217	63,108	-	63,108	6,795	3,736	10,531
Nicholas County Commission	600,837	85,398	85,398	635,603	-	635,603	68,438	26,116	94,554
Nicholas County Health Department	60,183	-	-	63,665	3,746	67,411	6,855	(1,146)	5,709
Nicholas County Solid Waste Authority	153,050	-	-	161,906	22,884	184,790	17,433	(6,998)	10,435
Nitro Regional Wastewater Utility	126,109	12,744	12,744	133,407	-	133,407	14,364	3,898	18,262
North Beckley Public Service District	132,946	4,296	4,296	140,639	-	140,639	15,143	1,314	16,457
Northern Correctional Facility	917,578	-	-	970,672	81,705	1,052,377	104,516	(24,986)	79,530
Northern Jackson County Public Service District	28,304	380	380	29,941	-	29,941	3,224	116	3,340
Northern Panhandle Community Criminal Justice Board	133,424	49,997	49,997	141,144	-	141,144	15,197	15,290	30,487
Northern Wayne County Public Service District	68,922	9,892	9,892	72,910	-	72,910	7,851	3,025	10,876
Norton-Harding-Jimtown Public Service District	20,762	289	289	21,963	-	21,963	2,365	88	2,453
Ohio County Board of Education	1,500	2,669	2,669	1,586	-	1,586	171	816	987
Ohio County Commission	801,313	73,515	73,515	847,679	-	847,679	91,273	22,482	113,755
Ohio County Correctional Complex	234,033	-	-	247,575	5,726	253,301	26,657	(1,751)	24,906
Ohio County Development Authority	161,689	231,383	231,383	171,045	-	171,045	18,417	70,759	89,176
Ohio County Public Library	146,445	6,655	6,655	154,919	-	154,919	16,681	2,035	18,716
Ohio County Public Service District	119,263	-	-	126,164	53	126,217	13,585	(16)	13,569
Ohio County Solid Waste Authority	6,109	1,037	1,037	6,462	-	6,462	696	317	1,013
Ohio Valley Regional Transportation Authority	449,366	423	423	475,368	-	475,368	51,185	130	51,315
Oil & Gas Conservation Commission	16,713	199	199	17,680	-	17,680	1,904	61	1,965
Parkersburg & Wood County Public Library	157,000	18,225	18,225	166,085	-	166,085	17,883	5,573	23,456
Parkersburg Housing Authority	150,770	-	-	159,493	12,611	172,104	17,173	(3,856)	13,317
Parkersburg Utility Board	919,585	11,048	11,048	972,795	-	972,795	104,745	3,379	108,124
Parole Board	174,551	-	-	184,651	3,666	188,317	19,882	(1,121)	18,761
Pendleton County Board of Education	2,558	833	833	2,706	-	2,706	291	254	545
Pendleton County Commission	279,462	19,613	19,613	295,632	-	295,632	31,830	5,998	37,830
Pendleton County Health Department	46,657	1,334	1,334	49,357	-	49,357	5,314	408	5,722
Phillippi Public Library	7,441	776	776	7,872	-	7,872	848	237	1,085
Piedmont Housing Authority	49,951	-	-	52,841	11,461	64,302	5,690	(3,505)	2,185
Pleasants County Commission	409,481	40,226	40,226	433,175	-	433,175	46,642	12,301	58,943
Pleasants County Public Library	9,378	-	-	9,921	2,013	11,934	1,068	(615)	453

(Continued)

## SCHEDULE OF PENSION AMOUNTS BY EMPLOYER

## WEST VIRGINIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM

As of and for the Year Ended June 30, 2014

Employer	Deferred Outflows of Resources			Deferred Inflows of Resources			Pension Expense		
	Net Pension Liability	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
Pocahontas County Board of Education	2,823	80	80	2,986	-	2,986	322	25	347
Pocahontas County Board of Health	20,646	-	-	21,840	6,344	28,184	2,352	(1,940)	412
Pocahontas County Commission	413,745	35,187	35,187	437,685	-	437,685	47,127	10,761	57,888
Pocahontas County Public Service District	90,144	5,026	5,026	95,360	-	95,360	10,268	1,537	11,805
Pocahontas County Solid Waste Authority	36,878	1,228	1,228	39,012	-	39,012	4,201	375	4,576
Pocahontas Memorial Hospital	1,184,461	-	-	1,252,997	5,069	1,258,066	134,915	(1,550)	133,365
Point Pleasant Housing Authority	53,161	996	996	56,238	-	56,238	6,055	305	6,360
Prestera Center	30,638	1,661	1,661	32,411	-	32,411	3,490	508	3,998
Preston County Commission	726,129	82,209	82,209	768,145	-	768,145	82,709	25,140	107,849
Preston County Health Department	70,859	117	117	74,959	-	74,959	8,071	36	8,107
Preston County Senior Citizens Inc	117,853	-	-	124,672	4,720	129,392	13,424	(1,444)	11,980
Pride Community Services Inc	305,010	2,096	2,096	322,658	-	322,658	34,742	641	35,383
Princeton Sanitary Board	197,280	40,777	40,777	208,695	-	208,695	22,471	12,470	34,941
Pruntytown Correctional Center	1,095,597	-	-	1,158,991	41,485	1,200,476	124,793	(12,687)	112,106
Public Defender Corporation - 11th Judicial Circuit	98,427	12,476	12,476	104,123	-	104,123	11,211	3,816	15,027
Public Defender Corporation - 12th Judicial Circuit	91,387	-	-	96,675	7,633	104,308	10,409	(2,334)	8,075
Public Defender Corporation - 13th Judicial Circuit	580,359	-	-	613,940	22,913	636,853	66,105	(7,007)	59,098
Public Defender Corporation - 18th Judicial Circuit	72,652	-	-	76,855	5,286	82,141	8,275	(1,617)	6,658
Public Defender Corporation - 1st Judicial Circuit	192,511	-	-	203,651	19,447	223,098	21,928	(5,947)	15,981
Public Defender Corporation - 23rd Judicial Circuit	420,557	-	-	444,891	16,362	461,253	47,903	(5,004)	42,899
Public Defender Corporation - 25th Judicial Circuit	129,939	915	915	137,458	-	137,458	14,801	280	15,081
Public Defender Corporation - 28th Circuit	57,744	390	390	61,085	-	61,085	6,577	119	6,696
Public Defender Corporation - 2nd Judicial Circuit	84,748	9,199	9,199	89,651	-	89,651	9,653	2,813	12,466
Public Defender Corporation - 5th Judicial Circuit	141,646	19,406	19,406	149,842	-	149,842	16,134	5,935	22,069
Public Defender Corporation - 7th Judicial Circuit	103,603	62	62	109,598	-	109,598	11,801	19	11,820
Public Defender Corporation for the Eighth Judicial Circuit	75,539	-	-	79,910	5,679	85,589	8,604	(1,737)	6,867
Public Defender Corporation for the Fifteenth Judicial Circuit	182,187	-	-	192,728	5,777	198,505	20,752	(1,767)	18,985
Public Defender Corporation for the Ninth Judicial Circuit	157,025	11,553	11,553	166,111	-	166,111	17,886	3,533	21,419
Public Defender Corporation for the Sixth & Twenty-Fourth Circui	293,849	30,051	30,051	310,852	-	310,852	33,471	9,190	42,661
Public Defender Corporation for the Tenth Judicial Circuit	186,748	9,330	9,330	197,554	-	197,554	21,271	2,853	24,124
Public Defender Corporation for the Thirtieth Judicial Circuit	91,735	-	-	97,043	88	97,131	10,449	(27)	10,422
Public Port Authority	40,476	-	-	42,818	5,655	48,473	4,610	(1,729)	2,881
Public Service Commission of WV	3,236,598	-	-	3,423,875	181,696	3,605,571	368,662	(55,565)	313,097
Putnam County Board of Education	308	-	-	326	1,506	1,832	35	(460)	(425)
Putnam County Commission	1,163,825	78,102	78,102	1,231,167	-	1,231,167	132,564	23,884	156,448
Putnam County Development Authority	33,295	-	-	35,222	4,143	39,365	3,792	(1,267)	2,525
Putnam County Fire Service Board	27,895	3,117	3,117	29,509	-	29,509	3,177	953	4,130
Putnam County Health Department	-	-	-	-	175,642	175,642	-	(53,713)	(53,713)
Putnam County Parks & Recreation Commission	75,505	19,922	19,922	79,873	-	79,873	8,600	6,093	14,693
Putnam County Solid Waste Authority	9,627	1,645	1,645	10,184	-	10,184	1,097	503	1,600
Putnam Public Service District	474,405	14,429	14,429	501,855	-	501,855	54,037	4,413	58,450
Racing Commission	555,746	-	-	587,903	121,993	709,896	63,302	(37,307)	25,995
Raleigh County Board of Education	4,410	8,341	8,341	4,665	-	4,665	502	2,551	3,053
Raleigh County Commission	1,604,123	28,647	28,647	1,696,942	-	1,696,942	182,716	8,761	191,477
Raleigh County Emergency Services	294,449	11,757	11,757	311,487	-	311,487	33,539	3,595	37,134
Raleigh County Housing Authority	106,825	-	-	113,006	78	113,084	12,168	(24)	12,144
Raleigh County Memorial Airport	81,933	7,890	7,890	86,674	-	86,674	9,332	2,413	11,745
Raleigh County Public Library	156,878	2,372	2,372	165,956	-	165,956	17,869	725	18,594
Raleigh County Public Service District	145,495	-	-	153,914	48,516	202,430	16,572	(14,837)	1,735

(Continued)

SCHEDULE OF PENSION AMOUNTS BY EMPLOYER  
WEST VIRGINIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM  
As of and for the Year Ended June 30, 2014

Employer	Deferred Outflows of Resources			Deferred Inflows of Resources			Pension Expense		
	Net Pension Liability	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
Raleigh County Recreation Authority	26,791	23,090	23,090	28,341	-	28,341	3,052	7,061	10,113
Raleigh County Solid Waste Authority	465,986	4,941	4,941	492,949	-	492,949	53,078	1,511	54,589
Randolph County Commission	588,167	44,906	44,906	622,200	-	622,200	66,995	13,733	80,728
Randolph County Emergency Squad	29,686	-	-	31,403	33,441	64,844	3,381	(10,226)	(6,845)
Randolph County Housing Authority	129,474	24,355	24,355	136,965	-	136,965	14,748	7,448	22,196
Randolph-Elkins Health Department	198,197	-	-	209,665	26,128	235,793	22,575	(7,990)	14,585
Red Sulphur Public Service District	76,025	22,248	22,248	80,424	-	80,424	8,660	6,804	15,464
Region 1 Planning & Development Council	105,192	-	-	111,279	13,304	124,583	11,982	(4,069)	7,913
Region 1 Workforce Investment Board	128,484	-	-	135,918	102,873	238,791	14,635	(31,460)	(16,825)
Region 4 Planning & Development Council	108,480	663	663	114,757	-	114,757	12,356	203	12,559
Region 8 Planning & Development Council	286,664	1,385	1,385	303,251	-	303,251	32,652	424	33,076
Region II Planning & Development Council	56,969	5,397	5,397	60,265	-	60,265	6,489	1,651	8,140
Region VII Planning & Development Council	58,010	-	-	61,367	14,595	75,962	6,608	(4,463)	2,145
Region VIII Solid Waste Authority	69,394	22,886	22,886	73,409	-	73,409	7,904	6,999	14,903
Regional Jail Authority	8,657,514	-	-	9,158,459	380,256	9,538,715	986,126	(116,286)	869,840
Richwood Public Library	10,903	371	371	11,533	-	11,533	1,242	113	1,355
Richwood Water & Sewer Department	37,551	-	-	39,724	50,787	90,511	4,277	(15,531)	(11,254)
Ritchie County Ambulance Authority	169,558	21,513	21,513	179,369	-	179,369	19,313	6,579	25,892
Ritchie County Commission	267,052	62,183	62,183	282,505	-	282,505	30,418	19,016	49,434
Ritchie County Economic Development Authority	10,887	622	622	11,517	-	11,517	1,240	190	1,430
Ritchie County Public Library	36,555	-	-	38,670	918	39,588	4,164	(281)	3,883
Roane County Commission	347,250	58,555	58,555	367,342	-	367,342	39,553	17,907	57,460
Roane County Economic Development Authority	9,027	2,469	2,469	9,549	-	9,549	1,028	755	1,783
Roane County Public Library	28,395	6,208	6,208	30,038	-	30,038	3,234	1,898	5,132
Romney Public Housing Authority	39,341	9,045	9,045	41,618	-	41,618	4,481	2,766	7,247
Saint Albans Housing Authority	31,660	-	-	33,492	9,552	43,044	3,606	(2,921)	685
Saint Marys Correctional Center	1,819,928	-	-	1,925,233	56,706	1,981,939	207,297	(17,342)	189,955
Salem Correctional Center	1,360,467	2,573,495	2,573,495	1,439,187	-	1,439,187	154,963	787,002	941,965
Secretary of State	599,748	4,452	4,452	634,451	-	634,451	68,314	1,361	69,675
Senate	903,490	162,176	162,176	955,768	-	955,768	102,911	49,595	152,506
Shortline Public Service District	35,515	14,301	14,301	37,570	-	37,570	4,045	4,374	8,419
Sissonville Public Service District	66,936	-	-	70,809	2,349	73,158	7,624	(719)	6,905
South Charleston Public Library	63,994	8,092	8,092	67,697	-	67,697	7,289	2,475	9,764
Southern Conservation District	41,354	-	-	43,747	15,036	58,783	4,710	(4,598)	112
Southern Jackson County Public Service District	66,003	3,143	3,143	69,822	-	69,822	7,518	961	8,479
Southwestern Water District	46,617	-	-	49,315	1,044	50,359	5,310	(319)	4,991
Spencer Housing Authority	68,725	10,379	10,379	72,701	-	72,701	7,828	3,174	11,002
State Bar	293,117	53,094	53,094	310,077	-	310,077	33,387	16,237	49,624
State Budget Office	117,488	3,618	3,618	124,286	-	124,286	13,382	1,106	14,488
State Fire Commission	400,706	-	-	423,892	66,297	490,189	45,642	(20,274)	25,368
State Police	2,999,001	41,369	41,369	3,172,530	-	3,172,530	341,598	12,651	354,249
State Tax Department	3,578,318	-	-	3,785,368	393,827	4,179,195	407,585	(120,436)	287,149
State Tax Department - Office of the Secretary	158,878	52,507	52,507	168,071	-	168,071	18,097	16,057	34,154
Sugar Creek Public Service District	15,270	-	-	16,154	2,356	18,510	1,739	(721)	1,018
Summers County Commission	361,811	83,567	83,567	382,746	-	382,746	41,212	25,556	66,768
Summers County Health Department	41,609	4,934	4,934	44,016	-	44,016	4,739	1,509	6,248
Summers County Public Library	16,928	-	-	17,907	6,689	24,596	1,928	(2,046)	(118)
Sun Valley Public Service District	52,918	-	-	55,980	3,460	59,440	6,028	(1,058)	4,970
Supreme Court of Appeals	18,911,664	849,120	849,120	20,005,939	-	20,005,939	2,154,115	259,669	2,413,784
Swaney Memorial Library	8,004	-	-	8,467	1,904	10,371	912	(583)	329

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SCHEDULE OF PENSION AMOUNTS BY EMPLOYER  
WEST VIRGINIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM  
As of and for the Year Ended June 30, 2014

Employer	Deferred Outflows of Resources			Deferred Inflows of Resources			Pension Expense		
	Net Pension Liability	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
Taylor County Commission	288,274	-	-	304,954	14,287	319,241	32,836	(4,369)	28,467
Taylor County Public Library	19,176	1,003	1,003	20,286	-	20,286	2,184	307	2,491
Taylor County Public Service District	62,190	500	500	65,788	-	65,788	7,084	153	7,237
Town of Anmoore	33,854	-	-	35,813	16,132	51,945	3,856	(4,933)	(1,077)
Town of Ansted	34,257	-	-	36,239	13,942	50,181	3,902	(4,264)	(362)
Town of Athens	103,860	4,111	4,111	109,869	-	109,869	11,830	1,257	13,087
Town of Bath	49,658	-	-	52,532	11,725	64,257	5,656	(3,585)	2,071
Town of Belle	90,923	73,779	73,779	96,184	-	96,184	10,357	22,562	32,919
Town of Beverly	72,980	2,729	2,729	77,203	-	77,203	8,313	835	9,148
Town of Capon Bridge	12,782	-	-	13,522	5,197	18,719	1,456	(1,589)	(133)
Town of Clay	51,734	-	-	54,727	14,151	68,878	5,893	(4,328)	1,565
Town of Clendenin	50,229	-	-	53,135	11,620	64,755	5,721	(3,554)	2,167
Town of Davis	50,890	1,444	1,444	53,835	-	53,835	5,797	442	6,239
Town of Eleanor	31,896	3,233	3,233	33,742	-	33,742	3,633	988	4,621
Town of Elizabeth	28,256	-	-	29,891	1,335	31,226	3,218	(408)	2,810
Town of Fairview	19,367	-	-	20,487	9,958	30,445	2,206	(3,045)	(839)
Town of Farmington	26,430	4,198	4,198	27,959	-	27,959	3,010	1,284	4,294
Town of Fayetteville	190,787	3,404	3,404	201,827	-	201,827	21,731	1,041	22,772
Town of Franklin	62,230	-	-	65,831	1,823	67,654	7,088	(558)	6,530
Town of Gauley Bridge	31,086	9,423	9,423	32,885	-	32,885	3,541	2,882	6,423
Town of Grant Town	23,044	-	-	24,378	3,988	28,366	2,625	(1,219)	1,406
Town of Grantsville	52,401	13,380	13,380	55,433	-	55,433	5,969	4,092	10,061
Town of Hamlin	36,177	-	-	38,270	17,540	55,810	4,121	(5,364)	(1,243)
Town of Harpers Ferry	122,454	-	-	129,540	3,568	133,108	13,948	(1,091)	12,857
Town of Hundred	6,729	4,326	4,326	7,118	-	7,118	766	1,323	2,089
Town of Marlinton	76,953	18,011	18,011	81,406	-	81,406	8,765	5,508	14,273
Town of Marmet	110,383	-	-	116,770	7,440	124,210	12,573	(2,275)	10,298
Town of Matewan	6,791	2,028	2,028	7,184	-	7,184	774	620	1,394
Town of Matewan Water Department	4,754	-	-	5,029	5	5,034	541	(1)	540
Town of Middlebourne	37,593	-	-	39,768	3,217	42,985	4,282	(984)	3,298
Town of Monongah	80,543	-	-	85,204	8,307	93,511	9,174	(2,540)	6,634
Town of Moorefield	307,386	67,740	67,740	325,172	-	325,172	35,012	20,716	55,728
Town of New Haven	63,697	12,398	12,398	67,383	-	67,383	7,255	3,791	11,046
Town of Nutter Fort	167,914	6,195	6,195	177,630	-	177,630	19,126	1,894	21,020
Town of Pineville	93,503	43,297	43,297	98,913	-	98,913	10,650	13,241	23,891
Town of Poca Sanitary Board	21,600	1,923	1,923	22,850	-	22,850	2,460	588	3,048
Town of Pratt Water Works Company	7,939	-	-	8,399	41,862	50,261	904	(12,802)	(11,898)
Town of Rivesville	36,353	-	-	38,457	9,355	47,812	4,141	(2,861)	1,280
Town of Sophia	29,792	54,967	54,967	31,516	-	31,516	3,393	16,809	20,202
Town of Union	18,585	377	377	19,661	-	19,661	2,117	115	2,232
Town of Wardensville	27,165	-	-	28,737	32,728	61,465	3,094	(10,009)	(6,915)
Town of West Hamlin	71,177	-	-	75,295	472	75,767	8,107	(144)	7,963
Town of West Union	67,042	1,421	1,421	70,922	-	70,922	7,636	434	8,070
Town of Whitesville	-	-	-	-	8,903	8,903	-	(2,723)	(2,723)
Town of Winfield	105,593	45,100	45,100	111,703	-	111,703	12,027	13,792	25,819
Treasurer's Office	1,700,142	-	-	1,798,517	77,088	1,875,605	193,653	(23,574)	170,079
Tucker County Commission	366,974	22,886	22,886	388,208	-	388,208	41,800	6,999	48,799
Tucker County Health Department	25,513	5,528	5,528	26,990	-	26,990	2,906	1,691	4,597
Tucker County Parks and Recreation Commission	7,573	-	-	8,011	747	8,758	863	(229)	634

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SCHEDULE OF PENSION AMOUNTS BY EMPLOYER  
WEST VIRGINIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM  
As of and for the Year Ended June 30, 2014

Employer	Deferred Outflows of Resources			Deferred Inflows of Resources			Pension Expense		
	Net Pension Liability	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes in Proportion and Differences Between Employer Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
Tucker County Solid Waste Authority	86,259	362	362	91,250	-	91,250	9,825	111	9,936
Tyler County Board of Education	1,367	165	165	1,446	-	1,446	156	51	207
Tyler County Commission	378,998	90,404	90,404	400,927	-	400,927	43,169	27,646	70,815
Union Public Service District	103,899	-	-	109,911	30,599	140,510	11,835	(9,358)	2,477
Union Williams Public Service District	104,838	-	-	110,905	388	111,293	11,942	(118)	11,824
Upper Kanawha Valley Enterprise Community	35,779	-	-	37,850	15,659	53,509	4,075	(4,788)	(713)
Upper Ohio Conservation District	4,060	-	-	4,295	2,729	7,024	462	(835)	(373)
Upshur County Commission	666,979	-	-	705,572	29,242	734,814	75,972	(8,943)	67,029
Upshur County Public Library	37,036	1,879	1,879	39,179	-	39,179	4,219	575	4,794
Upshur-Buckhannon Health Department	49,636	9,758	9,758	52,508	-	52,508	5,654	2,984	8,638
Valley Head Public Library	5,121	211	211	5,417	-	5,417	583	65	648
Valley Healthcare System	17,521	-	-	18,535	4,560	23,095	1,996	(1,395)	601
Veterans Home	275,296	5,939	5,939	291,225	-	291,225	31,357	1,816	33,173
Vienna Public Library	54,975	-	-	58,156	287	58,443	6,262	(88)	6,174
Village of Barboursville	525,886	19,504	19,504	556,315	-	556,315	59,901	5,964	65,865
Village of Valley Grove	3,798	2,075	2,075	4,017	-	4,017	433	634	1,067
Warm Springs Public Service District	41,675	-	-	44,087	9,125	53,212	4,747	(2,790)	1,957
Wayne County Commission	775,339	48,228	48,228	820,202	-	820,202	88,314	14,749	103,063
Wayne County Health Department	67,577	-	-	71,487	16,349	87,836	7,697	(4,999)	2,698
Webster County Commission	293,298	-	-	310,268	15,467	325,735	33,408	(4,730)	28,678
Webster County Health Department	29,013	5,069	5,069	30,691	-	30,691	3,305	1,550	4,855
Webster Springs Public Service District	29,376	-	-	31,076	27	31,103	3,346	(9)	3,337
Weirton Area Water Board	246,213	52,278	52,278	260,459	-	260,459	28,045	15,987	44,032
Weirton Transit Corporation	37,235	11,164	11,164	39,390	-	39,390	4,241	3,414	7,655
Welch Community Hospital	2,463,364	92,997	92,997	2,605,901	-	2,605,901	280,587	28,439	309,026
West Virginia Association of Counties	43,129	5,067	5,067	45,625	-	45,625	4,913	1,549	6,462
West Virginia Board of Optometry	12,140	19	19	12,842	-	12,842	1,383	6	1,389
West Virginia Division of Corrections	2,835,774	131,747	131,747	2,999,859	-	2,999,859	323,006	40,290	363,296
West Virginia Division of Motor Vehicles	4,413,658	52,524	52,524	4,669,043	-	4,669,043	502,733	16,063	518,796
West Virginia Military Authority	4,326,821	-	-	4,577,181	719,634	5,296,815	492,842	(220,071)	272,771
West Virginia Municipal League	72,484	-	-	76,678	743	77,421	8,256	(227)	8,029
Westbrook Health Services Inc	8,711	768	768	9,215	-	9,215	992	235	1,227
Weston Sanitary Board	77,812	-	-	82,314	24,138	106,452	8,863	(7,382)	1,481
Wetzel County Commission	539,997	123,529	123,529	571,242	-	571,242	61,508	37,776	99,284
Wetzel County Emergency Ambulance Authority	6,603	1,219	1,219	6,985	-	6,985	752	373	1,125
Wetzel County Hospital	1,073,444	-	-	1,135,556	257,114	1,392,670	122,270	(78,628)	43,642
Wetzel-Tyler Health Department	51,888	-	-	54,890	15,133	70,023	5,910	(4,628)	1,282
Wheeling Housing Authority	286,993	-	-	303,599	5,444	309,043	32,690	(1,665)	31,025
Wheeling Ohio County Airport	55,277	-	-	58,475	3,689	62,164	6,296	(1,128)	5,168
Wheeling-Ohio County Health Department	205,026	-	-	216,889	27,648	244,537	23,353	(8,455)	14,898
White Oak Public Service District	33,856	4,964	4,964	35,815	-	35,815	3,856	1,518	5,374
Wilderness Public Service District	88,678	12,440	12,440	93,810	-	93,810	10,101	3,804	13,905
William R Sharpe Jr Hospital	3,853,118	-	-	4,076,069	131,661	4,207,730	438,886	(40,263)	398,623
Williamson Housing Authority	90,798	3,439	3,439	96,052	-	96,052	10,342	1,051	11,393
Williamson Utility Board	21,644	1,528	1,528	22,896	-	22,896	2,465	467	2,932
Wirt County Commission	106,623	11,142	11,142	112,793	-	112,793	12,145	3,408	15,553
Wood County Commission	1,666,311	-	-	1,762,728	63,835	1,826,563	189,800	(19,522)	170,278
Wood County Parks & Recreation Commission	21,113	1,843	1,843	22,335	-	22,335	2,405	564	2,969
Wood County Recreation Commission	12,784	-	-	13,524	1,818	15,342	1,456	(556)	900
Workforce Investment Board of Kanawha County	48,898	-	-	51,727	61,906	113,633	5,570	(18,932)	(13,362)

(Continued)

SCHEDULE OF PENSION AMOUNTS BY EMPLOYER  
WEST VIRGINIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM  
As of and for the Year Ended June 30, 2014

Employer	Deferred Outflows of Resources		Deferred Inflows of Resources				Pension Expense		
	Net Pension Liability	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes in Proportion and Differences Between Employer Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
Workforce West Virginia	3,706,452	-	-	3,920,916	257,297	4,178,213	422,180	(78,684)	343,496
WV Affordable Housing Trust Fund	16,097	-	-	17,029	15	17,044	1,834	(5)	1,829
WV Board of Accountancy	57,514	19,451	19,451	60,842	-	60,842	6,551	5,948	12,499
WV Board of Chiropractic	9,929	845	845	10,504	-	10,504	1,131	258	1,389
WV Board of Dental Examiners	31,797	810	810	33,637	-	33,637	3,622	247	3,869
WV Board of Examiners for Licensed Practical Nurses	82,938	738	738	87,737	-	87,737	9,447	226	9,673
WV Board of Examiners for Registered Professional Nurses	181,381	14,656	14,656	191,876	-	191,876	20,660	4,482	25,142
WV Board of Examiners for Speech Pathology & Audiology	12,151	2,520	2,520	12,854	-	12,854	1,384	770	2,154
WV Board of Examiners of Psychologists	10,205	21	21	10,795	-	10,795	1,162	7	1,169
WV Board of Medicine	149,973	26,956	26,956	158,651	-	158,651	17,083	8,243	25,326
WV Board of Osteopathy	27,783	1,009	1,009	29,391	-	29,391	3,165	309	3,474
WV Board of Pharmacy	17,899	7,614	7,614	76,059	-	76,059	8,190	2,329	10,519
WV Board of Professional Surveyors	22,419	-	-	23,716	1,256	24,972	2,554	(384)	2,170
WV Board of Registration for Professional Engineers	97,045	30,195	30,195	102,661	-	102,661	11,054	9,234	20,288
WV Board of Respiratory Care	11,230	21	21	11,879	-	11,879	1,279	6	1,285
WV Board of Veterinary Medicine	24,010	1,352	1,352	25,399	-	25,399	2,735	414	3,149
WV Center for Nursing	13,402	-	-	14,178	71,684	85,862	1,527	(21,922)	(20,395)
WV Commerce Office of the Secretary	258,144	-	-	273,080	3,511	276,591	29,404	(1,074)	28,330
WV Courthouse Facilities Improvement Authority	17,688	-	-	18,712	9,850	28,562	2,015	(3,012)	(997)
WV Department of Administration	8,307,160	-	-	8,787,833	58,534	8,846,367	946,219	(17,900)	928,319
WV Department of Transportation Aeronautics Comm	41,913	895	895	44,338	-	44,338	4,774	274	5,048
WV Development Office	1,206,797	8,045	8,045	1,276,625	-	1,276,625	137,459	2,460	139,919
WV Division of Culture & History	940,649	-	-	995,078	39,088	1,034,166	107,144	(11,954)	95,190
WV Division of Energy	93,434	-	-	98,840	9,109	107,949	10,643	(2,786)	7,857
WV Division of Juvenile Services	4,377,226	-	-	4,630,503	2,777,087	7,407,590	498,584	(849,262)	(350,678)
WV Division of Labor	837,229	-	-	885,673	67,249	952,922	95,364	(20,566)	74,798
WV Division of Protective Services	337,130	-	-	356,637	9,517	366,154	38,400	(2,911)	35,489
WV Division of Rehabilitation Services	5,419,728	-	-	5,733,327	42,826	5,776,153	617,329	(13,096)	604,233
WV Economic Development Authority	157,492	9,058	9,058	166,605	-	166,605	17,939	2,770	20,709
WV Environmental Quality Board	20,558	43	43	21,748	-	21,748	2,342	13	2,355
WV ERP Board	460,161	650,433	650,433	486,787	-	486,787	52,414	198,909	251,323
WV Geological Survey	461,546	-	-	488,252	70,192	558,444	52,572	(21,465)	31,107
WV Housing Development Fund	1,526,381	120,221	120,221	1,614,702	-	1,614,702	173,861	36,765	210,626
WV Human Rights Commission	230,064	34,585	34,585	243,376	-	243,376	26,205	10,576	36,781
WV Library Commission	419,555	-	-	443,832	1,988	445,820	47,789	(608)	47,181
WV Medical Imaging & Radiation Therapy Technology Board of Exam	21,083	-	-	22,303	5,895	28,198	2,471	(1,802)	599
WV Municipal Pensions Oversight Board	56,062	1,253	1,253	59,306	-	59,306	6,386	383	6,769
WV Nursing Home Licensing Board	-	-	-	-	22,899	22,899	-	(7,003)	(7,003)
WV Office of Miners' Health, Safety & Training	2,182,081	-	-	2,308,342	8,857	2,317,199	248,548	(2,708)	245,840
WV Office of Tax Appeals	83,472	-	-	88,302	1,062	89,364	9,508	(325)	9,183
WV Offices of the Insurance Commissioner	3,483,966	-	-	3,685,557	233,543	3,919,100	396,838	(71,420)	325,418
WV Parkways Authority	3,925,157	-	-	4,152,276	46,349	4,198,625	447,091	(14,174)	432,917
WV Public Radio	56,645	6,545	6,545	59,923	-	59,923	6,452	2,001	8,453
WV Real Estate Appraiser Licensing & Certification Board	29,117	6,383	6,383	30,802	-	30,802	3,317	1,952	5,269
WV Real Estate Commission	72,891	-	-	77,109	3,937	81,046	8,303	(1,204)	7,099
WV Secondary School Activities Commission	168,530	6,313	6,313	178,281	-	178,281	19,196	1,931	21,127
WV Solid Waste Management Board	142,834	8,415	8,415	151,099	-	151,099	16,269	2,573	18,842
WV State Board of Architects	14,217	18	18	15,040	-	15,040	1,619	5	1,624
WV State Rail Authority	119,170	-	-	126,065	25,720	151,785	13,574	(7,866)	5,708

(Continued)

SCHEDULE OF PENSION AMOUNTS BY EMPLOYER  
WEST VIRGINIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM  
As of and for the Year Ended June 30, 2014

Employer	Deferred Outflows of Resources			Deferred Inflows of Resources			Pension Expense		
	Net Pension Liability	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
WV Water Development Authority	228,960	7,922	7,922	242,208	-	242,208	26,079	2,423	28,502
Wyoming County Board of Education	648	1,225	1,225	686	-	686	74	375	449
Wyoming County Commission	877,163	30,328	30,328	927,918	-	927,918	99,912	9,274	109,186
Wyoming County Economic Development Authority	31,242	3,893	3,893	33,050	-	33,050	3,559	1,191	4,750
Wyoming County Health Department	47,946	-	-	50,720	14,901	65,621	5,461	(4,557)	904
	<u>\$ 369,065,000</u>	<u>\$ 15,170,066</u>	<u>\$ 15,170,066</u>	<u>\$ 390,420,000</u>	<u>\$ 15,170,066</u>	<u>\$ 405,590,066</u>	<u>\$ 42,038,000</u>	<u>\$ -</u>	<u>\$ 42,038,000</u>

The accompanying notes are an integral part of this schedule.

## SCHEDULE OF EMPLOYER ALLOCATIONS

## WEST VIRGINIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM

As of and for the Year Ended June 30, 2013

Employer	Employer Contributions	Employer Allocation Percentage
4C Economic Development Authority	\$ 27,020	0.014420%
Adjutant General	43,564	0.023249%
Adrian Public Service District	13,577	0.007246%
Alcohol Beverage Control Administration	381,991	0.203859%
Anthony Correctional Center	383,504	0.204666%
Arbuckle Public Service District	13,285	0.007090%
Armstrong Deepwater Public Service District	19,170	0.010231%
Attorney General	1,590,901	0.849022%
Auditors Office	1,268,777	0.677113%
Barbour County Commission	179,907	0.096012%
Barbour County Development Authority	3,326	0.001775%
Barbour County Health Department	59,504	0.031756%
BCKP Regional Intergovernmental Council	51,005	0.027220%
Beckley Housing Authority	60,921	0.032512%
Beckley Raleigh County Convention Center	35,638	0.019019%
Beckley-Raleigh County Board of Health	102,924	0.054928%
Belle Sanitary Board	8,452	0.004511%
Benedum Airport Authority	66,640	0.035564%
Benwood-McMechen Housing Authority	38,241	0.020408%
Berkeley County Commission	1,008,271	0.538088%
Berkeley County Development Authority	24,470	0.013059%
Berkeley County Emergency Ambulance Authority	32,371	0.017276%
Berkeley County Fire Service Board	11,615	0.006199%
Berkeley County Health Department	101,229	0.054023%
Berkeley County Public Service Sewer District	283,123	0.151095%
Berkeley County Public Service Water District	294,322	0.157072%
Berkeley Springs Water Works	31,183	0.016642%
Big Bend Public Service District	15,647	0.008350%
Bluefield Housing Authority	48,148	0.025695%
Bluefield Sanitary Board	175,140	0.093468%
Bluewell Public Service District	63,703	0.033997%
Board of Barbers & Cosmetologists	37,438	0.019980%
Board of Counseling	10,953	0.005845%
Board of Funeral Service Examiners	10,041	0.005359%
Board of Massage Therapy	7,736	0.004129%
Board of Occupational Therapy	3,945	0.002105%
Board of Parks & Recreation Commission	82,873	0.044227%
Board of Physical Therapy	8,298	0.004428%
Board of Social Work Examiners	12,849	0.006857%
Bolair Public Service District	2,524	0.001347%
Boone County Ambulance Authority	39,675	0.021174%
Boone County Board of Education	1,366	0.000729%
Boone County Commission	565,685	0.301891%
Boone County Health Department	35,178	0.018774%
Boone County Housing & Redevelopment Authority	33,524	0.017891%
Boone County Parks & Recreation Board	32,838	0.017525%
Boone County Public Service District	37,854	0.020202%
Boone Madison Public Library	12,005	0.006407%
Bradley Public Service District	26,924	0.014369%

(Continued)

## SCHEDULE OF EMPLOYER ALLOCATIONS

## WEST VIRGINIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM

As of and for the Year Ended June 30, 2013

Employer	Employer Contributions	Employer Allocation Percentage
Branchland Midkiff Public Service District	15,717	0.008388%
Braxton County Commission	227,422	0.121369%
Braxton County Health Department	25,785	0.013761%
Brooke County Commission	186,568	0.099566%
Brooke County Health Department	42,499	0.022681%
Brooke County Public Library	16,640	0.008880%
Brooke County Public Service District	16,059	0.008570%
Buckhannon Housing Authority	21,942	0.011710%
Buffalo Creek Public Service District	40,232	0.021471%
Bureau of Senior Services	187,974	0.100317%
Burnsville Public Utility Board	8,647	0.004615%
Cabell County Commission	884,872	0.472233%
Cabell County Public Library	315,697	0.168479%
Cabell-Huntington Health Department	186,036	0.099283%
Calhoun County Commission	109,692	0.058540%
Canaan Valley Public Service District	7,150	0.003816%
Center Public Service District	12,735	0.006796%
Central Communications Inc	54,543	0.029108%
Central West Virginia Regional Airport Authority	364,774	0.194670%
Central WV Transit Authority	144,800	0.077276%
Century Volga Public Service District	17,029	0.009088%
Chapmanville Public Library	4,782	0.002552%
Charles Town Utility Board	149,792	0.079940%
Charles W Gibson Public Library	7,617	0.004065%
Charleston Convention & Visitors Bureau	58,691	0.031322%
Charleston Sanitary Board	481,012	0.256704%
Charleston Urban Renewal Authority	17,377	0.009274%
Charleston-Kanawha Housing Authority	369,096	0.196977%
Chestnut Ridge Public Service District	16,469	0.008789%
City County Building Management Commission	16,517	0.008815%
City of Beckley	690,618	0.368565%
City of Belmont	29,128	0.015545%
City of Benwood	105,227	0.056157%
City of Bluefield	211,777	0.113020%
City of Bridgeport	812,478	0.433598%
City of Buckhannon	414,552	0.221236%
City of Cameron	36,544	0.019503%
City of Charles Town	217,401	0.116021%
City of Charleston	2,372,689	1.266242%
City of Clarksburg	560,157	0.298941%
City of Dunbar	114,247	0.060971%
City of Elkins	276,209	0.147406%
City of Fairmont	579,756	0.309401%
City of Follansbee	162,382	0.086659%
City of Gary	20,468	0.010923%
City of Glen Dale	114,234	0.060964%
City of Glenville	19,974	0.010660%
City of Grafton	101,799	0.054327%
City of Hinton	92,436	0.049331%

(Continued)

SCHEDULE OF EMPLOYER ALLOCATIONS  
WEST VIRGINIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM

As of and for the Year Ended June 30, 2013

Employer	Employer Contributions	Employer Allocation Percentage
City of Huntington	696,644	0.371781%
City of Hurricane	185,894	0.099207%
City of Hurricane Water & Sewer	177,604	0.094783%
City of Kenova	82,956	0.044271%
City of Keyser	157,890	0.084262%
City of Kingwood	103,505	0.055238%
City of Lewisburg	236,751	0.126348%
City of Logan	50,554	0.026979%
City of Logan Sanitary Board	14,114	0.007532%
City of Madison	72,098	0.038477%
City of Mannington	46,742	0.024945%
City of Martinsburg	554,572	0.295961%
City of McMechen	33,163	0.017698%
City of McMechen Water & Sewer	14,914	0.007959%
City of Milton	66,996	0.035754%
City of Milton Water Department	52,885	0.028223%
City of Montgomery	64,565	0.034457%
City of Mullens	36,542	0.019502%
City of New Martinsville	351,536	0.187606%
City of Nitro	111,814	0.059672%
City of Oak Hill	132,401	0.070659%
City of Paden City	57,176	0.030513%
City of Parkersburg	569,999	0.304194%
City of Parsons	42,875	0.022881%
City of Philippi	190,361	0.101591%
City of Point Pleasant	154,078	0.082227%
City of Princeton	149,452	0.079759%
City of Ravenswood	121,766	0.064983%
City of Richwood	33,849	0.018064%
City of Ripley	209,446	0.111776%
City of Romney	87,090	0.046478%
City of Saint Albans	234,146	0.124958%
City of Saint Albans Municipal Water and Sewer	157,321	0.083958%
City of Saint Marys	66,740	0.035617%
City of Salem	53,674	0.028644%
City of Shinnston	96,398	0.051445%
City of Sistersville	59,439	0.031721%
City of South Charleston	542,883	0.289723%
City of South Charleston Sanitary Board	101,396	0.054112%
City of Spencer	50,734	0.027075%
City of Spencer Sanitary Board	13,482	0.007195%
City of Spencer Waterworks	38,102	0.020334%
City of Stonewood	45,174	0.024108%
City of Summersville	233,405	0.124562%
City of Thomas	19,176	0.010234%
City of Weirton	270,889	0.144566%
City of Weirton Board of Park Commissioners	35,850	0.019132%
City of Weirton Sanitary Board	102,265	0.054576%
City of Welch	158,088	0.084367%

(Continued)

## SCHEDULE OF EMPLOYER ALLOCATIONS

## WEST VIRGINIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM

As of and for the Year Ended June 30, 2013

Employer	Employer Contributions	Employer Allocation Percentage
City of Wellsburg	112,796	0.060196%
City of Weston	34,055	0.018174%
City of White Sulphur Springs	109,478	0.058426%
City of Williamson	20,561	0.010973%
City of Williamstown	72,270	0.038569%
Clarksburg Water Board	240,065	0.128116%
Clarksburg-Harrison Public Library	38,014	0.020287%
Clarksburg-Harrison Regional Housing Authority	109,484	0.058429%
Clay County Board of Education	1,165	0.000622%
Clay County Commission	117,286	0.062592%
Clay County Health Department	61,716	0.032936%
Clay County Public Service District	16,337	0.008719%
Claywood Park Public Service District	98,858	0.052758%
Coal Heritage Highway Authority & Board	26,929	0.014371%
Coalfield Community Action Partnership Inc	326,270	0.174122%
Cool Ridge-Flat Top Public Service District	15,144	0.008082%
Corridor G Regional Development Authority	5,950	0.003175%
Cottageville Public Service District	18,759	0.010011%
County Commissioners Association of WV	14,522	0.007750%
Cowen Public Service District	36,581	0.019522%
Crab Orchard MacArthur Public Service District	51,060	0.027249%
Craft Memorial Library	22,342	0.011923%
Craigsville Public Library	7,180	0.003832%
Craigsville Public Service District	70,257	0.037494%
Crum Public Service District	15,353	0.008193%
Danese Public Service District	18,159	0.009691%
Denmar Correctional Center	349,080	0.186295%
Department of Agriculture	1,776,940	0.948307%
Department of Education & the Arts	234,662	0.125233%
Department of Environmental Protection	5,375,640	2.868839%
Department of Health & Human Resources - Health	4,542,651	2.424295%
Department of Health & Human Resources - Human Ser	14,705,212	7.847789%
Department of Health & Human Resources - Secretary	19,863	0.010600%
Department of Military Affairs & Public Safety - Secretary	145,045	0.077407%
Division of Banking	202,102	0.107857%
Division of Criminal Justice Services	165,194	0.088160%
Division of Forestry	551,601	0.294375%
Division of Highways	25,691,551	13.710912%
Division of Homeland Security and Emergency Management	213,011	0.113678%
Division of Natural Resources	3,591,638	1.916764%
Division of Public Transit	55,342	0.029535%
Division of Tourism	275,547	0.147052%
Division of Veterans Affairs	774,589	0.413378%
Doddridge County Commission	201,728	0.107657%
Doddridge County Health Department	21,467	0.011456%
Doddridge County Public Library	11,427	0.006098%
DOT - Office of Admin Hearings	143,622	0.076647%
Dunbar Housing Authority	27,821	0.014847%
Dunbar Sanitary Board	63,159	0.033706%

(Continued)



## SCHEDULE OF EMPLOYER ALLOCATIONS

## WEST VIRGINIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM

As of and for the Year Ended June 30, 2013

Employer	Employer Contributions	Employer Allocation Percentage
Eastern Panhandle Regional Planning & Development Council	41,640	0.022222%
Eastern WV Regional Airport Authority	15,232	0.008129%
Educational Broadcasting Authority	402,306	0.214700%
Elk Valley Public Service District	43,698	0.023320%
Elkins Housing Authority	17,281	0.009222%
Elkins Road Public Service District	12,195	0.006508%
Elkins-Randolph County Airport	5,498	0.002934%
Enlarged Hepzibah Public Service District	18,801	0.010034%
Fairmont Housing Authority	109,784	0.058589%
Fairmont Marion County Transit Authority	108,045	0.057661%
Fayette County Commission	528,517	0.282056%
Fayette County Health Department	39,619	0.021144%
Fayette County Public Library	41,878	0.022349%
Fayette County Solid Waste Authority	4,813	0.002569%
Five Rivers Public Library	5,313	0.002835%
Flatwoods Canoe Run Public Service District	73,248	0.039091%
Frankfort Public Service District	64,509	0.034427%
Gauley River Public Service District	18,880	0.010076%
Gilmer County Board of Education	470	0.000251%
Gilmer County Commission	102,440	0.054670%
Gilmer County Health Center	3,844	0.002051%
Gilmer County Health Department	13,993	0.007468%
Glenville Utility	52,381	0.027954%
Governors Office	375,441	0.200363%
Grafton-Taylor County Board of Health	55,219	0.029469%
Grandview-Doolin Public Service District	14,729	0.007860%
Grant County Commission	207,731	0.110861%
Grant County Health Department	45,469	0.024266%
Grant County Housing Authority	13,941	0.007440%
Grant County Public Service District	29,305	0.015639%
Greater Huntington Park & Recreation District	124,945	0.066680%
Greater Paw Paw Sanitary District	10,345	0.005521%
Green Acres Regional Center Inc	56,262	0.030026%
Greenbrier County Board of Health	43,675	0.023308%
Greenbrier County Commission	405,436	0.216371%
Greenbrier County Convention & Visitor Bureau	28,840	0.015391%
Greenbrier County Housing Authority	17,245	0.009203%
Greenbrier County Public Service District #2	45,180	0.024111%
Greenbrier County Solid Waste Authority	43,749	0.023348%
Greenbrier Public Service District #1	20,616	0.011002%
Greenbrier Valley Airport Authority	61,046	0.032579%
Greenbrier Valley Conservation District	6,951	0.003710%
Hamlin-Lincoln County Public Library	18,232	0.009730%
Hammond Public Service District	22,250	0.011874%
Hampshire County Commission	314,486	0.167833%
Hampshire County Development Authority	14,740	0.007866%
Hampshire County Health Department	31,362	0.016737%
Hamrick Public Service District	17,121	0.009137%
Hancock County Board of Education	1,008	0.000538%

(Continued)

## SCHEDULE OF EMPLOYER ALLOCATIONS

## WEST VIRGINIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM

As of and for the Year Ended June 30, 2013

Employer	Employer Contributions	Employer Allocation Percentage
Hancock County Board of Health	29,424	0.015703%
Hancock County Commission	369,844	0.197376%
Hancock County Shelter Workshop	148,850	0.079437%
Hardy County Commission	206,043	0.109960%
Hardy County Health Department	33,073	0.017650%
Hardy County Public Service District	31,762	0.016951%
Hardy County Rural Development Authority	14,766	0.007880%
Harpers Ferry Bolivar Public Service District	16,326	0.008713%
Harrison County Commission	1,009,399	0.538690%
Harrison County Solid Waste Authority	24,858	0.013266%
Harrison-Clarksburg Health Department	84,047	0.044854%
Hatfield McCoy Regional Recreation Authority	84,543	0.045118%
Health Care Authority	333,097	0.177765%
Higher Education Central Office	10,329	0.005512%
Hopemont Hospital	517,565	0.276211%
Hospital Finance Authority	7,101	0.003790%
House of Delegates	534,729	0.285371%
Housing Authority of City of South Charleston	29,384	0.015681%
Housing Authority of Mingo County	55,112	0.029412%
Huntington Cabell Wayne Animal Shelter	18,082	0.009650%
Huntington Sanitary Board	343,714	0.183431%
Huntington WV Housing Authority	269,421	0.143783%
Huttonsville Correctional Center	1,586,186	0.846506%
Huttonsville Public Service District	27,138	0.014483%
Jackie Withrow Hospital	579,284	0.309149%
Jackson County Board of Education	1,635	0.000873%
Jackson County Commission	364,947	0.194763%
Jackson County Development Authority	17,341	0.009254%
Jackson County Health Department	45,766	0.024424%
Jackson County Housing Authority	56,319	0.030056%
Jackson County Public Library	25,355	0.013531%
Jefferson County Board of Education	605	0.000323%
Jefferson County Commission	1,014,250	0.541279%
Jefferson County Health Department	38,433	0.020511%
Jefferson County Parks & Recreation Commission	25,153	0.013424%
Jefferson County Public Service District	65,554	0.034984%
Jobs Investment Trust Board	41,224	0.022000%
John Manchin Sr Health Care Center	274,939	0.146728%
Joint Committee on Government & Finance	764,366	0.407922%
Kanawha Charleston Health Department	190,426	0.101625%
Kanawha County Commission	1,799,953	0.960588%
Kanawha County Emergency Ambulance Authority	183,063	0.097696%
Kanawha County Parks & Recreation	96,975	0.051753%
Kanawha County Solid Waste Authority	24,911	0.013294%
Kanawha Falls Public Service District	48,552	0.025911%
Kanawha Public Service District	56,109	0.029944%
Kenova Municipal Water Works	45,760	0.024421%
Keyser Housing Authority	27,479	0.014665%
Keyser-Mineral County Library	14,482	0.007729%

(Continued)

## SCHEDULE OF EMPLOYER ALLOCATIONS

## WEST VIRGINIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM

As of and for the Year Ended June 30, 2013

Employer	Employer Contributions	Employer Allocation Percentage
Kingwood Parks & Recreation Commission	4,815	0.002570%
Kingwood Water Works	33,819	0.018048%
Kyova Interstate Planning Commission	37,423	0.019972%
Lakin Correctional Center	638,089	0.340531%
Lakin Hospital	584,351	0.311853%
Lavalette Public Service District	67,744	0.036153%
Leadsville Public Service District	23,686	0.012641%
Lewis County Commission	354,377	0.189122%
Lewis County Convention & Visitors Bureau	6,932	0.003699%
Lewis County Health Department	21,825	0.011647%
Lincoln County Board of Education	1,501	0.000801%
Lincoln County Commission	208,527	0.111285%
Lincoln County Health Department	29,243	0.015606%
Lincoln Economic Development Authority	8,298	0.004428%
Lincoln Public Service District	44,985	0.024007%
Logan County Board of Health	32,084	0.017122%
Logan County Commission	650,394	0.347098%
Logan County Public Service District	202,562	0.108102%
Lottery	1,017,158	0.542831%
Louis Bennett Public Library	9,542	0.005092%
Lubeck Public Service District	75,104	0.040081%
Lynn Murray Memorial Library	5,811	0.003101%
Malden Public Service District	44,234	0.023607%
Mannington Sanitary Board	9,543	0.005093%
Marion County Commission	702,712	0.375019%
Marion County Health Department	47,304	0.025245%
Marion County Parks & Recreation Commission	34,381	0.018348%
Marion County Public Library	62,920	0.033579%
Marshal County Public Service District #3	10,344	0.005520%
Marshall County Commission	403,999	0.215604%
Marshall County Health Department	45,995	0.024546%
Marshall County Park & Recreation	29,320	0.015647%
Marshall County Public Service District #1	14,293	0.007628%
Marshall County Public Service District #4	15,451	0.008246%
Martinsburg Berkeley County Parks & Recreation Board	64,122	0.034220%
Martinsburg Correctional Center	266,553	0.142252%
Martinsburg Public Library	108,716	0.058019%
Mary H Weir Public Library	24,008	0.012812%
Mason County Commission	333,269	0.177857%
Mason County Health Department	27,299	0.014569%
Mason County Public Service District	87,162	0.046516%
McDowell County Board of Education	2,419	0.001291%
McDowell County Commission	1,013,898	0.541091%
McDowell County Emergency Commission	47,079	0.025125%
McDowell County Health Department	21,993	0.011737%
McDowell County Solid Waste Authority	2,888	0.001541%
Mercer County Airport Authority	14,030	0.007487%
Mercer County Board of Health	55,174	0.029445%
Mercer County Commission	499,548	0.266596%

(Continued)

## SCHEDULE OF EMPLOYER ALLOCATIONS

## WEST VIRGINIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM

As of and for the Year Ended June 30, 2013

Employer	Employer Contributions	Employer Allocation Percentage
Mercer County Communications Center	87,053	0.046458%
Mercer County Solid Waste Authority	36,915	0.019701%
Metro Emergency Operations Center	448,261	0.239225%
Mid Ohio Valley Regional Airport	47,899	0.025562%
Midland Public Service District	29,010	0.015482%
Midland Trail Scenic Highway	14,932	0.007969%
Mid-Ohio Valley Health Department	285,741	0.152493%
Mildred Mitchell Bateman Hospital	1,779,651	0.949753%
Mineral County Commission	329,038	0.175599%
Mineral County Health Department	42,138	0.022488%
Mineral Wells Public Service District	44,901	0.023962%
Miner's Health Safety & Training	18,268	0.009749%
Mingo County Board of Health	26,736	0.014268%
Mingo County Commission	448,877	0.239554%
Mingo County Public Service District	72,974	0.038944%
Mingo County Redevelopment Authority	38,726	0.020667%
Monongalia County Commission	971,537	0.518484%
Monongalia County Health Department	301,218	0.160752%
Monongalia County Urban Mass Transit Authority	15,717	0.008388%
Monroe County Commission	125,944	0.067213%
Monroe County Public Library	4,342	0.002317%
Monroe Health Center	356,169	0.190078%
Morgan County Commission	224,612	0.119870%
Morgan County Health Department	26,454	0.014118%
Morgantown Public Library	84,602	0.045150%
Morgantown-Monongalia United Initiative	13,300	0.007098%
Moundsville-Marshall County Public Library	33,652	0.017959%
Mount Hope Housing Authority	23,142	0.012350%
Mount Olive Correctional Complex	1,502,866	0.802040%
Mountain Top Public Service District	21,339	0.011388%
Municipal Bond Commission	18,845	0.010057%
Nettie-Leivasy Public Service District	27,010	0.014415%
Nicholas County Commission	282,134	0.150568%
Nicholas County Health Department	31,562	0.016844%
Nicholas County Solid Waste Authority	83,848	0.044747%
Nitro Regional Wastewater Utility	60,607	0.032344%
North Beckley Public Service District	66,346	0.035407%
Northern Correctional Facility	487,799	0.260326%
Northern Jackson County Public Service District	14,269	0.007615%
Northern Panhandle Community Criminal Justice Board	54,322	0.028990%
Northern Wayne County Public Service District	32,338	0.017258%
Norton-Harding-Jimtown Public Service District	10,463	0.005584%
Ohio County Board of Education	45	0.000024%
Ohio County Commission	387,108	0.206589%
Ohio County Correctional Complex	120,359	0.064232%
Ohio County Development Authority	19,989	0.010668%
Ohio County Public Library	72,567	0.038727%
Ohio County Public Service District	60,566	0.032322%
Ohio County Solid Waste Authority	2,823	0.001507%

(Continued)

## SCHEDULE OF EMPLOYER ALLOCATIONS

## WEST VIRGINIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM

As of and for the Year Ended June 30, 2013

Employer	Employer Contributions	Employer Allocation Percentage
Ohio Valley Regional Transportation Authority	228,037	0.121697%
Oil & Gas Conservation Commission	8,432	0.004500%
Parkersburg & Wood County Public Library	74,820	0.039929%
Parkersburg Housing Authority	79,933	0.042658%
Parkersburg Utility Board	463,923	0.247584%
Parole Board	89,607	0.047821%
Pendleton County Board of Education	1,075	0.000574%
Pendleton County Commission	136,623	0.072912%
Pendleton County Health Department	23,330	0.012451%
Phillippi Public Library	3,570	0.001905%
Piedmont Housing Authority	28,438	0.015177%
Pleasants County Commission	197,104	0.105189%
Pleasants County Public Library	5,302	0.002830%
Pocahontas County Board of Education	1,411	0.000753%
Pocahontas County Board of Health	12,185	0.006503%
Pocahontas County Commission	200,620	0.107066%
Pocahontas County Public Service District	44,418	0.023705%
Pocahontas County Solid Waste Authority	18,394	0.009816%
Pocahontas Memorial Hospital	602,731	0.321662%
Point Pleasant Housing Authority	26,724	0.014262%
Pretera Center	15,110	0.008064%
Preston County Commission	346,603	0.184973%
Preston County Health Department	35,945	0.019183%
Preston County Senior Citizens Inc	61,103	0.032609%
Pride Community Services Inc	154,296	0.082344%
Princeton Sanitary Board	89,217	0.047613%
Pruntytown Correctional Center	567,387	0.302800%
Public Defender Corporation - 11th Judicial Circuit	46,624	0.024882%
Public Defender Corporation - 12th Judicial Circuit	48,447	0.025855%
Public Defender Corporation - 13th Judicial Circuit	300,808	0.160533%
Public Defender Corporation - 18th Judicial Circuit	38,306	0.020443%
Public Defender Corporation - 1st Judicial Circuit	102,960	0.054947%
Public Defender Corporation - 23rd Judicial Circuit	217,916	0.116296%
Public Defender Corporation - 25th Judicial Circuit	65,727	0.035077%
Public Defender Corporation - 28th Circuit	29,213	0.015590%
Public Defender Corporation - 2nd Judicial Circuit	40,559	0.021645%
Public Defender Corporation - 5th Judicial Circuit	66,707	0.035600%
Public Defender Corporation - 7th Judicial Circuit	52,584	0.028063%
Public Defender Corporation for the Eighth Judicial Circuit	39,876	0.021281%
Public Defender Corporation for the Fifteenth Judicial Circuit	94,050	0.050192%
Public Defender Corporation for the Ninth Judicial Circuit	76,624	0.040892%
Public Defender Corporation for the Sixth & Twenty-Fourth Circui	141,126	0.075315%
Public Defender Corporation for the Tenth Judicial Circuit	92,311	0.049264%
Public Defender Corporation for the Thirtieth Judicial Circuit	46,599	0.024869%
Public Port Authority	22,068	0.011777%
Public Service Commission of WV	1,692,041	0.902998%
Putnam County Board of Education	561	0.000299%
Putnam County Commission	569,931	0.304157%
Putnam County Development Authority	18,016	0.009615%

(Continued)

## SCHEDULE OF EMPLOYER ALLOCATIONS

## WEST VIRGINIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM

As of and for the Year Ended June 30, 2013

Employer	Employer Contributions	Employer Allocation Percentage
Putnam County Fire Service Board	13,326	0.007112%
Putnam County Health Department	47,143	0.025159%
Putnam County Parks & Recreation Commission	32,988	0.017605%
Putnam County Solid Waste Authority	4,446	0.002373%
Putnam Public Service District	236,991	0.126476%
Racing Commission	314,905	0.168057%
Raleigh County Commission	806,751	0.430542%
Raleigh County Emergency Services	146,341	0.078098%
Raleigh County Housing Authority	54,258	0.028956%
Raleigh County Memorial Airport	39,481	0.021070%
Raleigh County Public Library	79,013	0.042167%
Raleigh County Public Service District	86,892	0.046372%
Raleigh County Recreation Authority	7,405	0.003952%
Raleigh County Solid Waste Authority	235,263	0.125554%
Randolph County Commission	286,568	0.152934%
Randolph County Emergency Squad	24,048	0.012834%
Randolph County Housing Authority	59,199	0.031593%
Randolph-Elkins Health Department	107,640	0.057445%
Red Sulphur Public Service District	32,628	0.017413%
Region 1 Planning & Development Council	56,979	0.030408%
Region 1 Workforce Investment Board	92,844	0.049548%
Region 4 Planning & Development Council	54,899	0.029298%
Region 8 Planning & Development Council	145,172	0.077475%
Region II Planning & Development Council	27,475	0.014663%
Region VII Planning & Development Council	33,370	0.017809%
Region VIII Solid Waste Authority	29,090	0.015525%
Regional Jail Authority	4,497,622	2.400264%
Richwood Public Library	5,436	0.002901%
Richwood Water & Sewer Department	32,697	0.017450%
Ritchie County Ambulance Authority	80,313	0.042861%
Ritchie County Commission	118,897	0.063452%
Ritchie County Economic Development Authority	5,360	0.002860%
Ritchie County Public Library	18,805	0.010036%
Roane County Commission	160,588	0.085702%
Roane County Economic Development Authority	3,920	0.002092%
Roane County Public Library	12,750	0.006804%
Romney Public Housing Authority	17,547	0.009364%
Saint Albans Housing Authority	18,638	0.009947%
Saint Marys Correctional Center	939,227	0.501241%
Secretary of State	303,307	0.161867%
Senate	415,188	0.221575%
Shortline Public Service District	14,193	0.007574%
Sissonville Public Service District	34,616	0.018474%
South Charleston Public Library	30,319	0.016180%
Southern Conservation District	25,032	0.013359%
Southern Jackson County Public Service District	32,667	0.017434%
Southwestern Water District	23,948	0.012780%
Spencer Housing Authority	32,107	0.017135%
State Bar	134,569	0.071816%

(Continued)

SCHEDULE OF EMPLOYER ALLOCATIONS  
WEST VIRGINIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM

As of and for the Year Ended June 30, 2013

Employer	Employer Contributions	Employer Allocation Percentage
State Budget Office	58,680	0.031316%
State Fire Commission	221,239	0.118069%
State Police	1,511,538	0.806668%
State Tax Department	1,922,474	1.025974%
State Tax Department - Office of the Secretary	66,572	0.035528%
Sugar Creek Public Service District	8,385	0.004475%
Summers County Commission	161,268	0.086065%
Summers County Health Department	19,801	0.010567%
Summers County Public Library	10,390	0.005545%
Sun Valley Public Service District	27,796	0.014834%
Supreme Court of Appeals	9,373,854	5.002582%
Swaney Memorial Library	4,575	0.002442%
Taylor County Commission	150,196	0.080156%
Taylor County Public Library	9,467	0.005052%
Taylor County Public Service District	31,441	0.016779%
Town of Anmoore	21,518	0.011484%
Town of Ansted	21,135	0.011279%
Town of Athens	51,628	0.027553%
Town of Bath	28,359	0.015134%
Town of Belle	26,361	0.014068%
Town of Beverly	36,321	0.019384%
Town of Capon Bridge	7,885	0.004208%
Town of Clay	30,064	0.016044%
Town of Clendenin	28,621	0.015274%
Town of Davis	25,450	0.013582%
Town of Eleanor	15,327	0.008180%
Town of Elizabeth	14,704	0.007847%
Town of Fairview	12,505	0.006674%
Town of Farmington	12,292	0.006560%
Town of Fayetteville	95,953	0.051208%
Town of Franklin	32,084	0.017122%
Town of Gauley Bridge	13,254	0.007073%
Town of Grant Town	12,770	0.006815%
Town of Grantsville	23,014	0.012282%
Town of Hamlin	23,075	0.012315%
Town of Harpers Ferry	63,130	0.033691%
Town of Hundred	2,255	0.001203%
Town of Marlinton	34,236	0.018271%
Town of Marmet	58,040	0.030974%
Town of Matewan	2,903	0.001549%
Town of Matewan Water Department	2,415	0.001289%
Town of Middlebourne	19,950	0.010647%
Town of Monongah	43,123	0.023014%
Town of Moorefield	137,883	0.073585%
Town of New Haven	29,013	0.015483%
Town of Nutter Fort	83,590	0.044610%
Town of Pineville	35,852	0.019133%
Town of Poca Sanitary Board	10,451	0.005577%
Town of Pratt Water Works Company	15,267	0.008148%

(Continued)

## SCHEDULE OF EMPLOYER ALLOCATIONS

## WEST VIRGINIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM

As of and for the Year Ended June 30, 2013

Employer	Employer Contributions	Employer Allocation Percentage
Town of Rivesville	20,968	0.011190%
Town of Sophia	373	0.000199%
Town of Union	9,335	0.004982%
Town of Wardensville	22,576	0.012048%
Town of West Hamlin	36,265	0.019354%
Town of West Union	33,657	0.017962%
Town of Whitesville	2,390	0.001275%
Town of Winfield	41,507	0.022151%
Treasurer's Office	883,880	0.471704%
Tucker County Commission	180,176	0.096155%
Tucker County Health Department	11,470	0.006121%
Tucker County Parks and Recreation Commission	4,045	0.002159%
Tucker County Solid Waste Authority	43,698	0.023320%
Tyler County Board of Education	650	0.000347%
Tyler County Commission	168,159	0.089742%
Union Public Service District	60,964	0.032535%
Union Williams Public Service District	53,333	0.028462%
Upper Kanawha Valley Enterprise Community	22,368	0.011937%
Upper Ohio Conservation District	2,794	0.001491%
Upshur County Commission	346,485	0.184910%
Upshur County Public Library	18,299	0.009766%
Upshur-Buckhannon Health Department	22,582	0.012051%
Valley Head Public Library	2,543	0.001357%
Valley Healthcare System	10,119	0.005400%
Veterans Home	138,179	0.073743%
Vienna Public Library	27,989	0.014937%
Village of Barboursville	261,767	0.139698%
Village of Valley Grove	1,371	0.000732%
Warm Springs Public Service District	23,609	0.012600%
Wayne County Commission	380,708	0.203174%
Wayne County Health Department	38,698	0.020652%
Webster County Commission	153,063	0.081686%
Webster County Health Department	13,370	0.007135%
Webster Springs Public Service District	14,922	0.007963%
Weirton Area Water Board	110,975	0.059224%
Weirton Transit Corporation	15,909	0.008490%
Welch Community Hospital	1,225,730	0.654140%
West Virginia Association of Counties	20,538	0.010961%
West Virginia Board of Optometry	6,159	0.003287%
West Virginia Division of Corrections	1,404,407	0.749495%
West Virginia Division of Motor Vehicles	2,226,788	1.188379%
West Virginia Military Authority	2,389,948	1.275453%
West Virginia Municipal League	37,001	0.019746%
Westbrook Health Services Inc	4,216	0.002250%
Weston Sanitary Board	45,985	0.024541%
Wetzel County Commission	241,009	0.128620%
Wetzel County Emergency Ambulance Authority	3,025	0.001614%
Wetzel County Hospital	614,015	0.327684%
Wetzel-Tyler Health Department	30,406	0.016227%

(Continued)



## SCHEDULE OF EMPLOYER ALLOCATIONS

## WEST VIRGINIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM

As of and for the Year Ended June 30, 2013

Employer	Employer Contributions	Employer Allocation Percentage
Wheeling Housing Authority	147,172	0.078542%
Wheeling Ohio County Airport	29,055	0.015506%
Wheeling-Ohio County Health Department	111,516	0.059513%
White Oak Public Service District	15,857	0.008462%
Wilderness Public Service District	41,685	0.022246%
William R Sharpe Jr Hospital	1,991,629	1.062881%
Williamson Housing Authority	45,176	0.024109%
Williamson Utility Board	10,579	0.005646%
Wirt County Commission	51,144	0.027294%
Wood County Commission	863,147	0.460639%
Wood County Parks & Recreation Commission	10,225	0.005457%
Wood County Recreation Commission	6,978	0.003724%
Workforce Investment Board of Kanawha County	41,443	0.022117%
Workforce West Virginia	1,950,885	1.041137%
WV Affordable Housing Trust Fund	8,177	0.004364%
WV Board of Accountancy	23,980	0.012798%
WV Board of Chiropractic	4,815	0.002570%
WV Board of Dental Examiners	15,927	0.008500%
WV Board of Examiners for Licensed Practical Nurses	41,911	0.022367%
WV Board of Examiners for Registered Professional Nurses	88,157	0.047047%
WV Board of Examiners for Speech Pathology & Audiology	5,494	0.002932%
WV Board of Examiners of Psychologists	5,176	0.002762%
WV Board of Medicine	68,909	0.036775%
WV Board of Osteopathy	13,835	0.007383%
WV Board of Pharmacy	34,460	0.018390%
WV Board of Professional Surveyors	11,720	0.006255%
WV Board of Registration for Professional Engineers	41,168	0.021970%
WV Board of Respiratory Care	5,696	0.003040%
WV Board of Veterinary Medicine	11,827	0.006312%
WV Center for Nursing	26,045	0.013900%
WV Commerce Office of the Secretary	132,007	0.070449%
WV Courthouse Facilities Improvement Authority	11,625	0.006204%
WV Department of Administration	4,233,391	2.259251%
WV Department of Transportation Aeronautics Comm	21,040	0.011229%
WV Development Office	610,551	0.325835%
WV Division of Culture & History	488,075	0.260473%
WV Division of Energy	49,883	0.026621%
WV Division of Juvenile Services	2,967,764	1.583818%
WV Division of Labor	443,125	0.236484%
WV Division of Protective Services	173,721	0.092710%
WV Division of Rehabilitation Services	2,763,179	1.474637%
WV Economic Development Authority	77,531	0.041376%
WV Environmental Quality Board	10,426	0.005564%
WV ERP Board	59,053	0.031515%
WV Geological Survey	253,174	0.135112%
WV Housing Development Fund	742,701	0.396360%
WV Human Rights Commission	107,525	0.057383%
WV Library Commission	213,549	0.113966%
WV Medical Imaging & Radiation Therapy Technology Board of Exam	12,286	0.006557%

(Continued)

SCHEDULE OF EMPLOYER ALLOCATIONS  
WEST VIRGINIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM

As of and for the Year Ended June 30, 2013

Employer	Employer Contributions	Employer Allocation Percentage
WV Municipal Pensions Oversight Board	28,127	0.015011%
WV Nursing Home Licensing Board	6,146	0.003280%
WV Office of Miners' Health, Safety & Training	1,110,255	0.592514%
WV Office of Tax Appeals	42,665	0.022769%
WV Offices of the Insurance Commissioner	1,831,550	0.977451%
WV Parkways Authority	2,005,306	1.070180%
WV Public Radio	27,003	0.014411%
WV Real Estate Appraiser Licensing & Certification Board	13,070	0.006975%
WV Real Estate Commission	38,065	0.020314%
WV Secondary School Activities Commission	83,871	0.044760%
WV Solid Waste Management Board	70,260	0.037496%
WV State Board of Architects	7,214	0.003850%
WV State Rail Authority	67,408	0.035974%
WV Water Development Authority	114,120	0.060903%
Wyoming County Commission	437,210	0.233328%
Wyoming County Economic Development Authority	14,817	0.007907%
Wyoming County Health Department	28,342	0.015125%
	<u>\$ 187,380,318</u>	<u>100.000000%</u>

SCHEDULE OF PENSION AMOUNTS BY EMPLOYER  
WEST VIRGINIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM

As of June 30, 2013

Employer	Net Pension Liability
4C Economic Development Authority	\$ 131,456
Adjutant General	211,945
Adrian Public Service District	66,054
Alcohol Beverage Control Administration	1,858,437
Anthony Correctional Center	1,865,798
Arbuckle Public Service District	64,633
Armstrong Deepwater Public Service District	93,265
Attorney General	7,739,944
Auditors Office	6,172,768
Barbour County Commission	875,271
Barbour County Development Authority	16,181
Barbour County Health Department	289,495
BCKP Regional Intergovernmental Council	248,146
Beckley Housing Authority	296,389
Beckley Raleigh County Convention Center	173,384
Beckley-Raleigh County Board of Health	500,739
Belle Sanitary Board	41,120
Benedum Airport Authority	324,212
Benwood-McMechen Housing Authority	186,048
Berkeley County Commission	4,905,372
Berkeley County Development Authority	119,050
Berkeley County Emergency Ambulance Authority	157,489
Berkeley County Fire Service Board	56,509
Berkeley County Health Department	492,492
Berkeley County Public Service Sewer District	1,377,431
Berkeley County Public Service Water District	1,431,915
Berkeley Springs Water Works	151,709
Big Bend Public Service District	76,125
Bluefield Housing Authority	234,246
Bluefield Sanitary Board	852,079
Bluewell Public Service District	309,924
Board of Barbers & Cosmetologists	182,141
Board of Counseling	53,288
Board of Funeral Service Examiners	48,851
Board of Massage Therapy	37,637
Board of Occupational Therapy	19,193
Board of Parks & Recreation Commission	403,188
Board of Physical Therapy	40,371
Board of Social Work Examiners	62,512
Bolair Public Service District	12,280
Boone County Ambulance Authority	193,024
Boone County Board of Education	6,646
Boone County Commission	2,752,132
Boone County Health Department	171,146
Boone County Housing & Redevelopment Authority	163,099
Boone County Parks & Recreation Board	159,761
Boone County Public Service District	184,165
Boone Madison Public Library	58,406
Bradley Public Service District	130,989

(Continued)

SCHEDULE OF PENSION AMOUNTS BY EMPLOYER  
WEST VIRGINIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM

As of June 30, 2013

Employer	Net Pension Liability
Branchland Midkiff Public Service District	76,465
Braxton County Commission	1,106,438
Braxton County Health Department	125,447
Brooke County Commission	907,678
Brooke County Health Department	206,763
Brooke County Public Library	80,956
Brooke County Public Service District	78,129
Buckhannon Housing Authority	106,751
Buffalo Creek Public Service District	195,734
Bureau of Senior Services	914,518
Burnsville Public Utility Board	42,069
Cabell County Commission	4,305,019
Cabell County Public Library	1,535,908
Cabell-Huntington Health Department	905,090
Calhoun County Commission	533,666
Canaan Valley Public Service District	34,786
Center Public Service District	61,957
Central Communications Inc	265,359
Central West Virginia Regional Airport Authority	1,774,674
Central WV Transit Authority	704,471
Century Volga Public Service District	82,848
Chapmanville Public Library	23,265
Charles Town Utility Board	728,758
Charles W Gibson Public Library	37,058
Charleston Convention & Visitors Bureau	285,539
Charleston Sanitary Board	2,340,187
Charleston Urban Renewal Authority	84,541
Charleston-Kanawha Housing Authority	1,795,701
Chestnut Ridge Public Service District	80,124
City County Building Management Commission	80,357
City of Beckley	3,359,948
City of Belmont	141,712
City of Benwood	511,943
City of Bluefield	1,030,323
City of Bridgeport	3,952,813
City of Buckhannon	2,016,850
City of Cameron	177,791
City of Charles Town	1,057,685
City of Charleston	11,543,445
City of Clarksburg	2,725,238
City of Dunbar	555,827
City of Elkins	1,343,793
City of Fairmont	2,820,590
City of Follansbee	790,010
City of Gary	99,580
City of Glen Dale	555,764
City of Glenville	97,176
City of Grafton	495,266
City of Hinton	449,713

(Continued)

SCHEDULE OF PENSION AMOUNTS BY EMPLOYER  
WEST VIRGINIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM  
As of June 30, 2013

Employer	Net Pension Liability
City of Huntington	3,389,265
City of Hurricane	904,399
City of Hurricane Water & Sewer	864,067
City of Kenova	403,592
City of Keyser	768,156
City of Kingwood	503,565
City of Lewisburg	1,151,825
City of Logan	245,952
City of Logan Sanitary Board	68,666
City of Madison	350,766
City of Mannington	227,406
City of Martinsburg	2,698,066
City of McMechen	161,342
City of McMechen Water & Sewer	72,559
City of Milton	325,944
City of Milton Water Department	257,293
City of Montgomery	314,117
City of Mullens	177,782
City of New Martinsville	1,710,269
City of Nitro	543,990
City of Oak Hill	644,148
City of Paden City	278,169
City of Parkersburg	2,773,120
City of Parsons	208,593
City of Philippi	926,131
City of Point Pleasant	749,610
City of Princeton	727,104
City of Ravenswood	592,408
City of Richwood	164,680
City of Ripley	1,018,982
City of Romney	423,704
City of Saint Albans	1,139,151
City of Saint Albans Municipal Water and Sewer	765,387
City of Saint Marys	324,699
City of Salem	261,131
City of Shinnston	468,989
City of Sistersville	289,179
City of South Charleston	2,641,198
City of South Charleston Sanitary Board	493,305
City of Spencer	246,828
City of Spencer Sanitary Board	65,592
City of Spencer Waterworks	185,371
City of Stonewood	219,777
City of Summersville	1,135,546
City of Thomas	93,294
City of Weirton	1,317,911
City of Weirton Board of Park Commissioners	174,415
City of Weirton Sanitary Board	497,533
City of Welch	769,119

(Continued)

SCHEDULE OF PENSION AMOUNTS BY EMPLOYER  
WEST VIRGINIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM

As of June 30, 2013

Employer	Net Pension Liability
City of Wellsburg	548,767
City of Weston	165,682
City of White Sulphur Springs	532,625
City of Williamson	100,032
City of Williamstown	351,603
Clarksburg Water Board	1,167,948
Clarksburg-Harrison Public Library	184,943
Clarksburg-Harrison Regional Housing Authority	532,654
Clay County Board of Education	5,668
Clay County Commission	570,612
Clay County Health Department	300,256
Clay County Public Service District	79,482
Claywood Park Public Service District	480,957
Coal Heritage Highway Authority & Board	131,013
Coalfield Community Action Partnership Inc	1,587,347
Cool Ridge-Flat Top Public Service District	73,678
Corridor G Regional Development Authority	28,948
Cottageville Public Service District	91,265
County Commissioners Association of WV	70,651
Cowen Public Service District	177,971
Crab Orchard MacArthur Public Service District	248,414
Craft Memorial Library	108,697
Craigsville Public Library	34,932
Craigsville Public Service District	341,810
Crum Public Service District	74,694
Danese Public Service District	88,346
Denmar Correctional Center	1,698,320
Department of Agriculture	8,645,048
Department of Education & the Arts	1,141,662
Department of Environmental Protection	26,153,199
Department of Health & Human Resources - Health	22,100,597
Department of Health & Human Resources - Human Ser	71,542,799
Department of Health & Human Resources - Secretary	96,636
Department of Military Affairs & Public Safety - Secretary	705,663
Division of Banking	983,253
Division of Criminal Justice Services	803,691
Division of Forestry	2,683,612
Division of Highways	124,992,785
Division of Homeland Security and Emergency Management	1,036,327
Division of Natural Resources	17,473,793
Division of Public Transit	269,246
Division of Tourism	1,340,573
Division of Veterans Affairs	3,768,478
Doddridge County Commission	981,433
Doddridge County Health Department	104,440
Doddridge County Public Library	55,594
DOT - Office of Admin Hearings	698,740
Dunbar Housing Authority	135,353
Dunbar Sanitary Board	307,277

(Continued)

SCHEDULE OF PENSION AMOUNTS BY EMPLOYER  
WEST VIRGINIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM

As of June 30, 2013

Employer	Net Pension Liability
Eastern Panhandle Regional Planning & Development Council	202,584
Eastern WV Regional Airport Authority	74,106
Educational Broadcasting Authority	1,957,272
Elk Valley Public Service District	212,597
Elkins Housing Authority	84,074
Elkins Road Public Service District	59,330
Elkins-Randolph County Airport	26,748
Enlarged Hepzibah Public Service District	91,469
Fairmont Housing Authority	534,114
Fairmont Marion County Transit Authority	525,653
Fayette County Commission	2,571,305
Fayette County Health Department	192,752
Fayette County Public Library	203,742
Fayette County Solid Waste Authority	23,416
Five Rivers Public Library	25,848
Flatwoods Canoe Run Public Service District	356,361
Frankfort Public Service District	313,845
Gauley River Public Service District	91,854
Gilmer County Board of Education	2,287
Gilmer County Commission	498,384
Gilmer County Health Center	18,702
Gilmer County Health Department	68,078
Glenville Utility	254,840
Governors Office	1,826,570
Grafton-Taylor County Board of Health	268,648
Grandview-Doolin Public Service District	71,659
Grant County Commission	1,010,639
Grant County Health Department	221,213
Grant County Housing Authority	67,825
Grant County Public Service District	142,573
Greater Huntington Park & Recreation District	607,874
Greater Paw Paw Sanitary District	50,330
Green Acres Regional Center Inc	273,722
Greenbrier County Board of Health	212,485
Greenbrier County Commission	1,972,500
Greenbrier County Convention & Visitor Bureau	140,310
Greenbrier County Housing Authority	83,899
Greenbrier County Public Service District #2	219,807
Greenbrier County Solid Waste Authority	212,845
Greenbrier Public Service District #1	100,300
Greenbrier Valley Airport Authority	296,997
Greenbrier Valley Conservation District	33,818
Hamlin-Lincoln County Public Library	88,701
Hammond Public Service District	108,249
Hampshire County Commission	1,530,016
Hampshire County Development Authority	71,712
Hampshire County Health Department	152,580
Hamrick Public Service District	83,296
Hancock County Board of Education	4,904

(Continued)

SCHEDULE OF PENSION AMOUNTS BY EMPLOYER  
WEST VIRGINIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM

As of June 30, 2013

Employer	Net Pension Liability
Hancock County Board of Health	143,152
Hancock County Commission	1,799,340
Hancock County Shelter Workshop	724,175
Hardy County Commission	1,002,426
Hardy County Health Department	160,905
Hardy County Public Service District	154,526
Hardy County Rural Development Authority	71,839
Harpers Ferry Bolivar Public Service District	79,428
Harrison County Commission	4,910,859
Harrison County Solid Waste Authority	120,937
Harrison-Clarksburg Health Department	408,900
Hatfield McCoy Regional Recreation Authority	411,313
Health Care Authority	1,620,561
Higher Education Central Office	50,252
Hopemont Hospital	2,518,022
Hospital Finance Authority	34,547
House of Delegates	2,601,527
Housing Authority of City of South Charleston	142,957
Housing Authority of Mingo County	268,127
Huntington Cabell Wayne Animal Shelter	87,971
Huntington Sanitary Board	1,672,214
Huntington WV Housing Authority	1,310,769
Huttonsville Correctional Center	7,717,004
Huttonsville Public Service District	132,030
Jackie Withrow Hospital	2,818,293
Jackson County Board of Education	7,954
Jackson County Commission	1,775,515
Jackson County Development Authority	84,366
Jackson County Health Department	222,658
Jackson County Housing Authority	273,999
Jackson County Public Library	123,355
Jefferson County Board of Education	2,943
Jefferson County Commission	4,934,460
Jefferson County Health Department	186,982
Jefferson County Parks & Recreation Commission	122,373
Jefferson County Public Service District	318,929
Jobs Investment Trust Board	200,560
John Manchin Sr Health Care Center	1,337,615
Joint Committee on Government & Finance	3,718,742
Kanawha Charleston Health Department	926,448
Kanawha County Commission	8,757,009
Kanawha County Emergency Ambulance Authority	890,626
Kanawha County Parks & Recreation	471,796
Kanawha County Solid Waste Authority	121,195
Kanawha Falls Public Service District	236,212
Kanawha Public Service District	272,978
Kenova Municipal Water Works	222,628
Keyser Housing Authority	133,689
Keyser-Mineral County Library	70,457

(Continued)



SCHEDULE OF PENSION AMOUNTS BY EMPLOYER  
WEST VIRGINIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM

As of June 30, 2013

Employer	Net Pension Liability
Kingwood Parks & Recreation Commission	23,426
Kingwood Water Works	164,534
Kyova Interstate Planning Commission	182,068
Lakin Correctional Center	3,104,387
Lakin Hospital	2,842,945
Lavalette Public Service District	329,584
Leadsville Public Service District	115,236
Lewis County Commission	1,724,091
Lewis County Convention & Visitors Bureau	33,725
Lewis County Health Department	106,182
Lincoln County Board of Education	7,303
Lincoln County Commission	1,014,511
Lincoln County Health Department	142,271
Lincoln Economic Development Authority	40,371
Lincoln Public Service District	218,858
Logan County Board of Health	156,093
Logan County Commission	3,164,253
Logan County Public Service District	985,491
Lottery	4,948,608
Louis Bennett Public Library	46,423
Lubeck Public Service District	365,391
Lynn Murray Memorial Library	28,271
Malden Public Service District	215,204
Mannington Sanitary Board	46,428
Marion County Commission	3,418,787
Marion County Health Department	230,140
Marion County Parks & Recreation Commission	167,268
Marion County Public Library	306,114
Marshall County Public Service District #3	50,325
Marshall County Commission	1,965,509
Marshall County Health Department	223,772
Marshall County Park & Recreation	142,646
Marshall County Public Service District #1	69,537
Marshall County Public Service District #4	75,171
Martinsburg Berkeley County Parks & Recreation Board	311,962
Martinsburg Correctional Center	1,296,816
Martinsburg Public Library	528,918
Mary H Weir Public Library	116,802
Mason County Commission	1,621,398
Mason County Health Department	132,813
Mason County Public Service District	424,055
McDowell County Board of Education	11,769
McDowell County Commission	4,932,748
McDowell County Emergency Commission	229,046
McDowell County Health Department	106,999
McDowell County Solid Waste Authority	14,051
Mercer County Airport Authority	68,258
Mercer County Board of Health	268,429
Mercer County Commission	2,430,367

(Continued)

SCHEDULE OF PENSION AMOUNTS BY EMPLOYER  
WEST VIRGINIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM

As of June 30, 2013

Employer	Net Pension Liability
Mercer County Communications Center	423,524
Mercer County Solid Waste Authority	179,596
Metro Emergency Operations Center	2,180,849
Mid Ohio Valley Regional Airport	233,035
Midland Public Service District	141,137
Midland Trail Scenic Highway	72,646
Mid-Ohio Valley Health Department	1,390,168
Mildred Mitchell Bateman Hospital	8,658,237
Mineral County Commission	1,600,813
Mineral County Health Department	205,007
Mineral Wells Public Service District	218,449
Miner's Health Safety & Training	88,876
Mingo County Board of Health	130,074
Mingo County Commission	2,183,846
Mingo County Public Service District	355,028
Mingo County Redevelopment Authority	188,407
Monongalia County Commission	4,726,656
Monongalia County Health Department	1,465,465
Monongalia County Urban Mass Transit Authority	76,465
Monroe County Commission	612,734
Monroe County Public Library	21,124
Monroe Health Center	1,732,809
Morgan County Commission	1,092,767
Morgan County Health Department	128,702
Morgantown Public Library	411,600
Morgantown-Monongalia United Initiative	64,706
Moundsville-Marshall County Public Library	163,721
Mount Hope Housing Authority	112,589
Mount Olive Correctional Complex	7,311,642
Mountain Top Public Service District	103,817
Municipal Bond Commission	91,683
Nettie-Leivasy Public Service District	131,407
Nicholas County Commission	1,372,619
Nicholas County Health Department	153,553
Nicholas County Solid Waste Authority	407,932
Nitro Regional Wastewater Utility	294,861
North Beckley Public Service District	322,782
Northern Correctional Facility	2,373,207
Northern Jackson County Public Service District	69,421
Northern Panhandle Community Criminal Justice Board	264,284
Northern Wayne County Public Service District	157,329
Norton-Harding-Jimtown Public Service District	50,904
Ohio County Board of Education	219
Ohio County Commission	1,883,332
Ohio County Correctional Complex	585,562
Ohio County Development Authority	97,249
Ohio County Public Library	353,048
Ohio County Public Service District	294,662
Ohio County Solid Waste Authority	13,734

(Continued)

SCHEDULE OF PENSION AMOUNTS BY EMPLOYER  
WEST VIRGINIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM

As of June 30, 2013

Employer	Net Pension Liability
Ohio Valley Regional Transportation Authority	1,109,430
Oil & Gas Conservation Commission	41,023
Parkersburg & Wood County Public Library	364,009
Parkersburg Housing Authority	388,885
Parkersburg Utility Board	2,257,047
Parole Board	435,950
Pendleton County Board of Education	5,230
Pendleton County Commission	664,689
Pendleton County Health Department	113,504
Phillippi Public Library	17,369
Piedmont Housing Authority	138,355
Pleasants County Commission	958,937
Pleasants County Public Library	25,795
Pocahontas County Board of Education	6,865
Pocahontas County Board of Health	59,282
Pocahontas County Commission	976,043
Pocahontas County Public Service District	216,099
Pocahontas County Solid Waste Authority	89,489
Pocahontas Memorial Hospital	2,932,366
Point Pleasant Housing Authority	130,016
Pretera Center	73,512
Preston County Commission	1,686,269
Preston County Health Department	174,877
Preston County Senior Citizens Inc	297,274
Pride Community Services Inc	750,670
Princeton Sanitary Board	434,052
Pruntytown Correctional Center	2,760,413
Public Defender Corporation - 11th Judicial Circuit	226,832
Public Defender Corporation - 12th Judicial Circuit	235,701
Public Defender Corporation - 13th Judicial Circuit	1,463,471
Public Defender Corporation - 18th Judicial Circuit	186,364
Public Defender Corporation - 1st Judicial Circuit	500,914
Public Defender Corporation - 23rd Judicial Circuit	1,060,190
Public Defender Corporation - 25th Judicial Circuit	319,771
Public Defender Corporation - 28th Circuit	142,125
Public Defender Corporation - 2nd Judicial Circuit	197,325
Public Defender Corporation - 5th Judicial Circuit	324,538
Public Defender Corporation - 7th Judicial Circuit	255,828
Public Defender Corporation for the Eighth Judicial Circuit	194,002
Public Defender Corporation for the Fifteenth Judicial Circuit	457,566
Public Defender Corporation for the Ninth Judicial Circuit	372,786
Public Defender Corporation for the Sixth & Twenty-Fourth Circui	686,597
Public Defender Corporation for the Tenth Judicial Circuit	449,105
Public Defender Corporation for the Thirtieth Judicial Circuit	226,710
Public Port Authority	107,364
Public Service Commission of WV	8,232,003
Putnam County Board of Education	2,729
Putnam County Commission	2,772,790
Putnam County Development Authority	87,650

(Continued)

SCHEDULE OF PENSION AMOUNTS BY EMPLOYER  
WEST VIRGINIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM

As of June 30, 2013

Employer	Net Pension Liability
Putnam County Fire Service Board	64,833
Putnam County Health Department	229,357
Putnam County Parks & Recreation Commission	160,491
Putnam County Solid Waste Authority	21,630
Putnam Public Service District	1,152,993
Racing Commission	1,532,054
Raleigh County Commission	3,924,950
Raleigh County Emergency Services	711,968
Raleigh County Housing Authority	263,972
Raleigh County Memorial Airport	192,080
Raleigh County Public Library	384,409
Raleigh County Public Service District	422,741
Raleigh County Recreation Authority	36,026
Raleigh County Solid Waste Authority	1,144,586
Randolph County Commission	1,394,191
Randolph County Emergency Squad	116,997
Randolph County Housing Authority	288,011
Randolph-Elkins Health Department	523,683
Red Sulphur Public Service District	158,740
Region 1 Planning & Development Council	277,210
Region 1 Workforce Investment Board	451,698
Region 4 Planning & Development Council	267,091
Region 8 Planning & Development Council	706,281
Region II Planning & Development Council	133,670
Region VII Planning & Development Council	162,349
Region VIII Solid Waste Authority	141,527
Regional Jail Authority	21,881,525
Richwood Public Library	26,447
Richwood Water & Sewer Department	159,075
Ritchie County Ambulance Authority	390,733
Ritchie County Commission	578,450
Ritchie County Economic Development Authority	26,077
Ritchie County Public Library	91,489
Roane County Commission	781,282
Roane County Economic Development Authority	19,071
Roane County Public Library	62,030
Romney Public Housing Authority	85,368
Saint Albans Housing Authority	90,676
Saint Marys Correctional Center	4,569,463
Secretary of State	1,475,629
Senate	2,019,944
Shortline Public Service District	69,051
Sissonville Public Service District	168,411
South Charleston Public Library	147,506
Southern Conservation District	121,784
Southern Jackson County Public Service District	158,929
Southwestern Water District	116,510
Spencer Housing Authority	156,205
State Bar	654,696

(Continued)

SCHEDULE OF PENSION AMOUNTS BY EMPLOYER  
WEST VIRGINIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM

As of June 30, 2013

Employer	Net Pension Liability
State Budget Office	285,486
State Fire Commission	1,076,357
State Police	7,353,832
State Tax Department	9,353,090
State Tax Department - Office of the Secretary	323,882
Sugar Creek Public Service District	40,794
Summers County Commission	784,590
Summers County Health Department	96,334
Summers County Public Library	50,549
Sun Valley Public Service District	135,231
Supreme Court of Appeals	45,605,038
Swaney Memorial Library	22,258
Taylor County Commission	730,723
Taylor County Public Library	46,058
Taylor County Public Service District	152,965
Town of Anmoore	104,688
Town of Ansted	102,825
Town of Athens	251,177
Town of Bath	137,970
Town of Belle	128,250
Town of Beverly	176,706
Town of Capon Bridge	38,362
Town of Clay	146,265
Town of Clendenin	139,245
Town of Davis	123,818
Town of Eleanor	74,568
Town of Elizabeth	71,537
Town of Fairview	60,838
Town of Farmington	59,802
Town of Fayetteville	466,824
Town of Franklin	156,093
Town of Gauley Bridge	64,482
Town of Grant Town	62,128
Town of Grantsville	111,966
Town of Hamlin	112,263
Town of Harpers Ferry	307,136
Town of Hundred	10,971
Town of Marlinton	166,563
Town of Marmet	282,372
Town of Matewan	14,123
Town of Matewan Water Department	11,749
Town of Middlebourne	97,059
Town of Monongah	209,799
Town of Moorefield	670,819
Town of New Haven	141,152
Town of Nutter Fort	406,676
Town of Pineville	174,425
Town of Poca Sanitary Board	50,845
Town of Pratt Water Works Company	74,276

(Continued)

SCHEDULE OF PENSION AMOUNTS BY EMPLOYER  
WEST VIRGINIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM

As of June 30, 2013

Employer	Net Pension Liability
Town of Rivesville	102,012
Town of Sophia	1,815
Town of Union	45,416
Town of Wardensville	109,835
Town of West Hamlin	176,434
Town of West Union	163,746
Town of Whitesville	11,628
Town of Winfield	201,937
Treasurer's Office	4,300,193
Tucker County Commission	876,580
Tucker County Health Department	55,803
Tucker County Parks and Recreation Commission	19,679
Tucker County Solid Waste Authority	212,597
Tyler County Board of Education	3,162
Tyler County Commission	818,116
Union Public Service District	296,598
Union Williams Public Service District	259,472
Upper Kanawha Valley Enterprise Community	108,823
Upper Ohio Conservation District	13,593
Upshur County Commission	1,685,695
Upshur County Public Library	89,027
Upshur-Buckhannon Health Department	109,864
Valley Head Public Library	12,372
Valley Healthcare System	49,230
Veterans Home	672,259
Vienna Public Library	136,170
Village of Barboursville	1,273,531
Village of Valley Grove	6,670
Warm Springs Public Service District	114,861
Wayne County Commission	1,852,195
Wayne County Health Department	188,271
Webster County Commission	744,672
Webster County Health Department	65,047
Webster Springs Public Service District	72,598
Weirton Area Water Board	539,908
Weirton Transit Corporation	77,399
Welch Community Hospital	5,963,338
West Virginia Association of Counties	99,920
West Virginia Board of Optometry	29,964
West Virginia Division of Corrections	6,832,626
West Virginia Division of Motor Vehicles	10,833,618
West Virginia Military Authority	11,627,413
West Virginia Municipal League	180,015
Westbrook Health Services Inc	20,511
Weston Sanitary Board	223,723
Wetzel County Commission	1,172,541
Wetzel County Emergency Ambulance Authority	14,717
Wetzel County Hospital	2,987,264
Wetzel-Tyler Health Department	147,929

(Continued)

SCHEDULE OF PENSION AMOUNTS BY EMPLOYER  
WEST VIRGINIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM

As of June 30, 2013

Employer	Net Pension Liability
Wheeling Housing Authority	716,011
Wheeling Ohio County Airport	141,356
Wheeling-Ohio County Health Department	542,540
White Oak Public Service District	77,146
Wilderness Public Service District	202,803
William R Sharpe Jr Hospital	9,689,538
Williamson Housing Authority	219,787
Williamson Utility Board	51,468
Wirt County Commission	248,822
Wood County Commission	4,199,324
Wood County Parks & Recreation Commission	49,746
Wood County Recreation Commission	33,949
Workforce Investment Board of Kanawha County	201,626
Workforce West Virginia	9,491,313
WV Affordable Housing Trust Fund	39,782
WV Board of Accountancy	116,666
WV Board of Chiropractic	23,426
WV Board of Dental Examiners	77,487
WV Board of Examiners for Licensed Practical Nurses	203,903
WV Board of Examiners for Registered Professional Nurses	428,895
WV Board of Examiners for Speech Pathology & Audiology	26,729
WV Board of Examiners of Psychologists	25,182
WV Board of Medicine	335,251
WV Board of Osteopathy	67,309
WV Board of Pharmacy	167,652
WV Board of Professional Surveyors	57,019
WV Board of Registration for Professional Engineers	200,288
WV Board of Respiratory Care	27,712
WV Board of Veterinary Medicine	57,540
WV Center for Nursing	126,712
WV Commerce Office of the Secretary	642,231
WV Courthouse Facilities Improvement Authority	56,557
WV Department of Administration	20,596,006
WV Department of Transportation Aeronautics Comm	102,362
WV Development Office	2,970,411
WV Division of Culture & History	2,374,549
WV Division of Energy	242,687
WV Division of Juvenile Services	14,438,564
WV Division of Labor	2,155,862
WV Division of Protective Services	845,176
WV Division of Rehabilitation Services	13,443,231
WV Economic Development Authority	377,199
WV Environmental Quality Board	50,724
WV ERP Board	287,301
WV Geological Survey	1,231,725
WV Housing Development Fund	3,613,338
WV Human Rights Commission	523,123
WV Library Commission	1,038,944
WV Medical Imaging & Radiation Therapy Technology Board of Exam	59,773

(Continued)

SCHEDULE OF PENSION AMOUNTS BY EMPLOYER  
WEST VIRGINIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM  
As of June 30, 2013

Employer	Net Pension Liability
WV Municipal Pensions Oversight Board	136,842
WV Nursing Home Licensing Board	29,901
WV Office of Miners' Health, Safety & Training	5,401,537
WV Office of Tax Appeals	207,571
WV Offices of the Insurance Commissioner	8,910,733
WV Parkways Authority	9,756,079
WV Public Radio	131,373
WV Real Estate Appraiser Licensing & Certification Board	63,587
WV Real Estate Commission	185,191
WV Secondary School Activities Commission	408,043
WV Solid Waste Management Board	341,824
WV State Board of Architects	35,097
WV State Rail Authority	327,949
WV Water Development Authority	555,209
Wyoming County Commission	2,127,084
Wyoming County Economic Development Authority	72,087
Wyoming County Health Department	137,888
	<u>\$ 911,630,000</u>



## WEST VIRGINIA CONSOLIDATED PUBLIC RETIREMENT BOARD

NOTES TO SCHEDULES OF EMPLOYER ALLOCATIONS AND  
PENSION AMOUNTS BY EMPLOYER**1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**Introduction

The Government Accounting Standards Board (GASB) Statement No. 68, *Accounting and Financial Reporting for Pensions*, establishes financial reporting requirements for governments that provide employees with pension benefits. GASB 68 requires governmental employers to recognize a net pension liability and/or a net pension asset as employees earn pension benefits. Governments participating in the West Virginia Public Employees' Retirement System (the Plan) will recognize their proportionate share of the collective pension amounts for all benefits provided through the plan.

Basis of Accounting

The schedule of pension amounts by employer of the Plan has been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) as applied to governmental units. The GASB is the accepted standard setting body for establishing governmental accounting and financial reporting principles for governmental units.

Basis of Allocation

Pension amounts have been allocated to each participating employer based on their proportionate share of employer contributions to the Plan for each of the fiscal years ended June 30, 2014 and 2013. Employer contributions are recognized when due. Retroactive service, military service, out of state service, and back pay employer contributions have been excluded from the allocation.

Accounting Estimates

The preparation of the schedules of employer allocations and pension amounts by employer in accordance with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of net pension liability, deferred inflows of resources, deferred outflows of resources, and pension expense as of the measurement date. Actual amounts could differ from those estimates.

Measurement Date

Net pension liability, deferred inflows of resources, deferred outflows of resources, and pension expense were determined by actuarial valuations as of July 1, 2013 rolled forward to June 30, 2014, which is the measurement date.

Beginning Balance Presentation (Employers)

Due to the adoption of a measurement date of June 30, 2014, the schedule of employer allocations and schedule of pension amount by employer as of and for the year ended June 30, 2013 are presented to assist the employers participating in the Plan in reporting the beginning (cumulative effect) adjustment as of July 1, 2014 to recognize their proportionate share of the net pension liability as of that date.

## WEST VIRGINIA CONSOLIDATED PUBLIC RETIREMENT BOARD

NOTES TO SCHEDULES OF EMPLOYER ALLOCATIONS AND  
PENSION AMOUNTS

(Continued)

**2 - AMORTIZATION**

The net difference between projected and actual investment earnings on pension plan investments is amortized over a five year period. All other deferred outflows of resources and deferred inflows of resources relating to pension amounts reported in these schedules are amortized and included in pension expense over the average remaining service life of 4.27 years.

**3 - ACTUARIAL REVISIONS**

Subsequent to the issuance of the West Virginia Consolidated Public Retirement Board's June 30, 2014 Comprehensive Annual Financial Report, certain actuarial amounts from the actuarial valuation as of July 1, 2013 rolled forward to June 30, 2014 were revised. The amounts revised as of June 30, 2014 were used to prepare these schedules and are described below:

Total pension liability		\$ 6,130,174,000	
Plan fiduciary net position		<u>(5,761,109,000)</u>	
Net pension liability		<u>\$ 369,065,000</u>	
Plan fiduciary net position as a percentage of the total pension liability		93.98%	
<u>Sensitivity of Discount Rate</u>	<u>1% Decrease (6.5%)</u>	<u>Current Discount Rate (7.5%)</u>	<u>1% Increase (8.5%)</u>
Total net pension liability (asset)	\$ 1,042,852,000	\$ 369,065,000	\$ (205,063,000)