

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 Year Ended June 30, 2016

West Virginia Public Employees' Retirement System
Audited Schedules of Employer Allocations and Pension Amounts By Employer
As of and for the Year Ended June 30, 2016

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INDEPENDENT AUDITOR'S REPORT

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

Report on the Schedules

We have audited the accompanying schedule of employer allocations of the West Virginia Public Employees' Retirement System (PERS), administered by the West Virginia Consolidated Public Retirement Board, as of and for the year ended June 30, 2016, 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, 2016, and the related notes.

Management's Responsibility for the Schedules

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

Auditor's Responsibility

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

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

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

Opinion

In our opinion, the schedules referred to above present fairly, in all material respects, the employer allocations and net pension liability, total deferred outflows of resources, total deferred inflows of resources, and total pension expense for the total of all participating entities for the West Virginia Public Employees' Retirement System, as of and for the year ended June 30, 2016, 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, 2016, and our report thereon dated March 31, 2017, 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.

A handwritten signature in cursive script that reads "Seattle & Stalaker, PLLC".

Charleston, West Virginia
August 10, 2017

WEST VIRGINIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM

SCHEDULE OF EMPLOYER ALLOCATIONS

As of and for the Year Ended June 30, 2016

Employer Number	State/Nonstate	Employer Name	Employer Contributions	Employer Allocation Percentage
778000	State	Jobs Investment Trust Board	\$ 36,146	0.019431%
930000	State	WV Parkways Authority	2,025,403	1.088761%
930100	State	WV Housing Development Fund	713,677	0.383639%
930200	State	WV Secondary School Activities Commission	68,254	0.036690%
990000	State	State Bar	148,591	0.079876%
3010100	State	Governors Office	348,072	0.187107%
3010200	State	WV Department of Administration	2,295	0.001234%
3010201	State	Dept of Admin Secretary's Office	62,212	0.033442%
3010203	State	Consolidated Public Retirement Board	435,383	0.234042%
3010209	State	Dept of Admin - Finance	67,654	0.036368%
3010210	State	IS&C	1,521,905	0.818104%
3010211	State	General Services	536,148	0.288208%
3010213	State	Purchasing	219,325	0.117899%
3010214	State	Surplus Property	48,756	0.026209%
3010215	State	Travel Management	84,923	0.045650%
3010218	State	BRIM	154,958	0.083298%
3010219	State	Grievance Board	90,836	0.048829%
3010220	State	Ethics Commission	54,666	0.029386%
3010221	State	Public Defender	123,297	0.066279%
3010222	State	Personnel	329,278	0.177004%
3010225	State	PELA	268,118	0.144128%
3010228	State	WV Prosecuting Attorney's Institute	34,395	0.018489%
3010231	State	Office of Technology	42,094	0.022628%
3010232	State	Retiree Health Benefit Trust Fund	18,174	0.009769%
3010233	State	Real Estate Division	62,361	0.033522%
3010303	State	Division of Banking	189,087	0.101644%
3010304	State	Division of Tourism	239,416	0.128699%
3010305	State	Division of Forestry	531,438	0.285676%
3010306	State	WV Geological Survey	207,690	0.111644%
3010307	State	WV Development Office	492,721	0.264863%
3010308	State	WV Division of Labor	383,918	0.206376%
3010310	State	Division of Natural Resources	3,229,103	1.735813%
3010311	State	WV Environmental Quality Board	10,174	0.005469%
3010312	State	WV Solid Waste Management Board	60,689	0.032624%
3010313	State	Department of Environmental Protection	5,265,710	2.830597%
3010314	State	WV Office of Miners' Health, Safety & Training	961,895	0.517069%
3010315	State	Oil & Gas Conservation Commission	11,049	0.005939%
3010316	State	WV Water Development Authority	109,960	0.059109%
3010319	State	Miner's Health Safety & Training	15,818	0.008503%
3010323	State	Workforce West Virginia	1,664,816	0.894927%
3010327	State	WV Commerce Office of the Secretary	129,256	0.069482%
3010328	State	WV Division of Energy	42,958	0.023092%
3010431	State	Department of Education & the Arts	246,022	0.132250%
3010432	State	WV Division of Culture & History	458,063	0.246233%
3010433	State	WV Library Commission	195,191	0.104925%
3010439	State	Educational Broadcasting Authority	407,390	0.218994%
3010450	State	Higher Education Central Office	9,540	0.005128%
3010501	State	Department of Health & Human Resources - Secretary	50,883	0.027352%
3010505	State	Board of Barbers & Cosmetologists	35,590	0.019132%
3010506	State	Department of Health & Human Resources - Health	4,315,346	2.319726%
3010507	State	Health Care Authority	317,430	0.170636%
3010508	State	Bureau of Senior Services	208,860	0.112273%
3010509	State	Hospital Finance Authority	6,897	0.003707%
3010510	State	WV Human Rights Commission	111,860	0.060131%
3010511	State	Department of Health & Human Resources - Human Ser	13,862,047	7.451581%
3010601	State	Department of Military Affairs & Public Safety - Secretary	165,612	0.089025%
3010603	State	Adjutant General	210,926	0.113384%
3010605	State	Parole Board	86,145	0.046308%
3010606	State	Division of Homeland Security and Emergency Management	203,722	0.109511%
3010608	State	West Virginia Division of Corrections	8,625,009	4.636397%
3010612	State	State Police	1,590,162	0.854796%
3010613	State	Division of Veterans Affairs	701,142	0.376901%
3010615	State	Regional Jail Authority	4,337,240	2.331495%
3010618	State	Veterans Home	132,264	0.071099%
3010619	State	State Fire Commission	200,129	0.107580%
3010620	State	Division of Criminal Justice Services	167,821	0.090213%
3010621	State	WV Division of Juvenile Services	2,184,377	1.174218%
3010622	State	WV Division of Protective Services	164,631	0.088498%
3010701	State	State Tax Department - Office of the Secretary	78,452	0.042172%
3010702	State	State Tax Department	1,789,179	0.961778%
3010703	State	State Budget Office	50,843	0.027331%
3010704	State	WV Offices of the Insurance Commissioner	1,627,644	0.874944%
3010705	State	Lottery	971,565	0.522267%
3010706	State	Municipal Bond Commission	15,527	0.008346%
3010707	State	Racing Commission	243,571	0.130932%
3010708	State	Alcohol Beverage Control Administration	333,699	0.179381%
3010709	State	WV Office of Tax Appeals	34,755	0.018683%
3010802	State	West Virginia Division of Motor Vehicles	2,188,627	1.176502%

The accompanying notes are an integral part of this schedule

WEST VIRGINIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM

SCHEDULE OF EMPLOYER ALLOCATIONS

As of and for the Year Ended June 30, 2016

Employer Number	State/Nonstate	Employer Name	Employer Contributions	Employer Allocation Percentage
3010803	State	Division of Highways	26,169,532	14.067515%
3010804	State	WV State Rail Authority	57,854	0.031099%
3010805	State	Division of Public Transit	51,981	0.027942%
3010806	State	Public Port Authority	20,591	0.011069%
3010807	State	WV Department of Transportation Aeronautics Comm	17,822	0.009580%
3010808	State	DOT - Office of Admin Hearings	127,989	0.068801%
3010901	State	WV Real Estate Appraiser Licensing & Certification Board	19,890	0.010692%
3010902	State	Board of Funeral Service Examiners	11,055	0.005942%
3010903	State	WV Board of Professional Surveyors	9,614	0.005168%
3010904	State	Board of Counseling	9,762	0.005248%
3010905	State	Board of Social Work Examiners	11,174	0.006007%
3010906	State	WV Board of Examiners for Licensed Practical Nurses	43,123	0.023181%
3010907	State	WV Board of Examiners for Registered Professional Nurses	99,354	0.053408%
3010908	State	WV Board of Chiropractic	4,876	0.002621%
3010909	State	WV Board of Dental Examiners	16,607	0.008927%
3010911	State	Board of Occupational Therapy	4,015	0.002158%
3010912	State	West Virginia Board of Optometry	5,993	0.003222%
3010913	State	WV Board of Pharmacy	39,907	0.021452%
3010914	State	WV Board of Examiners of Psychologists	5,051	0.002715%
3010915	State	WV Medical Imaging & Radiation Therapy Technology Board of Exam	12,936	0.006954%
3010917	State	WV Board of Registration for Professional Engineers	46,906	0.025214%
3010918	State	WV Board of Accountancy	19,021	0.010225%
3010919	State	WV State Board of Architects	7,004	0.003765%
3010921	State	WV Board of Osteopathy	17,962	0.009656%
3010922	State	Board of Physical Therapy	7,858	0.004224%
3010923	State	WV Board of Veterinary Medicine	11,697	0.006288%
3010926	State	Public Service Commission of WV	1,519,099	0.816596%
3010927	State	WV Real Estate Commission	28,159	0.015137%
3010930	State	WV Board of Examiners for Speech Pathology & Audiology	6,697	0.003600%
3010932	State	WV Division of Rehabilitation Services	2,731,217	1.468173%
3010935	State	WV Board of Respiratory Care	5,974	0.003211%
3010938	State	Board of Massage Therapy	8,806	0.004734%
3010939	State	WV Courthouse Facilities Improvement Authority	9,069	0.004875%
3010941	State	National Coal Heritage Area	26,737	0.014372%
3010944	State	WV Economic Development Authority	82,252	0.044215%
3010945	State	WV Board of Medicine	91,771	0.049332%
3010946	State	WV Municipal Pensions Oversight Board	27,888	0.014991%
3010947	State	WV ERP Board	294,317	0.158211%
3011200	State	Auditor's Office	1,252,220	0.673134%
3011300	State	Treasurer's Office	857,160	0.460769%
3011400	State	Department of Agriculture	1,628,797	0.875564%
3011500	State	Attorney General	1,483,636	0.797532%
3011600	State	Secretary of State	326,394	0.175454%
3012100	State	Senate	396,907	0.213358%
3012200	State	House of Delegates	470,600	0.252972%
3012300	State	Joint Committee on Government & Finance	648,469	0.348586%
3012400	State	Supreme Court of Appeals	9,591,629	5.156006%
3012841	State	Hopemont Hospital	403,914	0.217125%
3012842	State	Lakin Hospital	518,573	0.278761%
3012843	State	John Manchin Sr Health Care Center	238,625	0.128274%
3012844	State	Jackie Withrow Hospital	538,281	0.289354%
3012845	State	Welch Community Hospital	1,188,286	0.638766%
3012926	State	William R Sharpe Jr Hospital	1,820,377	0.978548%
3012927	State	Mildred Mitchell Bateman Hospital	1,828,800	0.983077%
3018210	State	West Virginia Military Authority	2,158,373	1.160239%
X00100	Nonstate	Barbour County Commission	197,579	0.106209%
X00200	Nonstate	Berkeley County Commission	1,169,370	0.628598%
X00300	Nonstate	Boone County Commission	540,991	0.290811%
X00400	Nonstate	Braxton County Commission	243,162	0.130712%
X00500	Nonstate	Brooke County Commission	226,256	0.121624%
X00600	Nonstate	Cabell County Commission	917,176	0.493031%
X00700	Nonstate	Calhoun County Commission	112,758	0.060613%
X00800	Nonstate	Clay County Commission	91,082	0.048961%
X00900	Nonstate	Doddridge County Commission	308,963	0.166084%
X01000	Nonstate	Fayette County Commission	502,144	0.269929%
X01100	Nonstate	Gilmer County Commission	93,347	0.050179%
X01200	Nonstate	Grant County Commission	225,998	0.121486%
X01300	Nonstate	Greenbrier County Commission	440,720	0.236910%
X01400	Nonstate	Hampshire County Commission	346,177	0.186088%
X01500	Nonstate	Hancock County Commission	378,299	0.203355%
X01600	Nonstate	Hardy County Commission	227,469	0.122277%
X01700	Nonstate	Harrison County Commission	1,122,070	0.603172%
X01800	Nonstate	Jackson County Commission	396,137	0.212944%
X01900	Nonstate	Jefferson County Commission	1,033,926	0.555790%
X02000	Nonstate	Kanawha County Commission	1,903,323	1.023137%
X02100	Nonstate	Lewis County Commission	368,458	0.198066%
X02200	Nonstate	Lincoln County Commission	216,257	0.116250%
X02300	Nonstate	Logan County Commission	726,077	0.390305%

The accompanying notes are an integral part of this schedule

WEST VIRGINIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM

SCHEDULE OF EMPLOYER ALLOCATIONS

As of and for the Year Ended June 30, 2016

Employer Number	State/Nonstate	Employer Name	Employer Contributions	Employer Allocation Percentage
X02400	Nonstate	McDowell County Commission	964,787	0.518624%
X02500	Nonstate	Marion County Commission	746,839	0.401465%
X02600	Nonstate	Marshall County Commission	480,905	0.258512%
X02700	Nonstate	Mason County Commission	336,961	0.181134%
X02800	Nonstate	Mercer County Commission	496,002	0.266627%
X02900	Nonstate	Mineral County Commission	318,475	0.171197%
X03000	Nonstate	Mingo County Commission	404,446	0.217411%
X03100	Nonstate	Monongalia County Commission	1,121,024	0.602609%
X03200	Nonstate	Monroe County Commission	135,586	0.072885%
X03300	Nonstate	Morgan County Commission	247,742	0.133174%
X03400	Nonstate	Nicholas County Commission	254,367	0.136735%
X03500	Nonstate	Ohio County Commission	466,288	0.250654%
X03600	Nonstate	Pendleton County Commission	144,368	0.077605%
X03700	Nonstate	Pleasants County Commission	217,807	0.117083%
X03800	Nonstate	Pocahontas County Commission	219,422	0.117951%
X03900	Nonstate	Preston County Commission	418,172	0.224790%
X04000	Nonstate	Putnam County Commission	594,660	0.319661%
X04100	Nonstate	Raleigh County Commission	829,369	0.445830%
X04200	Nonstate	Randolph County Commission	323,260	0.173769%
X04201	Nonstate	Randolph County Emergency Squad	11,389	0.006122%
X04300	Nonstate	Ritchie County Commission	147,270	0.079166%
X04400	Nonstate	Roane County Commission	161,973	0.087069%
X04500	Nonstate	Summers County Commission	188,032	0.101077%
X04600	Nonstate	Taylor County Commission	153,206	0.082356%
X04700	Nonstate	Tucker County Commission	193,072	0.103787%
X04800	Nonstate	Tyler County Commission	185,151	0.099528%
X04900	Nonstate	Upshur County Commission	337,843	0.181609%
X04901	Nonstate	Upshur County Development Authority	13,675	0.007351%
X05000	Nonstate	Wayne County Commission	384,791	0.206846%
X05100	Nonstate	Webster County Commission	145,717	0.078330%
X05200	Nonstate	Wetzel County Commission	316,013	0.169874%
X05300	Nonstate	Wirt County Commission	55,841	0.030017%
X05400	Nonstate	Wood County Commission	845,545	0.454525%
X05500	Nonstate	Wyoming County Commission	414,425	0.222775%
X10100	Nonstate	Barbour County Health Department	46,119	0.024791%
X10200	Nonstate	Berkeley County Health Department	86,821	0.046671%
X10300	Nonstate	Boone County Health Department	29,971	0.016111%
X10400	Nonstate	Braxton County Health Department	17,979	0.009665%
X10500	Nonstate	Brooke County Health Department	35,524	0.019096%
X10600	Nonstate	Cabell-Huntington Health Department	206,994	0.111270%
X10800	Nonstate	Clay County Health Department	67,566	0.036320%
X10900	Nonstate	Doddridge County Health Department	21,496	0.011555%
X11000	Nonstate	Fayette County Health Department	30,168	0.016217%
X11100	Nonstate	Gilmer County Health Department	13,628	0.007326%
X11101	Nonstate	Gilmer County Health Center	3,889	0.002091%
X11200	Nonstate	Grant County Health Department	30,390	0.016336%
X11300	Nonstate	Greenbrier County Board of Health	45,948	0.024700%
X11400	Nonstate	Hampshire County Health Department	33,274	0.017887%
X11500	Nonstate	Hancock County Board of Health	31,612	0.016993%
X11600	Nonstate	Hardy County Health Department	29,746	0.015990%
X11700	Nonstate	Harrison-Clarksburg Health Department	78,547	0.042223%
X11800	Nonstate	Jackson County Health Department	41,880	0.022513%
X11900	Nonstate	Jefferson County Health Department	57,763	0.031051%
X12000	Nonstate	Kanawha Charleston Health Department	194,407	0.104504%
X12100	Nonstate	Lewis County Health Department	20,830	0.011197%
X12200	Nonstate	Lincoln County Health Department	24,004	0.012903%
X12300	Nonstate	Logan County Board of Health	32,335	0.017382%
X12400	Nonstate	McDowell County Health Department	20,202	0.010859%
X12500	Nonstate	Marion County Health Department	49,172	0.026433%
X12600	Nonstate	Marshall County Health Department	36,272	0.019498%
X12700	Nonstate	Mason County Health Department	26,090	0.014025%
X12800	Nonstate	Mercer County Board of Health	50,260	0.027017%
X12900	Nonstate	Mineral County Health Department	33,121	0.017804%
X13000	Nonstate	Mingo County Board of Health	28,193	0.015155%
X13100	Nonstate	Monongalia County Health Department	305,937	0.164457%
X13300	Nonstate	Morgan County Health Department	23,373	0.012564%
X13400	Nonstate	Nicholas County Health Department	24,143	0.012978%
X13500	Nonstate	Wheeling-Ohio County Health Department	93,378	0.050195%
X13600	Nonstate	Pendleton County Health Department	22,889	0.012304%
X13800	Nonstate	Pocahontas County Board of Health	9,207	0.004949%
X13900	Nonstate	Preston County Health Department	32,437	0.017437%
X14100	Nonstate	Beckley-Raleigh County Board of Health	88,075	0.047345%
X14200	Nonstate	Randolph-Elkins Health Department	85,163	0.045780%
X14500	Nonstate	Summers County Health Department	20,623	0.010866%
X14600	Nonstate	Grafton-Taylor County Board of Health	76,654	0.041205%
X14700	Nonstate	Tucker County Health Department	9,715	0.005222%
X14900	Nonstate	Upshur-Buckhannon Health Department	20,773	0.011166%
X15000	Nonstate	Wayne County Health Department	34,665	0.018634%

The accompanying notes are an integral part of this schedule

WEST VIRGINIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM

SCHEDULE OF EMPLOYER ALLOCATIONS

As of and for the Year Ended June 30, 2016

Employer Number	State/Nonstate	Employer Name	Employer Contributions	Employer Allocation Percentage
X15100	Nonstate	Webster County Health Department	12,555	0.006749%
X15200	Nonstate	Wetzel-Tyler Health Department	16,751	0.009004%
X15400	Nonstate	Mid-Ohio Valley Health Department	290,696	0.156265%
X15500	Nonstate	Wyoming County Health Department	22,591	0.012144%
X20100	Nonstate	City of Montgomery	69,052	0.037119%
X20200	Nonstate	City of Follansbee	155,116	0.083383%
X20300	Nonstate	Town of Grant Town	15,590	0.008380%
X20400	Nonstate	Town of Pineville	41,832	0.022487%
X20500	Nonstate	City of Nitro	110,449	0.059372%
X20600	Nonstate	City of Williamson	23,288	0.012519%
X20601	Nonstate	Williamson Utility Board	10,030	0.005392%
X20602	Nonstate	City of Williamson Board of Parks & Rec	6,615	0.003556%
X20700	Nonstate	Town of Belle	24,276	0.013049%
X20701	Nonstate	Belle Sanitary Board	6,428	0.003455%
X20800	Nonstate	City of Hinton	102,225	0.054951%
X20900	Nonstate	City of Salem	63,046	0.033890%
X21000	Nonstate	City of Elkins	288,249	0.154949%
X21100	Nonstate	City of Wellsburg	114,792	0.061707%
X21200	Nonstate	City of Huntington	681,012	0.366080%
X21300	Nonstate	Village of Valley Grove	1,395	0.000750%
X21400	Nonstate	City of Lewisburg	254,520	0.136818%
X21500	Nonstate	Town of Fayetteville	93,293	0.050150%
X21600	Nonstate	City of Fairmont	614,578	0.330368%
X21700	Nonstate	Town of Bath	24,687	0.013270%
X21701	Nonstate	Berkeley Springs Water Works	31,056	0.016694%
X21800	Nonstate	City of Bridgeport	895,326	0.481285%
X21901	Nonstate	City of Charleston	2,468,920	1.327175%
X22000	Nonstate	City of Hurricane	189,540	0.101888%
X22001	Nonstate	City of Hurricane Water & Sewer	175,088	0.094119%
X22100	Nonstate	Town of Hundred	2,282	0.001227%
X22300	Nonstate	City of Ravenswood	117,852	0.063351%
X22500	Nonstate	City of Grafton	114,538	0.061570%
X22600	Nonstate	City of Mannington	52,475	0.028208%
X22700	Nonstate	City of Parkersburg	601,411	0.323290%
X22800	Nonstate	City of Romney	93,691	0.050364%
X22900	Nonstate	City of Saint Albans	227,350	0.122213%
X23000	Nonstate	Mary H Weir Public Library	30,135	0.016199%
X23001	Nonstate	City of Weirton	248,389	0.133522%
X23002	Nonstate	Weirton Area Water Board	129,839	0.069795%
X23003	Nonstate	City of Weirton Sanitary Board	107,714	0.057902%
X23004	Nonstate	City of Weirton Board of Park Commissioners	33,513	0.018015%
X23100	Nonstate	City of Weston	46,430	0.024959%
X23200	Nonstate	Town of Rivesville	18,397	0.009889%
X23300	Nonstate	City of Clarksburg	581,915	0.312810%
X23500	Nonstate	City of Saint Marys	67,180	0.036113%
X23600	Nonstate	Town of Fairview	8,229	0.004423%
X23700	Nonstate	City of Buckhannon	469,643	0.252458%
X23802	Nonstate	City of Charles Town	243,364	0.130821%
X23900	Nonstate	Town of Matewan	2,545	0.001368%
X23901	Nonstate	Town of Matewan Water Department	4,906	0.002637%
X24001	Nonstate	City of McMechen	54,933	0.029529%
X24100	Nonstate	City of Beckley	704,288	0.378592%
X24200	Nonstate	City of Philippi	201,498	0.108316%
X24300	Nonstate	City of Paden City	72,269	0.038848%
X24400	Nonstate	City of Dunbar	133,482	0.071754%
X24500	Nonstate	City of Keyser	157,571	0.084702%
X24600	Nonstate	Town of Elizabeth	19,848	0.010670%
X24700	Nonstate	City of South Charleston	506,505	0.272273%
X24800	Nonstate	Town of Farmington	14,613	0.007855%
X24900	Nonstate	City of Summersville	241,854	0.130009%
X25000	Nonstate	Town of Grantsville	33,941	0.018245%
X25100	Nonstate	City of Benwood	108,347	0.058242%
X25200	Nonstate	Town of West Union	41,198	0.022146%
X25300	Nonstate	City of Bluefield	308,966	0.166085%
X25400	Nonstate	City of Cameron	35,348	0.019002%
X25500	Nonstate	City of Shinnston	98,533	0.052966%
X25600	Nonstate	City of Kingwood	98,931	0.053181%
X25700	Nonstate	Town of Monongah	40,528	0.021786%
X25800	Nonstate	Town of Moorefield	156,214	0.083973%
X25900	Nonstate	Town of Franklin	32,093	0.017252%
X26000	Nonstate	City of Oak Hill	160,465	0.086258%
X26100	Nonstate	Town of Davis	25,755	0.013845%
X26200	Nonstate	City of New Martinsville	364,249	0.195803%
X26300	Nonstate	Town of Athens	59,831	0.032162%
X26600	Nonstate	City of Williamstown	90,703	0.048758%
X26700	Nonstate	City of Gary	25,070	0.013476%
X26800	Nonstate	City of Mullens	31,440	0.016901%
X26900	Nonstate	City of Ripley	223,734	0.120269%

The accompanying notes are an integral part of this schedule

WEST VIRGINIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM

SCHEDULE OF EMPLOYER ALLOCATIONS

As of and for the Year Ended June 30, 2016

Employer Number	State/Nonstate	Employer Name	Employer Contributions	Employer Allocation Percentage
X27000	Nonstate	City of Princeton	154,951	0.083294%
X27001	Nonstate	Princeton Sanitary Board	104,479	0.056163%
X27100	Nonstate	City of Spencer	60,111	0.032313%
X27200	Nonstate	Town of Sophia	37,494	0.020155%
X27300	Nonstate	City of Madison	70,837	0.038079%
X27400	Nonstate	City of Stonewood	72,627	0.039041%
X27500	Nonstate	Town of Marlinton	41,955	0.022553%
X27600	Nonstate	City of Glen Dale	127,019	0.068279%
X27700	Nonstate	Town of Anmoore	31,542	0.016955%
X27800	Nonstate	City of Belmont	31,886	0.017141%
X28000	Nonstate	City of Glenville	21,732	0.011682%
X28100	Nonstate	City of Kenova	92,637	0.049797%
X28200	Nonstate	Town of Nutter Fort	89,994	0.048376%
X28300	Nonstate	Town of Middlebourne	29,548	0.015884%
X28400	Nonstate	Town of Gauley Bridge	7,967	0.004282%
X28500	Nonstate	Town of Clendenin	28,398	0.015266%
X28600	Nonstate	Town of Wardensville	8,409	0.004520%
X28700	Nonstate	Town of Marmet	50,371	0.027077%
X28800	Nonstate	Village of Barboursville	307,967	0.165549%
X28900	Nonstate	Town of Union	9,450	0.005080%
X29000	Nonstate	Town of Winfield	64,502	0.034673%
X29100	Nonstate	Town of Ansted	27,976	0.015038%
X29200	Nonstate	City of White Sulphur Springs	119,288	0.064124%
X29300	Nonstate	City of Parsons	47,838	0.025715%
X29400	Nonstate	Town of Clay	26,886	0.014452%
X29500	Nonstate	Town of New Haven	28,341	0.015235%
X29600	Nonstate	City of Thomas	22,671	0.012187%
X29700	Nonstate	Town of Hamlin	14,839	0.007977%
X29800	Nonstate	Town of Capon Bridge	12,238	0.006579%
X29900	Nonstate	City of Milton	70,619	0.037961%
X29901	Nonstate	City of Milton Water Department	49,679	0.026705%
X30000	Nonstate	City of Richwood	71,402	0.038382%
X30100	Nonstate	City of Logan	51,243	0.027546%
X30101	Nonstate	City of Logan Sanitary Board	13,831	0.007435%
X30200	Nonstate	City of Welch	145,544	0.078238%
X50100	Nonstate	Center Public Service District	15,194	0.008168%
X50200	Nonstate	Moundsville-Marshall County Public Library	35,304	0.018978%
X50500	Nonstate	Williamson Housing Authority	49,123	0.026406%
X50600	Nonstate	Nitro Regional Wastewater Utility	64,580	0.034715%
X50800	Nonstate	Charleston Sanitary Board	505,476	0.271720%
X50900	Nonstate	Huntington WV Housing Authority	216,441	0.116349%
X51000	Nonstate	City of Saint Albans Municipal Water and Sewer	163,587	0.087937%
X51200	Nonstate	Upshur County Public Library	19,287	0.010368%
X51300	Nonstate	Weston Sanitary Board	39,682	0.021331%
X51400	Nonstate	Pocahontas Memorial Hospital	869,399	0.467348%
X51600	Nonstate	Wheeling Ohio County Airport	27,038	0.014535%
X51800	Nonstate	Charleston-Kanawha Housing Authority	349,720	0.187993%
X52100	Nonstate	Greater Huntington Park & Recreation District	136,583	0.073421%
X52200	Nonstate	Buckhannon Housing Authority	16,647	0.008949%
X52300	Nonstate	Huntington Sanitary Board	429,078	0.230652%
X52301	Nonstate	Huntington Stormwater Utility	56,461	0.030351%
X52700	Nonstate	Charles W Gibson Public Library	8,207	0.004412%
X52800	Nonstate	Parkersburg Utility Board	414,384	0.222753%
X53200	Nonstate	Saint Albans Housing Authority	19,478	0.010470%
X53300	Nonstate	Charleston Urban Renewal Authority	18,029	0.009692%
X53400	Nonstate	Housing Authority of City of South Charleston	31,059	0.016696%
X53600	Nonstate	Beckley Raleigh County Convention Center	22,351	0.012015%
X53700	Nonstate	Keyser-Mineral County Library	14,977	0.008051%
X53800	Nonstate	Wheeling Housing Authority	152,617	0.082040%
X53900	Nonstate	Kanawha Falls Public Service District	52,793	0.028379%
X54100	Nonstate	North Beckley Public Service District	73,947	0.039751%
X54200	Nonstate	Cabell County Public Library	330,900	0.177876%
X54400	Nonstate	City County Building Management Commission	20,831	0.011198%
X54500	Nonstate	Ohio County Public Library	81,323	0.043715%
X54900	Nonstate	Raleigh County Public Library	77,251	0.041526%
X55000	Nonstate	South Charleston Public Library	34,161	0.018364%
X55100	Nonstate	Bluefield Sanitary Board	183,011	0.098378%
X55300	Nonstate	Greenbrier Valley Airport Authority	90,588	0.048696%
X55400	Nonstate	Central West Virginia Regional Airport Authority	337,410	0.181376%
X55401	Nonstate	Raleigh County Memorial Airport	40,853	0.021961%
X55500	Nonstate	Kanawha County Parks & Recreation	75,400	0.040531%
X55600	Nonstate	Morgantown Public Library	85,046	0.045717%
X55800	Nonstate	City of South Charleston Sanitary Board	115,952	0.062330%
X55900	Nonstate	West Virginia Association of Counties	21,797	0.011717%
X56100	Nonstate	Prestera Center	13,727	0.007379%
X56300	Nonstate	Martinsburg Public Library	73,811	0.039677%
X56500	Nonstate	Elkins Housing Authority	19,852	0.010671%
X56700	Nonstate	Parkersburg & Wood County Public Library	95,833	0.051515%

The accompanying notes are an integral part of this schedule

WEST VIRGINIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM

SCHEDULE OF EMPLOYER ALLOCATIONS

As of and for the Year Ended June 30, 2016

Employer Number	State/Nonstate	Employer Name	Employer Contributions	Employer Allocation Percentage
X56800	Nonstate	Union Public Service District	55,367	0.029763%
X56900	Nonstate	Kingwood Water Works	44,906	0.024139%
X57100	Nonstate	Lubeck Public Service District	93,207	0.050103%
X57200	Nonstate	Sissonville Public Service District	37,857	0.020350%
X57300	Nonstate	BCKP Regional Intergovernmental Council	53,206	0.028601%
X57400	Nonstate	Fayette County Public Library	56,955	0.030617%
X57600	Nonstate	Dunbar Sanitary Board	60,151	0.032334%
X57700	Nonstate	Point Pleasant Housing Authority	29,077	0.015631%
X57900	Nonstate	Claywood Park Public Service District	107,536	0.057806%
X58000	Nonstate	Region 8 Planning & Development Council	121,491	0.065308%
X58300	Nonstate	Greenbrier Valley Conservation District	5,814	0.003126%
X58400	Nonstate	City of Spencer Sanitary Board	12,226	0.006572%
X58600	Nonstate	City of Spencer Waterworks	40,208	0.021614%
X58700	Nonstate	Mid Ohio Valley Regional Airport	52,600	0.028275%
X58800	Nonstate	Brooke County Public Library	12,111	0.006510%
X58900	Nonstate	Region VII Planning & Development Council	31,867	0.017130%
X59000	Nonstate	Region 4 Planning & Development Council	37,197	0.019996%
X59100	Nonstate	Craft Memorial Library	25,328	0.013615%
X59200	Nonstate	Green Acres Regional Center Inc	72,557	0.039003%
X59300	Nonstate	Region 1 Planning & Development Council	46,813	0.025165%
X59500	Nonstate	Lavalette Public Service District	65,932	0.035442%
X59600	Nonstate	Clarksburg Water Board	288,331	0.154993%
X59700	Nonstate	Craigsville Public Service District	66,705	0.035858%
X59800	Nonstate	Nettie-Leivasv Public Service District	30,238	0.016254%
X59900	Nonstate	Putnam County Parks & Recreation Commission	30,371	0.016326%
X60000	Nonstate	Spencer Housing Authority	33,447	0.017979%
X60200	Nonstate	Region II Planning & Development Council	25,453	0.013682%
X60300	Nonstate	Valley Healthcare System	6,911	0.003715%
X60400	Nonstate	Buffalo Creek Public Service District	39,330	0.021142%
X60600	Nonstate	Shortline Public Service District	16,985	0.009130%
X60700	Nonstate	Boone Madison Public Library	13,502	0.007258%
X60800	Nonstate	Westbrook Health Services Inc	4,127	0.002219%
X61200	Nonstate	Armstrong Deepwater Public Service District	17,473	0.009393%
X61300	Nonstate	Kyova Interstate Planning Commission	55,442	0.029803%
X61400	Nonstate	Wood County Parks & Recreation Commission	2,292	0.001232%
X61600	Nonstate	Beckley Housing Authority	61,005	0.032793%
X61800	Nonstate	Central WV Transit Authority	163,887	0.088098%
X61900	Nonstate	Marion County Parks & Recreation Commission	43,156	0.023198%
X62000	Nonstate	Arbuckle Public Service District	12,183	0.006549%
X62100	Nonstate	Wetzel County Hospital	421,351	0.226499%
X62200	Nonstate	Clarksburg-Harrison Public Library	40,692	0.021874%
X62300	Nonstate	Ohio County Public Service District	65,478	0.035198%
X62500	Nonstate	Greenbrier Public Service District #1	25,089	0.013487%
X62700	Nonstate	Ohio Valley Regional Transportation Authority	250,578	0.134699%
X62800	Nonstate	Berkeley County Public Service Water District	288,812	0.155251%
X62900	Nonstate	Parkersburg Housing Authority	81,461	0.043790%
X63000	Nonstate	Marion County Public Library	65,979	0.035467%
X63100	Nonstate	Mason County Public Service District	95,429	0.051298%
X63200	Nonstate	Monroe County Public Library	3,456	0.001858%
X63300	Nonstate	Kanawha County Emergency Ambulance Authority	203,372	0.109323%
X63400	Nonstate	Southern Jackson County Public Service District	33,983	0.018267%
X63500	Nonstate	Jackson County Public Library	21,067	0.011325%
X63800	Nonstate	Raleigh County Public Service District	70,512	0.037904%
X63900	Nonstate	Jackson County Housing Authority	42,134	0.022649%
X64200	Nonstate	Burnsville Public Utility Board	15,749	0.008466%
X64300	Nonstate	Kenova Municipal Water Works	46,629	0.025065%
X64500	Nonstate	Malden Public Service District	47,889	0.025743%
X64600	Nonstate	Boone County Parks & Recreation Board	28,850	0.015508%
X64700	Nonstate	Hardy County Rural Development Authority	15,164	0.008152%
X64800	Nonstate	Mineral Wells Public Service District	47,985	0.025794%
X64900	Nonstate	Housing Authority of Mingo County	56,567	0.030408%
X65000	Nonstate	Upper Ohio Conservation District	1,680	0.000903%
X65200	Nonstate	Town of West Hamlin	39,657	0.021318%
X65300	Nonstate	Eastern Panhandle Regional Planning & Development Council	33,604	0.018064%
X65400	Nonstate	Marshall County Public Service District #1	12,089	0.006498%
X65700	Nonstate	Warm Springs Public Service District	26,549	0.014271%
X65800	Nonstate	Wilderness Public Service District	45,167	0.024280%
X65900	Nonstate	Bradley Public Service District	29,936	0.016092%
X66000	Nonstate	Wood County Recreation Commission	3,863	0.002077%
X66500	Nonstate	Raleigh County Housing Authority	56,194	0.030207%
X66600	Nonstate	Fairmont Housing Authority	108,339	0.058238%
X66700	Nonstate	Town of Beverly	33,602	0.018063%
X66900	Nonstate	Southern Conservation District	16,614	0.008931%
X67000	Nonstate	Pocahontas County Public Service District	41,585	0.022354%
X67100	Nonstate	Huttonsville Public Service District	37,949	0.020399%
X67200	Nonstate	Grant County Housing Authority	14,863	0.007990%
X67300	Nonstate	Board of Parks & Recreation Commission	86,116	0.046292%
X67400	Nonstate	Putnam County Development Authority	12,637	0.006793%

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WEST VIRGINIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM

SCHEDULE OF EMPLOYER ALLOCATIONS

As of and for the Year Ended June 30, 2016

Employer Number	State/Nonstate	Employer Name	Employer Contributions	Employer Allocation Percentage
X67500	Nonstate	Taylor County Public Library	10,199	0.005483%
X67600	Nonstate	Monroe Health Center	423,808	0.227819%
X67700	Nonstate	Louis Bennett Public Library	8,247	0.004433%
X67800	Nonstate	Region VIII Solid Waste Authority	38,375	0.020629%
X67900	Nonstate	Roane County Public Library	16,136	0.008674%
X68300	Nonstate	Cool Ridge-Flat Top Public Service District	18,535	0.009964%
X68400	Nonstate	Dunbar Housing Authority	23,729	0.012756%
X68500	Nonstate	Richwood Public Library	5,358	0.002880%
X68600	Nonstate	Glenville Utility	54,941	0.029534%
X68700	Nonstate	Flatwoods Canoe Run Public Service District	79,290	0.042622%
X68800	Nonstate	Raleigh County Emergency Services	157,025	0.084409%
X68900	Nonstate	Berkeley County Development Authority	26,550	0.014272%
X69000	Nonstate	Mount Hope Housing Authority	22,991	0.012359%
X69100	Nonstate	Doddridge County Public Library	12,789	0.006875%
X69200	Nonstate	Berkeley County Public Service Sewer District	270,409	0.143559%
X69300	Nonstate	Kanawha Public Service District	55,963	0.030083%
X69500	Nonstate	Logan County Public Service District	206,869	0.111203%
X69800	Nonstate	Workforce Investment Board of Kanawha County	30,926	0.016625%
X69901	Nonstate	Bluewell Public Service District	59,567	0.032021%
X70100	Nonstate	Ritchie County Public Library	17,213	0.009253%
X70200	Nonstate	Keyser Housing Authority	30,954	0.016639%
X70300	Nonstate	Branchland Midkiff Public Service District	16,158	0.008686%
X70500	Nonstate	Sugar Creek Public Service District	7,359	0.003956%
X70600	Nonstate	Southwestern Water District	26,591	0.014294%
X70700	Nonstate	Grant County Public Service District	41,624	0.022375%
X70800	Nonstate	Big Bend Public Service District	13,818	0.007428%
X70900	Nonstate	Benedum Airport Authority	82,806	0.044512%
X71100	Nonstate	Valley Head Public Library	2,289	0.001231%
X71200	Nonstate	Taylor County Public Service District	33,735	0.018134%
X71300	Nonstate	Webster Springs Public Service District	12,993	0.006984%
X71400	Nonstate	Eastern WV Regional Airport Authority	15,166	0.008153%
X71500	Nonstate	Huntington Cabell Wayne Animal Shelter	8,835	0.004749%
X71600	Nonstate	Boone County Housing & Redevelopment Authority	29,509	0.015862%
X71700	Nonstate	Craigsville Public Library	5,884	0.003163%
X71800	Nonstate	Charleston Convention & Visitors Bureau	55,370	0.029764%
X72000	Nonstate	Randolph County Housing Authority	65,284	0.035093%
X72100	Nonstate	Berkeley County Fire Service Board	16,156	0.008685%
X72300	Nonstate	Cowen Public Service District	43,282	0.023266%
X72400	Nonstate	Vienna Public Library	25,509	0.013713%
X72500	Nonstate	White Oak Public Service District	17,817	0.009578%
X72600	Nonstate	Marshall County Park & Recreation	33,384	0.017946%
X72700	Nonstate	Martinsburg Berkeley County Parks & Recreation Board	73,196	0.039346%
X72900	Nonstate	Mannington Sanitary Board	6,315	0.003394%
X73000	Nonstate	Elk Valley Public Service District	43,519	0.023394%
X73100	Nonstate	Lewis County Convention & Visitors Bureau	8,253	0.004436%
X73300	Nonstate	Leadsville Public Service District	18,331	0.009854%
X73500	Nonstate	Union Williams Public Service District	56,849	0.030559%
X73600	Nonstate	Coalfield Community Action Partnership Inc	317,272	0.170550%
X73900	Nonstate	Tucker County Solid Waste Authority	45,992	0.024723%
X74000	Nonstate	Hamrick Public Service District	18,270	0.009821%
X74200	Nonstate	Raleigh County Solid Waste Authority	207,404	0.111490%
X74300	Nonstate	Fayette County Solid Waste Authority	4,803	0.002582%
X74400	Nonstate	Red Sulphur Public Service District	41,729	0.022432%
X74500	Nonstate	Greenbrier County Public Service District #2	48,422	0.026029%
X74700	Nonstate	Putnam County Fire Service Board	13,230	0.007112%
X74800	Nonstate	Mercer County Solid Waste Authority	36,979	0.019878%
X74900	Nonstate	4C Economic Development Authority	37,586	0.020205%
X75000	Nonstate	Kanawha County Solid Waste Authority	11,109	0.005972%
X75200	Nonstate	Lincoln Public Service District	31,858	0.017125%
X75300	Nonstate	Sun Valley Public Service District	30,520	0.016406%
X75400	Nonstate	Pocahontas County Solid Waste Authority	17,290	0.009294%
X75600	Nonstate	Bluefield Housing Authority	55,506	0.029837%
X75800	Nonstate	Romney Public Housing Authority	19,248	0.010347%
X75900	Nonstate	Putnam County Solid Waste Authority	6,027	0.003240%
X76000	Nonstate	Ohio County Solid Waste Authority	1,611	0.000866%
X76100	Nonstate	Pleasants County Public Library	3,663	0.001969%
X76200	Nonstate	Kingwood Parks & Recreation Commission	8,057	0.004331%
X76400	Nonstate	Lynn Murray Memorial Library	5,341	0.002871%
X76500	Nonstate	Swaney Memorial Library	2,700	0.001451%
X76600	Nonstate	Wood County Solid Waste Authority	6,750	0.003628%
X76800	Nonstate	Mingo County Redevelopment Authority	16,414	0.008823%
X76900	Nonstate	Mountain Top Public Service District	19,620	0.010547%
X77200	Nonstate	Northern Jackson County Public Service District	15,544	0.008356%
X77300	Nonstate	Hammond Public Service District	23,538	0.012653%
X77400	Nonstate	Harrison County Solid Waste Authority	15,478	0.008320%
X77700	Nonstate	Midland Public Service District	36,786	0.019774%
X77800	Nonstate	Danese Public Service District	19,382	0.010419%
X77900	Nonstate	Boone County Public Service District	38,512	0.020702%

The accompanying notes are an integral part of this schedule

WEST VIRGINIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM

SCHEDULE OF EMPLOYER ALLOCATIONS

As of and for the Year Ended June 30, 2016

Employer Number	State/Nonstate	Employer Name	Employer Contributions	Employer Allocation Percentage
X78200	Nonstate	Grandview-Doolin Public Service District	17,072	0.009177%
X78300	Nonstate	Jefferson County Parks & Recreation Commission	28,493	0.015316%
X78400	Nonstate	Putnam Public Service District	243,909	0.131114%
X78600	Nonstate	Chestnut Ridge Public Service District	16,400	0.008816%
X78700	Nonstate	Weirton Transit Corporation	14,325	0.007700%
X78800	Nonstate	Greenbrier County Solid Waste Authority	41,216	0.022156%
X78900	Nonstate	Harpers Ferry Bolivar Public Service District	15,780	0.008483%
X79100	Nonstate	Jefferson County Public Service District	65,410	0.035161%
X79300	Nonstate	Barbour County Development Authority	5,132	0.002759%
X79400	Nonstate	Wyoming County Economic Development Authority	17,334	0.009318%
X79600	Nonstate	Northern Wayne County Public Service District	43,633	0.023455%
X79700	Nonstate	Lincoln Economic Development Authority	8,557	0.004600%
X79800	Nonstate	Gauley River Public Service District	19,879	0.010686%
X79900	Nonstate	Elkins Road Public Service District	11,058	0.005944%
X80300	Nonstate	Crab Orchard MacArthur Public Service District	45,428	0.024420%
X80400	Nonstate	McDowell County Emergency Commission	16,270	0.008746%
X80500	Nonstate	Roane County Economic Development Authority	4,894	0.002631%
X80600	Nonstate	Metro Emergency Operations Center	459,014	0.246744%
X80700	Nonstate	Mercer County Airport Authority	17,255	0.009276%
X80900	Nonstate	Town of Eleanor	11,357	0.006105%
X81100	Nonstate	Wetzel County Emergency Ambulance Authority	3,904	0.002099%
X81200	Nonstate	Town of Harpers Ferry	51,822	0.027857%
X81600	Nonstate	Brooke County Public Service District	18,868	0.010142%
X81700	Nonstate	Hancock County Shelter Workshop	129,308	0.069510%
X81900	Nonstate	Hampshire County Development Authority	13,610	0.007316%
X82000	Nonstate	Crum Public Service District	18,473	0.009930%
X82100	Nonstate	Central Communications Inc	55,917	0.030058%
X82200	Nonstate	Corridor G Regional Development Authority	6,075	0.003266%
X82300	Nonstate	Tucker County Parks and Recreation Commission	3,884	0.002088%
X82400	Nonstate	Berkeley County Emergency Ambulance Authority	23,883	0.012839%
X82600	Nonstate	Raleigh County Recreation Authority	12,951	0.006962%
X82700	Nonstate	Enlarged Hepzibah Public Service District	19,012	0.010220%
X82900	Nonstate	County Commissioners Association of WV	16,286	0.008755%
X83100	Nonstate	Greenbrier County Convention & Visitor Bureau	30,241	0.016256%
X83300	Nonstate	Boone County Ambulance Authority	25,148	0.013518%
X83500	Nonstate	Hamlin-Lincoln County Public Library	19,835	0.010662%
X83700	Nonstate	Greater Paw Paw Sanitary District	13,875	0.007458%
X83900	Nonstate	Greenbrier County Housing Authority	7,953	0.004275%
X84100	Nonstate	Elkins-Randolph County Airport	9,991	0.005370%
X84300	Nonstate	Summers County Public Library	9,083	0.004883%
X84400	Nonstate	Ritchie County Economic Development Authority	6,309	0.003391%
X84600	Nonstate	West Virginia Municipal League	31,110	0.016723%
X84700	Nonstate	Pride Community Services Inc	152,667	0.082066%
X84900	Nonstate	Jackson County Development Authority	11,975	0.006437%
X85000	Nonstate	Five Rivers Public Library	5,767	0.003100%
X85100	Nonstate	Hardy County Public Service District	34,830	0.018723%
X85200	Nonstate	Ritchie County Ambulance Authority	97,137	0.052216%
X85300	Nonstate	Preston County Senior Citizens Inc	58,390	0.031388%
X85500	Nonstate	Piedmont Housing Authority	19,238	0.010341%
X85700	Nonstate	Benwood-McMechen Housing Authority	34,863	0.018741%
X85800	Nonstate	Fairmont Marion County Transit Authority	113,540	0.061034%
X86000	Nonstate	Nicholas County Solid Waste Authority	36,547	0.019646%
X86100	Nonstate	Hatfield McCoy Regional Recreation Authority	121,928	0.065543%
X86400	Nonstate	City of Martinsburg	564,659	0.303534%
X86500	Nonstate	City of Point Pleasant	139,498	0.074988%
X86700	Nonstate	Norton-Harding-Jimtown Public Service District	10,668	0.005735%
X86800	Nonstate	Clarksburg-Harrison Regional Housing Authority	117,275	0.063041%
X86900	Nonstate	Marshall County Public Service District #4	15,396	0.008276%
X87000	Nonstate	Northern Panhandle Community Criminal Justice Board	79,234	0.042593%
X87200	Nonstate	Region 1 Workforce Investment Board	68,089	0.036601%
X87300	Nonstate	Century Volga Public Service District	22,002	0.011827%
X87400	Nonstate	Frankfort Public Service District	70,281	0.037780%
X87500	Nonstate	WV Affordable Housing Trust Fund	7,498	0.004030%
X87600	Nonstate	Clay County Public Service District	15,308	0.008229%
X87700	Nonstate	Adrian Public Service District	18,954	0.010189%
X87900	Nonstate	Marshall County Public Service District #3	19,069	0.010250%
X88000	Nonstate	Mercer County Communications Center	83,556	0.044916%
X88100	Nonstate	Charles Town Utility Board	173,954	0.093510%
X88200	Nonstate	Phillippi Public Library	4,019	0.002160%
X88300	Nonstate	Cottageville Public Service District	25,493	0.013704%
X88400	Nonstate	Mingo County Public Service District	71,663	0.038523%
X88500	Nonstate	City of Sistersville	60,006	0.032256%
X88700	Nonstate	Canaan Valley Public Service District	9,551	0.005134%
X88900	Nonstate	McDowell County Solid Waste Authority	6,088	0.003272%
X89000	Nonstate	Monongalia County Urban Mass Transit Authority	11,104	0.005969%
X89100	Nonstate	Ohio County Development Authority	120,158	0.064591%
X89200	Nonstate	Berkeley County Farmland Protection	5,214	0.002803%
X90001	Nonstate	Public Defender Corporation - 1st Judicial Circuit	96,814	0.052042%

The accompanying notes are an integral part of this schedule

WEST VIRGINIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM

SCHEDULE OF EMPLOYER ALLOCATIONS

As of and for the Year Ended June 30, 2016

<u>Employer Number</u>	<u>State/Nonstate</u>	<u>Employer Name</u>	<u>Employer Contributions</u>	<u>Employer Allocation Percentage</u>
X90002	Nonstate	Public Defender Corporation - 2nd Judicial Circuit	40,536	0.021790%
X90004	Nonstate	Fourth Circuit Public Defender Corp	43,862	0.023578%
X90005	Nonstate	Public Defender Corporation - 5th Judicial Circuit	73,329	0.039418%
X90006	Nonstate	Public Defender Corporation for the Sixth & Twenty-Fourth Circui	154,913	0.083274%
X90007	Nonstate	Public Defender Corporation - 7th Judicial Circuit	48,971	0.026324%
X90008	Nonstate	Public Defender Corporation for the Eighth Judicial Circuit	35,543	0.019106%
X90009	Nonstate	Public Defender Corporation for the Ninth Judicial Circuit	74,968	0.040299%
X90010	Nonstate	Public Defender Corporation for the Tenth Judicial Circuit	92,429	0.049685%
X90011	Nonstate	Public Defender Corporation - 11th Judicial Circuit	53,524	0.028772%
X90012	Nonstate	Public Defender Corporation - 12th Judicial Circuit	48,323	0.025976%
X90013	Nonstate	Public Defender Corporation - 13th Judicial Circuit	259,759	0.139634%
X90015	Nonstate	Public Defender Corporation for the Fifteenth Judicial Circuit	88,202	0.047413%
X90018	Nonstate	Public Defender Corporation - 18th Judicial Circuit	33,368	0.017937%
X90023	Nonstate	Public Defender Corporation - 23rd Judicial Circuit	223,002	0.119875%
X90025	Nonstate	Public Defender Corporation - 25th Judicial Circuit	78,267	0.042073%
X90028	Nonstate	28th Judicial Circuit Public Defender Corp	28,781	0.015471%
X90030	Nonstate	Public Defender Corporation for the Thirtieth Judicial Circuit	41,731	0.022433%
X99903	Nonstate	Boone County Board of Education	2,430	0.001306%
X99908	Nonstate	Clay County Board of Education	148	0.000080%
X99911	Nonstate	Gilmer County Board of Education	259	0.000139%
X99915	Nonstate	Logan County Board of Education	518	0.000279%
X99918	Nonstate	Jackson County Board of Education	1,512	0.000813%
X99925	Nonstate	Marion County Board of Education	1,347	0.000724%
X99926	Nonstate	Lincoln County Board of Education	1,555	0.000836%
X99931	Nonstate	McDowell County Board of Education	2,549	0.001370%
X99934	Nonstate	Nicholas County Board of Education	367	0.000197%
X99936	Nonstate	Pendleton County Board of Education	1,191	0.000640%
X99937	Nonstate	Pocahontas County Board of Education	2,182	0.001173%
X99940	Nonstate	Tyler County Board of Education	648	0.000348%
X99941	Nonstate	Hancock County Board of Education	1,080	0.000581%
X99955	Nonstate	Wyoming County Board of Education	799	0.000430%
X99960	Nonstate	Raleigh County Board of Education	2,095	0.001126%
Total			\$ 186,028,272	100.000000%

The accompanying notes are an integral part of this schedule

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

As of and for the Year Ended June 30, 2016

Employer Number/State/Nonstate	Employer Name	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense	
		Net Pension Liability	Net Difference Between Projected and Actual Pension Plan Investments	Changes in Proportionate Share of Contributions Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Changes in Assumptions	Changes in Proportionate Share of Contributions 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 Proportionate Share of Contributions Between Employer Contributions and Proportionate Share of Pension Expense	
X02800	Nonstate Mercer County Commission	2,450,617	770,075	10,446	983,883	(119,390)	(13,077)	(132,467)	404,140	1,037	405,177
X02900	Nonstate Mineral County Commission	1,573,501	494,452	19,147	644,816	(76,659)	(30,172)	(106,831)	259,492	(10,153)	249,339
X03000	Nonstate Mingo County Commission	1,998,265	627,929	19,871	814,439	(69,352)	(132,813)	(230,165)	329,541	(31,906)	297,635
X03100	Nonstate Montgomery County Commission	5,538,692	1,740,463	295,479	2,497,824	(269,836)	-	(269,836)	913,405	161,865	1,075,270
X03200	Nonstate Monroe County Commission	669,897	210,507	26,349	292,720	(32,636)	(10,649)	(43,285)	110,475	12,349	122,824
X03300	Nonstate Morgan County Commission	1,224,030	384,636	59,880	546,590	(59,633)	-	(59,633)	201,859	21,768	223,627
X03400	Nonstate Nicholas County Commission	1,256,760	304,921	33,166	532,891	(61,227)	(124,339)	(185,566)	207,257	(14,318)	192,939
X03500	Nonstate Ohio County Commission	2,303,810	192,119	723,943	1,083,665	(112,238)	-	(112,238)	379,929	81,976	461,905
X03600	Nonstate Pendleton County Commission	713,286	59,482	23,325	306,948	(34,750)	(10,804)	(45,554)	117,630	10,379	128,009
X03700	Nonstate Pleasants County Commission	1,076,130	89,740	338,160	469,344	(52,427)	-	(52,427)	177,468	23,039	200,507
X03800	Nonstate Pocahontas County Commission	1,084,106	90,406	340,666	475,468	(32,816)	(10,782)	(43,600)	178,784	22,660	201,444
X03900	Nonstate Preston County Commission	2,066,082	172,295	649,240	972,595	(100,656)	-	(100,656)	340,725	73,866	414,591
X04000	Nonstate Putnam County Commission	2,938,064	245,011	923,249	1,218,388	(143,138)	-	(143,138)	484,526	30,867	515,393
X04100	Nonstate Raleigh County Commission	4,097,701	341,715	1,827,650	2,429,222	(199,634)	(141,061)	(340,695)	675,766	12,761	688,527
X04200	Nonstate Randolph County Commission	1,597,143	133,189	501,882	708,273	(77,810)	-	(77,810)	263,390	40,538	303,928
X04300	Nonstate Randolph County Emergency Squad	56,271	4,693	17,682	24,139	(2,741)	(21,679)	(24,420)	9,280	(14,007)	(4,727)
X04400	Nonstate Ritchie County Commission	727,624	60,678	228,647	51,830	(35,449)	(35,449)	(70,898)	119,995	31,286	151,281
X04500	Nonstate Boone County Commission	800,265	66,736	251,473	340,950	(38,988)	(29,325)	(68,313)	131,975	5,529	137,504
X04600	Nonstate Summers County Commission	929,018	77,473	291,932	417,312	(45,260)	(4,926)	(50,186)	153,208	31,698	184,906
X04700	Nonstate Taylor County Commission	756,951	63,124	237,862	324,741	(36,877)	(8,229)	(45,106)	124,831	1,927	126,758
X04800	Nonstate Tucker County Commission	953,921	79,549	299,757	270,007	(46,474)	(2,005)	(48,479)	157,314	15,414	172,728
X04900	Nonstate Tyler County Commission	914,783	76,286	287,459	400,014	(44,567)	(12,927)	(57,494)	150,860	21,554	172,414
X04901	Nonstate Upshur County Development Authority	1,669,197	139,198	524,524	583,144	(81,321)	(54,159)	(135,480)	275,273	(11,595)	263,678
X05000	Nonstate Wayne County Commission	67,564	5,654	21,231	30,564	(3,292)	-	(3,292)	11,142	13,012	24,154
X05100	Nonstate Wayne County Commission	1,901,156	158,541	597,414	778,085	(92,621)	(19,816)	(112,437)	313,526	10,077	323,603
X05200	Nonstate Webster County Commission	719,948	226,234	22,130	286,272	(35,075)	(10,522)	(45,597)	118,729	(6,829)	111,900
X05300	Nonstate Wertz County Commission	1,561,341	130,203	490,631	145,057	(76,066)	(2,142)	(78,208)	257,486	79,790	337,276
X05400	Nonstate Wirt County Commission	275,896	23,007	86,697	120,008	(13,441)	-	(13,441)	45,499	5,708	51,207
X05500	Nonstate Wood County Commission	4,177,623	348,380	1,312,764	22,001	(208,527)	(38,047)	(246,574)	688,947	(12,783)	676,164
X05600	Nonstate Wyoming County Commission	2,047,566	170,750	643,421	1,683,145	(99,754)	(78,196)	(177,950)	337,671	(13,196)	324,475
X10100	Nonstate Barbour County Health Department	227,860	19,002	71,602	90,604	(11,101)	(24,448)	(35,549)	37,577	(13,456)	24,121
X10200	Nonstate Berkeley County Health Department	428,962	35,772	134,796	179,960	(20,898)	(49,395)	(70,293)	70,742	(10,169)	60,573
X10300	Nonstate Boone County Health Department	148,081	12,349	46,533	59,015	(7,214)	(12,988)	(20,202)	24,421	(4,084)	20,337
X10400	Nonstate Braxton County Health Department	88,830	7,408	27,914	35,322	(4,328)	(17,887)	(22,215)	14,649	(6,923)	7,726
X10500	Nonstate Brooke County Health Department	175,516	14,657	55,154	70,482	(8,551)	(17,709)	(26,260)	28,945	(5,630)	23,315
X10600	Nonstate Cabell-Huntington Health Department	1,022,704	85,285	321,372	467,729	(49,825)	(10,101)	(59,926)	168,658	20,147	188,805
X10800	Nonstate Clay County Health Department	333,825	27,838	104,900	146,009	(16,263)	-	(16,263)	55,052	6,166	61,218
X10900	Nonstate Doddridge County Health Department	106,207	8,857	33,374	52,310	(5,174)	(6,940)	(12,114)	17,515	(405)	17,110
X11000	Nonstate Fayette County Health Department	149,052	12,430	46,838	59,268	(7,262)	(17,939)	(25,201)	24,581	(9,434)	15,147
X11100	Nonstate Glinn County Health Department	67,332	5,615	21,158	26,881	(3,280)	(801)	(4,081)	11,104	(222)	10,882
X11101	Nonstate Glinn County Health Center	150,215	1,602	6,038	7,883	(936)	(162)	(1,098)	3,169	95	3,264
X11200	Nonstate Grant County Health Department	192,149	12,521	47,182	59,703	(7,315)	(33,760)	(41,075)	24,762	(13,558)	11,204
X11300	Nonstate Greenbrier County Board of Health	227,019	18,932	71,338	69,605	(1,885)	(12,945)	(14,830)	37,438	2,458	39,896
X11400	Nonstate Hampshire County Health Department	164,400	13,710	51,661	69,645	(8,009)	(1,622)	(9,631)	27,112	2,603	29,715
X11500	Nonstate Hancock County Board of Health	156,184	13,025	49,079	71,368	(7,609)	(3,585)	(11,194)	25,757	2,311	28,068
X11600	Nonstate Hardy County Health Department	146,966	12,256	46,182	58,438	(7,721)	(14,881)	(22,602)	34,000	(2,645)	31,355
X11700	Nonstate Harrison-Clarksburg Health Department	388,080	32,363	121,949	164,709	(18,907)	(16,224)	(35,131)	64,124	(6,203)	57,927
X11800	Nonstate Jackson County Health Department	206,920	17,255	63,622	83,638	(10,081)	(11,259)	(21,340)	34,000	(2,762)	31,238
X11900	Nonstate Jefferson County Health Department	285,392	23,799	89,681	171,117	(13,904)	(22,992)	(36,896)	47,065	21,850	68,915
X12000	Nonstate Kanawha County Health Department	960,517	80,099	301,830	391,954	(46,795)	(20,450)	(67,245)	158,402	(48,061)	110,341
X12100	Nonstate Lewis County Health Department	102,914	8,582	3,339	54,503	(5,014)	(25,664)	(30,678)	16,972	912	17,884
X12200	Nonstate Lincoln County Health Department	118,596	9,890	37,267	48,554	(5,778)	(10,835)	(16,613)	19,558	(5,352)	14,206
X12300	Nonstate Logan County Board of Health	159,760	13,323	50,203	67,929	(7,783)	(6,044)	(13,827)	26,347	1,185	27,532
X12400	Nonstate McDowell County Health Department	99,812	8,323	31,365	41,751	(4,863)	(7,209)	(12,072)	16,460	(1,134)	15,326
X12500	Nonstate Marion County Health Department	242,946	20,260	76,343	104,830	(11,836)	(2,156)	(13,992)	40,065	1,683	41,748

The accompanying notes are an integral part of this schedule

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

As of and for the Year Ended June 30, 2016

Employer Number/State/Nonstate	Employer Name	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense			
		Net Pension Liability	Expected Experience	Actual Experience	Net Difference Between Projected and Actual Pension Plan Investments	Changes in Proportion and Differences Between Employer Contributions and Total Outflows of Resources	Changes in Assumptions	Changes in Proportion and Differences Between Employer Contributions and Total Inflows of Resources	Proportionate Share of Pension Expense	Proportionate Share of Contributions	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Total Pension Expense		
X12600	Nonstate Marshall County Health Department	179,213	14,945	14,945	56,315	1,102	72,362	(8,731)	(20,540)	(29,271)	29,555	(9,119)	20,436
X12700	Nonstate Mason County Health Department	128,902	10,749	10,749	40,506	-	51,255	(6,280)	(2,143)	(8,423)	21,258	(986)	20,272
X12800	Nonstate Mercer County Board of Health	248,320	20,708	20,708	78,031	2,183	100,922	(12,098)	(9,773)	(21,871)	40,951	(4,855)	36,096
X12900	Nonstate Mineral County Health Department	163,643	13,647	13,647	51,423	409	65,479	(7,972)	(19,976)	(27,948)	26,987	(8,280)	18,707
X13000	Nonstate Mingo County Board of Health	139,292	11,616	11,616	43,771	7,874	63,261	(6,786)	(3,134)	(9,920)	22,971	1,170	24,141
X13100	Nonstate Monongalia County Health Department	1,511,557	126,052	126,052	474,987	43,913	644,952	(73,641)	(17,760)	(91,401)	249,276	3,714	252,990
X13200	Nonstate Morgan County Health Department	115,479	9,940	9,940	36,288	1,049	46,967	(5,626)	(5,396)	(11,022)	19,044	(6,319)	15,725
X13300	Nonstate Nicholas County Health Department	119,285	9,947	9,947	37,484	-	47,431	(5,811)	(16,132)	(21,943)	19,672	(6,740)	12,932
X13500	Nonstate Wheeling-Ohio County Health Department	461,355	38,473	38,473	144,975	-	183,448	(22,476)	(32,899)	(55,375)	76,084	(17,979)	58,105
X13600	Nonstate Pendleton County Health Department	113,088	9,451	9,451	35,536	1,347	46,314	(3,509)	(1,938)	(7,447)	18,650	(297)	18,353
X13800	Nonstate Pocahontas County Board of Health	45,489	3,993	3,993	14,294	-	18,087	(2,216)	(5,158)	(7,374)	7,502	(3,078)	4,424
X13900	Nonstate Preston County Health Department	160,264	13,365	13,365	50,361	46	63,772	(7,808)	(6,726)	(14,534)	26,430	(3,301)	23,129
X14100	Nonstate Beckley-Raleigh County Board of Health	435,157	36,289	36,289	136,742	-	173,031	(21,200)	(30,023)	(51,223)	71,763	(13,795)	57,968
X14200	Nonstate Randolph-Elkins Health Department	420,768	35,089	35,089	132,221	1,796	169,106	(20,499)	(50,414)	(70,913)	69,390	(20,039)	49,351
X14500	Nonstate Summers County Health Department	101,893	8,497	8,497	32,219	2,411	42,927	(4,964)	(1,105)	(6,069)	16,804	1,115	17,919
X14600	Nonstate Grafton-Taylor County Board of Health	378,726	31,583	31,583	119,010	71,033	221,626	(18,451)	(11,214)	(29,665)	62,457	17,465	79,922
X14700	Nonstate Tucker County Health Department	47,999	4,003	4,003	15,083	2,147	21,233	(2,338)	(8,012)	(10,350)	7,916	(951)	6,965
X14900	Nonstate Upshure-Buckhannon Health Department	102,632	8,559	8,559	32,251	7,189	47,999	(5,000)	(15,247)	(20,242)	16,925	(215)	16,710
X15000	Nonstate Wayne County Health Department	171,270	14,283	14,283	53,819	2,651	70,753	(8,344)	(7,217)	(15,561)	28,245	(4,583)	23,662
X15100	Nonstate Webster County Health Department	62,060	5,173	5,173	19,492	1,968	26,633	(3,022)	(5,250)	(8,272)	10,230	(195)	10,035
X15200	Nonstate Wenzel-Tyler Health Department	82,761	6,902	6,902	26,007	-	32,909	(4,052)	(29,307)	(33,339)	13,648	(12,714)	934
X15400	Nonstate Mid-Ohio Valley Health Department	1,436,256	119,772	119,772	451,325	25,276	596,373	(69,972)	(14,357)	(84,329)	236,858	7,580	244,438
X15500	Nonstate Wyoming County Health Department	111,615	9,308	9,308	35,074	596	44,978	(5,438)	(10,604)	(16,042)	18,407	(5,806)	12,601
X20100	Nonstate City of Montgomery	341,166	28,450	28,450	107,207	12,843	148,500	(16,621)	(8,104)	(24,725)	56,263	6,458	62,721
X20200	Nonstate City of Follansbee	766,388	63,911	63,911	240,827	851	305,589	(37,357)	(17,126)	(54,463)	126,388	(4,899)	121,489
X20300	Nonstate Town of Grant Town	77,024	6,423	6,423	24,204	8,745	39,372	(3,752)	(1,546)	(5,300)	12,702	(2,800)	15,312
X20400	Nonstate Town of Pineville	206,680	17,235	17,235	64,946	16,816	98,997	(10,069)	(12,771)	(22,840)	34,084	8,531	42,615
X20500	Nonstate City of Nitro	545,698	45,507	45,507	171,479	3,083	220,069	(26,586)	(2,581)	(29,167)	89,993	(1,012)	88,981
X20600	Nonstate City of Williamson	115,060	9,595	9,595	36,156	11,411	57,162	(5,606)	(3,460)	(9,066)	18,975	2,164	21,139
X20601	Nonstate City of Williamson	49,558	4,133	4,133	15,573	3,028	22,734	(2,414)	(3,721)	(6,135)	8,173	(613)	7,560
X20602	Nonstate City of Williamson Utility Board	32,685	2,726	2,726	10,271	15,592	28,589	(1,592)	-	(6,135)	5,390	6,006	11,396
X20700	Nonstate Town of Belle	119,940	10,002	10,002	37,690	28,654	76,346	(5,843)	(46,933)	(52,776)	19,780	1,610	21,390
X20701	Nonstate Belle Sanitary Board	31,759	2,648	2,648	9,980	798	13,426	(1,547)	(3,829)	(5,376)	5,237	(2,190)	3,047
X20800	Nonstate City of Hinton	505,065	42,118	42,118	158,710	40,660	241,488	(24,606)	(10,157)	(34,763)	83,292	7,967	91,259
X20900	Nonstate City of Salem	311,493	25,976	25,976	97,883	16,481	140,340	(15,175)	(1,772)	(16,947)	51,369	11,147	62,516
X21000	Nonstate City of Elkins	1,424,163	118,764	118,764	447,525	44,256	610,545	(69,383)	(15,556)	(84,939)	234,864	13,460	248,324
X21100	Nonstate City of Wellsburg	567,157	47,296	47,296	178,222	15,710	241,228	(27,631)	(5,648)	(33,279)	93,532	1,639	95,171
X21200	Nonstate City of Huntington	3,364,705	280,589	280,589	1,057,315	139,667	1,477,571	(163,923)	(247,707)	(411,630)	554,885	12,218	567,103
X21300	Nonstate Village of Valley Grove	6,892	575	575	2,166	805	3,546	(336)	(1,324)	(1,660)	1,137	198	1,335
X21400	Nonstate City of Lewisburg	1,257,517	104,867	104,867	395,159	51,847	551,873	(61,264)	(6,651)	(67,895)	207,582	17,440	224,822
X21500	Nonstate Town of Fayetteville	460,937	38,438	38,438	144,843	1,320	184,601	(24,456)	(6,784)	(29,240)	96,015	(1,567)	74,448
X21600	Nonstate City of Fairmont	3,056,474	253,217	253,217	954,173	92,826	1,300,216	(147,952)	(45,049)	(192,981)	500,756	48,048	548,804
X21700	Nonstate Town of Bath	121,971	10,171	10,171	38,328	-	48,499	(9,942)	(5,328)	(11,270)	20,115	(3,909)	16,206
X21701	Nonstate Berkeley Springs Water Works	153,438	12,796	12,796	48,216	2,926	65,938	(7,475)	(9,378)	(9,378)	25,304	(89)	25,215
X21800	Nonstate City of Bridgeport	4,423,576	368,890	368,890	1,390,052	183,479	1,942,421	(215,510)	-	(215,510)	729,508	87,376	816,884
X21900	Nonstate City of Charleston	12,198,303	1,017,240	1,017,240	3,833,160	293,430	5,143,830	(594,282)	(594,282)	(652,870)	2,011,665	109,167	2,120,832
X22000	Nonstate City of Hurricane	956,468	78,094	78,094	294,273	16,214	388,581	(45,623)	(8,259)	(53,882)	154,436	5,370	159,806
X22001	Nonstate City of Hurricane Water & Sewer	865,065	72,139	72,139	271,836	7,724	351,699	(42,145)	(13,356)	(55,501)	142,661	(196)	142,465
X22100	Nonstate Town of Hundert	11,276	940	940	3,543	1,681	6,164	(549)	(2,671)	(3,220)	1,860	337	2,197
X22200	Nonstate City of Ravenswood	582,274	48,557	48,557	182,972	6,491	238,020	(28,367)	(17,918)	(46,285)	96,025	(1,593)	94,432
X22300	Nonstate City of Grafton	565,902	47,192	47,192	177,827	26,439	251,458	(27,570)	-	(27,570)	93,325	13,735	107,060
X22600	Nonstate City of Mannington	299,265	21,621	21,621	81,471	13,780	116,872	(144,763)	(1,149)	(1,149)	42,756	5,868	48,624
X22700	Nonstate City of Parkersburg	2,971,417	247,792	247,792	933,729	60,326	1,241,847	(144,663)	(862)	(145,625)	490,027	39,122	529,149
X22800	Nonstate City of Romney	462,903	38,602	38,602	145,461	16,622	200,685	(22,552)	(3,563)	(26,115)	76,339	7,510	83,849
X22900	Nonstate City of Saint Albans	1,123,279	93,672	93,672	352,976	5,580	452,228	(54,724)	(20,852)	(75,576)	185,244	(3,794)	181,450

The accompanying notes are an integral part of this schedule

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

As of and for the Year Ended June 30, 2016

Employer Number/State/Nonstate	Employer Name	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense				
		Net Pension Liability	Expected Experience	Actual Experience	Investment Earnings on Plan	Proportionate Share of Contributions	Net Difference Between Projected and Actual	Changes in Proportion and Differences Between Employer Contributions and	Changes in Proportion and Differences Between Employer Contributions and	Changes in Assumptions	Proportionate Share of Contributions	Proportionate Share of Contributions	Proportionate Share of Contributions	Proportionate Share of Contributions	Amortization of Deferred Amounts from	Net Pension Expense
X23000	Nonstate	148,888	12,416	46,786	11,463	70,665	(7,254)	(62,684)	(12,472)	24,554	6,678	31,232	6,678	185,408	185,408	
X23001	Nonstate	1,227,225	102,341	385,640	8,272	496,253	(59,788)	(7,170)	(122,472)	202,386	(16,978)	185,408	(16,978)	185,408	185,408	
X23002	Nonstate	641,500	53,496	201,583	37,686	292,765	(31,253)	(7,170)	(38,423)	105,792	22,374	128,166	22,374	128,166	128,166	
X23003	Nonstate	532,188	44,380	167,233	18,020	229,633	(25,927)	(15,771)	(41,698)	87,765	9,015	96,780	9,015	96,780	96,780	
X23004	Nonstate	165,578	13,808	52,031	5,241	71,080	(8,067)	(13,193)	(21,260)	27,306	(930)	26,376	(930)	26,376	26,376	
X23100	Nonstate	229,399	19,130	72,086	26,940	118,156	(11,176)	(5,311)	(16,487)	37,831	13,937	51,768	13,937	51,768	51,768	
X23200	Nonstate	90,895	7,580	28,563	905	37,048	(4,428)	(4,199)	(8,627)	14,990	(2,854)	12,136	(2,854)	12,136	12,136	
X23300	Nonstate	2,875,093	239,759	903,461	43,001	1,186,221	(140,070)	(1,598)	(141,668)	474,142	28,699	502,641	28,699	502,641	502,641	
X23300	Nonstate	331,919	27,679	104,301	10,453	142,433	(16,171)	(13,488)	(29,659)	54,738	2,403	57,141	2,403	57,141	57,141	
X23600	Nonstate	40,656	3,390	12,776	-	16,166	(1,981)	(7,507)	(9,488)	6,705	(4,429)	2,276	(4,429)	2,276	2,276	
X23700	Nonstate	2,320,386	193,501	729,151	109,263	1,031,915	(113,046)	-	(113,046)	382,663	59,739	442,402	59,739	442,402	442,402	
X23802	Nonstate	1,202,400	100,270	377,839	58,909	537,018	(58,579)	-	(58,579)	198,292	26,522	224,814	26,522	224,814	224,814	
X23900	Nonstate	12,574	1,049	3,951	789	5,789	(613)	(1,875)	(2,488)	2,074	(245)	1,829	(245)	1,829	1,829	
X23901	Nonstate	24,241	2,021	7,617	6,549	16,187	(1,181)	(62)	(1,243)	3,998	2,073	6,071	2,073	6,071	6,071	
X24001	Nonstate	271,410	22,633	85,287	30,532	138,272	(13,223)	(9,821)	(23,044)	44,759	5,226	49,985	5,226	49,985	49,985	
X24100	Nonstate	3,479,705	290,179	1,093,453	153,908	1,537,540	(169,526)	(110,825)	(280,351)	573,851	14,767	588,618	14,767	588,618	588,618	
X24200	Nonstate	995,550	83,021	312,839	418,198	418,198	(48,502)	(4,646)	(53,148)	164,180	13,396	177,576	13,396	177,576	177,576	
X24300	Nonstate	357,060	29,776	112,202	34,454	176,432	(17,395)	(4,646)	(22,041)	58,884	15,656	74,540	15,656	74,540	74,540	
X24400	Nonstate	659,500	54,997	207,239	61,342	323,578	(32,130)	(38,885)	(71,015)	108,760	25,625	134,385	25,625	134,385	134,385	
X24500	Nonstate	778,516	64,922	244,639	26,752	336,313	(37,928)	(24,466)	(62,394)	128,350	162	128,512	162	128,512	128,512	
X24600	Nonstate	98,066	8,178	30,816	13,235	52,229	(4,778)	(618)	(5,296)	16,172	4,674	20,846	4,674	20,846	20,846	
X24700	Nonstate	2,502,509	208,689	786,381	43,414	1,038,484	(121,918)	(97,648)	(219,566)	412,698	(37,012)	375,686	(37,012)	375,686	375,686	
X24800	Nonstate	72,198	6,021	22,687	5,392	34,100	(3,517)	(342)	(3,859)	11,906	2,321	14,227	2,321	14,227	14,227	
X24900	Nonstate	1,194,937	99,648	375,494	26,061	501,203	(58,215)	(6,985)	(65,200)	197,061	10,271	207,332	10,271	207,332	207,332	
X25000	Nonstate	167,692	13,984	52,695	24,034	90,713	(8,170)	-	(8,170)	27,655	10,535	38,190	10,535	38,190	38,190	
X25100	Nonstate	535,313	44,641	168,215	35,072	247,928	(26,080)	(16,645)	(42,725)	88,280	653	88,933	653	88,933	88,933	
X25200	Nonstate	203,520	16,974	63,963	17,135	98,072	(9,917)	-	(9,917)	33,568	7,469	41,037	7,469	41,037	41,037	
X25300	Nonstate	1,526,521	127,300	479,690	236,360	843,350	(74,370)	(4,119)	(78,489)	251,744	90,013	341,757	90,013	341,757	341,757	
X25400	Nonstate	174,647	14,564	54,881	11,725	81,170	(8,509)	(16,774)	(25,283)	28,802	203	29,005	203	29,005	29,005	
X25500	Nonstate	486,824	40,597	152,978	26,743	220,318	(23,813)	(7,983)	(31,796)	80,284	5,941	86,225	5,941	86,225	86,225	
X25600	Nonstate	488,794	40,762	153,597	81	194,440	(23,813)	(7,983)	(31,796)	80,284	5,941	86,225	5,941	86,225	86,225	
X25700	Nonstate	200,237	16,698	62,922	2,207	81,827	(9,755)	(5,118)	(14,873)	33,022	(2,778)	30,244	(2,778)	30,244	30,244	
X25800	Nonstate	771,814	64,363	242,533	29,143	336,039	(37,602)	(294)	(37,896)	127,283	22,039	149,322	22,039	149,322	149,322	
X25900	Nonstate	158,563	13,223	49,826	1,621	64,670	(7,725)	(708)	(8,433)	26,149	135	26,284	135	26,284	26,284	
X26000	Nonstate	792,815	66,114	249,132	69,570	384,816	(38,625)	(3,109)	(41,734)	130,746	26,372	157,118	26,372	157,118	157,118	
X26100	Nonstate	127,249	10,612	39,986	819	51,417	(6,199)	-	(6,199)	20,985	552	21,537	552	21,537	21,537	
X26200	Nonstate	1,799,660	150,077	565,520	27,338	742,935	(87,677)	-	(87,677)	296,788	16,220	313,008	16,220	313,008	313,008	
X26300	Nonstate	295,610	24,651	92,892	20,597	138,140	(14,402)	-	(14,402)	48,750	7,558	56,308	7,558	56,308	56,308	
X26400	Nonstate	448,141	37,371	140,823	32,958	211,152	(21,833)	-	(21,833)	73,905	20,318	94,223	20,318	94,223	94,223	
X26500	Nonstate	123,864	10,329	36,923	14,583	63,635	(6,034)	(6,104)	(12,138)	20,427	4,949	25,376	4,949	25,376	25,376	
X26600	Nonstate	155,338	12,954	48,813	27,756	89,523	(9,568)	(26,672)	(36,240)	25,617	(7,362)	18,251	(7,362)	18,251	18,251	
X26900	Nonstate	1,105,412	92,182	347,361	34,818	474,361	(53,854)	(10,976)	(64,830)	182,297	18,274	200,571	18,274	200,571	200,571	
X27000	Nonstate	63,842	240,571	335,478	31,065	335,478	(37,297)	(22,786)	(60,083)	126,253	8,494	134,747	8,494	134,747	134,747	
X27100	Nonstate	516,202	43,047	162,210	27,716	232,973	(25,149)	-	(25,149)	85,129	17,045	102,174	17,045	102,174	102,174	
X27200	Nonstate	296,993	20,612	39,986	22,037	140,130	(14,469)	-	(14,469)	48,978	9,125	58,103	9,125	58,103	58,103	
X27300	Nonstate	185,249	15,448	58,212	70,238	143,898	(9,025)	-	(9,025)	30,550	38,678	69,228	38,678	69,228	69,228	
X27400	Nonstate	349,987	29,186	109,979	9,776	148,941	(17,051)	(10,935)	(27,986)	57,178	(641)	57,077	(641)	57,077	57,077	
X27500	Nonstate	358,830	29,923	112,758	62,526	205,207	(17,482)	-	(17,482)	59,176	25,811	84,987	25,811	84,987	84,987	
X27600	Nonstate	207,289	17,286	65,138	21,480	103,904	(10,999)	(5,005)	(15,104)	34,185	7,663	41,848	7,663	41,848	41,848	
X27700	Nonstate	627,568	52,534	197,205	43,044	292,583	(30,574)	(9,842)	(40,416)	103,494	1,628	115,122	1,628	115,122	115,122	
X27800	Nonstate	155,839	12,996	48,970	103,189	103,189	(7,592)	(28,598)	(36,190)	25,700	10,939	36,639	10,939	36,639	36,639	
X28000	Nonstate	157,542	13,138	49,506	8,227	70,871	(7,653)	(1,236)	(8,911)	25,981	2,625	28,606	2,625	28,606	28,606	
X28100	Nonstate	107,373	8,954	33,740	3,308	46,002	(5,231)	(461)	(5,692)	17,707	2,179	19,886	2,179	19,886	19,886	
X28200	Nonstate	457,697	38,168	143,825	18,891	200,884	(22,298)	-	(22,298)	75,480	10,786	86,266	10,786	86,266	86,266	
X28200	Nonstate	444,635	37,079	139,721	15,644	192,444	(21,662)	(2,912)	(24,574)	73,326	7,577	80,903	7,577	80,903	80,903	

The accompanying notes are an integral part of this schedule

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

As of and for the Year Ended June 30, 2016

Employer Number/State/Nonstate	Employer Name	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense	
		Net Pension Liability	Expected Experience	Actual Experience	Net Difference Between Projected and Actual Pension Plan Investments	Changes in Proportionate Share of Contributions	Changes in Assumptions	Proportionate Share of Contributions	Changes in Proportionate Share of Contributions	Proportionate Share of Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportionate Share of Contributions	Proportionate Share of Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportionate Share of Contributions
X28300	Nonstate	145,988	12,174	45,875	28,648	86,697	(7,112)	(10,109)	(17,221)	24,075	10,493	34,568	
X28400	Nonstate	39,361	3,282	12,369	19,311	19,311	(1,918)	(18,690)	(20,608)	6,491	(3,920)	2,571	
X28500	Nonstate	140,308	11,701	44,090	7,557	63,348	(6,836)	(4,512)	(11,348)	23,139	(863)	22,276	
X28600	Nonstate	41,548	3,465	13,056	-	16,521	(2,024)	(24,556)	(26,580)	6,852	(15,021)	(8,169)	
X28700	Nonstate	248,869	20,754	78,204	6,482	105,440	(12,125)	(18,773)	(30,898)	41,042	(8,134)	32,908	
X28800	Nonstate	1,521,588	126,888	478,139	106,066	711,093	(74,129)	-	(74,129)	250,930	45,839	296,769	
X28900	Nonstate	46,686	3,893	14,671	4,222	18,986	(2,275)	(51)	(2,326)	7,699	177	7,876	
X29000	Nonstate	318,686	26,576	100,143	42,372	169,091	(15,526)	-	(15,526)	52,556	24,646	77,202	
X29100	Nonstate	138,221	11,526	43,434	27,166	82,126	(6,734)	(5,415)	(12,149)	22,794	4,771	27,565	
X29200	Nonstate	589,373	49,149	185,203	33,076	267,428	(28,713)	(13,058)	(41,771)	97,196	10,615	107,811	
X29300	Nonstate	236,355	19,710	74,271	14,651	108,632	(11,515)	(8,143)	(19,658)	38,978	6,545	45,523	
X29400	Nonstate	132,835	11,077	41,742	3,607	56,426	(6,472)	(6,698)	(13,170)	21,906	(3,770)	18,136	
X29500	Nonstate	140,026	11,677	44,001	6,146	61,824	(6,822)	(8,739)	(15,561)	23,092	(151)	22,941	
X29600	Nonstate	112,012	9,341	35,198	7,066	51,605	(5,457)	-	(5,457)	18,472	3,710	22,182	
X29700	Nonstate	73,313	6,114	23,038	14,850	29,152	(3,572)	(15,117)	(18,689)	12,090	(8,342)	3,748	
X29800	Nonstate	60,465	5,042	19,000	14,850	38,892	(2,946)	(2,020)	(4,966)	9,972	3,247	13,219	
X29900	Nonstate	348,909	29,096	109,640	19,101	157,837	(16,998)	(5,564)	(22,562)	57,540	2,661	60,201	
X30000	Nonstate	245,450	20,469	77,130	5,027	102,626	(11,958)	(13,939)	(25,897)	40,478	(2,039)	38,439	
X30100	Nonstate	352,778	29,419	110,856	13,037	153,312	(17,187)	(17,187)	(17,187)	58,178	4,674	62,852	
X30200	Nonstate	253,179	21,113	79,558	10,478	111,149	(12,334)	(6,618)	(18,952)	41,753	423	42,176	
X30300	Nonstate	68,333	5,698	21,473	526	27,697	(3,329)	(680)	(4,009)	11,269	(229)	11,040	
X30400	Nonstate	719,096	59,967	225,967	-	285,934	(35,033)	(28,127)	(63,160)	118,589	(9,845)	108,744	
X30500	Nonstate	175,071	6,260	23,590	5,960	35,810	(3,657)	-	(3,657)	12,380	2,313	14,693	
X30600	Nonstate	174,428	14,546	54,812	4,005	73,363	(8,498)	-	(8,498)	28,766	1,885	30,651	
X30700	Nonstate	242,705	20,240	76,267	9,142	105,649	(11,824)	-	(11,824)	40,025	4,138	44,163	
X30800	Nonstate	319,072	26,608	100,262	10,907	137,779	(15,545)	(2,645)	(18,190)	52,619	4,490	57,109	
X30900	Nonstate	2,497,430	208,265	784,785	53,027	1,046,077	(121,671)	(14,813)	(136,484)	411,860	32,487	444,347	
X31000	Nonstate	1,069,382	89,178	336,039	-	425,217	(52,099)	(96,109)	(148,208)	176,356	(53,133)	123,223	
X31100	Nonstate	808,243	67,401	253,980	40,455	361,836	(39,376)	(47,927)	(87,303)	133,290	13,860	147,150	
X31200	Nonstate	95,290	7,946	29,944	2,204	40,094	(4,642)	-	(4,642)	15,715	1,130	16,845	
X31300	Nonstate	196,056	16,350	61,608	15,311	93,269	(9,552)	(27,528)	(37,080)	32,332	(5,561)	26,771	
X31400	Nonstate	4,295,478	358,208	1,349,799	614,241	2,322,248	(209,269)	(1,968)	(21,237)	708,383	255,641	964,024	
X31500	Nonstate	133,589	11,140	41,979	1,199	54,318	(6,508)	(4,065)	(10,573)	22,031	(2,059)	19,972	
X31600	Nonstate	1,727,874	144,091	542,962	3,762	690,815	(84,179)	(27,787)	(111,966)	284,950	(19,364)	265,586	
X31700	Nonstate	674,822	56,275	212,504	34,109	302,438	(32,876)	(2,977)	(35,853)	111,287	10,989	122,276	
X31800	Nonstate	82,249	6,859	25,846	309	33,014	(4,007)	(12,127)	(16,134)	13,564	(4,785)	8,779	
X31900	Nonstate	2,119,965	176,788	666,172	178,465	1,021,425	(103,281)	(7,326)	(110,607)	349,611	91,652	441,263	
X32000	Nonstate	278,959	23,263	87,659	143,696	254,618	(13,590)	-	(13,590)	46,004	47,472	93,476	
X32100	Nonstate	40,551	3,382	12,745	1,199	17,324	(1,976)	(11)	(1,987)	6,687	670	7,357	
X32200	Nonstate	170,734	17,074	643,538	18,767	832,859	(99,744)	(144,961)	(244,705)	337,638	(35,995)	301,643	
X32300	Nonstate	96,235	8,025	30,240	8,476	46,741	(4,688)	(3,709)	(8,397)	15,870	209	16,079	
X32400	Nonstate	7,428	27,991	1,615	37,034	4,364	(4,340)	(141)	(4,481)	14,690	791	15,481	
X32500	Nonstate	153,456	12,977	48,221	4,364	65,382	(7,476)	-	(7,476)	25,307	1,732	27,039	
X32600	Nonstate	110,433	9,209	34,702	-	43,911	(5,380)	(25,669)	(31,049)	18,212	(13,275)	4,937	
X32700	Nonstate	74,000	6,171	23,254	2,636	32,061	(3,605)	(1,492)	(5,097)	12,204	582	12,786	
X32800	Nonstate	62,881	6,282	23,694	19,600	319,789	(36,756)	(2,115)	(38,851)	124,352	5,131	129,483	
X32900	Nonstate	260,834	21,751	81,968	8,282	111,997	(12,707)	-	(12,707)	43,015	4,853	47,868	
X33000	Nonstate	365,355	30,468	114,808	24,332	169,608	(17,800)	(3,784)	(21,584)	60,252	6,707	66,959	
X34200	Nonstate	1,654,893	136,337	513,744	26,655	676,736	(79,649)	-	(79,649)	269,616	12,665	282,281	
X34400	Nonstate	102,919	8,583	32,341	14,826	55,750	(5,014)	(3,302)	(8,316)	16,973	3,825	20,798	
X34500	Nonstate	33,506	126,259	20,505	180,268	153,505	(19,575)	-	(19,575)	66,261	8,769	75,030	
X34900	Nonstate	381,676	31,829	119,937	1,739	153,505	(18,595)	(5,737)	(24,332)	62,943	(709)	62,234	
X35000	Nonstate	168,783	14,075	5,377	9,377	76,490	(8,223)	(1,045)	(9,268)	27,835	3,956	31,791	
X35100	Nonstate	904,210	75,404	284,136	27,714	387,254	(44,052)	(12,626)	(56,678)	149,116	10,464	159,580	
X35300	Nonstate	447,570	37,324	140,643	77,423	255,390	(21,805)	(3,009)	(24,814)	73,810	25,615	99,425	

The accompanying notes are an integral part of this schedule

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

As of and for the Year Ended June 30, 2016

Employer Number/State/Nonstate	Employer Name	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense	
		Net Pension Liability	Net Difference Between Projected and Actual Pension Plan Investments	Changes in Proportionate Differences Between Employer Contributions and	Total Deferred Outflows of Resources	Changes in Proportionate Differences Between Employer Contributions and	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportionate Differences Between Employer Contributions and	Proportionate Share of Pension Expense	Total Employer Pension Expense
X55400	Central West Virginia Regional Airport Authority	1,667,056	523,851	26,222	689,092	(81,216)	(92,227)	(173,443)	255,559	(19,361)	236,198
X55401	Nonstate Raleigh County Memorial Airport	201,845	16,832	63,427	83,470	(9,834)	(1,334)	(11,168)	33,287	2,058	35,345
X55500	Nonstate Kanawha County Parks & Recreation	372,530	31,066	117,063	148,129	(18,149)	(43,927)	(62,076)	61,435	(20,170)	41,265
X55500	Nonstate Morgantown Public Library	420,192	35,041	132,040	176,311	(20,471)	(5,241)	(25,712)	69,295	413	69,708
X55800	Nonstate City of South Charleston Sanitary Board	572,889	47,774	180,023	261,415	(27,910)	-	(27,910)	94,477	14,578	109,055
X55900	Nonstate West Virginia Association of Counties	107,695	8,981	33,842	50,629	(5,247)	(4,505)	(9,752)	17,760	1,172	18,932
X56100	Nonstate Preston Center	67,821	5,656	21,312	27,611	(3,304)	(3,602)	(6,906)	11,185	(1,209)	9,976
X56200	Nonstate Town of Pratt Water Works Company	364,680	30,411	114,596	146,140	(17,767)	(89,201)	(106,968)	60,141	(28,313)	31,828
X56300	Nonstate Martinsburg Public Library	98,083	8,179	30,821	45,552	(4,778)	(979)	(5,757)	16,175	2,608	18,783
X56500	Nonstate Elkins Housing Authority	473,486	39,485	148,787	237,199	(23,067)	(23,067)	(46,134)	78,084	19,843	97,927
X56800	Nonstate Parkersburg & Wood County Public Library	273,553	18,816	98,590	128,588	(13,327)	(21,457)	(34,784)	45,113	(7,774)	37,339
X57000	Nonstate Union Public Service District	221,869	18,502	69,720	125,981	(10,809)	(4,487)	(15,296)	36,589	8,910	45,499
X57100	Nonstate Kingwood Water Works	460,510	38,403	144,709	221,708	(22,435)	-	(22,435)	75,944	18,518	94,462
X57200	Nonstate Lubec Public Service District	187,042	15,598	58,775	99,096	(9,112)	(9,112)	(18,224)	30,846	2,947	33,793
X57300	Nonstate Sissonville Public Service District	262,875	21,922	82,605	115,201	(12,807)	(6,410)	(19,217)	43,352	2,678	46,030
X57400	Nonstate BCKP Regional Intergovernmental Council	281,402	23,467	88,427	142,928	(13,709)	-	(13,709)	46,407	15,452	61,859
X57600	Nonstate Fayette County Public Library	297,189	24,783	93,388	121,552	(14,479)	(11,789)	(26,268)	49,011	(1,652)	47,359
X57700	Nonstate Dunbar Sanitary Board	143,664	11,980	45,145	63,189	(6,999)	-	(6,999)	23,692	2,268	25,960
X57900	Nonstate Point Pleasant Housing Authority	531,309	44,307	166,957	226,757	(25,885)	(2,325)	(28,210)	87,620	10,959	98,579
X58000	Nonstate Claywood Park Public Service District	600,255	50,056	188,622	239,215	(29,243)	(47,742)	(76,990)	98,990	(22,773)	76,217
X58300	Nonstate Region 8 Planning & Development Council	28,728	2,396	9,027	13,481	(1,400)	(3,772)	(5,172)	4,738	(1,280)	3,458
X58400	Nonstate Greenbrier Valley Conservation District	60,408	5,038	18,982	29,057	(2,943)	(4,894)	(7,837)	9,962	(1,804)	8,158
X58600	Nonstate City of Spencer Sanitary Board	198,659	16,567	62,426	87,583	(9,678)	(5,687)	(15,365)	32,762	2,786	35,548
X58700	Nonstate City of Spencer Waterworks	259,884	21,672	81,665	114,833	(12,661)	-	(12,661)	42,858	4,685	47,543
X58800	Nonstate Mid Ohio Valley Regional Airport	59,839	4,990	18,804	23,794	(2,915)	(7,113)	(10,028)	9,868	(4,871)	4,997
X58900	Nonstate Brooke County Public Library	157,447	13,130	49,476	70,416	(8,954)	(40,784)	(49,738)	30,308	(2,564)	27,744
X59000	Nonstate Region 4 Planning & Development Council	183,783	15,326	57,571	73,335	(6,997)	(2,253)	(9,250)	20,637	(15,820)	4,817
X59100	Nonstate Region 4 Planning & Development Council	125,138	10,435	39,323	59,013	(6,997)	(2,253)	(9,250)	20,637	(15,820)	4,817
X59200	Nonstate Craft Memorial Library	358,486	29,895	112,650	196,549	(17,465)	(17,647)	(35,112)	59,119	15,411	74,530
X59300	Nonstate Green Acres Regional Center Inc	231,292	19,288	72,681	91,969	(11,268)	(10,992)	(22,260)	38,143	(9,960)	28,183
X59500	Nonstate Region 1 Planning & Development Council	325,755	27,165	102,364	139,847	(15,870)	(10,142)	(26,012)	234,930	(1,918)	233,012
X59600	Nonstate Lavalete Public Service District	1,424,567	118,797	447,652	676,460	(69,403)	-	(69,403)	47,147	47,147	94,294
X59700	Nonstate Clarksburg Water Board	329,575	27,484	103,565	131,049	(16,056)	(5,763)	(21,819)	54,351	(3,127)	51,224
X59800	Nonstate Nettie-Levay Public Service District	12,459	46,946	7,354	66,759	(7,278)	(2,865)	(10,143)	24,638	(796)	23,842
X59900	Nonstate Putnam County Parks & Recreation Commission	165,251	12,514	47,154	67,404	(7,311)	(18,374)	(25,685)	24,746	(4,119)	20,627
X60000	Nonstate Spencer Housing Authority	10,487	39,517	2,096	52,100	(8,051)	(2,671)	(10,722)	27,252	2,038	29,290
X60200	Nonstate Region II Planning & Development Council	2,847	10,729	55	13,631	(1,663)	(5,733)	(7,396)	20,739	(1,192)	19,547
X60300	Nonstate Valley Healthcare System	34,144	2,847	10,729	55	(1,663)	(5,733)	(7,396)	20,739	(1,192)	19,547
X60400	Nonstate Buffalo Creek Public Service District	194,322	16,205	61,063	80,651	(9,467)	(3,021)	(12,488)	32,046	(1,031)	31,015
X60600	Nonstate Shoreline Public Service District	83,918	6,998	26,370	41,270	(4,088)	(5,329)	(9,417)	13,839	3,836	17,675
X60700	Nonstate Boone Madison Public Library	66,710	5,563	20,963	33,117	(3,250)	(7,179)	(10,429)	11,001	2,656	13,657
X60800	Nonstate Westbrooke Health Services Inc	20,393	1,701	6,408	9,244	(994)	(1,735)	(2,729)	96	96	3,459
X61000	Nonstate Armstrong Deepwater Public Service District	86,330	7,199	27,128	185	(4,206)	(3,396)	(7,602)	14,237	(1,519)	12,718
X61300	Nonstate Kyova Interstate Planning Commission	273,923	22,843	86,077	145,276	(13,345)	-	(13,345)	45,174	18,651	63,825
X61400	Nonstate Wood County Parks & Recreation Commission	11,322	944	3,538	5,218	(552)	(19,643)	(20,195)	1,867	(7,033)	(5,166)
X61600	Nonstate Beckley Housing Authority	301,478	25,135	94,714	126,849	(39,449)	(4,575)	(44,024)	49,706	262	49,968
X61800	Nonstate Central WV Transit Authority	809,725	67,525	254,446	358,266	(39,449)	(3,861)	(43,310)	133,535	22,151	155,686
X61900	Nonstate Marion County Parks & Recreation Commission	213,221	17,781	67,002	104,324	(10,388)	-	(10,388)	35,163	8,664	43,827
X62000	Nonstate Arbuttle Public Service District	601,194	5,020	18,915	30,421	(2,933)	(11,332)	(14,265)	9,927	(90)	9,837
X62100	Nonstate Wetzel County Hospital	2,081,789	173,604	654,176	827,780	(101,422)	(367,002)	(468,424)	343,315	(192,697)	150,618
X62200	Nonstate Clarksburg-Harrison Public Library	201,051	16,766	63,778	90,138	(9,795)	(3,889)	(13,684)	33,156	2,745	35,901
X62300	Nonstate Ohio County Public Service District	323,511	26,978	101,659	160,136	(15,761)	(14,010)	(29,771)	3,116	3,116	56,467
X62500	Nonstate Greenbrier Public Service District #1	123,958	10,337	38,952	58,204	(6,039)	(23)	(6,062)	20,442	4,836	25,278
X62700	Nonstate Ohio Valley Regional Transportation Authority	1,238,044	103,243	389,039	548,846	(60,316)	-	(60,316)	204,170	22,111	226,281

The accompanying notes are an integral part of this schedule

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

As of and for the Year Ended June 30, 2016

Employer Number/State/Nonstate	Employer Name	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense		
		Net Pension Liability	Expected Experience	Actual Experience	Net Difference Between Projected and Actual Pension Plan Investments	Changes in Proportionate Share of Contributions	Changes in Proportionate Share of Contributions	Changes in Proportionate Share of Contributions	Changes in Proportionate Share of Contributions	Changes in Proportionate Share of Contributions	Proportionate Share of Expense	Proportionate Share of Expense	Proportionate Share of Expense	Net Amortization of Deferred Amounts from Changes in Differences Between Employer Contributions and
X62800	Nonstate	1,426,944	118,996	448,399	21,939	589,334	(69,518)	(23,842)	(93,360)	235,322	(4,330)	230,992		
X62900	Berkeley County Public Service Water District	402,478	33,563	126,473	12,338	172,374	(19,608)	(4,897)	(24,505)	66,374	1,300	67,674		
X63000	Parkersburg Housing Authority	325,986	27,185	102,437	7,038	136,660	(15,882)	(61)	(15,943)	53,760	3,502	57,262		
X63100	Mason County Public Library	471,489	39,318	148,159	21,026	208,503	(22,970)	(8,118)	(31,088)	77,755	10,458	88,213		
X63200	Monroe County Public Library	17,075	1,424	5,366	14	6,804	(832)	(1,892)	(2,724)	2,816	(825)	1,991		
X63300	Kanawha County Emergency Ambulance Authority	1,004,808	83,793	315,748	55,916	455,457	(48,953)	(9,508)	(58,461)	165,707	20,409	186,116		
X63400	Southern Jackson County Public Service District	167,899	14,001	52,709	3,062	69,823	(8,180)	(87)	(8,267)	27,689	1,725	29,414		
X63500	Jackson County Public Library	104,089	8,680	32,709	3,213	44,602	(5,071)	(15,974)	(21,045)	17,166	(2,803)	14,363		
X63800	Raleigh County Public Service District	348,380	29,052	109,474	8,060	146,586	(16,973)	(30,992)	(47,965)	57,453	(18,320)	39,133		
X64000	Jackson County Housing Authority	208,175	17,560	65,416	4,075	86,851	(10,142)	(28,790)	(38,932)	34,331	(14,924)	19,407		
X64200	Burnsville Public Utility Board	77,813	6,489	24,452	16,538	47,479	(3,791)	-	(3,791)	12,832	6,531	19,363		
X64300	Kenova Municipal Water Works	230,381	19,212	72,394	16,122	107,728	(11,224)	(9,928)	(21,152)	37,993	420	38,413		
X64500	Malden Public Service District	236,606	19,731	74,350	7,930	102,011	(11,527)	(1,831)	(13,358)	39,020	4,437	43,457		
X64600	Boone County Parks & Recreation Board	142,541	11,887	44,792	275	56,954	(6,944)	(5,966)	(12,910)	23,507	(4,236)	19,271		
X64700	Hardy County Rural Development Authority	74,922	6,248	23,543	5,640	35,431	(3,650)	(4,603)	(8,253)	12,356	602	12,958		
X64800	Mineral Wells Public Service District	237,082	19,771	74,500	12,448	106,719	(11,550)	(3,102)	(14,652)	39,098	2,608	41,706		
X64900	Housing Authority of Mingo County	279,481	23,306	87,823	25,053	136,182	(13,616)	(13,731)	(27,347)	46,090	(479)	45,611		
X65000	Upper Ohio Conservation District	8,299	692	2,608	-	3,300	(404)	(1,932)	(2,336)	1,369	(1,165)	204		
X65200	Town of West Hamlin	195,935	16,339	61,570	9,925	87,834	(9,546)	(328)	(9,874)	32,312	2,974	35,286		
X65300	Eastern Panhandle Regional Planning & Development Council	166,030	13,846	52,173	15,102	81,121	(8,089)	(20,246)	(28,349)	27,581	(10,559)	16,822		
X65400	Marshall County Public Service District #1	59,727	4,981	18,768	2,661	26,410	(2,910)	(7,376)	(10,286)	9,850	(1,891)	7,959		
X65700	Warm Springs Public Service District	131,172	10,959	41,219	12,371	64,529	(6,390)	(3,547)	(9,937)	21,632	2,488	24,120		
X65800	Wilderness Public Service District	223,160	18,610	70,125	6,018	94,753	(10,872)	-	(10,872)	36,802	4,201	41,003		
X65900	Bradley Public Service District	147,905	12,334	46,477	6,762	65,573	(7,206)	(7,206)	(14,412)	24,391	3,097	27,488		
X66000	Wood County Recreation Commission	19,086	1,592	5,998	-	7,590	(930)	(6,927)	(7,857)	3,148	(2,849)	299		
X66500	Raleigh County Housing Authority	277,640	23,153	87,245	8,934	119,332	(13,526)	(2,310)	(15,836)	45,787	1,708	47,495		
X66600	Fairmont Housing Authority	535,274	44,638	168,203	11,090	223,931	(26,078)	(18,525)	(44,603)	88,274	1,199	89,473		
X66700	Town of Beverly	166,020	13,845	52,173	10,571	67,072	(8,088)	(7,428)	(15,516)	27,379	(2,084)	25,295		
X66900	Southern Conservation District	82,085	6,845	25,794	688	33,327	(3,999)	(17,618)	(21,617)	13,537	(8,041)	5,496		
X67000	Peachontas County Public Service District	205,461	17,134	64,565	2,269	83,966	(10,010)	(10,334)	(20,344)	33,883	(1,026)	32,857		
X67100	Huttonsville Public Service District	187,495	15,636	58,918	20,951	95,505	(9,134)	-	(9,134)	30,920	11,420	42,340		
X67200	Grant County Housing Authority	73,435	6,124	23,076	2,223	31,423	(3,378)	-	(3,378)	12,110	969	13,079		
X67300	Board of Parks & Recreation Commission	425,479	35,481	133,701	24,700	193,882	(20,729)	(9,957)	(30,686)	70,167	1,702	71,869		
X67400	Puttanum County Development Authority	62,435	5,207	19,619	1,061	25,887	(3,042)	(13,638)	(16,680)	10,296	(4,604)	5,692		
X67500	Taylor County Public Library	50,392	4,202	15,835	1,591	21,628	(2,455)	-	(2,455)	8,310	812	9,122		
X67600	Monroe Health Center	2,093,929	174,617	657,990	174,510	1,007,117	(102,013)	(2,039)	(104,052)	345,317	61,364	406,681		
X67700	Louis Bennett Public Library	40,744	3,398	12,803	3,702	19,903	(1,985)	(4,262)	(6,247)	6,719	(1,707)	5,012		
X67800	Region VIII Solid Waste Authority	189,603	15,811	59,580	16,163	91,554	(9,237)	-	(9,237)	31,268	10,344	41,612		
X67900	Roane County Public Library	79,726	6,648	25,853	5,936	38,637	(3,884)	-	(3,884)	13,148	3,475	16,623		
X68000	Cool Ridge-Flat Top Public Service District	91,578	7,657	28,777	5,549	41,963	(5,712)	-	(5,712)	15,102	3,909	19,011		
X68100	Dunbar Housing Authority	117,239	9,777	36,841	4,30	47,048	(8,314)	(8,314)	(14,026)	19,334	(3,995)	15,339		
X68200	Richwood Public Library	26,474	2,208	8,319	411	10,938	(1,290)	(692)	(1,982)	4,366	26	4,392		
X68300	Glenville Union	271,450	22,637	85,300	7,541	115,478	(13,225)	(949)	(14,174)	44,766	2,698	47,464		
X68400	Flatwoods Canoe Run Public Service District	391,751	32,669	123,103	11,407	167,179	(19,085)	(744)	(19,829)	64,605	7,216	71,821		
X68500	Raleigh County Emergency Services	64,697	6,947	24,392	3,037	33,846	(3,797)	(2,850)	(40,647)	127,943	10,463	138,406		
X68600	Berkeley County Development Authority	131,177	10,939	41,221	8,729	60,889	(6,391)	(2,006)	(8,397)	21,633	1,660	23,293		
X68700	Mount Hope Housing Authority	113,595	9,473	35,696	3,064	48,233	(5,534)	(1,979)	(7,513)	18,733	(247)	18,486		
X68800	Doddridge County Public Library	63,187	5,269	19,856	2,821	27,946	(3,078)	-	(3,078)	10,420	1,472	11,892		
X68900	Berkeley County Public Service Sewer District	1,336,020	111,413	419,827	98,595	629,835	(65,089)	(73,707)	(138,796)	220,328	(23,457)	196,891		
X69000	Kanawha Public Service District	276,500	23,058	86,887	25,738	135,683	(19,741)	(24,784)	(44,562)	43,599	625	46,224		
X69100	Logan County Public Service District	1,022,085	85,234	321,177	17,590	424,001	(49,794)	(14,892)	(64,686)	168,556	8,295	176,851		
X69200	Workforce Investment Board of Kanawha County	12,742	1,242	48,015	15,440	76,197	(7,444)	(20,405)	(24,439)	25,199	(13,460)	11,739		
X69300	Bluewell Public Service District	294,307	24,543	92,482	6,938	123,963	(14,338)	(34,777)	(48,535)	46,535	(1,999)	44,536		
X70100	Richie County Public Library	85,047	7,092	26,725	2,366	36,183	(4,143)	(4,703)	(8,846)	14,025	(1,694)	12,331		
X70200	Keyser Housing Authority	152,936	12,754	48,058	10,358	71,170	(7,451)	(1,372)	(8,823)	25,221	3,294	28,515		

The accompanying notes are an integral part of this schedule

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

As of and for the Year Ended June 30, 2016

Employer Number/State/Nonstate	Employer Name	Net Pension Liability	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense		
			Experience	Actual	Expected	Difference Between Actual and Expected	Net Difference Projected and Investment Earnings on Pension Plan	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Resources	Changes in Assumptions	Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Total Employer Pension Expense	Amortization of Deferred Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Pension Expense	
															817
X70300	Branchland Midkiff Public Service District	79,834	6,658	25,087	817	32,562	(3,889)	(1,771)	(2,203)	(3,974)	5,996	(1,122)	4,874		
X70500	Sugar Creek Public Service District	36,357	3,052	11,425	754	15,211	(6,401)	(4,004)	(6,805)	21,666	(1,222)	23,954			
X70600	Southwestern Water District	131,377	10,956	41,284	7,859	60,099	(6,401)	(4,004)	(6,805)	21,666	(1,122)	23,954			
X70700	Grant County Public Service District	205,652	17,150	64,624	34,415	116,189	(10,019)	(2,606)	(12,625)	33,915	10,479	44,394			
X70800	Big Bend Public Service District	68,271	5,693	21,453	1,554	28,700	(3,326)	(6,929)	(10,255)	11,259	(1,169)	10,090			
X70900	Benedum Airport Authority	409,121	34,117	128,561	31,811	194,489	(19,932)	-	(19,932)	67,470	17,212	84,682			
X71000	Taylor County Public Library	11,310	943	3,554	81	4,578	(551)	(729)	(1,280)	1,865	(185)	1,680			
X71100	Waynesville Public Service District	166,675	13,899	52,375	5,424	71,698	(8,120)	-	(8,120)	27,487	2,463	29,950			
X71300	Webster Springs Public Service District	64,193	5,353	20,172	605	26,130	(3,127)	(5,454)	(6,581)	10,586	(1,453)	9,133			
X71400	Eastern WV Regional Airport Authority	74,992	6,249	23,546	2,109	31,904	(3,651)	(3,134)	(6,785)	12,537	324	12,861			
X71500	Huntington Cabell Wayne Animal Shelter	43,651	3,640	13,717	-	17,357	(2,127)	(15,690)	(17,817)	7,199	(9,928)	(2,729)			
X71600	Boone County Housing & Redevelopment Authority	145,795	12,158	45,814	1,798	59,770	(7,103)	(12,461)	(19,564)	24,044	(2,895)	21,149			
X71700	Craigsville Public Library	29,071	2,424	9,135	1,037	12,596	(1,416)	(4,531)	(5,947)	4,794	(931)	3,863			
X71800	Charleston Convention & Visitors Bureau	273,570	22,814	85,668	5,268	114,048	(13,328)	(14,524)	(27,852)	45,115	(2,059)	43,056			
X72000	Randolph County Housing Authority	322,550	26,898	101,357	25,086	153,341	(15,714)	(12,328)	(28,042)	53,193	6,308	59,501			
X72100	Berkeley County Fire Service Board	79,822	6,657	25,083	9,165	40,905	(3,889)	(4,222)	(8,111)	13,164	5,821	18,985			
X72300	Cowen Public Service District	213,844	17,833	67,198	10,167	95,198	(10,418)	(95)	(10,513)	35,266	4,211	39,477			
X72400	Vienna Public Library	126,035	10,510	39,605	2,112	52,227	(6,140)	(6,277)	(12,417)	20,785	(2,492)	18,293			
X72500	White Oak Public Service District	88,031	7,341	27,663	3,749	38,753	(4,289)	-	(4,289)	14,518	2,185	16,703			
X72600	Marshall County Park & Recreation	164,942	13,755	51,831	16,535	81,941	(8,056)	(4,390)	(12,426)	27,201	3,454	30,655			
X72700	Martinsburg Berkeley County Parks & Recreation Board	361,640	30,158	115,641	18,152	161,951	(17,619)	(4,250)	(21,869)	59,639	11,068	70,707			
X72900	Mannington Sanitary Board	31,199	2,602	9,804	1,278	13,684	(1,520)	(9,089)	(10,609)	5,145	(2,690)	2,455			
X73000	Elk Valley Public Service District	215,017	17,931	67,566	7,540	93,037	(10,475)	(10,350)	(20,825)	35,459	822	36,281			
X73100	Lewis County Convention & Visitors Bureau	40,777	3,400	12,813	2,927	19,140	(1,987)	-	(1,987)	6,725	1,351	8,076			
X73300	Leadsville Public Service District	90,571	7,553	28,461	10,210	46,224	(4,412)	(19,217)	(23,629)	46,320	(5,905)	40,415			
X73500	Union Williams Public Service District	280,877	23,423	88,262	9,480	121,165	(13,684)	(149)	(13,833)	25,851	3,303	30,154			
X73600	Coalfield Community Action Partnership Inc	1,567,559	130,722	492,585	9,884	633,191	(76,369)	(20,187)	(96,556)	258,512	(7,260)	251,252			
X73900	Tucker County Solid Waste Authority	227,236	18,950	71,406	8,514	98,870	(11,071)	(1,497)	(12,568)	37,474	2,053	39,527			
X74000	Hannick Public Service District	90,267	7,528	28,365	2,671	38,564	(4,398)	-	(4,398)	14,886	1,244	16,130			
X74200	Raleigh County Solid Waste Authority	1,024,728	85,454	322,008	19,17	409,379	(49,923)	(68,214)	(118,137)	168,992	(22,266)	146,726			
X74300	Fayette County Solid Waste Authority	23,729	1,979	7,456	214	9,649	(1,156)	(205)	(1,361)	3,913	-	3,913			
X74400	Red Sulphur Public Service District	206,172	17,193	64,787	22,172	104,152	(10,044)	(3,756)	(13,800)	34,001	9,275	43,276			
X74500	Greenbrier County Public Service District #2	239,240	19,951	75,178	6,742	101,871	(11,655)	(485)	(12,140)	39,454	3,880	43,334			
X74700	Punam County Fire Service Board	65,366	5,451	20,540	1,209	27,200	(3,185)	(2,052)	(5,237)	10,780	233	11,013			
X74800	Mercer County Solid Waste Authority	182,702	15,236	57,412	15,531	88,179	(8,901)	(21,672)	(30,573)	30,130	2,448	32,578			
X74900	4C Economic Development Authority	185,705	15,486	58,355	21,056	94,897	(9,047)	-	(9,047)	30,625	(15,852)	14,773			
X75000	Kanawha County Solid Waste Authority	54,888	4,577	17,248	5,279	27,104	(2,674)	(24,005)	(26,679)	9,052	(15,852)	(6,800)			
X75200	Lincoln Public Service District	157,402	13,126	49,462	1,203	63,791	(7,668)	(27,591)	(35,259)	25,958	(12,471)	13,487			
X75300	Sun Valley Public Service District	150,792	12,575	47,384	11,382	71,341	(7,346)	(5,801)	(13,147)	24,868	3,199	28,067			
X75400	Pocahontas County Solid Waste Authority	85,427	7,124	26,844	477	34,445	(4,162)	(2,785)	(6,947)	14,088	(900)	13,188			
X75600	Bluefield Housing Authority	22,869	88,176	33,869	142,914	(13,361)	(11,518)	(24,879)	(38,391)	45,226	5,461	50,687			
X75800	Romney Public Housing Authority	95,101	7,951	29,884	6,756	44,571	(4,633)	(3,754)	(8,387)	15,683	1,930	17,613			
X75900	Punam County Solid Waste Authority	2,979	2,483	9,358	3,401	15,242	(1,451)	-	(1,451)	1,572	1,572	6,483			
X76000	Ohio County Solid Waste Authority	7,960	664	2,501	401	3,566	(3,88)	(3,762)	(4,150)	1,313	(909)	404			
X76100	Pleasants County Public Library	18,098	1,509	5,687	7196	7,196	(882)	(3,245)	(4,127)	2,985	(1,600)	1,385			
X76200	Kingswood Parks & Recreation Commission	39,805	3,319	12,508	7,052	22,879	(1,939)	-	(1,939)	6,564	3,117	9,681			
X76400	Lynn Murray Memorial Library	26,391	2,101	8,293	1,942	12,436	(1,286)	(2,590)	(3,876)	4,352	(446)	3,906			
X76500	Sweeney Memorial Library	13,340	1,112	4,192	-	5,304	(650)	(3,702)	(4,352)	2,200	(1,861)	339			
X76600	Wood County Solid Waste Authority	33,350	2,781	10,480	15,559	28,820	(1,625)	-	(1,625)	5,500	6,254	11,754			
X76800	Mingo County Redevelopment Authority	81,097	6,763	25,484	2,771	35,018	(3,951)	(57,347)	(61,298)	13,974	(19,215)	(5,841)			
X76900	Mountain Top Public Service District	96,935	8,084	30,461	317	38,862	(4,723)	(4,169)	(8,892)	15,986	(1,381)	14,605			
X77100	Morgantown-Monongalia United Initiative	-	-	-	374	374	-	(29,856)	(29,856)	-	-	(12,595)			
X77200	Northern Jackson County Public Initiative	76,800	6,404	24,133	3,112	33,649	(3,742)	(453)	(4,195)	12,665	1,454	14,119			
X77300	Hammond Public Service District	116,294	9,698	36,544	12,961	59,203	(5,666)	(9,996)	(15,662)	19,179	1,668	20,847			
X77400	Harrison County Solid Waste Authority	76,474	6,377	24,031	-	30,408	(3,726)	(15,897)	(19,623)	12,612	(9,868)	2,744			

The accompanying notes are an integral part of this schedule

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

As of and for the Year Ended June 30, 2016

Employer	Number/State/Nonstate	Employer Name	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense	
			Net Pension Liability	Net Difference Between Projected and Actual Investment Earnings on Plan	Changes in Proportionate Share of Contributions Between Employer Contributions and	Total Deferred Outflows of Resources	Changes in Proportionate Share of Contributions Between Employer Contributions and	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportionate Share of Contributions Between Employer Contributions and		
X77700	Nonstate	Midland Public Service District	181,749	57,112	15,095	87,363	(8,855)	-	29,973	8,242	38,215	
X77800	Nonstate	Danese Public Service District	95,760	7,986	30,091	45,900	(4,665)	(3,354)	(8,019)	960	16,752	
X77900	Nonstate	Boone County Public Service District	190,276	15,867	59,792	4,468	(9,270)	(1,619)	(10,889)	701	32,080	
X78200	Nonstate	Grandview-Doolin Public Service District	84,349	26,506	5,021	38,561	(4,109)	-	13,910	2,430	16,340	
X78300	Nonstate	Jefferson County Parks & Recreation Commission	140,775	11,739	44,237	8,854	(6,858)	(5,071)	(11,929)	4,326	27,542	
X78400	Nonstate	Pitman Public Service District	1,205,090	378,684	6,350	485,529	(58,710)	(14,961)	198,736	(337)	198,399	
X78600	Nonstate	Chestnut Ridge Public Service District	81,026	6,577	25,461	488	(3,947)	(681)	(4,628)	135	13,497	
X78700	Nonstate	Weirton Transit Corporation	70,774	5,902	22,240	32,478	(3,448)	(10,290)	11,672	(687)	10,985	
X78800	Nonstate	Greenbrier County Solid Waste Authority	203,638	16,982	63,991	90,914	(9,921)	(14,115)	33,583	(2,548)	31,035	
X78900	Nonstate	Harpers Ferry Bolivar Public Service District	77,967	6,502	24,500	32,982	(3,798)	(2,895)	12,858	566	12,260	
X79100	Nonstate	Jefferson County Public Service District	323,174	26,950	101,553	130,149	(15,745)	(1,871)	(17,616)	398	53,862	
X79300	Nonstate	Barbour County Development Authority	25,357	2,115	7,968	21,073	(1,235)	(4,822)	4,182	1,019	5,201	
X79400	Nonstate	Wyoming County Economic Development Authority	85,644	7,142	26,913	39,508	(4,172)	-	14,124	2,561	16,685	
X79600	Nonstate	Northern Wayne County Public Service District	215,578	17,977	67,243	111,452	(10,503)	-	35,552	10,766	46,318	
X79700	Nonstate	Lincold Economic Development Authority	42,280	3,526	13,286	1,696	(2,060)	(2,624)	6,973	187	7,160	
X79800	Nonstate	Gauley River Public Service District	98,218	8,191	30,864	4,577	(4,785)	(1,588)	16,197	785	16,982	
X79900	Nonstate	Elkins Road Public Service District	54,635	4,556	17,168	21,831	(2,662)	(2,848)	9,010	(857)	8,153	
X80300	Nonstate	Crb Orchard MacArthur Public Service District	224,449	18,717	70,530	10,648	(10,935)	(26,692)	37,015	(3,455)	33,560	
X80400	Nonstate	McDowell County Emergency Commission	80,387	6,704	22,616	54,580	(3,916)	(112,382)	13,257	(21,856)	(8,579)	
X80500	Nonstate	Roane County Economic Development Authority	24,179	2,016	7,598	11,328	(1,178)	-	3,987	1,088	5,075	
X80600	Nonstate	Metro County Economic Development Authority	2,267,870	189,122	712,649	34,763	(110,488)	(16,407)	374,002	16,972	390,974	
X80700	Nonstate	Mercer County Airport Authority	85,254	7,110	26,790	41,872	(4,153)	(4,142)	14,060	4,161	18,221	
X80900	Nonstate	Town of Eleanor	56,112	4,679	17,633	23,577	(2,734)	(12,410)	9,254	(2,908)	6,346	
X81000	Nonstate	Wetzel County Emergency Ambulance Authority	19,289	1,609	6,061	9,764	(940)	(1,046)	3,181	840	4,021	
X81200	Nonstate	Town of Harpers Ferry	256,040	21,352	80,457	101,809	(12,474)	(25,676)	42,224	(9,742)	32,482	
X81400	Nonstate	Upper Kanawha Valley Enterprise Community	-	-	-	-	-	(48,639)	-	(21,144)	(21,144)	
X81500	Nonstate	Town of Whitesville	-	-	-	-	-	(3,457)	-	(2,722)	(2,722)	
X81600	Nonstate	Brooke County Public Service District	93,220	7,774	29,293	48,686	(4,542)	(5,969)	15,373	2,848	18,221	
X81700	Nonstate	Hancock County Shelter Workshop	638,879	53,277	200,759	254,036	(31,125)	(38,588)	105,360	(18,042)	87,318	
X81900	Nonstate	Hampshire County Development Authority	6,243	5,608	2,130	27,015	(3,276)	(3,010)	11,089	(829)	10,260	
X82000	Nonstate	Crain Public Service District	9,1270	7,611	28,681	42,620	(4,447)	(247)	15,052	3,418	18,470	
X82100	Nonstate	Central Communications Inc	276,272	23,039	86,815	115,496	(13,460)	(868)	(14,328)	1,437	46,998	
X82200	Nonstate	Corridor G Regional Development Authority	30,015	2,503	9,432	12,789	(1,462)	(903)	4,560	264	5,214	
X82300	Nonstate	Tucker County Parks and Recreation Commission	19,192	1,600	6,031	403	(935)	(1,406)	4,950	(191)	2,974	
X82400	Nonstate	Berkeley County Emergency Ambulance Authority	118,001	9,840	37,080	2,907	(5,749)	(23,412)	19,460	(7,283)	12,177	
X82600	Nonstate	Raleigh County Recreation Authority	63,986	5,336	20,107	9,885	(3,117)	(2,589)	(5,706)	6,689	17,241	
X82700	Nonstate	Enlarged Hazaribah Public Service District	93,932	7,833	29,517	8,084	(4,576)	(6,128)	10,552	138	15,629	
X82900	Nonstate	County Commissioners Association of WV	80,467	6,710	25,286	35,750	(3,920)	(3,920)	13,270	1,894	15,164	
X83100	Nonstate	Greenbrier County Convention & Visitor Bureau	149,412	12,460	46,951	5,382	(7,279)	(1,367)	24,640	1,458	26,098	
X83300	Nonstate	Boone County Ambulance Authority	124,249	10,361	39,044	51,328	(6,053)	(26,224)	20,490	(15,650)	4,860	
X83500	Nonstate	Hamlin-Lincoln County Public Library	97,998	30,795	3,460	42,427	(4,774)	-	16,161	1,728	17,889	
X83700	Nonstate	Greener Paw Paw Sanitary District	68,551	8,172	15,541	35,778	(3,340)	(358)	11,305	3,411	14,716	
X83900	Nonstate	Greenbrier County Housing Authority	39,293	3,277	12,347	20,092	(1,914)	(30,131)	6,480	(7,125)	(645)	
X84100	Nonstate	Elkins-Randolph County Airport	49,361	4,116	15,511	30,744	(2,405)	(5)	8,140	3,963	12,103	
X84300	Nonstate	Summers County Public Library	3,742	3,424	1,282	19,126	(2,186)	(2,598)	7,401	(1,541)	5,860	
X84400	Nonstate	Richie County Economic Development Authority	31,170	2,999	9,795	14,665	(1,519)	-	5,140	905	6,045	
X84600	Nonstate	West Virginia Municipal League	153,708	12,818	48,301	2,473	(7,488)	(17,399)	25,349	(4,492)	20,857	
X84700	Nonstate	Pride Community Services Inc	754,287	62,901	237,025	323,376	(36,748)	(31,346)	124,392	1,876	126,268	
X84900	Nonstate	Jackson County Development Authority	59,163	4,934	18,591	25,834	(2,882)	(13,599)	9,757	(4,932)	4,825	
X85000	Nonstate	Five Rivers Public Library	28,492	2,376	8,953	12,266	(1,388)	-	4,699	508	5,207	
X85100	Nonstate	Hardy County Public Service District	172,086	14,351	5,984	74,411	(8,384)	(1,955)	28,379	4,009	32,388	
X85200	Nonstate	Richie County Ambulance Authority	479,930	40,022	15,012	235,099	(23,381)	(4,609)	79,147	15,821	94,968	
X85300	Nonstate	Preston County Senior Citizens Inc	288,491	24,058	-	114,713	(14,055)	(4,192)	47,576	(2,376)	45,200	
X85500	Nonstate	Piedmont Housing Authority	95,049	7,926	29,868	38,699	(4,631)	(17,296)	15,675	(9,638)	6,037	
X85700	Nonstate	Benwood-McMechen Housing Authority	172,250	14,364	54,127	68,727	(8,392)	(8,000)	28,406	(6,667)	25,739	

The accompanying notes are an integral part of this schedule

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

As of and for the Year Ended June 30, 2016

Employer Number/State/Nonstate	Employer Name	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense		
		Net Pension Liability	Expected Experience	Actual	Investment	Net Difference Between Projected and Actual	Changes in Proportionate and Differences Between Employer Contributions and	Total Deferred Outflows of Resources	Changes in Proportionate and Differences Between Employer Contributions and	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Amortization of Deferred Amounts from Changes in Proportionate and Differences Between Employer Contributions and	Total Employer Pension Expense	
X85800	Nonstate	560,974	46,781	176,279	10,521	233,581	(27,330)	(21,607)	(27,330)	92,512	6,862	99,374		
X85900	Nonstate	180,569	15,058	56,742	71,800	71,800	(8,797)	(8,797)	(21,607)	(17,014)	(17,014)			
X86000	Nonstate	602,414	50,236	189,301	72,841	312,378	(29,349)	(29,349)	(97,765)	(46,290)	(46,290)			
X86100	Nonstate	2,789,833	232,649	876,669	24,172	1,133,490	(33,578)	(33,578)	(97,765)	15,141	138,658			
X86200	Nonstate	689,226	57,476	216,580	461	274,517	(33,578)	(33,578)	(20,446)	15,141	475,222			
X86300	Nonstate	52,707	4,395	16,563	1,549	22,507	(2,568)	(2,568)	(720)	188	8,880			
X86400	Nonstate	579,426	48,319	182,077	26,718	257,114	(28,229)	(28,229)	(3,048)	6,730	102,285			
X86500	Nonstate	76,067	6,343	23,903	9,732	39,978	(3,706)	(3,706)	(6,746)	(591)	11,954			
X87000	Nonstate	391,476	32,646	125,016	45,028	200,690	(19,072)	(19,072)	(19,072)	27,109	91,669			
X87100	Nonstate	336,410	28,054	105,713	7,675	141,442	(16,389)	(16,389)	(39,953)	64,560	27,101			
X87200	Nonstate	108,704	9,065	34,159	8,362	51,586	(6,296)	(6,296)	(6,901)	6,034	23,961			
X87300	Nonstate	387,242	28,957	109,116	22,764	160,837	(16,917)	(16,917)	(4,459)	55,479	27,101			
X87400	Nonstate	37,043	3,089	11,640	1,33	14,862	(1,805)	(1,805)	(1,765)	4,492	6,197			
X87500	Nonstate	75,632	6,307	23,766	4,632	34,705	(3,685)	(3,685)	(4,653)	(503)	5,066			
X87600	Nonstate	93,647	7,809	29,427	12,137	49,373	(4,562)	(4,562)	-	(1,466)	11,007			
X87700	Nonstate	94,213	7,857	29,605	15,344	52,806	(4,590)	(4,590)	(4,590)	5,102	20,546			
X87800	Nonstate	412,827	34,426	129,726	942	165,094	(20,112)	(20,112)	(5,993)	9,494	25,031			
X88000	Nonstate	859,463	71,672	270,075	58,984	400,731	(41,872)	(41,872)	(6,105)	68,081	64,949			
X88100	Nonstate	19,855	1,656	6,239	917	8,812	(967)	(967)	(967)	3,274	164,804			
X88200	Nonstate	125,955	10,504	39,580	14,882	64,966	(6,156)	(6,156)	(1,624)	486	3,760			
X88300	Nonstate	354,069	29,527	111,262	5,040	145,829	(17,250)	(17,250)	(5,885)	20,772	27,702			
X88400	Nonstate	296,472	24,723	93,162	28,573	146,458	(14,444)	(14,444)	(14,810)	58,391	57,295			
X88500	Nonstate	47,191	3,935	14,829	4,686	23,450	(2,299)	(2,299)	(3,996)	48,892	2,345			
X88600	Nonstate	30,078	2,508	9,452	7,060	19,020	(1,465)	(1,465)	(1,097)	7,782	10,571			
X88700	Nonstate	54,861	4,575	17,239	21,814	21,814	(2,673)	(2,673)	(8,365)	4,195	9,155			
X88800	Nonstate	593,669	49,507	186,553	182,039	418,099	(28,923)	(28,923)	(1,038)	9,047	4,301			
X89000	Nonstate	23,763	2,148	8,096	13,445	23,689	(1,255)	(1,255)	(1,255)	105,478	203,382			
X89100	Nonstate	478,332	39,889	150,310	1,212	191,411	(23,304)	(23,304)	(9,658)	4,249	8,571			
X90001	Nonstate	200,277	16,702	62,935	3,574	83,211	(9,757)	(9,757)	(4,567)	(1)	(1)			
X90002	Nonstate	216,710	18,072	68,098	113,082	199,252	(10,558)	(10,558)	(14,324)	78,883	72,868			
X90003	Nonstate	362,299	30,213	113,848	13,604	157,665	(17,651)	(17,651)	(10,558)	35,028	33,655			
X90004	Nonstate	765,385	63,827	240,512	32,851	337,190	(37,288)	(37,288)	(8,600)	36,359	72,697			
X90005	Nonstate	241,953	20,177	76,031	568	96,776	(11,788)	(11,788)	(9,225)	59,748	67,023			
X90006	Nonstate	175,611	14,644	55,183	1,53	69,980	(8,555)	(8,555)	(4,885)	16,815	143,037			
X90007	Nonstate	370,399	30,888	116,393	4,487	151,768	(18,045)	(18,045)	(8,930)	39,901	36,561			
X90008	Nonstate	456,667	38,082	143,502	7,769	189,333	(22,248)	(22,248)	(6,755)	(3,820)	25,141			
X90009	Nonstate	264,447	22,053	83,099	22,048	127,200	(12,883)	(12,883)	(29,003)	807	60,749			
X90010	Nonstate	1,283,401	19,910	75,025	3,782	100,717	(11,632)	(11,632)	(14,596)	76,118	76,118			
X90011	Nonstate	107,025	403,292	403,292	22,351	552,668	(62,253)	(62,253)	(29,003)	6,529	50,140			
X90012	Nonstate	36,341	136,399	136,399	-	173,288	(21,231)	(21,231)	(14,596)	(446)	38,927			
X90013	Nonstate	13,748	13,748	13,748	-	65,693	(8,032)	(8,032)	(93,494)	211,650	169,531			
X90014	Nonstate	1,101,797	91,881	346,225	45,032	483,138	(53,678)	(53,678)	(10,130)	71,866	66,564			
X90015	Nonstate	386,698	32,247	121,515	31,940	185,702	(18,839)	(18,839)	(19,516)	(4,300)	22,888			
X90016	Nonstate	142,198	11,858	44,684	475	57,017	(6,928)	(6,928)	(8,839)	2,894	184,595			
X90017	Nonstate	206,183	17,194	64,790	-	81,984	(10,045)	(10,045)	(1,249)	11,344	75,116			
X90018	Nonstate	12,004	1,001	3,772	3,146	7,919	(5,855)	(5,855)	(11,068)	(119)	23,331			
X90019	Nonstate	733	61	230	3,146	7,919	(5,855)	(5,855)	(2,113)	34,002	30,027			
X90020	Nonstate	1,281	107	402	291	702	(56)	(56)	(1,088)	1,980	3,050			
X90021	Nonstate	2,561	107	402	193	702	(864)	(864)	(2,272)	(966)	(845)			
X90022	Nonstate	7,470	623	2,347	63	3,033	(125)	(125)	(802)	211	34			
X90023	Nonstate	-	-	-	1,338	2,357	(62)	(62)	(864)	422	851			
X90024	Nonstate	-	-	-	63	3,033	(364)	(364)	(776)	1,232	1,154			
X90025	Nonstate	-	-	-	-	-	(876)	(876)	(606)	(690)	(690)			
X90026	Nonstate	6,657	555	2,092	3,240	5,887	(324)	(324)	(1,830)	1,098	2,771			
X90027	Nonstate	7,684	641	2,415	143	3,199	(374)	(374)	(411)	1,267	1,337			

The accompanying notes are an integral part of this schedule

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

As of and for the Year Ended June 30, 2016

Employer Number/State/Nonstate	Employer Name	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense		
		Net Pension Liability	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions of Resources	Total Deferred Outflows of Resources	Changes in Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions of Resources	Proportionate Share of Pension Expense	Proportionate Share of Pension Expense	Proportionate Share of Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions of Resources	Total Employer Pension Expense	
X99931	Nonstate	12,593	1,080	3,957	1,398	6,405	(614)	(88)	(1,377)	(1,991)	2,077	198	2,275	
X99934	Nonstate	1,814	151	570	948	1,669	(88)	(88)	-	(88)	299	304	603	
X99935	Nonstate	-	-	-	1,036	1,036	-	-	(1,542)	(1,542)	-	45	45	
X99936	Nonstate	5,885	491	1,849	847	3,187	(287)	(615)	(902)	971	115	1,086		
X99937	Nonstate	10,779	899	3,387	1,607	5,893	(525)	(34)	(559)	1,778	803	2,581		
X99940	Nonstate	3,202	267	1,006	224	1,497	(156)	(310)	(466)	528	31	559		
X99941	Nonstate	5,336	445	1,677	160	2,282	(260)	(71)	(331)	880	98	978		
X99942	Nonstate	-	-	-	-	-	-	(900)	(900)	-	(619)	(619)		
X99955	Nonstate	3,949	329	1,241	1,466	3,036	(192)	(33)	(225)	651	860	1,511		
X99960	Nonstate	10,352	863	3,253	3,523	7,439	(304)	(325)	(829)	1,707	2,414	4,121		
X99961	Nonstate	-	-	-	225	225	-	(314)	(314)	-	19	19		
Total		\$919,118,000	\$ 76,647,000	\$288,821,000	\$ 31,586,491	\$397,054,491	\$ 444,778,000	\$ (31,586,491)	\$ (76,364,491)	\$ 151,575,000	\$ -	\$ 151,575,000		

The accompanying notes are an integral part of this schedule

WEST VIRGINIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM

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 PERS) will recognize their proportionate share of the collective pension amounts for all benefits provided through the plan.

Basis of Accounting - The schedules of employer allocations and pension amounts by employer for the PERS have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) as applied to governmental units. The GASB is the accepted standard setting body for establishing governmental accounting and financial reporting principles for governmental units.

Basis of Allocation - Pension amounts have been allocated to each participating employer based on their proportionate share of employer contributions to the PERS for the fiscal year ended June 30, 2016. 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 schedule 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 the net pension liability, deferred inflows of resources, deferred outflows of resources, and pension expense as of the measurement date. Actual amounts could differ from those estimates.

Measurement Date - Net pension liability, deferred inflows of resources, deferred outflows of resources, and pension expense were determined by actuarial valuations as of June 30, 2015 rolled forward to June 30, 2016, which is the measurement date.

WEST VIRGINIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM

NOTES TO SCHEDULES OF EMPLOYER ALLOCATIONS AND
PENSION AMOUNTS BY EMPLOYER

(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 4.11 years.

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

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

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

<u>Measurement date 6/30</u>	June, 30 <u>2014</u>	June 30, <u>2015</u>	June 30, <u>2016</u>	Deferred Outflows of <u>Resources</u>	Deferred Inflows of <u>Resources</u>	<u>Total</u>
Amount	\$ (488,025)	\$ 212,961	\$ 445,320			
Recognition period (years)	5.00	5.00	5.00			
Amount recognized in fiscal year						
2014	\$ (97,605)	\$ -	\$ -	\$ -	\$ (97,605)	\$ (97,605)
2015	(97,605)	42,593	-	42,593	(97,605)	(55,012)
2016	(97,605)	42,593	89,064	131,657	(97,605)	34,052
2017	(97,605)	42,593	89,064	131,657	(97,605)	34,052
2018	(97,605)	42,593	89,064	131,657	(97,605)	34,052
2019	-	42,589	89,064	131,653	-	131,653
2020	-	-	89,064	89,064	-	89,064
Balance as of June 30						
2014	\$ (390,420)	\$ -	\$ -	\$ -	\$ (390,420)	\$ (390,420)
2015	(292,815)	170,368	-	170,368	(292,815)	(122,447)
2016	(195,210)	127,775	356,256	484,031	(195,210)	288,821
2017	(97,605)	85,182	267,192	352,374	(97,605)	254,769
2018	-	42,589	178,128	220,717	-	220,717
2019	-	-	89,064	89,064	-	89,064

WEST VIRGINIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM

NOTES TO SCHEDULES OF EMPLOYER ALLOCATIONS AND
PENSION AMOUNTS BY EMPLOYER

(Continued)

2 - AMORTIZATION (Continued)Differences Between Expected and Actual Experience (in thousands):

<u>Measurement date 6/30</u>	June 30, <u>2015</u>	June 30, <u>2016</u>	Deferred Outflows of <u>Resources</u>	Deferred Inflows of <u>Resources</u>	<u>Total</u>
Amount	\$152,277	\$ 674			
Recognition period (years)	4.00	4.11			
Amount recognized in fiscal year					
2015	\$ 38,070	\$ -	\$ 38,070	\$ -	\$38,070
2016	38,070	164	38,234	-	38,234
2017	38,070	164	38,234	-	38,234
2018	38,067	164	38,231	-	38,231
2019	-	164	164	-	164
2020	-	18	18	-	18
Balance as of June 30					
2015	\$114,207	\$ -	\$ 114,207	\$ -	\$114,207
2016	76,137	510	76,647	-	76,647
2017	38,067	346	38,413	-	38,413
2018	-	182	182	-	182
2019	-	18	18	-	18

WEST VIRGINIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM

NOTES TO SCHEDULES OF EMPLOYER ALLOCATIONS AND
PENSION AMOUNTS BY EMPLOYER

(Continued)

2 - AMORTIZATION (Continued)Changes of Assumptions (in thousands)

<u>Measurement date 6/30</u>	June 30, <u>2015</u>	Deferred Outflows of <u>Resources</u>	Deferred Inflows of <u>Resources</u>	<u>Total</u>
Amount	\$(89,556)			
Recognition period (years)	4.00			
Amount recognized in fiscal year				
2015	\$ (22,389)	\$ -	\$ (22,389)	\$(22,389)
2016	(22,389)	-	(22,389)	(22,389)
2017	(22,389)	-	(22,389)	(22,389)
2018	(22,389)	-	(22,389)	(22,389)
Balance as of June 30				
2015	\$ (67,167)	\$ -	\$ (67,167)	\$(67,167)
2016	(44,778)	-	(44,778)	(44,778)
2017	(22,389)	-	(22,389)	(22,389)

**3 – SENSITIVITY OF THE NET PENSION LIABILITY TO CHANGES IN THE
DISCOUNT RATE**

<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	\$1,663,751,000	\$919,118,000	\$286,731,000