

**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, 2017**



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, 2017

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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, 2017, and the related notes. We have also audited the total for all entities of the columns titled net pension asset (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, 2017, and the related notes.

### Management's Responsibility for the Schedules

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

### Auditor's Responsibility

Our responsibility is to express opinions on the 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.

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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 opinions.

### **Opinions**

In our opinion, the schedules referred to above present fairly, in all material respects, the employer allocations and net pension asset (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, 2017, 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, 2017, and our report thereon dated October 13, 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.



Charleston, West Virginia

June 13, 2018

**WEST VIRGINIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM**  
*Schedule of Employer Allocations*  
**As of and for the Year Ended June 30, 2017**

Employer Number	State/ Nonstate	Employer Name	Employer Contributions	Employer Allocation Percentage
778000	State	Jobs Investment Trust Board	\$ 36,240	0.021997%
930100	State	WV Housing Development Fund	621,645	0.377334%
930200	State	WV Secondary School Activities Commission	63,401	0.038484%
990000	State	State Bar	135,639	0.082332%
0100	State	Governors Office	283,519	0.172094%
0201	State	Dept of Admin Secretary's Office	53,834	0.032677%
0203	State	Consolidated Public Retirement Board	410,550	0.249201%
0209	State	Dept of Admin - Finance	58,424	0.035463%
0210	State	IS&C	1,345,425	0.816662%
0211	State	General Services	460,797	0.279700%
0213	State	Purchasing	197,661	0.119979%
0214	State	Surplus Property	43,248	0.026251%
0215	State	Travel Management	69,213	0.042012%
0218	State	Board of Risk & Insurance Management	126,279	0.076650%
0219	State	Grievance Board	81,683	0.049581%
0220	State	Ethics Commission	47,029	0.028546%
0221	State	Public Defender	119,034	0.072253%
0222	State	Personnel	296,244	0.179818%
0225	State	Public Employees Insurance Agency	224,125	0.136042%
0228	State	WV Prosecuting Attorney's Institute	25,128	0.015252%
0231	State	Office of Technology	33,747	0.020484%
0232	State	Retiree Health Benefit Trust Fund	10,725	0.006510%
0233	State	Real Estate Division	83,365	0.050602%
0303	State	Division of Banking	158,049	0.095934%
0304	State	Division of Tourism	204,497	0.124128%
0305	State	Division of Forestry	353,183	0.214379%
0306	State	WV Geological Survey	173,822	0.105509%
0307	State	WV Development Office	453,870	0.275495%
0308	State	WV Division of Labor	305,475	0.185421%
0310	State	Division of Natural Resources	2,849,740	1.729769%
0311	State	WV Environmental Quality Board	9,919	0.006021%
0312	State	WV Solid Waste Management Board	54,453	0.033053%
0313	State	Department of Environmental Protection	4,664,508	2.831319%
0314	State	WV Office of Miners' Health, Safety & Training	788,546	0.478641%
0315	State	Oil & Gas Conservation Commission	12,813	0.007777%
0316	State	WV Water Development Authority	83,909	0.050932%
0319	State	Miner's Health Safety & Training	11,846	0.007190%
0323	State	Workforce West Virginia	1,393,441	0.845807%
0327	State	WV Commerce Office of the Secretary	114,017	0.069207%
0328	State	WV Division of Energy	29,108	0.017668%
0431	State	Department of Education & the Arts	183,188	0.111194%
0432	State	WV Division of Culture & History	400,337	0.243001%
0433	State	WV Library Commission	164,160	0.099644%
0439	State	Educational Broadcasting Authority	339,396	0.206011%
0450	State	Higher Education Central Office	9,027	0.005479%
0501	State	Department of Health & Human Resources - Secretary	38,587	0.023422%
0505	State	Board of Barbers & Cosmetologists	29,896	0.018147%
0506	State	Department of Health & Human Resources - Health	9,339,209	5.668825%
0507	State	Health Care Authority	255,570	0.155129%

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, 2017**

Employer Number	State/ Nonstate	Employer Name	Employer Contributions	Employer Allocation Percentage
0508	State	Bureau of Senior Services	172,363	0.104623%
0509	State	Hospital Finance Authority	6,907	0.004192%
0510	State	WV Human Rights Commission	89,989	0.054623%
0511	State	Department of Health & Human Resources - Human Ser	12,383,984	7.516978%
0601	State	Department of Military Affairs & Public Safety - Secretary	134,248	0.081487%
0603	State	Adjutant General	2,248,363	1.364738%
0605	State	Parole Board	73,614	0.044683%
0606	State	Division of Homeland Security and Emergency Management	160,656	0.097517%
0608	State	West Virginia Division of Corrections	7,604,585	4.615922%
0612	State	State Police	1,371,230	0.832326%
0613	State	Division of Veterans Affairs	632,257	0.383775%
0615	State	Regional Jail Authority	3,910,259	2.373496%
0618	State	Veterans Home	112,191	0.068099%
0619	State	State Fire Commission	178,990	0.108645%
0620	State	Division of Criminal Justice Services	148,750	0.090290%
0621	State	WV Division of Juvenile Services	1,868,804	1.134349%
0622	State	WV Division of Protective Services	153,167	0.092971%
0701	State	State Tax Department - Office of the Secretary	59,339	0.036018%
0702	State	State Tax Department	1,453,994	0.882563%
0703	State	State Budget Office	44,942	0.027279%
0704	State	WV Offices of the Insurance Commissioner	1,412,327	0.857271%
0705	State	Lottery	868,009	0.526874%
0706	State	Municipal Bond Commission	13,926	0.008453%
0707	State	Racing Commission	207,761	0.126109%
0708	State	Alcohol Beverage Control Administration	308,596	0.187315%
0709	State	WV Office of Tax Appeals	30,800	0.018695%
0802	State	West Virginia Division of Motor Vehicles	1,888,500	1.146304%
0803	State	Division of Highways	22,898,430	13.899162%
0804	State	WV State Rail Authority	50,814	0.030844%
0805	State	Division of Public Transit	48,897	0.029680%
0807	State	WV Department of Transportation Aeronautics Comm	11,056	0.006711%
0808	State	DOT - Office of Admin Hearings	103,107	0.062585%
0809	State	WV Parkways Authority	1,758,039	1.067115%
0901	State	WV Real Estate Appraiser Licensing & Certification Board	14,888	0.009037%
0902	State	Board of Funeral Service Examiners	6,099	0.003702%
0903	State	WV Board of Professional Surveyors	8,671	0.005263%
0904	State	Board of Counseling	6,829	0.004145%
0905	State	Board of Social Work Examiners	8,592	0.005215%
0906	State	WV Board of Examiners for Licensed Practical Nurses	33,856	0.020550%
0907	State	WV Board of Examiners for Registered Professional Nurses	92,436	0.056108%
0908	State	WV Board of Chiropractic	5,612	0.003406%
0909	State	WV Board of Dental Examiners	15,576	0.009455%
0911	State	Board of Occupational Therapy	3,465	0.002103%
0912	State	West Virginia Board of Optometry	5,368	0.003258%
0913	State	WV Board of Pharmacy	40,007	0.024284%
0914	State	WV Board of Examiners of Psychologists	4,526	0.002747%
0915	State	WV Medical Imaging & Radiation Therapy Technology Board of Exam	11,501	0.006981%
0917	State	WV Board of Registration for Professional Engineers	44,384	0.026941%
0918	State	WV Board of Accountancy	18,174	0.011031%

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Employer Number	State/ Nonstate	Employer Name	Employer Contributions	Employer Allocation Percentage
0919	State	WV State Board of Architects	6,778	0.004114%
0921	State	WV Board of Osteopathy	17,231	0.010459%
0922	State	Board of Physical Therapy	8,057	0.004891%
0923	State	WV Board of Veterinary Medicine	10,941	0.006641%
0926	State	Public Service Commission of WV	1,314,985	0.798185%
0927	State	WV Real Estate Commission	28,834	0.017502%
0930	State	WV Board of Examiners for Speech Pathology & Audiology	5,998	0.003641%
0932	State	WV Division of Rehabilitation Services	2,388,111	1.449564%
0935	State	WV Board of Respiratory Care	5,451	0.003309%
0938	State	Board of Massage Therapy	7,918	0.004806%
0939	State	WV Courthouse Facilities Improvement Authority	8,218	0.004988%
0941	State	National Coal Heritage Area	23,929	0.014525%
0944	State	WV Economic Development Authority	74,890	0.045458%
0945	State	WV Board of Medicine	80,802	0.049046%
0946	State	WV Municipal Pensions Oversight Board	24,978	0.015161%
0947	State	WV ERP Board	247,852	0.150444%
1200	State	Auditor's Office	1,038,763	0.630521%
1300	State	Treasurer's Office	760,765	0.461778%
1400	State	Department of Agriculture	1,511,658	0.917564%
1500	State	Attorney General	1,267,503	0.769364%
1600	State	Secretary of State	277,428	0.168397%
2100	State	Senate	319,946	0.194205%
2200	State	House of Delegates	437,015	0.265265%
2300	State	Joint Committee on Government & Finance	520,271	0.315800%
2400	State	Supreme Court of Appeals	8,603,623	5.222330%
X00100	Nonstate	Barbour County Commission	189,513	0.115033%
X00200	Nonstate	Berkeley County Commission	1,089,138	0.661098%
X00300	Nonstate	Boone County Commission	398,994	0.242186%
X00400	Nonstate	Braxton County Commission	230,019	0.139620%
X00500	Nonstate	Brooke County Commission	188,905	0.114664%
X00600	Nonstate	Cabell County Commission	788,278	0.478478%
X00700	Nonstate	Calhoun County Commission	96,989	0.058872%
X00800	Nonstate	Clay County Commission	88,625	0.053795%
X00900	Nonstate	Doddridge County Commission	294,532	0.178779%
X01000	Nonstate	Fayette County Commission	417,817	0.253612%
X01100	Nonstate	Gilmer County Commission	83,164	0.050480%
X01200	Nonstate	Grant County Commission	207,268	0.125810%
X01300	Nonstate	Greenbrier County Commission	382,463	0.232152%
X01400	Nonstate	Hampshire County Commission	318,861	0.193546%
X01500	Nonstate	Hancock County Commission	335,281	0.203513%
X01600	Nonstate	Hardy County Commission	200,897	0.121943%
X01700	Nonstate	Harrison County Commission	1,063,541	0.645561%
X01800	Nonstate	Jackson County Commission	360,307	0.218703%
X01900	Nonstate	Jefferson County Commission	902,689	0.547925%
X02000	Nonstate	Kanawha County Commission	1,680,641	1.020136%
X02100	Nonstate	Lewis County Commission	314,794	0.191077%
X02200	Nonstate	Lincoln County Commission	196,428	0.119230%
X02300	Nonstate	Logan County Commission	642,663	0.390091%
X02400	Nonstate	McDowell County Commission	547,075	0.332070%

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**WEST VIRGINIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM**  
*Schedule of Employer Allocations*  
**As of and for the Year Ended June 30, 2017**

Employer Number	State/ Nonstate	Employer Name	Employer Contributions	Employer Allocation Percentage
X02500	Nonstate	Marion County Commission	665,489	0.403946%
X02600	Nonstate	Marshall County Commission	448,878	0.272465%
X02700	Nonstate	Mason County Commission	299,778	0.181963%
X02800	Nonstate	Mercer County Commission	454,023	0.275588%
X02900	Nonstate	Mineral County Commission	278,237	0.168888%
X03000	Nonstate	Mingo County Commission	311,935	0.189342%
X03100	Nonstate	Monongalia County Commission	1,013,890	0.615423%
X03200	Nonstate	Monroe County Commission	122,904	0.074602%
X03300	Nonstate	Morgan County Commission	223,804	0.135847%
X03400	Nonstate	Nicholas County Commission	220,363	0.133759%
X03500	Nonstate	Ohio County Commission	423,722	0.257196%
X03600	Nonstate	Pendleton County Commission	133,765	0.081194%
X03700	Nonstate	Pleasants County Commission	199,447	0.121063%
X03800	Nonstate	Pocahontas County Commission	197,650	0.119972%
X03900	Nonstate	Preston County Commission	366,675	0.222569%
X04000	Nonstate	Putnam County Commission	525,610	0.319041%
X04100	Nonstate	Raleigh County Commission	722,663	0.438651%
X04200	Nonstate	Randolph County Commission	289,342	0.175628%
X04201	Nonstate	Randolph County Emergency Squad	7,376	0.004477%
X04300	Nonstate	Ritchie County Commission	144,076	0.087453%
X04400	Nonstate	Roane County Commission	146,566	0.088964%
X04500	Nonstate	Summers County Commission	165,997	0.100759%
X04600	Nonstate	Taylor County Commission	159,240	0.096657%
X04700	Nonstate	Tucker County Commission	171,074	0.103841%
X04800	Nonstate	Tyler County Commission	176,953	0.107409%
X04900	Nonstate	Upshur County Commission	294,772	0.178924%
X04901	Nonstate	Upshur County Development Authority	12,044	0.007311%
X05000	Nonstate	Wayne County Commission	352,441	0.213929%
X05100	Nonstate	Webster County Commission	124,290	0.075443%
X05200	Nonstate	Wetzel County Commission	291,970	0.177223%
X05300	Nonstate	Wirt County Commission	46,447	0.028193%
X05400	Nonstate	Wood County Commission	755,616	0.458653%
X05500	Nonstate	Wyoming County Commission	334,880	0.203269%
X10100	Nonstate	Barbour County Health Department	39,383	0.023905%
X10200	Nonstate	Berkeley County Health Department	67,209	0.040795%
X10300	Nonstate	Boone County Health Department	23,515	0.014273%
X10400	Nonstate	Braxton County Health Department	9,092	0.005519%
X10500	Nonstate	Brooke County Health Department	31,362	0.019036%
X10600	Nonstate	Cabell-Huntington Health Department	182,425	0.110731%
X10800	Nonstate	Clay County Health Department	57,797	0.035082%
X10900	Nonstate	Doddridge County Health Department	19,158	0.011629%
X11000	Nonstate	Fayette County Health Department	23,347	0.014171%
X11100	Nonstate	Gilmer County Health Department	12,134	0.007365%
X11101	Nonstate	Gilmer County Health Center	3,590	0.002179%
X11200	Nonstate	Grant County Health Department	24,906	0.015118%
X11300	Nonstate	Greenbrier County Board of Health	34,400	0.020881%
X11400	Nonstate	Hampshire County Health Department	27,848	0.016904%
X11500	Nonstate	Hancock County Board of Health	25,921	0.015734%
X11600	Nonstate	Hardy County Health Department	25,652	0.015571%

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, 2017**

Employer Number	State/ Nonstate	Employer Name	Employer Contributions	Employer Allocation Percentage
X11700	Nonstate	Harrison-Clarksburg Health Department	70,849	0.043005%
X11800	Nonstate	Jackson County Health Department	28,991	0.017597%
X11900	Nonstate	Jefferson County Health Department	47,252	0.028682%
X12000	Nonstate	Kanawha Charleston Health Department	167,859	0.101889%
X12100	Nonstate	Lewis County Health Department	18,038	0.010949%
X12200	Nonstate	Lincoln County Health Department	19,778	0.012005%
X12300	Nonstate	Logan County Board of Health	27,199	0.016510%
X12400	Nonstate	McDowell County Health Department	12,533	0.007607%
X12500	Nonstate	Marion County Health Department	43,844	0.026613%
X12600	Nonstate	Marshall County Health Department	27,377	0.016618%
X12700	Nonstate	Mason County Health Department	19,250	0.011685%
X12800	Nonstate	Mercer County Board of Health	43,910	0.026653%
X12900	Nonstate	Mineral County Health Department	24,031	0.014587%
X13000	Nonstate	Mingo County Board of Health	24,161	0.014666%
X13100	Nonstate	Monongalia County Health Department	261,662	0.158827%
X13300	Nonstate	Morgan County Health Department	21,107	0.012812%
X13400	Nonstate	Nicholas County Health Department	18,391	0.011163%
X13500	Nonstate	Wheeling-Ohio County Health Department	79,211	0.048080%
X13600	Nonstate	Pendleton County Health Department	19,676	0.011943%
X13800	Nonstate	Pocahontas County Board of Health	8,284	0.005028%
X13900	Nonstate	Preston County Health Department	23,035	0.013982%
X14100	Nonstate	Beckley-Raleigh County Board of Health	73,542	0.044639%
X14200	Nonstate	Randolph-Elkins Health Department	71,655	0.043494%
X14500	Nonstate	Summers County Health Department	13,631	0.008274%
X14600	Nonstate	Grafton-Taylor County Board of Health	66,849	0.040577%
X14700	Nonstate	Tucker County Health Department	9,806	0.005952%
X14900	Nonstate	Upshur-Buckhannon Health Department	18,112	0.010994%
X15000	Nonstate	Wayne County Health Department	25,663	0.015577%
X15100	Nonstate	Webster County Health Department	11,549	0.007010%
X15200	Nonstate	Wetzel-Tyler Health Department	15,929	0.009669%
X15400	Nonstate	Mid-Ohio Valley Health Department	246,169	0.149423%
X15500	Nonstate	Wyoming County Health Department	18,798	0.011410%
X20100	Nonstate	City of Montgomery	59,562	0.036154%
X20200	Nonstate	City of Follansbee	150,751	0.091505%
X20300	Nonstate	Town of Grant Town	10,708	0.006500%
X20400	Nonstate	Town of Pineville	32,286	0.019597%
X20500	Nonstate	City of Nitro	113,994	0.069193%
X20600	Nonstate	City of Williamson	22,470	0.013639%
X20601	Nonstate	Williamson Utility Board	9,825	0.005964%
X20602	Nonstate	City of Williamson Board of Parks & Rec	6,106	0.003706%
X20700	Nonstate	Town of Belle	21,437	0.013012%
X20701	Nonstate	Belle Sanitary Board	6,276	0.003809%
X20800	Nonstate	City of Hinton	96,578	0.058622%
X20900	Nonstate	City of Salem	65,694	0.039876%
X21000	Nonstate	City of Elkins	260,152	0.157910%
X21100	Nonstate	City of Wellsburg	115,470	0.070089%
X21200	Nonstate	City of Huntington	644,595	0.391264%
X21400	Nonstate	City of Lewisburg	215,841	0.131014%
X21500	Nonstate	Town of Fayetteville	93,285	0.056623%

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**WEST VIRGINIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM**  
*Schedule of Employer Allocations*  
**As of and for the Year Ended June 30, 2017**

Employer Number	State/ Nonstate	Employer Name	Employer Contributions	Employer Allocation Percentage
X21600	Nonstate	City of Fairmont	567,773	0.344634%
X21700	Nonstate	Town of Bath	23,241	0.014107%
X21701	Nonstate	Berkeley Springs Water Works	28,375	0.017223%
X21800	Nonstate	City of Bridgeport	797,361	0.483992%
X21901	Nonstate	City of Charleston	2,337,843	1.419052%
X22000	Nonstate	City of Hurricane	255,050	0.154813%
X22001	Nonstate	City of Hurricane Water & Sewer	81,933	0.049733%
X22100	Nonstate	Town of Hundred	2,539	0.001541%
X22300	Nonstate	City of Ravenswood	109,168	0.066264%
X22500	Nonstate	City of Grafton	108,048	0.065584%
X22600	Nonstate	City of Mannington	49,420	0.029998%
X22700	Nonstate	City of Parkersburg	543,338	0.329802%
X22800	Nonstate	City of Romney	82,409	0.050022%
X22900	Nonstate	City of Saint Albans	198,297	0.120365%
X23000	Nonstate	Mary H Weir Public Library	26,379	0.016012%
X23001	Nonstate	City of Weirton	231,213	0.140344%
X23002	Nonstate	Weirton Area Water Board	132,067	0.080164%
X23003	Nonstate	City of Weirton Sanitary Board	109,909	0.066714%
X23004	Nonstate	City of Weirton Board of Park Commissioners	28,879	0.017529%
X23100	Nonstate	City of Weston	46,698	0.028345%
X23200	Nonstate	Town of Rivesville	18,907	0.011476%
X23300	Nonstate	City of Clarksburg	528,610	0.320862%
X23500	Nonstate	City of Saint Marys	65,097	0.039513%
X23600	Nonstate	Town of Fairview	10,561	0.006410%
X23700	Nonstate	City of Buckhannon	435,766	0.264506%
X23802	Nonstate	City of Charles Town	222,471	0.135038%
X23900	Nonstate	Town of Matewan	2,959	0.001796%
X23901	Nonstate	Town of Matewan Water Department	16,361	0.009931%
X24001	Nonstate	City of McMechen	66,366	0.040284%
X24100	Nonstate	City of Beckley	640,603	0.388841%
X24200	Nonstate	City of Philippi	185,998	0.112899%
X24300	Nonstate	City of Paden City	63,268	0.038403%
X24400	Nonstate	City of Dunbar	118,411	0.071875%
X24500	Nonstate	City of Keyser	136,379	0.082781%
X24600	Nonstate	Town of Elizabeth	16,697	0.010135%
X24700	Nonstate	City of South Charleston	463,994	0.281641%
X24800	Nonstate	Town of Farmington	13,290	0.008067%
X24900	Nonstate	City of Summersville	213,952	0.129867%
X25000	Nonstate	Town of Grantsville	28,713	0.017429%
X25100	Nonstate	City of Benwood	102,779	0.062386%
X25200	Nonstate	Town of West Union	37,229	0.022598%
X25300	Nonstate	City of Bluefield	292,322	0.177437%
X25400	Nonstate	City of Cameron	28,271	0.017160%
X25500	Nonstate	City of Shinnston	96,334	0.058474%
X25600	Nonstate	City of Kingwood	92,086	0.055895%
X25700	Nonstate	Town of Monongah	37,670	0.022865%
X25800	Nonstate	Town of Moorefield	143,195	0.086918%
X25900	Nonstate	Town of Franklin	29,036	0.017625%
X26000	Nonstate	City of Oak Hill	137,601	0.083523%

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, 2017**

Employer Number	State/ Nonstate	Employer Name	Employer Contributions	Employer Allocation Percentage
X26100	Nonstate	Town of Davis	24,612	0.014939%
X26200	Nonstate	City of New Martinsville	381,927	0.231827%
X26300	Nonstate	Town of Athens	55,944	0.033958%
X26600	Nonstate	City of Williamstown	93,819	0.056947%
X26700	Nonstate	City of Gary	21,327	0.012945%
X26800	Nonstate	City of Mullens	27,051	0.016420%
X26900	Nonstate	City of Ripley	204,890	0.124367%
X27000	Nonstate	City of Princeton	149,474	0.090730%
X27001	Nonstate	Princeton Sanitary Board	96,168	0.058373%
X27100	Nonstate	City of Spencer	55,908	0.033936%
X27200	Nonstate	Town of Sophia	28,176	0.017103%
X27300	Nonstate	City of Madison	60,995	0.037023%
X27400	Nonstate	City of Stonewood	50,891	0.030890%
X27500	Nonstate	Town of Marlinton	37,373	0.022685%
X27600	Nonstate	City of Glen Dale	105,978	0.064328%
X27700	Nonstate	Town of Anmoore	28,399	0.017238%
X27800	Nonstate	City of Belmont	29,118	0.017674%
X28000	Nonstate	City of Glenville	18,100	0.010987%
X28100	Nonstate	City of Kenova	108,281	0.065726%
X28200	Nonstate	Town of Nutter Fort	78,838	0.047854%
X28300	Nonstate	Town of Middlebourne	26,660	0.016182%
X28400	Nonstate	Town of Gauley Bridge	5,903	0.003583%
X28500	Nonstate	Town of Clendenin	24,008	0.014573%
X28600	Nonstate	Town of Wardensville	8,469	0.005141%
X28700	Nonstate	Town of Marmet	47,543	0.028858%
X28800	Nonstate	Village of Barboursville	307,688	0.186764%
X28900	Nonstate	Town of Union	9,075	0.005508%
X29000	Nonstate	Town of Winfield	56,297	0.034172%
X29100	Nonstate	Town of Ansted	24,172	0.014672%
X29200	Nonstate	City of White Sulphur Springs	111,858	0.067897%
X29300	Nonstate	City of Parsons	43,776	0.026572%
X29400	Nonstate	Town of Clay	20,168	0.012242%
X29500	Nonstate	Town of New Haven	26,327	0.015980%
X29600	Nonstate	City of Thomas	19,823	0.012032%
X29700	Nonstate	Town of Hamlin	10,086	0.006122%
X29800	Nonstate	Town of Capon Bridge	9,543	0.005793%
X29900	Nonstate	City of Milton	70,091	0.042545%
X29901	Nonstate	City of Milton Water Department	46,588	0.028279%
X30000	Nonstate	City of Richwood	73,024	0.044325%
X30100	Nonstate	City of Logan	45,985	0.027913%
X30101	Nonstate	City of Logan Sanitary Board	9,253	0.005616%
X30200	Nonstate	City of Welch	146,320	0.088815%
X50100	Nonstate	Center Public Service District	13,766	0.008356%
X50200	Nonstate	Moundsville-Marshall County Public Library	32,173	0.019529%
X50500	Nonstate	Williamson Housing Authority	42,821	0.025992%
X50600	Nonstate	Nitro Regional Wastewater Utility	59,190	0.035928%
X50800	Nonstate	Charleston Sanitary Board	477,113	0.289604%
X50900	Nonstate	Huntington WV Housing Authority	169,084	0.102633%
X51000	Nonstate	City of Saint Albans Municipal Water and Sewer	158,869	0.096432%

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**WEST VIRGINIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM**  
*Schedule of Employer Allocations*  
**As of and for the Year Ended June 30, 2017**

Employer Number	State/ Nonstate	Employer Name	Employer Contributions	Employer Allocation Percentage
X51200	Nonstate	Upshur County Public Library	16,027	0.009728%
X51300	Nonstate	Weston Sanitary Board	39,474	0.023960%
X51400	Nonstate	Pocahontas Memorial Hospital	855,799	0.519463%
X51600	Nonstate	Wheeling Ohio County Airport	25,657	0.015574%
X51800	Nonstate	Charleston-Kanawha Housing Authority	315,587	0.191559%
X52100	Nonstate	Greater Huntington Park & Recreation District	118,981	0.072221%
X52200	Nonstate	Buckhannon Housing Authority	15,013	0.009113%
X52300	Nonstate	Huntington Sanitary Board	370,147	0.224676%
X52301	Nonstate	Huntington Stormwater Utility	48,798	0.029620%
X52700	Nonstate	Charles W Gibson Public Library	6,910	0.004194%
X52800	Nonstate	Parkersburg Utility Board	400,969	0.243385%
X53200	Nonstate	Saint Albans Housing Authority	19,381	0.011764%
X53300	Nonstate	Charleston Urban Renewal Authority	15,601	0.009470%
X53400	Nonstate	Housing Authority of City of South Charleston	27,305	0.016574%
X53600	Nonstate	Beckley Raleigh County Convention Center	17,704	0.010746%
X53700	Nonstate	Keyser-Mineral County Library	14,040	0.008522%
X53800	Nonstate	Wheeling Housing Authority	147,643	0.089618%
X53900	Nonstate	Kanawha Falls Public Service District	43,562	0.026442%
X54100	Nonstate	North Beckley Public Service District	62,003	0.037635%
X54200	Nonstate	Cabell County Public Library	304,753	0.184983%
X54400	Nonstate	City County Building Management Commission	17,179	0.010428%
X54500	Nonstate	Ohio County Public Library	74,790	0.045397%
X54900	Nonstate	Raleigh County Public Library	63,254	0.038395%
X55000	Nonstate	South Charleston Public Library	30,510	0.018519%
X55100	Nonstate	Bluefield Sanitary Board	176,513	0.107142%
X55300	Nonstate	Greenbrier Valley Airport Authority	90,468	0.054913%
X55400	Nonstate	Central West Virginia Regional Airport Authority	270,317	0.164080%
X55401	Nonstate	Raleigh County Memorial Airport	34,177	0.020745%
X55500	Nonstate	Kanawha County Parks & Recreation	70,557	0.042828%
X55600	Nonstate	Morgantown Public Library	83,334	0.050583%
X55800	Nonstate	City of South Charleston Sanitary Board	105,686	0.064151%
X55900	Nonstate	West Virginia Association of Counties	21,950	0.013323%
X56100	Nonstate	Prestera Center	10,004	0.006072%
X56300	Nonstate	Martinsburg Public Library	61,579	0.037378%
X56500	Nonstate	Elkins Housing Authority	16,697	0.010135%
X56700	Nonstate	Parkersburg & Wood County Public Library	90,607	0.054998%
X56800	Nonstate	Union Public Service District	48,913	0.029690%
X56900	Nonstate	Kingwood Water Works	39,929	0.024237%
X57100	Nonstate	Lubeck Public Service District	83,063	0.050419%
X57200	Nonstate	Sissonville Public Service District	32,365	0.019645%
X57300	Nonstate	BCKP Regional Intergovernmental Council	48,842	0.029647%
X57400	Nonstate	Fayette County Public Library	52,093	0.031620%
X57600	Nonstate	Dunbar Sanitary Board	60,986	0.037018%
X57700	Nonstate	Point Pleasant Housing Authority	26,852	0.016299%
X57900	Nonstate	Claywood Park Public Service District	111,695	0.067798%
X58000	Nonstate	Region 8 Planning & Development Council	101,427	0.061565%
X58300	Nonstate	Greenbrier Valley Conservation District	3,744	0.002273%
X58400	Nonstate	City of Spencer Sanitary Board	10,651	0.006465%
X58600	Nonstate	City of Spencer Waterworks	36,957	0.022433%

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, 2017**

Employer Number	State/ Nonstate	Employer Name	Employer Contributions	Employer Allocation Percentage
X58700	Nonstate	Mid Ohio Valley Regional Airport	52,270	0.031727%
X58800	Nonstate	Brooke County Public Library	11,866	0.007203%
X58900	Nonstate	Region VII Planning & Development Council	29,924	0.018164%
X59000	Nonstate	Region 4 Planning & Development Council	33,927	0.020593%
X59100	Nonstate	Craft Memorial Library	23,383	0.014193%
X59200	Nonstate	Green Acres Regional Center Inc	72,858	0.044224%
X59300	Nonstate	Region 1 Planning & Development Council	43,165	0.026201%
X59500	Nonstate	Lavalette Public Service District	61,011	0.037033%
X59600	Nonstate	Clarksburg Water Board	253,340	0.153775%
X59700	Nonstate	Craigsville Public Service District	64,175	0.038954%
X59800	Nonstate	Nettie-Leivasy Public Service District	29,075	0.017648%
X59900	Nonstate	Putnam County Parks & Recreation Commission	23,144	0.014048%
X60000	Nonstate	Spencer Housing Authority	30,261	0.018368%
X60200	Nonstate	Region II Planning & Development Council	28,972	0.017586%
X60300	Nonstate	Valley Healthcare System	4,303	0.002612%
X60400	Nonstate	Buffalo Creek Public Service District	38,362	0.023285%
X60600	Nonstate	Shortline Public Service District	15,614	0.009478%
X60700	Nonstate	Boone Madison Public Library	10,951	0.006647%
X60800	Nonstate	Westbrook Health Services Inc	242	0.000147%
X61200	Nonstate	Armstrong Deepwater Public Service District	16,374	0.009939%
X61300	Nonstate	Kyova Interstate Planning Commission	43,609	0.026470%
X61400	Nonstate	Wood County Parks & Recreation Commission	10,090	0.006125%
X61600	Nonstate	Beckley Housing Authority	58,337	0.035410%
X61800	Nonstate	Central WV Transit Authority	149,057	0.090476%
X61900	Nonstate	Marion County Parks & Recreation Commission	48,825	0.029636%
X62000	Nonstate	Arbuckle Public Service District	9,252	0.005616%
X62100	Nonstate	Wetzel County Hospital	343,668	0.208604%
X62200	Nonstate	Clarksburg-Harrison Public Library	37,202	0.022581%
X62300	Nonstate	Ohio County Public Service District	52,559	0.031903%
X62500	Nonstate	Greenbrier Public Service District #1	22,631	0.013737%
X62700	Nonstate	Ohio Valley Regional Transportation Authority	230,366	0.139830%
X62800	Nonstate	Berkeley County Public Service Water District	283,971	0.172368%
X62900	Nonstate	Parkersburg Housing Authority	75,388	0.045760%
X63000	Nonstate	Marion County Public Library	59,217	0.035944%
X63100	Nonstate	Mason County Public Service District	82,509	0.050082%
X63200	Nonstate	Monroe County Public Library	3,072	0.001865%
X63300	Nonstate	Kanawha County Emergency Ambulance Authority	184,246	0.111836%
X63400	Nonstate	Southern Jackson County Public Service District	28,423	0.017253%
X63500	Nonstate	Jackson County Public Library	13,508	0.008199%
X63800	Nonstate	Raleigh County Public Service District	61,988	0.037626%
X63900	Nonstate	Jackson County Housing Authority	36,639	0.022240%
X64200	Nonstate	Burnsville Public Utility Board	18,169	0.011028%
X64300	Nonstate	Kenova Municipal Water Works	45,135	0.027397%
X64500	Nonstate	Malden Public Service District	41,799	0.025372%
X64600	Nonstate	Boone County Parks & Recreation Board	23,246	0.014110%
X64700	Nonstate	Hardy County Rural Development Authority	13,225	0.008027%
X64800	Nonstate	Mineral Wells Public Service District	40,565	0.024623%
X64900	Nonstate	Housing Authority of Mingo County	59,362	0.036032%
X65000	Nonstate	Upper Ohio Conservation District	1,226	0.000744%

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**WEST VIRGINIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM**  
*Schedule of Employer Allocations*  
**As of and for the Year Ended June 30, 2017**

Employer Number	State/ Nonstate	Employer Name	Employer Contributions	Employer Allocation Percentage
X65200	Nonstate	Town of West Hamlin	31,501	0.019121%
X65300	Nonstate	Eastern Panhandle Regional Planning & Development Council	34,266	0.020799%
X65400	Nonstate	Marshall County Public Service District #1	8,019	0.004867%
X65700	Nonstate	Warm Springs Public Service District	24,928	0.015131%
X65800	Nonstate	Wilderness Public Service District	40,637	0.024666%
X65900	Nonstate	Bradley Public Service District	23,820	0.014459%
X66000	Nonstate	Wood County Recreation Commission	3,434	0.002084%
X66500	Nonstate	Raleigh County Housing Authority	54,626	0.033158%
X66600	Nonstate	Fairmont Housing Authority	99,040	0.060116%
X66700	Nonstate	Town of Beverly	26,973	0.016372%
X66900	Nonstate	Southern Conservation District	12,412	0.007534%
X67000	Nonstate	Pocahontas County Public Service District	33,907	0.020581%
X67100	Nonstate	Huttonsville Public Service District	39,499	0.023976%
X67200	Nonstate	Grant County Housing Authority	13,443	0.008160%
X67300	Nonstate	Board of Parks & Recreation Commission	83,862	0.050904%
X67400	Nonstate	Putnam County Development Authority	12,257	0.007440%
X67500	Nonstate	Taylor County Public Library	9,932	0.006029%
X67600	Nonstate	Monroe Health Center	431,393	0.261852%
X67700	Nonstate	Louis Bennett Public Library	7,196	0.004368%
X67800	Nonstate	Region VIII Solid Waste Authority	34,713	0.021071%
X67900	Nonstate	Roane County Public Library	14,166	0.008599%
X68300	Nonstate	Cool Ridge-Flat Top Public Service District	15,564	0.009447%
X68400	Nonstate	Dunbar Housing Authority	18,619	0.011302%
X68500	Nonstate	Richwood Public Library	4,755	0.002886%
X68600	Nonstate	Glenville Utility	49,740	0.030192%
X68700	Nonstate	Flatwoods Canoe Run Public Service District	74,573	0.045265%
X68800	Nonstate	Raleigh County Emergency Services	148,045	0.089862%
X68900	Nonstate	Berkeley County Development Authority	17,550	0.010653%
X69000	Nonstate	Mount Hope Housing Authority	24,014	0.014576%
X69100	Nonstate	Doddridge County Public Library	9,216	0.005594%
X69200	Nonstate	Berkeley County Public Service Sewer District	240,384	0.145911%
X69300	Nonstate	Kanawha Public Service District	48,621	0.029513%
X69500	Nonstate	Logan County Public Service District	185,656	0.112692%
X69800	Nonstate	Workforce Investment Board of Kanawha County	32,543	0.019753%
X69901	Nonstate	Bluewell Public Service District	51,416	0.031209%
X70100	Nonstate	Ritchie County Public Library	16,325	0.009909%
X70200	Nonstate	Keyser Housing Authority	28,278	0.017165%
X70300	Nonstate	Branchland Midkiff Public Service District	16,241	0.009858%
X70500	Nonstate	Sugar Creek Public Service District	10,385	0.006304%
X70600	Nonstate	Southwestern Water District	25,519	0.015490%
X70700	Nonstate	Grant County Public Service District	28,422	0.017252%
X70800	Nonstate	Big Bend Public Service District	14,217	0.008630%
X70900	Nonstate	Benedum Airport Authority	85,065	0.051634%
X71100	Nonstate	Valley Head Public Library	1,808	0.001097%
X71200	Nonstate	Taylor County Public Service District	31,855	0.019336%
X71300	Nonstate	Webster Springs Public Service District	12,001	0.007285%
X71400	Nonstate	Eastern WV Regional Airport Authority	14,107	0.008563%
X71500	Nonstate	Huntington Cabell Wayne Animal Shelter	9,210	0.005590%
X71600	Nonstate	Boone County Housing & Redevelopment Authority	27,084	0.016440%

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**WEST VIRGINIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM**  
*Schedule of Employer Allocations*  
**As of and for the Year Ended June 30, 2017**

Employer Number	State/ Nonstate	Employer Name	Employer Contributions	Employer Allocation Percentage
X71700	Nonstate	Craigsville Public Library	3,596	0.002183%
X71800	Nonstate	Charleston Convention & Visitors Bureau	53,345	0.032380%
X72000	Nonstate	Randolph County Housing Authority	70,771	0.042957%
X72100	Nonstate	Berkeley County Fire Service Board	13,111	0.007958%
X72300	Nonstate	Cowen Public Service District	37,140	0.022544%
X72400	Nonstate	Vienna Public Library	26,405	0.016028%
X72500	Nonstate	White Oak Public Service District	16,282	0.009883%
X72600	Nonstate	Marshall County Park & Recreation	31,974	0.019408%
X72700	Nonstate	Martinsburg Berkeley County Parks & Recreation Board	63,560	0.038580%
X72900	Nonstate	Mannington Sanitary Board	3,758	0.002281%
X73000	Nonstate	Elk Valley Public Service District	41,158	0.024983%
X73100	Nonstate	Lewis County Convention & Visitors Bureau	7,968	0.004837%
X73300	Nonstate	Leadsville Public Service District	18,304	0.011110%
X73500	Nonstate	Union Williams Public Service District	54,188	0.032892%
X73600	Nonstate	Coalfield Community Action Partnership Inc	294,067	0.178496%
X73900	Nonstate	Tucker County Solid Waste Authority	55,726	0.033825%
X74000	Nonstate	Hamrick Public Service District	16,594	0.010072%
X74200	Nonstate	Raleigh County Solid Waste Authority	181,456	0.110142%
X74300	Nonstate	Fayette County Solid Waste Authority	4,150	0.002519%
X74400	Nonstate	Red Sulphur Public Service District	32,502	0.019728%
X74500	Nonstate	Greenbrier County Public Service District #2	43,560	0.026441%
X74700	Nonstate	Putnam County Fire Service Board	12,151	0.007376%
X74800	Nonstate	Mercer County Solid Waste Authority	34,034	0.020658%
X74900	Nonstate	4C Economic Development Authority	35,860	0.021767%
X75000	Nonstate	Kanawha County Solid Waste Authority	7,713	0.004682%
X75200	Nonstate	Lincoln Public Service District	30,884	0.018746%
X75300	Nonstate	Sun Valley Public Service District	29,521	0.017919%
X75400	Nonstate	Pocahontas County Solid Waste Authority	18,953	0.011504%
X75600	Nonstate	Bluefield Housing Authority	47,659	0.028929%
X75800	Nonstate	Romney Public Housing Authority	17,475	0.010607%
X75900	Nonstate	Putnam County Solid Waste Authority	5,176	0.003142%
X76100	Nonstate	Pleasants County Public Library	3,006	0.001825%
X76200	Nonstate	Kingwood Parks & Recreation Commission	7,177	0.004356%
X76400	Nonstate	Lynn Murray Memorial Library	2,677	0.001625%
X76500	Nonstate	Swaney Memorial Library	2,400	0.001457%
X76600	Nonstate	Wood County Solid Waste Authority	6,000	0.003642%
X76800	Nonstate	Mingo County Redevelopment Authority	15,099	0.009165%
X76900	Nonstate	Mountain Top Public Service District	18,484	0.011220%
X77200	Nonstate	Northern Jackson County Public Service District	14,082	0.008548%
X77300	Nonstate	Hammond Public Service District	20,712	0.012572%
X77400	Nonstate	Harrison County Solid Waste Authority	9,659	0.005863%
X77700	Nonstate	Midland Public Service District	34,051	0.020669%
X77800	Nonstate	Danese Public Service District	20,758	0.012600%
X77900	Nonstate	Boone County Public Service District	32,760	0.019885%
X78200	Nonstate	Grandview-Doolin Public Service District	14,052	0.008529%
X78300	Nonstate	Jefferson County Parks & Recreation Commission	29,587	0.017959%
X78400	Nonstate	Putnam Public Service District	227,186	0.137900%
X78600	Nonstate	Chestnut Ridge Public Service District	12,734	0.007729%
X78700	Nonstate	Weirton Transit Corporation	15,447	0.009376%

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**WEST VIRGINIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM**  
*Schedule of Employer Allocations*  
**As of and for the Year Ended June 30, 2017**

Employer Number	State/ Nonstate	Employer Name	Employer Contributions	Employer Allocation Percentage
X78800	Nonstate	Greenbrier County Solid Waste Authority	41,455	0.025163%
X78900	Nonstate	Harpers Ferry Bolivar Public Service District	14,027	0.008514%
X79100	Nonstate	Jefferson County Public Service District	60,115	0.036489%
X79300	Nonstate	Barbour County Development Authority	4,942	0.003000%
X79400	Nonstate	Wyoming County Economic Development Authority	16,400	0.009955%
X79600	Nonstate	Northern Wayne County Public Service District	42,468	0.025778%
X79700	Nonstate	Lincoln Economic Development Authority	7,151	0.004341%
X79800	Nonstate	Gauley River Public Service District	20,283	0.012312%
X79900	Nonstate	Elkins Road Public Service District	4,575	0.002777%
X80300	Nonstate	Crab Orchard MacArthur Public Service District	43,429	0.026361%
X80500	Nonstate	Roane County Economic Development Authority	4,540	0.002756%
X80600	Nonstate	Metro Emergency Operations Center	447,531	0.271648%
X80700	Nonstate	Mercer County Airport Authority	17,219	0.010452%
X80900	Nonstate	Town of Eleanor	17,654	0.010716%
X81100	Nonstate	Wetzel County Emergency Ambulance Authority	3,242	0.001968%
X81200	Nonstate	Town of Harpers Ferry	45,753	0.027772%
X81600	Nonstate	Brooke County Public Service District	19,620	0.011909%
X81700	Nonstate	Hancock County Shelter Workshop	117,843	0.071530%
X81900	Nonstate	Hampshire County Development Authority	11,167	0.006778%
X82000	Nonstate	Crum Public Service District	17,929	0.010883%
X82100	Nonstate	Central Communications Inc	49,003	0.029744%
X82200	Nonstate	Corridor G Regional Development Authority	5,400	0.003278%
X82300	Nonstate	Tucker County Parks and Recreation Commission	3,295	0.002000%
X82400	Nonstate	Berkeley County Emergency Ambulance Authority	20,651	0.012535%
X82600	Nonstate	Raleigh County Recreation Authority	16,176	0.009819%
X82700	Nonstate	Enlarged Hepzibah Public Service District	17,347	0.010529%
X82900	Nonstate	County Commissioners Association of WV	14,249	0.008649%
X83100	Nonstate	Greenbrier County Convention & Visitor Bureau	28,742	0.017446%
X83300	Nonstate	Boone County Ambulance Authority	20,955	0.012720%
X83500	Nonstate	Hamlin-Lincoln County Public Library	17,683	0.010733%
X83700	Nonstate	Greater Paw Paw Sanitary District	12,849	0.007799%
X83900	Nonstate	Greenbrier County Housing Authority	7,177	0.004356%
X84100	Nonstate	Elkins-Randolph County Airport	8,894	0.005399%
X84300	Nonstate	Summers County Public Library	8,795	0.005338%
X84400	Nonstate	Ritchie County Economic Development Authority	5,192	0.003152%
X84600	Nonstate	West Virginia Municipal League	30,294	0.018388%
X84700	Nonstate	Pride Community Services Inc	158,750	0.096360%
X84900	Nonstate	Jackson County Development Authority	11,260	0.006835%
X85000	Nonstate	Five Rivers Public Library	6,969	0.004230%
X85100	Nonstate	Hardy County Public Service District	31,947	0.019392%
X85200	Nonstate	Ritchie County Ambulance Authority	79,121	0.048026%
X85300	Nonstate	Preston County Senior Citizens Inc	53,351	0.032384%
X85500	Nonstate	Piedmont Housing Authority	17,917	0.010875%
X85700	Nonstate	Benwood-McMechen Housing Authority	33,638	0.020418%
X85800	Nonstate	Fairmont Marion County Transit Authority	115,367	0.070027%
X86000	Nonstate	Nicholas County Solid Waste Authority	36,910	0.022404%
X86100	Nonstate	Hatfield McCoy Regional Recreation Authority	109,294	0.066341%
X86400	Nonstate	City of Martinsburg	559,699	0.339733%
X86500	Nonstate	City of Point Pleasant	109,268	0.066325%

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, 2017**

Employer Number	State/ Nonstate	Employer Name	Employer Contributions	Employer Allocation Percentage
X86700	Nonstate	Norton-Harding-Jimtown Public Service District	10,999	0.006676%
X86800	Nonstate	Clarksburg-Harrison Regional Housing Authority	108,065	0.065595%
X86900	Nonstate	Marshall County Public Service District #4	11,527	0.006997%
X87000	Nonstate	Northern Panhandle Community Criminal Justice Board	62,368	0.037857%
X87200	Nonstate	Region 1 Workforce Investment Board	63,626	0.038620%
X87300	Nonstate	Century Volga Public Service District	19,360	0.011751%
X87400	Nonstate	Frankfort Public Service District	62,259	0.037791%
X87500	Nonstate	WV Affordable Housing Trust Fund	7,270	0.004413%
X87600	Nonstate	Clay County Public Service District	13,992	0.008493%
X87700	Nonstate	Adrian Public Service District	19,094	0.011590%
X87900	Nonstate	Marshall County Public Service District #3	17,228	0.010457%
X88000	Nonstate	Mercer County Communications Center	77,154	0.046832%
X88100	Nonstate	Charles Town Utility Board	151,197	0.091775%
X88200	Nonstate	Phillippi Public Library	3,902	0.002368%
X88300	Nonstate	Cottageville Public Service District	21,227	0.012885%
X88400	Nonstate	Mingo County Public Service District	57,816	0.035094%
X88500	Nonstate	City of Sistersville	68,790	0.041755%
X88700	Nonstate	Canaan Valley Public Service District	8,923	0.005416%
X88900	Nonstate	McDowell County Solid Waste Authority	3,038	0.001844%
X89000	Nonstate	Monongalia County Urban Mass Transit Authority	5,964	0.003620%
X89100	Nonstate	Ohio County Development Authority	112,914	0.068538%
X89200	Nonstate	Berkeley County Farmland Protection	5,729	0.003477%
X89400	Nonstate	Midland Trail Scenic Highway	5,760	0.003496%
X89500	Nonstate	City of Mount Hope	28,251	0.017148%
X89600	Nonstate	Tomlinson Public Service District	18,104	0.010989%
X89700	Nonstate	Stevens Correctional Center	139,392	0.084610%
X90001	Nonstate	Public Defender Corporation - 1st Judicial Circuit	86,869	0.052729%
X90002	Nonstate	Public Defender Corporation - 2nd Judicial Circuit	36,841	0.022362%
X90004	Nonstate	Public Defender Corporation - 4th Judicial Circuit	94,261	0.057216%
X90005	Nonstate	Public Defender Corporation - 5th Judicial Circuit	72,294	0.043882%
X90006	Nonstate	Public Defender Corporation - 6th & 24th Judicial Circuit	138,960	0.084348%
X90007	Nonstate	Public Defender Corporation - 7th Judicial Circuit	44,367	0.026930%
X90008	Nonstate	Public Defender Corporation - 8th Judicial Circuit	33,476	0.020320%
X90009	Nonstate	Public Defender Corporation - 9th Judicial Circuit	68,004	0.041278%
X90010	Nonstate	Public Defender Corporation - 10th Judicial Circuit	92,531	0.056166%
X90011	Nonstate	Public Defender Corporation - 11th Judicial Circuit	48,368	0.029359%
X90012	Nonstate	Public Defender Corporation - 12th Judicial Circuit	42,135	0.025576%
X90013	Nonstate	Public Defender Corporation - 13th Judicial Circuit	228,244	0.138542%
X90015	Nonstate	Public Defender Corporation - 15th Judicial Circuit	74,064	0.044956%
X90018	Nonstate	Public Defender Corporation - 18th Judicial Circuit	29,688	0.018020%
X90023	Nonstate	Public Defender Corporation - 23rd Judicial Circuit	191,627	0.116316%
X90025	Nonstate	Public Defender Corporation - 25th Judicial Circuit	58,176	0.035312%
X90028	Nonstate	Public Defender Corporation - 28th Judicial Circuit	25,980	0.015770%
X90030	Nonstate	Public Defender Corporation - 30th Judicial Circuit	40,194	0.024397%
X99903	Nonstate	Boone County Board of Education	1,229	0.000746%
X99915	Nonstate	Logan County Board of Education	730	0.000443%
X99918	Nonstate	Jackson County Board of Education	1,382	0.000839%
X99925	Nonstate	Marion County Board of Education	1,690	0.001026%
X99926	Nonstate	Lincoln County Board of Education	1,517	0.000921%

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, 2017**

Employer Number	State/ Nonstate	Employer Name	Employer Contributions	Employer Allocation Percentage
X99931	Nonstate	McDowell County Board of Education	1,939	0.001177%
X99934	Nonstate	Nicholas County Board of Education	960	0.000583%
X99936	Nonstate	Pendleton County Board of Education	979	0.000594%
X99937	Nonstate	Pocahontas County Board of Education	998	0.000606%
X99940	Nonstate	Tyler County Board of Education	480	0.000291%
X99941	Nonstate	Hancock County Board of Education	730	0.000443%
X99955	Nonstate	Wyoming County Board of Education	768	0.000466%
X99960	Nonstate	Raleigh County Board of Education	864	0.000524%
			<u>\$ 164,746,834</u>	<u>100.000000%</u>

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, 2017

Employer Number	State/Nonstate	Employer Name	Deferred Outflows of Resources				Deferred Inflows of Resources					Pension Expense		
			Net Pension Asset (Liability)	Difference Between Expected and Actual Experience	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Changes in Assumptions	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	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
778000	State	Jobs Investment Trust Board	\$ (94,951)	\$ 8,450	\$ 11,547	\$ 19,997	\$ (4,925)	\$ (210)	\$ (23,084)	\$ (5,965)	\$ (34,184)	\$ 19,506	\$ (740)	\$ 18,766
930100	State	WV Housing Development Fund	(1,628,741)	144,945	10,007	154,952	(84,481)	(3,604)	(395,974)	(125,938)	(609,997)	334,597	(18,756)	315,841
930200	State	WV Secondary School Activities Commission	(166,114)	14,783	10,181	24,964	(8,616)	(368)	(40,385)	(31,928)	(81,297)	34,125	(8,944)	25,181
990000	State	State Bar	(355,381)	31,626	17,893	49,519	(18,433)	(786)	(86,399)	(574)	(106,192)	73,007	(20,478)	93,485
0100	State	Governors Office	(742,834)	66,106	3,925	70,031	(38,530)	(1,643)	(180,595)	(119,582)	(340,350)	152,602	(42,188)	110,414
0201	State	Dept of Admin Secretary's Office	(141,048)	12,552	108,818	121,370	(7,316)	(312)	(34,291)	(115,331)	(157,250)	28,976	(2,111)	26,865
0203	State	Consolidated Public Retirement Board	(1,075,662)	95,725	829,746	925,471	(55,794)	(2,380)	(261,511)	(806,657)	(1,126,342)	220,976	(1,283)	219,693
0209	State	Dept of Admin - Finance	(153,074)	13,622	118,337	131,959	(7,940)	(339)	(37,215)	(132,997)	(178,491)	31,446	(6,746)	24,700
0210	State	IS&C	(3,525,081)	313,704	2,662,006	2,975,710	(182,842)	(7,799)	(857,005)	(2,734,993)	(3,782,639)	724,167	(41,805)	682,362
0211	State	General Services	(1,207,311)	107,441	937,792	1,045,233	(62,622)	(2,671)	(293,517)	(942,007)	(1,300,817)	248,021	812	248,833
0213	State	Purchasing	(517,882)	46,087	392,985	439,072	(26,862)	(1,146)	(125,906)	(391,071)	(544,985)	106,390	(1,608)	104,782
0214	State	Surplus Property	(113,312)	10,084	85,472	95,556	(5,877)	(251)	(27,548)	(91,645)	(125,321)	23,278	(3,227)	20,051
0215	State	Travel Management	(181,342)	16,138	148,542	164,680	(9,406)	(401)	(44,087)	(227,288)	(281,182)	37,253	36,993	74,246
0218	State	Board of Risk & Insurance Management	(330,857)	29,444	271,043	300,487	(17,161)	(732)	(80,437)	(329,528)	(329,528)	67,969	(50,004)	17,965
0219	State	Grievance Board	(214,014)	19,046	162,268	181,314	(11,101)	(473)	(52,030)	(165,968)	(229,572)	43,965	(2,736)	41,229
0220	State	Ethics Commission	(123,218)	10,965	95,618	106,583	(6,391)	(273)	(29,956)	(92,825)	(129,445)	25,313	1,602	26,915
0221	State	Public Defender	(311,875)	27,754	242,541	270,295	(16,177)	(690)	(75,822)	(231,390)	(324,079)	64,069	726	64,795
0222	State	Personnel	(776,174)	69,073	588,610	657,683	(40,259)	(1,717)	(188,701)	(595,467)	(826,144)	159,452	(6,852)	152,600
0225	State	Public Employees Insurance Agency	(587,219)	52,258	468,974	521,232	(30,458)	(1,299)	(142,763)	(452,104)	(626,624)	120,634	11,989	132,623
0228	State	WV Prosecuting Attorney's Institute	(65,837)	5,859	60,163	66,022	(3,415)	(146)	(16,006)	(54,006)	(73,573)	13,525	4,894	18,419
0231	State	Office of Technology	(88,419)	7,869	73,629	81,498	(4,586)	(196)	(21,496)	(85,939)	(112,217)	18,164	(4,675)	13,489
0232	State	Retiree Health Benefit Trust Fund	(28,100)	2,501	31,790	34,291	(1,458)	(62)	(6,832)	(38,371)	(46,723)	5,773	(1,080)	4,693
0233	State	Real Estate Division	(218,420)	19,438	185,928	205,366	(11,329)	(483)	(53,102)	(110,266)	(175,180)	44,871	24,469	69,340
0303	State	Division of Banking	(414,096)	36,851	3,715	40,566	(21,479)	(916)	(100,674)	(52,695)	(175,764)	85,069	(17,268)	67,801
0304	State	Division of Tourism	(535,792)	47,681	-	47,681	(27,791)	(1,185)	(130,260)	(54,992)	(213,828)	110,069	(41,070)	68,999
0305	State	Division of Forestry	(925,357)	82,349	2,113	84,462	(47,977)	(2,047)	(224,970)	(356,096)	(631,110)	190,099	(118,409)	71,690
0306	State	WV Geological Survey	(455,422)	40,529	-	40,529	(23,622)	(1,008)	(110,721)	(70,719)	(206,070)	93,559	(52,927)	40,632
0307	State	WV Development Office	(1,189,162)	105,826	48,505	154,331	(61,681)	(2,631)	(289,105)	(157,593)	(511,010)	244,293	(89,278)	155,015
0308	State	WV Division of Labor	(800,360)	71,226	-	71,226	(41,514)	(1,771)	(194,581)	(154,243)	(392,109)	164,420	(86,472)	77,948
0310	State	Division of Natural Resources	(7,466,462)	664,456	-	664,456	(387,278)	(16,519)	(1,815,220)	(400,712)	(2,619,729)	1,533,856	(340,827)	1,193,029
0311	State	WV Environmental Quality Board	(25,988)	2,313	2,508	4,821	(1,348)	(57)	(6,318)	(367)	(8,090)	5,339	681	6,020
0312	State	WV Solid Waste Management Board	(142,670)	12,696	2,625	15,321	(7,400)	(316)	(34,685)	(17,952)	(60,353)	29,309	(6,643)	22,666
0313	State	Department of Environmental Protection	(12,221,246)	1,087,594	34,592	1,122,186	(633,904)	(27,039)	(2,971,186)	(293,062)	(3,925,191)	2,510,644	(27,852)	2,482,792
0314	State	WV Office of Miners' Health, Safety & Training	(2,066,030)	183,860	-	183,860	(107,163)	(4,571)	(502,286)	(375,289)	(989,309)	424,430	(184,608)	239,822
0315	State	Oil & Gas Conservation Commission	(33,571)	2,988	12,823	15,811	(1,741)	(74)	(8,162)	-	(9,977)	6,897	4,981	11,878
0316	State	WV Water Development Authority	(219,846)	19,565	6,944	26,509	(11,403)	(486)	(53,448)	(57,103)	(122,440)	45,164	(13,053)	32,111
0319	State	Miner's Health Safety & Training	(31,037)	2,762	893	3,655	(1,610)	(69)	(7,546)	(11,744)	(20,969)	6,376	(3,648)	2,728
0323	State	Workforce West Virginia	(3,650,886)	324,900	-	324,900	(189,368)	(8,077)	(887,590)	(579,266)	(1,664,301)	750,011	(325,212)	424,799
0327	State	WV Commerce Office of the Secretary	(298,730)	26,585	6,044	32,629	(15,495)	(661)	(72,626)	(13,395)	(102,177)	61,369	(1,060)	60,309
0328	State	WV Division of Energy	(76,264)	6,787	6,410	13,197	(3,956)	(169)	(18,541)	(33,115)	(55,781)	15,667	(15,767)	(100)
0431	State	Department of Education & the Arts	(479,962)	42,713	15,540	58,253	(24,895)	(1,062)	(116,687)	(106,166)	(248,810)	98,600	(15,895)	82,705
0432	State	WV Division of Culture & History	(1,048,903)	93,344	-	93,344	(54,406)	(2,321)	(255,006)	(36,006)	(347,739)	215,479	(32,677)	182,802
0433	State	WV Library Commission	(430,107)	38,276	-	38,276	(22,309)	(952)	(104,566)	(43,998)	(171,825)	88,358	(24,169)	64,189
0439	State	Educational Broadcasting Authority	(889,235)	79,135	6,685	85,820	(46,124)	(1,967)	(216,188)	(82,090)	(346,369)	182,678	(38,210)	144,468
0450	State	Higher Education Central Office	(123,651)	2,105	3,686	5,792	(2,651)	(52)	(5,750)	(1,214)	(8,247)	4,859	(81)	4,778
0486	State	Shepherd University	-	-	2	2	-	-	-	-	-	-	-	-
0501	State	Department of Health & Human Resources - Secretary	(101,100)	8,997	28,061	37,058	(5,244)	(224)	(24,579)	(26,194)	(56,241)	20,769	27,486	48,255
0505	State	Board of Barbers & Cosmetologists	(78,329)	6,971	463	7,434	(4,063)	(173)	(19,043)	(7,911)	(31,190)	16,091	(2,794)	13,297
0506	State	Department of Health & Human Resources - Health	(24,469,198)	2,177,566	382,323	2,559,889	(1,269,193)	(54,137)	(5,948,865)	(1,896,087)	(9,168,282)	5,026,773	(762,260)	4,264,513
0507	State	Health Care Authority	(669,606)	59,590	3,528	63,118	(34,732)	(1,481)	(162,792)	(110,774)	(309,779)	137,559	(30,948)	106,611
0508	State	Bureau of Senior Services	(451,600)	40,189	23,031	63,220	(23,424)	(999)	(109,791)	(41,373)	(175,587)	92,773	12,770	105,543
0509	State	Hospital Finance Authority	(18,097)	1,610	2,187	3,797	(939)	(40)	(4,400)	(269)	(5,648)	3,718	592	4,310
0510	State	WV Human Rights Commission	(235,776)	20,982	16,279	37,261	(12,229)	(522)	(57,321)	(36,806)	(106,878)	48,436	(3,263)	45,173
0511	State	Department of Health & Human Resources - Human Ser	(32,446,662)	2,887,497	294,246	3,181,743	(1,682,976)	(71,787)	(7,888,317)	(820,219)	(10,463,299)	6,665,605	(618,973)	6,046,632
0601	State	Department of Military Affairs & Public Safety - Secretary	(351,737)	31,302	7,201	38,503	(18,244)	(778)	(85,513)	(36,346)	(140,881)	72,258	14,021	86,279

**WEST VIRGINIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM**  
*Schedule of Pension Amounts By Employer*  
As of and for the Year Ended June 30, 2017

Employer Number	State/Nonstate	Employer Name	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense			
			Net Pension Asset (Liability)	Difference Between Expected and Actual Experience	Proportionate Share of Contributions	Total Deferred Outflows of Resources	Changes in Assumptions	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 Total Inflows of Resources	Proportionate Share of Pension Expense	Proportionate Share of Contributions	Total Employer Pension Expense	
0603	State	Adjutant General	(5,890,824)	524,237	1,010,067	1,534,304	(305,551)	(13,033)	(1,432,156)	(474,879)	(2,225,619)	1,210,168	51,329	1,261,497
0605	State	Parole Board	(192,872)	17,164	2,747	19,911	(10,004)	(427)	(46,890)	(15,541)	(72,862)	39,622	(4,541)	35,081
0606	State	Division of Homeland Security and Emergency Management	(420,927)	37,459	27,536	64,995	(21,833)	(931)	(102,334)	(65,132)	(190,230)	86,472	(31,030)	55,442
0608	State	West Virginia Division of Corrections	(19,924,396)	1,773,114	230,101	2,003,215	(1,033,459)	(44,082)	(4,843,948)	(411,585)	(6,333,074)	4,093,122	524,983	4,618,105
0612	State	State Police	(3,592,692)	319,721	100,093	419,814	(186,349)	(7,949)	(873,442)	(101,102)	(1,168,842)	738,056	55,059	793,115
0613	State	Division of Veterans Affairs	(1,656,545)	147,419	30,928	178,347	(85,923)	(3,665)	(402,733)	(57,366)	(549,687)	340,309	(61,021)	279,288
0615	State	Regional Jail Authority	(10,245,075)	911,731	231,862	1,143,593	(531,402)	(22,667)	(2,490,746)	(83,573)	(3,128,388)	2,104,674	(85,774)	2,018,900
0618	State	Veterans Home	(293,946)	26,159	489	26,648	(15,247)	(650)	(71,463)	(22,285)	(109,645)	60,386	(8,707)	51,679
0619	State	State Fire Commission	(468,963)	41,734	13,680	55,414	(24,325)	(1,038)	(114,013)	(12,543)	(151,919)	96,340	(21,551)	74,789
0620	State	Division of Criminal Justice Services	(389,732)	34,683	8,786	43,469	(20,215)	(862)	(94,750)	(6,374)	(122,201)	80,064	4,553	84,617
0621	State	WV Division of Juvenile Services	(4,896,361)	435,737	16,612	452,349	(253,969)	(10,833)	(1,190,386)	(475,593)	(1,930,781)	1,005,873	(923,561)	82,312
0622	State	WV Division of Protective Services	(401,305)	35,713	24,362	60,075	(20,815)	(888)	(97,564)	(8,665)	(127,932)	82,441	(2,144)	80,297
0701	State	State Tax Department - Office of the Secretary	(155,471)	13,836	8,218	22,054	(8,064)	(344)	(37,798)	(37,196)	(83,402)	31,939	6,297	38,236
0702	State	State Tax Department	(3,809,537)	339,019	28,915	367,934	(197,597)	(8,428)	(926,161)	(420,586)	(1,552,772)	782,604	(256,017)	526,587
0703	State	State Budget Office	(117,750)	10,479	2,465	12,944	(6,108)	(261)	(28,627)	(18,603)	(53,599)	24,190	(5,506)	18,684
0704	State	WV Offices of the Insurance Commissioner	(3,700,368)	329,304	-	329,304	(191,934)	(8,187)	(899,620)	(286,153)	(1,385,894)	760,177	(213,979)	546,198
0705	State	Lottery	(2,274,227)	202,388	25,683	228,071	(117,962)	(5,032)	(552,902)	(762,296)	(1,222,906)	467,201	(22,005)	445,196
0706	State	Municipal Bond Commission	(36,487)	3,247	1,129	4,376	(1,893)	(81)	(8,871)	(7,543)	(18,388)	7,496	(2,172)	5,324
0707	State	Racing Commission	(544,344)	48,442	-	48,442	(28,235)	(1,204)	(132,339)	(92,778)	(254,556)	111,826	(75,544)	36,282
0708	State	Alcohol Beverage Control Administration	(808,537)	71,953	42,986	114,939	(41,938)	(1,789)	(196,569)	(43,872)	(284,168)	166,100	(35,284)	130,816
0709	State	WV Office of Tax Appeals	(80,698)	7,181	56	7,237	(4,186)	(179)	(9,619)	(7,823)	(31,807)	16,578	(7,707)	8,871
0802	State	West Virginia Division of Motor Vehicles	(4,947,965)	440,330	29,774	470,104	(256,646)	(10,947)	(1,202,932)	(242,589)	(1,713,114)	1,016,474	(53,920)	962,554
0803	State	Division of Highways	(59,995,054)	5,339,086	2,261,982	7,601,068	(3,111,878)	(132,739)	(14,585,771)	(1,019,774)	(18,850,162)	12,324,939	87,969	12,412,908
0804	State	WV State Rail Authority	(133,135)	11,848	-	11,848	(6,906)	(295)	(32,367)	(6,292)	(45,860)	27,350	(10,306)	17,044
0805	State	Division of Public Transit	(128,113)	11,401	11,924	23,325	(6,645)	(283)	(31,146)	(6,104)	(44,178)	26,319	(761)	25,558
0807	State	WV Department of Transportation Aeronautics Comm	(28,967)	2,578	1,086	3,664	(1,503)	(64)	(7,042)	(16,874)	(25,483)	5,951	(7,471)	(1,520)
0808	State	DOT - Office of Admin Hearings	(270,146)	24,041	10,586	34,627	(14,012)	(598)	(65,677)	(41,598)	(121,885)	55,497	(25,994)	29,503
0809	State	WV Parkways Authority	(4,606,151)	409,911	135,686	545,597	(238,916)	(10,191)	(1,119,831)	(132,508)	(1,501,446)	946,254	(13,300)	932,954
0901	State	WV Real Estate Appraiser Licensing & Certification Board	(39,007)	3,471	7,694	11,165	(2,023)	(86)	(9,483)	(7,447)	(19,039)	8,013	4,331	12,344
0902	State	Board of Funeral Service Examiners	(15,980)	1,422	5,682	7,104	(829)	(35)	(3,885)	(11,218)	(15,967)	3,283	(2,901)	382
0903	State	WV Board of Professional Surveyors	(22,718)	2,022	429	2,451	(1,178)	(50)	(5,523)	(1,855)	(8,606)	4,667	(1,957)	2,710
0904	State	Board of Counseling	(17,892)	1,592	630	2,222	(928)	(40)	(4,350)	(7,347)	(12,665)	3,676	(2,583)	1,093
0905	State	Board of Social Work Examiners	(22,511)	2,003	4,331	6,334	(1,168)	(50)	(5,473)	(6,654)	(13,345)	4,625	(3,454)	1,171
0906	State	WV Board of Examiners for Licensed Practical Nurses	(88,704)	7,894	1,935	9,829	(4,601)	(196)	(21,566)	(11,837)	(38,200)	18,223	(2,474)	15,749
0907	State	WV Board of Examiners for Registered Professional Nurses	(242,187)	21,553	31,855	53,408	(12,562)	(536)	(58,880)	(2,700)	(74,678)	49,753	14,556	64,309
0908	State	WV Board of Chiropractic	(14,704)	1,309	3,725	5,034	(763)	(33)	(3,575)	(441)	(4,812)	3,021	1,341	4,362
0909	State	WV Board of Dental Examiners	(40,810)	3,632	6,031	9,663	(2,117)	(90)	(9,922)	(1,502)	(13,631)	8,384	1,226	9,610
0911	State	Board of Occupational Therapy	(9,078)	808	148	956	(471)	(20)	(2,207)	(321)	(3,019)	1,865	27	1,892
0912	State	West Virginia Board of Optometry	(14,064)	1,252	162	1,414	(730)	(31)	(3,419)	(215)	(4,395)	2,889	(46)	2,843
0913	State	WV Board of Pharmacy	(104,820)	9,328	18,120	27,448	(5,437)	(232)	(25,484)	-	(31,153)	21,534	10,013	31,547
0914	State	WV Board of Examiners of Psychologists	(11,858)	1,055	158	1,213	(615)	(26)	(2,883)	(184)	(3,708)	2,436	(19)	2,417
0915	State	WV Medical Imaging & Radiation Therapy Technology Board of Exam	(30,133)	2,682	3,901	6,583	(1,563)	(67)	(7,326)	(486)	(9,442)	6,190	220	6,410
0917	State	WV Board of Registration for Professional Engineers	(116,288)	10,349	12,298	22,647	(6,032)	(257)	(28,272)	(3,238)	(37,799)	23,889	9,523	33,412
0918	State	WV Board of Accountancy	(47,617)	4,238	7,007	11,245	(2,470)	(105)	(11,576)	(11,209)	(25,360)	9,782	(3,223)	6,559
0919	State	WV State Board of Architects	(17,759)	1,580	1,571	3,151	(921)	(39)	(4,317)	(271)	(5,548)	3,648	386	4,034
0921	State	WV Board of Osteopathy	(45,146)	4,018	8,358	12,376	(2,342)	(100)	(10,976)	-	(13,418)	9,274	5,379	14,653
0922	State	Board of Physical Therapy	(21,110)	1,879	3,460	5,339	(1,095)	(47)	(5,132)	(3,085)	(9,359)	4,337	1,102	5,439
0923	State	WV Board of Veterinary Medicine	(28,666)	2,551	1,927	4,478	(1,487)	(63)	(6,969)	(1,105)	(9,624)	5,889	648	6,537
0926	State	Public Service Commission of WV	(3,445,327)	306,607	-	306,607	(178,706)	(7,623)	(837,616)	(264,267)	(1,288,212)	707,783	(183,913)	523,870
0927	State	WV Real Estate Commission	(75,547)	6,723	10,641	17,364	(6,167)	(162)	(18,367)	(3,919)	(15,167)	15,520	(4,850)	10,670
0930	State	WV Board of Examiners for Speech Pathology & Audiology	(15,715)	1,399	1,089	2,488	(815)	(35)	(3,821)	(196)	(4,867)	3,228	1,436	4,664
0932	State	WV Division of Rehabilitation Services	(6,256,971)	556,821	45,819	602,640	(324,543)	(13,843)	(1,521,173)	(166,856)	(2,026,415)	1,285,386	(32,633)	1,252,753
0935	State	WV Board of Respiratory Care	(14,282)	1,271	984	2,255	(741)	(32)	(3,472)	-	(4,245)	2,934	412	3,346
0938	State	Board of Massage Therapy	(20,746)	1,846	1,486	3,332	(1,076)	(46)	(5,044)	-	(6,166)	4,262	1,223	5,485
0939	State	WV Courthouse Facilities Improvement Authority	(21,532)	1,916	763	2,679	(1,117)	(48)	(5,235)	(814)	(7,214)	4,423	(2,714)	1,709
0941	State	National Coal Heritage Area	(62,695)	5,579	859	6,438	(3,252)	(139)	(15,242)	(932)	(19,565)	12,880	398	13,278

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, 2017

Employer Number	State/ Nonstate	Employer Name	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense			
			Net Pension Asset (Liability)	Difference Between Expected and Actual Experience	Changes in Proportion and Differences Between Employer Contributions and Total Deferred Outflows of Resources	Proportionate Share of Contributions	Changes in Assumptions	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 Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Total Employer Pension Expense	Total Employer Pension Expense	
0943	State	WV Center for Nursing	-	-	-	-	-	-	-	(13,493)	(13,493)	-	(28,638)	(28,638)
0944	State	WV Economic Development Authority	(196,216)	17,462	9,835	27,297	(10,178)	(434)	(47,703)	(978)	(59,293)	40,309	7,649	47,958
0945	State	WV Board of Medicine	(211,705)	18,840	24,572	43,412	(10,981)	(468)	(51,469)	(1,286)	(64,204)	43,491	22,794	66,285
0946	State	WV Municipal Pensions Oversight Board	(65,444)	5,824	1,117	6,941	(3,394)	(145)	(15,910)	(1,073)	(20,522)	13,444	376	13,820
0947	State	WV ERP Board	(649,385)	57,790	117,920	175,710	(33,683)	(1,437)	(157,876)	(34,946)	(227,942)	133,405	250,891	384,296
1200	State	Auditor's Office	(2,721,611)	242,202	18,069	260,271	(141,167)	(6,021)	(661,668)	(293,389)	(1,102,245)	559,108	(54,327)	504,781
1300	State	Treasurer's Office	(1,993,243)	177,383	48,271	225,654	(103,388)	(4,410)	(484,590)	(31,681)	(624,069)	409,477	(26,665)	382,812
1400	State	Department of Agriculture	(3,960,620)	352,464	188,974	541,438	(205,433)	(8,763)	(962,892)	(110,037)	(1,287,125)	813,641	(78,965)	734,676
1500	State	Attorney General	(3,320,922)	295,536	47,041	342,577	(172,253)	(7,347)	(807,371)	(242,977)	(1,229,948)	682,226	(141,607)	540,619
1600	State	Secretary of State	(726,875)	64,686	39,090	103,776	(37,702)	(1,608)	(176,715)	(31,754)	(247,779)	149,324	11,748	161,072
2100	State	Senate	(838,275)	74,600	13,391	87,991	(43,480)	(1,855)	(203,798)	(165,365)	(414,498)	172,209	(33,430)	138,779
2200	State	House of Delegates	(1,145,001)	101,896	57,670	159,566	(59,390)	(2,533)	(278,369)	(101,586)	(441,578)	235,221	(33,797)	201,424
2300	State	Joint Committee on Government & Finance	(1,363,136)	121,308	-	121,308	(70,705)	(3,016)	(331,401)	(279,345)	(684,467)	280,033	(155,235)	124,798
2400	State	Supreme Court of Appeals	(22,541,925)	2,006,054	485,379	2,491,433	(1,169,227)	(49,873)	(5,480,313)	(96,789)	(6,796,202)	4,630,849	429,133	5,059,982
2836	State	WV Nursing Home Licensing Board	-	-	1	1	-	-	-	(1,890)	(1,890)	-	(7,003)	(7,003)
X00100	Nonstate	Barbour County Commission	(496,534)	44,188	82,576	126,764	(25,755)	(1,099)	(120,715)	(2,842)	(150,411)	102,004	27,576	129,580
X00200	Nonstate	Berkeley County Commission	(2,853,596)	253,948	268,538	522,486	(148,013)	(6,313)	(693,756)	-	(848,082)	586,222	227,976	814,198
X00300	Nonstate	Boone County Commission	(1,045,384)	93,031	7,922	100,953	(54,223)	(2,313)	(254,510)	(288,794)	(599,480)	214,756	(83,975)	130,781
X00400	Nonstate	Braxton County Commission	(602,661)	53,632	70,623	124,255	(31,259)	(1,333)	(146,517)	(6,094)	(185,203)	123,806	28,771	152,577
X00500	Nonstate	Brooke County Commission	(494,941)	44,046	69,127	113,173	(25,672)	(1,095)	(120,328)	(32,028)	(179,123)	101,677	24,403	126,080
X00600	Nonstate	Cabell County Commission	(2,065,328)	183,798	31,136	214,934	(107,127)	(4,569)	(502,115)	(85,199)	(699,010)	424,286	(59,501)	447,875
X00700	Nonstate	Callhoun County Commission	(254,116)	22,614	7,676	30,290	(13,181)	(562)	(61,780)	(8,357)	(83,880)	52,204	606	52,810
X00800	Nonstate	Clay County Commission	(232,202)	20,664	21,748	42,412	(12,044)	(514)	(56,452)	(25,508)	(94,518)	47,702	(18,465)	29,237
X00900	Nonstate	Doddridge County Commission	(771,689)	68,674	203,675	272,349	(40,027)	(1,707)	(187,610)	-	(229,344)	158,530	119,503	278,033
X01000	Nonstate	Fayette County Commission	(1,094,702)	97,420	5,209	102,629	(56,781)	(2,422)	(266,140)	(135,638)	(460,981)	224,888	(39,323)	185,565
X01100	Nonstate	Gilmer County Commission	(217,894)	19,391	1,776	21,167	(11,302)	(482)	(52,974)	(12,096)	(76,854)	44,763	(7,115)	37,648
X01200	Nonstate	Grant County Commission	(543,053)	48,327	39,822	88,149	(28,168)	(1,201)	(132,025)	-	(161,394)	111,561	26,243	137,804
X01300	Nonstate	Greenbrier County Commission	(1,002,072)	89,177	23,393	112,570	(51,977)	(2,217)	(243,620)	(24,482)	(322,296)	205,858	35,380	241,238
X01400	Nonstate	Hampshire County Commission	(835,432)	74,347	87,899	162,246	(43,333)	(1,848)	(203,107)	(1,066)	(249,354)	171,625	41,044	212,669
X01500	Nonstate	Hancock County Commission	(878,453)	78,175	6,629	84,804	(45,564)	(1,944)	(213,566)	(11,337)	(272,411)	180,463	14,983	195,446
X01600	Nonstate	Hardy County Commission	(526,360)	46,842	13,116	59,958	(27,302)	(1,165)	(127,967)	(3,498)	(159,932)	108,132	25,151	133,283
X01700	Nonstate	Harrison County Commission	(2,786,531)	247,979	323,002	570,981	(144,535)	(6,165)	(677,452)	-	(828,152)	572,445	179,993	752,438
X01800	Nonstate	Jackson County Commission	(944,022)	84,011	66,564	150,575	(48,966)	(2,089)	(229,507)	-	(280,562)	193,933	41,000	234,933
X01900	Nonstate	Jefferson County Commission	(2,365,091)	210,474	60,757	271,231	(122,675)	(5,233)	(574,992)	(66,238)	(769,138)	485,867	13,613	499,480
X02000	Nonstate	Kanawha County Commission	(4,403,364)	391,865	89,636	481,501	(228,398)	(9,742)	(1,070,530)	(55,936)	(1,364,606)	904,595	128,583	1,033,178
X02100	Nonstate	Lewis County Commission	(824,776)	73,399	30,728	104,127	(42,780)	(1,825)	(200,517)	(65,619)	(310,741)	169,436	11,456	180,892
X02200	Nonstate	Lincoln County Commission	(514,651)	45,800	21,940	67,740	(26,694)	(1,139)	(125,120)	(29,458)	(182,411)	105,726	20,312	126,038
X02300	Nonstate	Logan County Commission	(1,683,809)	149,846	54,268	204,114	(87,338)	(3,725)	(409,362)	(962)	(501,387)	345,910	86,494	432,404
X02400	Nonstate	McDowell County Commission	(1,433,364)	127,558	48,302	175,860	(74,347)	(3,171)	(348,474)	(905,399)	(1,331,391)	294,460	(325,834)	(31,374)
X02500	Nonstate	Marion County Commission	(1,743,615)	155,168	38,001	193,169	(90,440)	(3,858)	(423,901)	-	(518,199)	358,195	57,707	415,902
X02600	Nonstate	Marshall County Commission	(1,176,083)	104,662	162,891	267,553	(61,002)	(2,602)	(285,925)	-	(349,529)	241,606	96,068	337,674
X02700	Nonstate	Mason County Commission	(785,433)	69,897	7,871	77,768	(40,740)	(1,738)	(190,952)	(12,570)	(246,000)	161,354	10,506	171,860
X02800	Nonstate	Mercer County Commission	(1,189,563)	105,862	45,523	151,385	(61,701)	(2,632)	(289,202)	(8,872)	(362,407)	244,375	14,345	258,720
X02900	Nonstate	Mineral County Commission	(728,995)	64,875	77,865	142,740	(37,812)	(1,613)	(177,231)	(24,252)	(240,908)	149,759	(13,583)	136,176
X03000	Nonstate	Mingo County Commission	(817,285)	72,732	9,071	81,803	(42,392)	(1,808)	(198,696)	(216,400)	(459,296)	167,897	(73,586)	94,311
X03100	Nonstate	Monongalia County Commission	(2,656,443)	236,402	191,270	427,672	(137,787)	(5,877)	(645,825)	-	(789,489)	545,720	180,892	726,612
X03200	Nonstate	Monroe County Commission	(322,015)	28,657	18,299	46,956	(16,703)	(712)	(78,287)	(7,225)	(102,927)	66,152	14,899	81,051
X03300	Nonstate	Morgan County Commission	(586,378)	52,183	50,140	102,323	(30,415)	(1,297)	(142,558)	-	(174,270)	120,461	25,737	146,198
X03400	Nonstate	Nicholas County Commission	(577,362)	51,381	7,050	58,431	(29,947)	(1,277)	(140,366)	(97,298)	(268,888)	118,609	(18,737)	99,872
X03500	Nonstate	Ohio County Commission	(1,110,173)	98,797	115,064	213,861	(57,584)	(2,456)	(269,901)	-	(329,941)	228,066	91,687	319,753
X03600	Nonstate	Pendleton County Commission	(350,471)	31,189	25,622	56,811	(118,179)	(775)	(85,205)	(7,329)	(111,488)	71,998	15,707	87,705
X03700	Nonstate	Pleasants County Commission	(522,561)	46,504	36,312	82,816	(27,105)	(1,156)	(127,043)	-	(155,304)	107,351	28,948	136,299
X03800	Nonstate	Pocahontas County Commission	(517,853)	46,085	27,361	73,446	(26,861)	(1,146)	(125,899)	(7,315)	(161,221)	106,384	25,662	132,046
X03900	Nonstate	Preston County Commission	(960,707)	85,495	77,195	162,690	(49,831)	(2,126)	(233,564)	(9,994)	(295,515)	197,361	70,567	267,928
X04000	Nonstate	Putnam County Commission	(1,377,125)	122,553	19,263	141,816	(71,430)	(3,047)	(334,802)	(2,789)	(412,068)	282,906	29,944	312,850
X04100	Nonstate	Raleigh County Commission	(1,893,413)	168,499	159,628	328,127	(98,209)	(4,189)	(460,320)	(102,831)	(665,549)	388,969	2,101	391,070

**WEST VIRGINIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM**  
*Schedule of Pension Amounts By Employer*  
As of and for the Year Ended June 30, 2017

Employer Number	State/Nonstate	Employer Name	Deferred Outflows of Resources			Deferred Inflows of Resources				Pension Expense				
			Net Pension Asset (Liability)	Difference Between Expected and Actual Experience	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of	Total Deferred Outflows of Resources	Changes in Assumptions	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	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of	Total Employer Pension Expense
X04200	Nonstate	Randolph County Commission	(758,091)	67,464	41,481	108,945	(39,321)	(1,677)	(184,304)	-	(225,302)	155,737	43,297	199,034
X04201	Nonstate	Randolph County Emergency Squad	(19,325)	1,720	1,197	2,917	(1,002)	(43)	(4,698)	(14,507)	(20,250)	3,970	(16,448)	(12,478)
X04300	Nonstate	Ritchie County Commission	(377,486)	33,593	57,830	91,423	(19,580)	(835)	(91,773)	-	(112,188)	77,548	43,592	121,140
X04400	Nonstate	Roane County Commission	(384,010)	34,174	13,362	47,536	(19,918)	(850)	(93,359)	(16,948)	(131,075)	78,888	8,344	87,232
X04500	Nonstate	Summers County Commission	(434,920)	38,704	14,623	53,327	(22,559)	(962)	(105,736)	(4,774)	(134,031)	89,347	31,228	120,575
X04600	Nonstate	Taylor County Commission	(417,217)	37,129	80,464	117,593	(21,641)	(923)	(101,432)	(2,519)	(126,515)	85,710	23,165	108,875
X04700	Nonstate	Tucker County Commission	(448,222)	39,888	11,188	51,076	(23,249)	(992)	(108,970)	(1,361)	(134,572)	92,080	15,495	107,575
X04800	Nonstate	Tyler County Commission	(463,626)	41,259	43,710	84,969	(24,048)	(1,026)	(112,715)	(6,463)	(144,252)	95,244	33,257	128,501
X04900	Nonstate	Upshur County Commission	(772,317)	68,730	39,563	108,293	(40,059)	(1,709)	(187,763)	(35,894)	(265,425)	158,659	(15,580)	143,079
X04901	Nonstate	Upshur County Development Authority	(31,556)	2,808	17,553	20,361	(1,637)	(70)	(6,722)	(182)	(9,561)	6,483	12,951	19,434
X05000	Nonstate	Wayne County Commission	(923,413)	82,176	37,547	119,723	(47,897)	(2,043)	(224,497)	(13,445)	(287,882)	189,699	20,598	210,297
X05100	Nonstate	Webster County Commission	(325,646)	28,980	-	28,980	(16,891)	(720)	(79,170)	(16,681)	(113,462)	66,898	(11,117)	55,781
X05200	Nonstate	Wetzel County Commission	(764,976)	68,077	98,337	166,414	(39,679)	(1,692)	(185,978)	-	(227,349)	157,151	90,701	247,852
X05300	Nonstate	Wirt County Commission	(121,693)	10,830	3,907	14,737	(6,312)	(269)	(29,586)	(9,660)	(45,827)	25,000	2,999	27,999
X05400	Nonstate	Wood County Commission	(1,979,752)	176,182	29,571	205,753	(102,688)	(4,380)	(481,310)	(14,263)	(602,641)	406,706	(6,652)	400,054
X05500	Nonstate	Wyoming County Commission	(877,402)	78,082	5,173	83,255	(45,510)	(1,941)	(213,311)	(140,814)	(401,576)	180,247	(42,159)	138,088
X10100	Nonstate	Barbour County Health Department	(103,185)	9,183	-	9,183	(5,352)	(228)	(25,086)	(45,643)	(14,977)	21,198	(14,772)	6,426
X10200	Nonstate	Berkeley County Health Department	(176,091)	15,671	1,997	17,668	(9,134)	(390)	(42,811)	(58,266)	(110,601)	36,175	(18,896)	17,279
X10300	Nonstate	Boone County Health Department	(61,610)	5,483	28	5,511	(3,196)	(136)	(14,979)	(17,067)	(35,378)	12,657	(6,813)	5,844
X10400	Nonstate	Braxton County Health Department	(23,821)	2,120	-	2,120	(1,236)	(53)	(5,791)	(29,619)	(36,699)	4,894	(13,080)	(8,186)
X10500	Nonstate	Brooke County Health Department	(82,170)	7,312	145	7,457	(4,262)	(182)	(19,977)	(11,801)	(36,222)	16,880	(5,718)	11,162
X10600	Nonstate	Cabell-Huntington Health Department	(477,963)	42,535	35,875	78,410	(24,791)	(1,057)	(116,201)	(7,477)	(149,526)	98,189	19,345	117,534
X10800	Nonstate	Clay County Health Department	(151,431)	13,476	7,106	20,582	(7,855)	(335)	(36,815)	(5,569)	(50,574)	31,109	4,327	35,436
X10900	Nonstate	Doddridge County Health Department	(50,195)	4,467	5,369	9,836	(2,604)	(111)	(12,203)	(1,513)	(16,431)	10,312	(296)	10,016
X11000	Nonstate	Fayette County Health Department	(61,170)	5,444	-	5,444	(3,173)	(135)	(14,872)	(17,709)	(35,889)	12,566	(12,471)	95
X11100	Nonstate	Gilmer County Health Department	(31,792)	2,829	200	3,029	(1,649)	(70)	(7,729)	(493)	(9,941)	6,531	(165)	6,366
X11101	Nonstate	Gilmer County Health Center	(9,406)	837	493	1,330	(488)	(21)	(2,287)	(111)	(2,907)	1,932	226	2,158
X11200	Nonstate	Grant County Health Department	(65,255)	5,807	-	5,807	(3,385)	(144)	(15,865)	(25,683)	(45,077)	13,406	(15,367)	(1,961)
X11300	Nonstate	Greenbrier County Board of Health	(90,130)	8,021	3,932	11,953	(4,675)	(199)	(21,912)	(18,126)	(44,912)	18,516	(3,213)	15,303
X11400	Nonstate	Hampshire County Health Department	(72,963)	6,493	1,149	7,642	(3,785)	(161)	(17,739)	(5,526)	(27,211)	14,989	1,144	16,133
X11500	Nonstate	Hancock County Board of Health	(67,914)	6,044	4,631	10,675	(3,523)	(150)	(16,511)	(6,928)	(27,112)	13,952	441	14,393
X11600	Nonstate	Hardy County Health Department	(67,210)	5,981	-	5,981	(3,486)	(149)	(16,340)	(6,964)	(26,939)	13,807	(3,267)	10,540
X11700	Nonstate	Harrison-Clarksburg Health Department	(185,628)	16,519	10,571	27,090	(9,628)	(411)	(45,129)	(6,678)	(61,846)	38,134	(5,042)	33,092
X11800	Nonstate	Jackson County Health Department	(75,958)	6,760	291	7,051	(3,940)	(168)	(18,467)	(29,544)	(52,119)	15,604	(10,062)	5,542
X11900	Nonstate	Jefferson County Health Department	(123,803)	11,017	28,392	39,409	(6,422)	(274)	(30,098)	(26,261)	(63,055)	25,433	18,335	43,768
X12000	Nonstate	Kanawha Charleston Health Department	(439,799)	39,139	6,802	45,941	(22,812)	(973)	(106,922)	(29,980)	(160,687)	90,349	(51,945)	38,404
X12100	Nonstate	Lewis County Health Department	(47,260)	4,206	6,030	10,236	(2,451)	(105)	(11,490)	(15,127)	(29,173)	9,709	544	10,253
X12200	Nonstate	Lincoln County Health Department	(51,819)	4,612	948	5,560	(2,688)	(115)	(12,598)	(9,073)	(24,474)	10,645	(6,686)	3,959
X12300	Nonstate	Logan County Board of Health	(71,263)	6,342	936	7,278	(3,696)	(158)	(17,325)	(7,687)	(28,866)	14,640	(111)	14,529
X12400	Nonstate	McDowell County Health Department	(32,837)	2,922	438	3,360	(1,703)	(73)	(7,983)	(19,080)	(28,839)	6,746	(5,962)	784
X12500	Nonstate	Marion County Health Department	(114,873)	10,223	6,274	16,497	(5,958)	(254)	(27,928)	(1,077)	(35,217)	23,599	1,951	25,550
X12600	Nonstate	Marshall County Health Department	(71,729)	6,383	551	6,934	(3,721)	(159)	(17,439)	(23,828)	(45,147)	14,736	(13,398)	1,338
X12700	Nonstate	Mason County Health Department	(50,436)	4,488	-	4,488	(2,616)	(112)	(12,262)	(11,690)	(26,680)	10,361	(4,459)	5,902
X12800	Nonstate	Mercer County Board of Health	(115,046)	10,238	1,089	11,327	(5,967)	(255)	(27,970)	(5,462)	(39,654)	23,634	(5,395)	18,239
X12900	Nonstate	Mineral County Health Department	(62,962)	5,603	86	5,689	(3,266)	(139)	(15,307)	(25,849)	(44,561)	12,935	(13,058)	(123)
X13000	Nonstate	Mingo County Board of Health	(63,303)	5,633	5,138	10,771	(3,283)	(140)	(15,390)	(3,767)	(20,957)	13,005	440	13,445
X13100	Nonstate	Monongalia County Health Department	(685,568)	61,010	26,216	87,226	(33,560)	(1,517)	(166,673)	(29,108)	(232,858)	140,838	(4,648)	136,190
X13300	Nonstate	Morgan County Health Department	(55,301)	4,921	1,827	6,748	(2,868)	(122)	(13,445)	(1,739)	(18,174)	11,361	(2,952)	8,409
X13400	Nonstate	Nicholas County Health Department	(48,185)	4,288	-	4,288	(2,499)	(107)	(11,715)	(17,557)	(31,878)	9,899	(9,435)	464
X13500	Nonstate	Wheeling-Ohio County Health Department	(207,537)	18,469	-	18,469	(10,765)	(459)	(50,456)	(24,433)	(86,113)	42,635	(21,120)	21,515
X13600	Nonstate	Pendleton County Health Department	(51,552)	4,588	672	5,260	(2,674)	(114)	(12,533)	(2,590)	(17,911)	10,590	(832)	9,758
X13800	Nonstate	Pocahontas County Board of Health	(21,704)	1,932	357	2,289	(1,126)	(48)	(5,277)	(2,080)	(8,531)	4,459	(2,960)	1,499
X13900	Nonstate	Preston County Health Department	(60,353)	5,371	10	5,381	(3,130)	(134)	(14,673)	(18,934)	(36,871)	12,398	(8,431)	3,967
X14100	Nonstate	Beckley-Raleigh County Board of Health	(192,684)	17,147	-	17,147	(9,994)	(426)	(46,845)	(28,400)	(85,665)	39,584	(17,814)	21,770
X14200	Nonstate	Randolph-Elkins Health Department	(187,740)	16,707	897	17,604	(9,738)	(415)	(45,643)	(39,763)	(95,559)	38,568	(23,432)	15,136
X14500	Nonstate	Summers County Health Department	(35,714)	3,178	743	3,921	(1,852)	(79)	(8,683)	(13,204)	(23,818)	7,337	(3,061)	4,276

**WEST VIRGINIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM**  
*Schedule of Pension Amounts By Employer*  
As of and for the Year Ended June 30, 2017

Employer Number	State/Nonstate	Employer Name	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense			
			Net Pension Asset (Liability)	Difference Between Expected and Actual Experience	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of	Total Deferred Outflows of Resources	Changes in Assumptions	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	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of	Total Employer Pension Expense
X14600	Nonstate	Grafton-Taylor County Board of Health	(175,148)	15,587	44,738	60,325	(9,085)	(388)	(42,581)	(5,211)	(57,265)	35,981	16,533	52,514
X14700	Nonstate	Tucker County Health Department	(25,692)	2,286	3,741	6,027	(1,333)	(57)	(6,246)	(5,370)	(13,006)	5,278	133	5,411
X14900	Nonstate	Upshur-Buckhannon Health Department	(47,454)	4,223	2,505	6,728	(2,461)	(105)	(11,537)	(11,114)	(25,217)	9,749	(474)	9,275
X15000	Nonstate	Wayne County Health Department	(67,238)	5,984	1,799	7,783	(3,488)	(149)	(16,347)	(15,537)	(35,521)	13,813	(9,121)	4,692
X15100	Nonstate	Webster County Health Department	(30,259)	2,693	1,593	4,286	(1,570)	(67)	(7,356)	(3,505)	(12,498)	6,216	193	6,409
X15200	Nonstate	Wetzel-Tyler Health Department	(41,735)	3,714	2,991	6,705	(2,165)	(92)	(10,146)	(16,593)	(28,996)	8,574	(11,727)	(3,153)
X15400	Nonstate	Mid-Ohio Valley Health Department	(644,975)	57,398	10,514	67,912	(33,454)	(1,427)	(156,804)	(37,963)	(229,648)	132,499	(2,579)	129,920
X15500	Nonstate	Wyoming County Health Department	(49,252)	4,383	297	4,680	(2,555)	(109)	(11,974)	(7,799)	(22,437)	10,118	(6,897)	3,221
X20100	Nonstate	City of Montgomery	(156,055)	13,888	3,778	17,666	(8,094)	(345)	(37,940)	(9,842)	(56,221)	32,059	5,026	37,085
X20200	Nonstate	City of Follansbee	(394,975)	35,150	36,723	71,873	(20,487)	(874)	(96,025)	(11,557)	(128,943)	81,141	7,161	88,302
X20300	Nonstate	Town of Grant Town	(28,055)	2,497	4,915	7,412	(1,455)	(62)	(6,821)	(8,789)	(17,127)	5,764	(181)	5,583
X20400	Nonstate	Town of Pineville	(84,591)	7,528	3,575	11,103	(4,388)	(187)	(20,565)	(21,064)	(46,204)	17,378	4,241	21,619
X20500	Nonstate	City of Nitro	(298,670)	26,579	46,252	72,831	(15,492)	(661)	(72,612)	(548)	(89,313)	61,357	13,572	74,929
X20600	Nonstate	City of Williamson	(58,873)	5,239	12,557	17,796	(3,054)	(130)	(14,313)	(1,732)	(19,229)	12,094	3,829	15,923
X20601	Nonstate	Williamson Utility Board	(25,742)	2,291	4,349	6,640	(1,335)	(57)	(6,258)	(1,858)	(9,508)	5,288	237	5,525
X20602	Nonstate	City of Williamson Board of Parks & Rec	(15,998)	1,424	10,263	11,687	(830)	(35)	(3,889)	-	(4,754)	3,287	6,228	9,515
X20700	Nonstate	Town of Belle	(56,166)	4,998	6,092	11,090	(2,913)	(124)	(13,655)	(26,145)	(42,837)	11,538	1,553	13,091
X20701	Nonstate	Belle Sanitary Board	(16,443)	1,463	1,994	3,457	(853)	(36)	(3,998)	(1,238)	(6,125)	3,378	(1,666)	1,712
X20800	Nonstate	City of Hinton	(253,039)	22,518	41,212	63,730	(13,125)	(560)	(61,518)	(2,160)	(77,363)	51,983	13,420	65,403
X20900	Nonstate	City of Salem	(172,122)	15,317	31,697	47,014	(8,928)	(381)	(41,846)	(1,202)	(52,357)	35,359	20,034	55,393
X21000	Nonstate	City of Elkins	(681,611)	60,658	36,338	96,996	(35,355)	(1,508)	(165,711)	(7,776)	(210,250)	140,025	17,858	157,883
X21100	Nonstate	City of Wellsburg	(302,537)	26,923	47,338	74,261	(15,692)	(669)	(73,552)	(1,200)	(91,113)	62,151	14,086	76,237
X21200	Nonstate	City of Huntington	(1,688,871)	150,296	143,003	293,299	(87,600)	(3,737)	(410,592)	(149,951)	(651,880)	346,949	49,616	396,565
X21300	Nonstate	Village of Valley Grove	-	-	171	171	-	-	-	(4,263)	(4,263)	-	(915)	(915)
X21400	Nonstate	City of Lewisburg	(565,514)	50,326	31,090	81,416	(29,333)	(1,251)	(137,486)	(29,430)	(197,500)	116,175	8,822	124,997
X21500	Nonstate	Town of Fayetteville	(244,411)	21,751	29,405	51,156	(12,677)	(541)	(59,420)	(4,177)	(76,815)	50,210	8,046	58,256
X21600	Nonstate	City of Fairmont	(1,487,594)	132,384	94,477	226,861	(77,160)	(3,291)	(361,659)	(30,563)	(472,673)	305,600	69,233	374,833
X21700	Nonstate	Town of Bath	(60,893)	5,419	3,766	9,185	(3,158)	(135)	(14,804)	(1,419)	(19,516)	12,509	(2,666)	9,843
X21701	Nonstate	Berkeley Springs Water Works	(74,344)	6,616	3,898	10,514	(3,856)	(164)	(18,074)	(405)	(22,499)	15,273	698	15,971
X21800	Nonstate	City of Bridgeport	(2,089,126)	185,916	108,283	294,199	(108,361)	(4,622)	(507,901)	-	(620,884)	429,175	91,394	520,569
X21901	Nonstate	City of Charleston	(6,125,266)	545,100	568,354	1,113,454	(317,712)	(13,552)	(1,489,153)	(29,292)	(1,849,709)	1,258,330	245,597	1,503,927
X22000	Nonstate	City of Hurricane	(668,244)	59,468	244,841	304,309	(34,661)	(1,478)	(162,461)	(4,129)	(202,729)	137,279	83,963	221,242
X22001	Nonstate	City of Hurricane Water & Sewer	(214,669)	19,104	3,623	22,727	(11,135)	(475)	(52,189)	(208,770)	(272,569)	44,100	(66,105)	(22,005)
X22100	Nonstate	Town of Hundred	(6,652)	592	1,771	2,363	(345)	(15)	(1,617)	(1,684)	(3,661)	1,367	803	2,170
X22300	Nonstate	City of Ravenswood	(286,026)	25,454	14,486	39,940	(14,836)	(633)	(69,538)	(11,211)	(96,218)	58,759	2,731	61,490
X22500	Nonstate	City of Grafton	(283,091)	25,193	30,767	55,960	(14,684)	(626)	(68,824)	-	(84,134)	58,156	19,694	77,850
X22600	Nonstate	City of Mannington	(129,483)	11,523	15,390	26,913	(6,716)	(286)	(31,479)	(573)	(39,054)	26,600	8,523	35,123
X22700	Nonstate	City of Parkersburg	(1,423,573)	126,687	50,224	176,911	(73,839)	(3,150)	(346,094)	(585)	(423,668)	292,448	48,793	341,241
X22800	Nonstate	City of Romney	(215,916)	19,215	7,328	26,543	(11,199)	(478)	(52,493)	(3,321)	(67,491)	44,356	7,003	51,359
X22900	Nonstate	City of Saint Albans	(519,548)	46,236	1,186	47,422	(26,948)	(1,149)	(126,311)	(20,982)	(175,390)	106,732	(6,537)	100,195
X23000	Nonstate	Mary H Weir Public Library	(69,114)	6,151	4,786	10,937	(3,585)	(153)	(16,803)	(842)	(16,383)	14,198	6,399	20,597
X23001	Nonstate	City of Weirton	(605,790)	53,911	32,455	86,366	(31,422)	(1,340)	(147,277)	(39,192)	(219,231)	124,449	(6,848)	117,601
X23002	Nonstate	Weirton Area Water Board	(346,022)	30,793	59,660	90,453	(17,948)	(766)	(84,124)	(4,864)	(107,702)	71,084	37,769	108,853
X23003	Nonstate	City of Weirton Sanitary Board	(287,967)	25,627	43,481	69,108	(14,937)	(637)	(70,101)	(10,598)	(96,182)	59,158	22,099	81,257
X23004	Nonstate	City of Weirton Board of Park Commissioners	(75,664)	6,734	1,929	8,663	(3,925)	(167)	(18,395)	(11,136)	(33,623)	15,544	(1,651)	13,893
X23100	Nonstate	City of Weston	(122,351)	10,888	26,533	37,421	(6,346)	(271)	(29,746)	(3,604)	(39,967)	25,135	18,965	44,100
X23200	Nonstate	Town of Rivesville	(49,537)	4,408	7,757	12,165	(2,569)	(110)	(12,043)	(1,055)	(15,777)	10,177	(497)	9,680
X23300	Nonstate	City of Clarksburg	(1,384,985)	123,253	49,933	173,186	(71,838)	(3,064)	(336,713)	(798)	(412,413)	284,521	40,453	324,974
X23500	Nonstate	City of Saint Marys	(170,557)	15,178	19,013	34,191	(8,847)	(377)	(41,465)	(9,151)	(59,840)	35,038	7,452	42,490
X23600	Nonstate	Town of Fairview	(27,670)	2,462	8,942	11,404	(1,435)	(61)	(6,727)	(3,079)	(11,302)	5,684	(1,477)	4,207
X23700	Nonstate	City of Buckhannon	(1,141,729)	101,605	103,734	205,339	(59,220)	(2,526)	(277,573)	-	(339,319)	234,548	77,630	312,178
X23802	Nonstate	City of Charles Town	(582,885)	51,872	51,361	103,233	(30,234)	(1,290)	(141,709)	-	(173,233)	119,744	32,784	152,528
X23900	Nonstate	Town of Matewan	(7,753)	690	2,095	2,785	(402)	(17)	(1,885)	(1,008)	(3,312)	1,593	389	1,982
X23901	Nonstate	Town of Matewan Water Department	(42,867)	3,815	37,262	41,077	(2,223)	(95)	(10,422)	(30)	(12,770)	8,806	12,904	21,710
X24001	Nonstate	City of McMechen	(173,882)	15,474	68,606	84,080	(9,019)	(385)	(42,274)	(4,909)	(56,587)	35,721	21,193	56,914
X24100	Nonstate	City of Beckley	(1,678,412)	149,365	129,840	279,205	(87,058)	(3,713)	(408,050)	(55,411)	(554,232)	344,801	29,986	374,787

**WEST VIRGINIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM**  
*Schedule of Pension Amounts By Employer*  
As of and for the Year Ended June 30, 2017

		Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense		
Employer Number	State/Nonstate	Employer Name	Net Pension Asset (Liability)	Difference Between Expected and Actual Experience	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of	Total Deferred Outflows of Resources	Changes in Assumptions	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	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Pension Expense	Total Employer Pension Expense
X24200	Nonstate	City of Philippi	(487,324)	43,368	29,564	72,932	(25,277)	(1,078)	(118,477)	-	(144,832)	100,112	20,202	120,314
X24300	Nonstate	City of Paden City	(165,765)	14,752	16,476	31,228	(8,598)	(367)	(40,300)	(4,324)	(53,589)	34,054	14,994	49,048
X24400	Nonstate	City of Dunbar	(310,243)	27,609	23,756	51,365	(16,092)	(686)	(75,425)	(26,382)	(118,585)	63,734	25,804	89,538
X24500	Nonstate	City of Keyser	(357,320)	31,799	14,357	46,156	(18,534)	(791)	(86,870)	(20,874)	(127,069)	73,405	(2,692)	70,713
X24600	Nonstate	Town of Elizabeth	(43,747)	3,893	8,152	12,045	(2,269)	(97)	(10,636)	(2,517)	(15,519)	8,987	3,880	12,867
X24700	Nonstate	City of South Charleston	(1,215,688)	108,187	71,602	179,789	(63,057)	(2,690)	(295,554)	(46,678)	(407,979)	249,742	(23,100)	226,642
X24800	Nonstate	Town of Farmington	(34,820)	3,099	3,851	6,950	(1,806)	(77)	(8,465)	(171)	(10,519)	7,153	2,638	9,791
X24900	Nonstate	City of Summersville	(560,565)	49,886	12,296	62,182	(29,076)	(1,240)	(136,283)	(4,129)	(170,728)	115,158	10,060	125,218
X25000	Nonstate	Town of Grantsville	(75,230)	6,695	13,498	20,193	(3,902)	(166)	(18,290)	(3,674)	(26,032)	15,455	9,324	24,779
X25100	Nonstate	City of Benwood	(269,286)	23,964	42,440	66,404	(13,968)	(596)	(65,468)	(6,020)	(86,052)	55,320	6,806	62,126
X25200	Nonstate	Town of West Union	(97,542)	8,680	11,698	20,378	(5,059)	(216)	(23,714)	-	(28,989)	20,038	8,140	28,178
X25300	Nonstate	City of Bluefield	(765,898)	68,159	194,181	262,340	(39,726)	(1,695)	(186,202)	(875)	(228,498)	157,341	106,869	264,210
X25400	Nonstate	City of Cameron	(74,071)	6,592	5,861	12,453	(3,842)	(164)	(18,008)	(19,402)	(41,416)	15,217	(2,529)	12,688
X25500	Nonstate	City of Shinnston	(252,400)	22,462	30,469	52,931	(13,092)	(558)	(61,363)	(18,585)	(93,598)	51,851	14,121	65,972
X25600	Nonstate	City of Kingwood	(241,270)	21,471	12,230	33,701	(12,514)	(534)	(58,657)	(4,041)	(75,746)	49,565	153	49,718
X25700	Nonstate	Town of Monongah	(98,697)	8,783	6,353	15,136	(5,119)	(218)	(23,995)	(1,632)	(30,964)	20,276	(1,173)	19,103
X25800	Nonstate	Town of Moorefield	(375,178)	33,388	20,260	53,648	(19,460)	(830)	(91,212)	(199)	(111,701)	77,074	26,413	103,487
X25900	Nonstate	Town of Franklin	(76,076)	6,770	2,604	9,374	(3,946)	(168)	(18,495)	(150)	(22,759)	15,628	689	16,317
X26000	Nonstate	City of Oak Hill	(360,522)	32,084	41,643	73,727	(18,700)	(798)	(87,649)	(13,860)	(121,007)	74,063	22,309	96,372
X26100	Nonstate	Town of Davis	(64,485)	5,739	5,171	10,910	(3,345)	(143)	(15,677)	(40)	(19,205)	13,247	2,179	15,426
X26200	Nonstate	City of New Martinsville	(1,000,668)	89,052	173,200	262,252	(51,904)	(2,214)	(243,279)	-	(297,397)	205,570	69,713	275,283
X26300	Nonstate	Town of Athens	(146,576)	13,044	21,117	34,161	(7,603)	(324)	(35,635)	-	(43,562)	30,112	10,225	40,337
X26600	Nonstate	City of Williamstown	(245,811)	21,875	49,485	71,360	(12,750)	(544)	(59,761)	-	(73,055)	50,498	32,481	82,979
X26700	Nonstate	City of Gary	(55,878)	4,973	6,381	11,354	(2,898)	(124)	(13,585)	(5,438)	(22,045)	11,479	4,160	15,639
X26800	Nonstate	City of Mullens	(70,875)	6,307	14,117	20,424	(3,676)	(157)	(17,231)	(7,837)	(28,901)	14,560	(8,076)	6,484
X26900	Nonstate	City of Ripley	(536,822)	47,773	31,452	79,225	(27,844)	(1,188)	(130,510)	(7,447)	(166,989)	110,281	24,358	134,639
X27000	Nonstate	City of Princeton	(391,629)	34,852	48,699	83,551	(20,313)	(866)	(95,212)	(15,459)	(131,850)	80,453	19,535	99,988
X27001	Nonstate	Princeton Sanitary Board	(251,965)	22,423	20,615	43,038	(13,069)	(557)	(61,257)	-	(74,883)	51,762	20,327	72,089
X27100	Nonstate	City of Spencer	(146,482)	13,036	20,213	33,249	(7,598)	(324)	(35,612)	-	(43,534)	30,092	11,535	41,627
X27200	Nonstate	Town of Sophia	(73,823)	6,570	31,559	38,129	(3,829)	(163)	(17,947)	(13,733)	(35,672)	15,166	34,146	49,312
X27300	Nonstate	City of Madison	(159,810)	14,222	4,886	19,108	(8,289)	(354)	(38,852)	(10,155)	(57,650)	32,830	(2,207)	30,623
X27400	Nonstate	City of Stonewood	(133,337)	11,866	36,714	48,580	(6,916)	(295)	(32,416)	(36,672)	(76,299)	27,392	13,709	41,101
X27500	Nonstate	Town of Marlinton	(97,919)	8,714	11,910	20,624	(5,079)	(217)	(23,806)	(2,502)	(31,604)	20,116	7,858	27,974
X27600	Nonstate	City of Glen Dale	(277,668)	24,710	26,492	51,202	(14,402)	(614)	(67,506)	(22,698)	(105,220)	57,042	5,763	62,805
X27700	Nonstate	Town of Anmoore	(74,407)	6,622	21,883	28,505	(3,859)	(165)	(18,090)	(11,333)	(33,447)	15,286	11,360	26,646
X27800	Nonstate	City of Belmont	(76,291)	6,789	7,381	14,170	(3,957)	(169)	(18,548)	(617)	(23,291)	15,673	3,419	19,092
X28000	Nonstate	City of Glenville	(47,423)	4,220	979	5,199	(2,460)	(105)	(11,529)	(3,441)	(17,535)	9,742	1,147	10,889
X28100	Nonstate	City of Kenova	(283,702)	25,247	79,774	105,021	(14,715)	(628)	(68,973)	-	(84,316)	58,282	34,439	92,721
X28200	Nonstate	Town of Nutter Fort	(206,560)	18,382	7,131	25,513	(10,714)	(457)	(50,218)	(4,324)	(65,713)	42,434	6,801	49,235
X28300	Nonstate	Town of Middlebourne	(69,851)	6,216	15,665	21,881	(3,623)	(155)	(16,982)	(6,277)	(27,037)	14,350	10,937	25,287
X28400	Nonstate	Town of Gauley Bridge	(15,466)	1,376	2,154	3,530	(802)	(34)	(3,760)	(15,032)	(19,628)	3,177	(4,959)	(1,782)
X28500	Nonstate	Town of Clendenin	(62,902)	5,598	4,867	10,465	(3,263)	(139)	(15,293)	(4,077)	(22,772)	12,922	(1,894)	11,028
X28600	Nonstate	Town of Wardensville	(22,189)	1,975	2,792	4,767	(1,151)	(49)	(5,395)	(9,533)	(16,128)	4,558	(14,101)	(9,543)
X28700	Nonstate	Town of Marmet	(124,565)	11,085	12,412	23,497	(6,461)	(276)	(30,284)	(8,553)	(45,574)	25,590	(5,491)	20,099
X28800	Nonstate	Village of Barboursville	(806,158)	71,742	155,683	227,425	(41,815)	(1,784)	(195,990)	-	(239,589)	165,611	77,340	242,951
X28900	Nonstate	Town of Union	(23,777)	2,116	2,146	4,262	(1,233)	(57)	(5,781)	(24)	(1,091)	4,885	813	5,698
X29000	Nonstate	Town of Winfield	(147,501)	13,126	17,725	30,851	(7,651)	(326)	(35,860)	(2,255)	(46,092)	30,302	23,903	54,205
X29100	Nonstate	Town of Ansted	(63,332)	5,636	18,132	23,768	(15,397)	(140)	(15,397)	(2,797)	(21,619)	13,010	4,227	17,237
X29200	Nonstate	City of White Sulphur Springs	(293,074)	26,081	32,907	58,988	(15,201)	(648)	(71,251)	(6,528)	(93,628)	60,207	16,217	76,424
X29300	Nonstate	City of Parsons	(114,695)	10,207	9,344	19,551	(5,949)	(250)	(27,884)	(5,524)	(39,611)	23,562	7,815	31,377
X29400	Nonstate	Town of Clay	(52,841)	4,702	2,448	7,150	(2,741)	(117)	(12,847)	(11,712)	(27,417)	10,855	(7,053)	3,802
X29500	Nonstate	Town of New Haven	(68,978)	6,139	5,280	11,419	(3,578)	(153)	(16,770)	(4,368)	(24,869)	14,170	955	15,125
X29600	Nonstate	City of Thomas	(51,937)	4,622	3,356	7,978	(2,694)	(115)	(12,627)	(695)	(16,131)	10,670	3,480	14,150
X29700	Nonstate	Town of Hamlin	(26,426)	2,352	-	2,352	(1,371)	(58)	(6,425)	(15,122)	(22,976)	5,429	(11,095)	(5,666)
X29800	Nonstate	Town of Capon Bridge	(25,003)	2,225	10,014	12,239	(1,297)	(55)	(6,079)	(3,969)	(11,400)	5,136	2,079	7,215
X29900	Nonstate	City of Milton	(183,642)	16,343	32,683	49,026	(9,525)	(406)	(44,646)	(1,182)	(55,759)	37,726	9,466	47,192



**WEST VIRGINIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM**  
*Schedule of Pension Amounts By Employer*  
As of and for the Year Ended June 30, 2017

Employer Number	State/Nonstate	Employer Name	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense			
			Net Pension Asset (Liability)	Difference Between Expected and Actual Experience	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of	Total Deferred Outflows of Resources	Changes in Assumptions	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	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Net Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of	Total Employer Pension Expense
X29901	Nonstate	City of Milton Water Department	(122,063)	10,863	8,150	19,013	(6,331)	(270)	(29,676)	(7,942)	(44,219)	25,076	297	25,373
X30000	Nonstate	City of Richwood	(191,327)	17,027	35,102	52,129	(9,924)	(423)	(46,515)	-	(56,862)	39,305	13,499	52,804
X30100	Nonstate	City of Logan	(120,483)	10,722	8,395	19,117	(6,249)	(267)	(29,291)	(3,308)	(39,115)	24,751	966	25,717
X30101	Nonstate	City of Logan Sanitary Board	(24,243)	2,157	262	2,419	(1,257)	(54)	(5,894)	(8,370)	(15,575)	4,980	(2,928)	2,052
X30200	Nonstate	City of Welch	(383,366)	34,117	47,590	81,707	(19,885)	(848)	(93,203)	(18,280)	(132,216)	78,756	5,859	84,615
X50100	Nonstate	Center Public Service District	(36,068)	3,210	4,492	7,702	(1,871)	(80)	(8,769)	-	(10,720)	7,409	2,592	10,001
X50200	Nonstate	Moundsville-Marshall County Public Library	(84,295)	7,502	4,597	12,099	(4,372)	(186)	(20,493)	-	(25,051)	17,317	2,704	20,021
X50500	Nonstate	Williamson Housing Authority	(112,193)	9,984	5,006	14,990	(5,819)	(248)	(27,276)	(1,862)	(35,205)	23,048	3,521	26,569
X50600	Nonstate	Nitro Regional Wastewater Utility	(155,081)	13,801	10,551	24,352	(8,044)	(343)	(37,703)	(1,321)	(47,411)	31,859	6,290	38,149
X50800	Nonstate	Charleston Sanitary Board	(1,250,060)	111,245	93,599	204,844	(64,839)	(2,766)	(303,910)	(7,408)	(378,923)	256,803	59,044	315,847
X50900	Nonstate	Huntington WV Housing Authority	(443,009)	39,424	-	39,424	(22,978)	(980)	(107,703)	(104,692)	(236,353)	91,008	(73,500)	17,508
X51000	Nonstate	City of Saint Albans Municipal Water and Sewer	(416,245)	37,043	49,407	86,450	(21,590)	(921)	(101,196)	(32,517)	(156,224)	85,510	26,476	111,986
X51200	Nonstate	Upshur County Public Library	(41,992)	3,737	1,071	4,808	(2,178)	(93)	(10,209)	(2,878)	(15,358)	8,626	183	8,809
X51300	Nonstate	Weston Sanitary Board	(103,424)	9,204	19,484	28,688	(5,364)	(229)	(25,144)	(14,308)	(45,045)	21,247	(1,658)	19,589
X51400	Nonstate	Poahontas Memorial Hospital	(2,242,236)	199,541	591,533	791,074	(116,303)	(4,961)	(545,125)	(418)	(666,807)	460,629	333,029	793,658
X51600	Nonstate	Wheeling Ohio County Airport	(67,223)	5,982	5,486	11,468	(3,487)	(149)	(16,343)	(1,619)	(21,598)	13,810	(518)	13,292
X51800	Nonstate	Charleston-Kanawha Housing Authority	(826,854)	73,583	18,596	92,179	(42,888)	(1,829)	(201,022)	(7,214)	(252,953)	169,863	(14,068)	155,795
X52100	Nonstate	Greater Huntington Park & Recreation District	(311,736)	27,742	20,776	48,518	(16,169)	(690)	(75,788)	(6,033)	(98,680)	64,041	9,205	73,246
X52200	Nonstate	Buckhannon Housing Authority	(39,335)	3,500	802	4,302	(2,040)	(87)	(9,563)	(7,100)	(18,790)	8,081	(4,540)	3,541
X52300	Nonstate	Huntington Sanitary Board	(969,804)	86,305	84,457	170,762	(50,303)	(2,146)	(235,775)	(31,857)	(320,081)	199,229	82,778	282,007
X52301	Nonstate	Huntington Stormwater Utility	(127,853)	11,378	96,224	107,602	(6,632)	(283)	(31,083)	(3,289)	(41,282)	26,265	46,386	72,651
X52700	Nonstate	Charles W Gibson Public Library	(18,105)	1,611	523	2,134	(939)	(40)	(4,402)	(985)	(6,366)	3,719	347	4,066
X52800	Nonstate	Parkersburg Utility Board	(1,050,559)	93,491	100,978	194,469	(54,491)	(2,324)	(255,408)	(98,350)	(410,573)	215,819	(5,355)	210,464
X53200	Nonstate	Saint Albans Housing Authority	(50,779)	4,519	11,169	15,688	(2,634)	(112)	(12,345)	(788)	(18,879)	10,432	2,130	12,562
X53300	Nonstate	Charleston Urban Renewal Authority	(40,875)	3,638	751	4,389	(2,120)	(90)	(9,937)	(1,070)	(13,217)	8,397	463	8,860
X53400	Nonstate	Housing Authority of City of South Charleston	(71,540)	6,367	2,634	9,001	(3,711)	(158)	(17,393)	(550)	(21,812)	14,697	1,549	16,246
X53600	Nonstate	Bekley Raleigh County Convention Center	(46,385)	4,128	-	4,128	(2,406)	(103)	(11,277)	(18,103)	(31,889)	9,529	(15,159)	(5,630)
X53700	Nonstate	Keyser-Mineral County Library	(36,786)	3,274	3,428	6,702	(1,908)	(81)	(8,943)	(745)	(11,677)	7,557	1,281	8,838
X53800	Nonstate	Wheeling Housing Authority	(386,832)	34,425	47,260	81,685	(20,065)	(856)	(94,045)	(450)	(115,416)	79,468	16,385	95,853
X53900	Nonstate	Kanawha Falls Public Service District	(114,135)	10,157	3,429	13,586	(5,920)	(253)	(27,748)	(8,716)	(42,637)	23,447	1,976	25,423
X54100	Nonstate	North Bekley Public Service District	(162,451)	14,457	15,730	30,187	(8,426)	(359)	(39,495)	(11,409)	(59,689)	33,373	3,566	36,939
X54200	Nonstate	Cabell County Public Library	(798,468)	71,057	46,066	117,123	(41,416)	(1,767)	(194,121)	-	(237,304)	164,031	23,117	187,148
X54400	Nonstate	City County Building Management Commission	(45,010)	4,006	8,400	12,406	(2,335)	(100)	(10,943)	(4,170)	(17,548)	9,246	2,683	11,929
X54500	Nonstate	Ohio County Public Library	(195,954)	17,438	19,301	36,739	(10,164)	(434)	(47,640)	-	(58,238)	40,255	11,267	51,522
X54900	Nonstate	Raleigh County Public Library	(165,729)	14,749	603	15,352	(8,596)	(367)	(40,291)	(17,981)	(67,235)	34,046	(5,359)	28,687
X55000	Nonstate	South Charleston Public Library	(79,938)	7,114	5,596	12,710	(4,146)	(177)	(19,434)	(522)	(24,279)	16,422	4,188	20,610
X55100	Nonstate	Bluefield Sanitary Board	(462,473)	41,156	52,620	93,776	(23,988)	(1,023)	(112,435)	(8,566)	(146,012)	95,007	23,480	118,487
X55300	Nonstate	Greenbrier Valley Airport Authority	(237,031)	21,094	98,275	99,369	(12,295)	(524)	(57,626)	(1,503)	(71,948)	48,694	34,848	83,542
X55400	Nonstate	Central West Virginia Regional Airport Authority	(708,244)	63,028	13,109	76,137	(36,736)	(1,567)	(172,186)	(137,573)	(348,062)	145,497	(45,044)	100,453
X55401	Nonstate	Raleigh County Memorial Airport	(89,545)	7,969	723	8,692	(4,645)	(198)	(21,770)	(6,376)	(32,989)	18,396	254	18,650
X55500	Nonstate	Kanawha County Parks & Recreation	(184,863)	16,451	10,333	26,784	(9,589)	(409)	(44,943)	(23,575)	(78,698)	37,977	(16,760)	21,217
X55600	Nonstate	Morgantown Public Library	(218,339)	19,430	28,089	47,519	(11,325)	(483)	(53,082)	(2,620)	(67,510)	44,854	7,640	52,494
X55800	Nonstate	City of South Charleston Sanitary Board	(276,903)	24,642	27,234	51,876	(14,363)	(613)	(67,320)	-	(82,296)	56,885	17,279	74,164
X55900	Nonstate	West Virginia Association of Counties	(57,510)	5,118	11,607	16,725	(2,983)	(127)	(13,982)	(2,251)	(19,343)	11,814	3,559	15,373
X56100	Nonstate	Prestra Center	(26,211)	2,333	135	2,468	(1,360)	(58)	(6,372)	(7,764)	(15,554)	5,385	(3,149)	2,236
X56200	Nonstate	Town of Pratt Water Works Company	-	-	-	-	-	-	-	(7,540)	(7,540)	-	(16,887)	(16,887)
X56300	Nonstate	Martinsburg Public Library	(161,340)	14,358	240	14,598	(8,369)	(357)	(39,224)	(70,339)	(118,289)	33,145	(31,727)	1,418
X56500	Nonstate	Elkins Housing Authority	(43,747)	3,893	3,454	7,347	(2,269)	(97)	(10,636)	(2,901)	(15,903)	8,987	1,812	10,799
X56700	Nonstate	Parkersburg & Wood County Public Library	(237,395)	21,126	44,757	65,883	(12,313)	(525)	(57,715)	-	(70,553)	48,769	25,012	73,781
X56800	Nonstate	Union Public Service District	(128,155)	11,405	13,444	24,849	(6,647)	(284)	(31,156)	(7,641)	(45,728)	26,327	(7,882)	18,445
X56900	Nonstate	Kingwood Water Works	(104,616)	9,310	23,755	33,065	(5,426)	(231)	(25,434)	(953)	(32,044)	21,492	9,054	30,546
X57100	Nonstate	Lubeck Public Service District	(217,629)	19,367	21,497	40,864	(11,288)	(481)	(52,909)	-	(64,678)	44,708	18,987	63,695
X57200	Nonstate	Sissonville Public Service District	(84,798)	7,546	6,240	13,786	(4,398)	(188)	(20,616)	(3,366)	(28,568)	17,420	1,901	19,321
X57300	Nonstate	BCKP Regional Intergovernmental Council	(127,968)	11,388	9,496	20,884	(6,638)	(283)	(31,111)	(3,204)	(41,236)	26,289	4,230	30,519
X57400	Nonstate	Fayette County Public Library	(136,486)	12,146	20,095	32,241	(7,079)	(302)	(33,182)	-	(40,563)	28,039	16,941	44,980
X57600	Nonstate	Dunbar Sanitary Board	(159,786)	14,220	21,793	36,013	(8,288)	(354)	(38,847)	(7,473)	(54,962)	32,825	5,302	38,127

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, 2017

Employer Number	State/Nonstate	Employer Name	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense			
			Net Pension Asset (Liability)	Difference Between Expected and Actual Experience	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of	Total Deferred Outflows of Resources	Changes in Assumptions	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	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of	Total Employer Pension Expense
X57700	Nonstate	Point Pleasant Housing Authority	(70,354)	6,261	6,801	13,062	(3,649)	(156)	(17,104)	-	(20,909)	14,453	3,260	17,713
X57900	Nonstate	Claywood Park Public Service District	(292,647)	26,043	48,744	74,787	(15,179)	(647)	(71,147)	(1,577)	(88,550)	60,119	25,796	85,915
X58000	Nonstate	Region 8 Planning & Development Council	(265,744)	23,649	113	23,762	(13,784)	(588)	(64,607)	(41,391)	(120,370)	54,592	(28,329)	26,263
X58300	Nonstate	Greenbrier Valley Conservation District	(9,809)	873	1,396	2,269	(509)	(22)	(2,385)	(5,674)	(8,590)	2,015	(2,543)	(528)
X58400	Nonstate	City of Spencer Sanitary Board	(27,906)	2,483	2,989	5,472	(1,447)	(62)	(6,784)	(1,521)	(9,814)	5,733	(1,965)	3,768
X58600	Nonstate	City of Spencer Waterworks	(96,829)	8,617	6,644	15,261	(5,022)	(214)	(23,541)	(2,842)	(31,619)	19,892	4,000	23,892
X58700	Nonstate	Mid Ohio Valley Regional Airport	(136,950)	12,187	22,345	34,532	(7,103)	(303)	(33,295)	-	(40,701)	28,134	9,812	37,946
X58800	Nonstate	Brooke County Public Library	(31,090)	2,767	3,116	5,883	(1,613)	(69)	(7,558)	(2,240)	(11,480)	6,387	(3,844)	2,543
X58900	Nonstate	Region VII Planning & Development Council	(78,402)	6,977	9,950	16,927	(4,067)	(173)	(19,061)	(1,615)	(24,916)	16,106	(828)	15,278
X59000	Nonstate	Region 4 Planning & Development Council	(88,890)	7,911	2,743	10,654	(4,611)	(197)	(21,611)	(24,763)	(51,182)	18,261	(14,931)	3,330
X59100	Nonstate	Craft Memorial Library	(61,265)	5,452	7,847	13,299	(3,178)	(136)	(14,894)	(1,125)	(19,333)	12,586	3,741	16,327
X59200	Nonstate	Green Acres Regional Center Inc	(190,892)	16,988	53,259	70,247	(9,901)	(422)	(46,409)	(8,821)	(65,553)	39,215	23,164	62,379
X59300	Nonstate	Region 1 Planning & Development Council	(113,094)	10,065	4,661	14,726	(5,866)	(250)	(27,495)	(9,133)	(42,744)	23,233	(8,421)	14,812
X59500	Nonstate	Lavalette Public Service District	(159,852)	14,226	12,318	26,544	(8,291)	(354)	(38,863)	(3,063)	(50,571)	32,839	443	33,282
X59600	Nonstate	Clarksburg Water Board	(663,764)	59,070	62,863	121,933	(34,429)	(1,469)	(161,372)	(5,479)	(202,749)	136,359	45,340	181,699
X59700	Nonstate	Craigsville Public Service District	(168,142)	14,963	13,929	28,892	(8,721)	(372)	(40,878)	(2,637)	(52,608)	34,542	1,471	36,013
X59800	Nonstate	Nettie-Leivasy Public Service District	(76,178)	6,779	8,585	15,364	(3,951)	(169)	(18,520)	(1,943)	(24,583)	15,649	6,191	21,840
X59900	Nonstate	Putnam County Parks & Recreation Commission	(60,638)	5,396	1,643	7,039	(3,145)	(134)	(14,742)	(21,735)	(39,756)	12,457	(4,177)	8,280
X60000	Nonstate	Spencer Housing Authority	(79,285)	7,056	2,606	9,662	(4,112)	(175)	(19,276)	(1,537)	(25,100)	16,288	2,618	18,906
X60200	Nonstate	Region II Planning & Development Council	(75,908)	6,755	18,009	24,764	(3,937)	(168)	(18,455)	(5,183)	(27,743)	15,594	4,605	20,199
X60300	Nonstate	Valley Healthcare System	(11,274)	1,003	37	1,040	(585)	(25)	(2,741)	(7,318)	(10,669)	2,316	(4,998)	(2,682)
X60400	Nonstate	Buffalo Creek Public Service District	(100,510)	8,945	11,681	20,626	(5,213)	(222)	(24,436)	(643)	(30,514)	20,648	2,151	22,799
X60600	Nonstate	Shortline Public Service District	(40,909)	3,641	3,918	7,559	(2,122)	(91)	(9,946)	(3,615)	(15,774)	8,404	4,350	12,754
X60700	Nonstate	Boone Madison Public Library	(28,692)	2,553	1,628	4,181	(1,488)	(63)	(6,976)	(7,618)	(16,145)	5,894	1,747	7,641
X60800	Nonstate	Westbrook Health Services Inc	(634)	56	480	536	(33)	(1)	(154)	(10,500)	(10,688)	130	(2,980)	(2,850)
X61200	Nonstate	Armstrong Deepwater Public Service District	(42,901)	3,818	2,546	6,364	(2,225)	(95)	(10,430)	(1,784)	(14,534)	8,813	(706)	8,107
X61300	Nonstate	Kyova Interstate Planning Commission	(114,258)	10,168	17,704	27,872	(5,926)	(253)	(27,778)	(14,995)	(48,952)	23,472	13,703	37,175
X61400	Nonstate	Wood County Parks & Recreation Commission	(26,436)	2,353	22,165	24,518	(1,371)	(58)	(6,427)	(12,047)	(19,903)	5,431	233	5,664
X61600	Nonstate	Bekley Housing Authority	(152,846)	13,602	15,275	28,877	(7,928)	(338)	(37,159)	(1,337)	(46,762)	31,400	4,148	35,548
X61800	Nonstate	Central WV Transit Authority	(390,537)	34,755	22,912	57,667	(20,257)	(864)	(94,946)	(1,930)	(117,997)	80,229	25,685	105,914
X61900	Nonstate	Marion County Parks & Recreation Commission	(127,924)	11,384	39,848	51,232	(6,635)	(283)	(31,100)	-	(38,018)	26,280	18,222	44,502
X62000	Nonstate	Arbuckle Public Service District	(24,241)	2,157	2,932	5,089	(1,257)	(54)	(5,893)	(11,886)	(19,090)	4,980	(1,476)	3,504
X62100	Nonstate	Wetzel County Hospital	(900,427)	80,131	-	80,131	(46,704)	(1,992)	(218,909)	(254,823)	(522,428)	184,977	(219,269)	(34,292)
X62200	Nonstate	Clarksburg-Harrison Public Library	(97,471)	8,674	8,685	17,359	(5,056)	(216)	(23,697)	(1,940)	(30,909)	20,024	3,793	23,817
X62300	Nonstate	Ohio County Public Service District	(137,707)	12,255	21,371	33,626	(7,143)	(305)	(33,479)	(21,823)	(62,750)	28,290	(1,778)	26,512
X62500	Nonstate	Greenbrier Public Service District #1	(59,294)	5,277	5,196	10,473	(3,076)	(131)	(14,415)	(16)	(17,638)	12,181	5,207	17,388
X62700	Nonstate	Ohio Valley Regional Transportation Authority	(603,571)	53,713	57,540	111,253	(31,307)	(1,335)	(146,738)	-	(179,380)	123,993	29,731	153,724
X62800	Nonstate	Berkeley County Public Service Water District	(744,018)	66,212	87,984	154,196	(38,591)	(1,646)	(180,883)	(8,541)	(229,661)	152,846	21,088	173,934
X62900	Nonstate	Parkersburg Housing Authority	(197,520)	17,578	33,623	51,201	(10,245)	(437)	(48,020)	(4,802)	(59,743)	40,577	4,225	44,802
X63000	Nonstate	Marion County Public Library	(155,152)	13,807	5,651	19,458	(8,048)	(343)	(37,720)	(28)	(46,139)	31,873	4,210	36,083
X63100	Nonstate	Mason County Public Service District	(216,178)	19,238	7,956	27,194	(11,213)	(478)	(75,225)	(10,978)	(86,203)	44,410	8,655	53,065
X63200	Nonstate	Monroe County Public Library	(8,049)	716	34	750	(417)	(18)	(1,957)	(1,057)	(3,449)	1,653	(815)	838
X63300	Nonstate	Kanawha County Emergency Ambulance Authority	(482,734)	42,959	42,058	85,017	(25,039)	(1,068)	(117,361)	(4,753)	(148,221)	99,169	24,141	123,310
X63400	Nonstate	Southern Jackson County Public Service District	(74,470)	6,627	1,180	7,807	(3,863)	(165)	(18,105)	(4,895)	(27,028)	15,299	219	15,518
X63500	Nonstate	Jackson County Public Library	(35,392)	3,150	682	3,832	(1,836)	(78)	(8,604)	(24,705)	(35,223)	7,271	(7,443)	(172)
X63800	Nonstate	Raleigh County Public Service District	(162,412)	14,453	5,468	19,921	(8,424)	(359)	(39,485)	(11,329)	(59,597)	33,365	(18,733)	14,632
X63900	Nonstate	Jackson County Housing Authority	(95,996)	8,543	2,765	11,308	(4,979)	(212)	(23,338)	(14,399)	(42,928)	19,721	(15,531)	4,190
X64200	Nonstate	Burnsville Public Utility Board	(47,604)	4,236	21,535	25,771	(2,469)	(105)	(11,573)	-	(14,147)	9,779	10,337	20,116
X64300	Nonstate	Kenova Municipal Water Works	(118,256)	10,524	18,552	29,076	(6,134)	(262)	(28,750)	(2,285)	(37,431)	24,294	3,880	28,174
X64500	Nonstate	Malden Public Service District	(109,515)	9,746	2,574	12,320	(5,680)	(242)	(26,625)	(2,584)	(35,131)	22,498	3,887	26,385
X64600	Nonstate	Boone County Parks & Recreation Board	(60,906)	5,420	136	5,556	(3,159)	(135)	(14,807)	(7,880)	(25,981)	12,512	(6,312)	6,200
X64700	Nonstate	Hardy County Rural Development Authority	(34,650)	3,084	2,820	5,904	(1,797)	(77)	(8,424)	(2,944)	(13,244)	7,118	418	7,536
X64800	Nonstate	Mineral Wells Public Service District	(106,282)	9,458	8,291	17,749	(5,513)	(235)	(25,839)	(6,821)	(38,408)	21,834	866	22,700
X64900	Nonstate	Housing Authority of Mingo County	(155,531)	13,841	42,301	56,142	(8,067)	(344)	(37,812)	(5,198)	(51,421)	31,951	7,876	39,827
X65000	Nonstate	Upper Ohio Conservation District	(3,212)	286	-	286	(167)	(7)	(781)	(1,480)	(2,435)	660	(1,402)	(742)
X65200	Nonstate	Town of West Hamlin	(82,534)	7,345	6,733	14,078	(4,281)	(183)	(20,065)	(9,996)	(34,525)	16,955	(288)	16,667

**WEST VIRGINIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM**  
*Schedule of Pension Amounts By Employer*  
As of and for the Year Ended June 30, 2017

Employer Number	State/Nonstate	Employer Name	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense			
			Net Pension Asset (Liability)	Difference Between Expected and Actual Experience	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of	Total Deferred Outflows of Resources	Changes in Assumptions	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	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of	Total Employer Pension Expense
X65300	Nonstate	Eastern Panhandle Regional Planning & Development Council	(89,779)	7,990	22,017	30,007	(4,657)	(199)	(21,827)	(4,309)	(30,992)	18,443	(6,498)	11,945
X65400	Nonstate	Marshall County Public Service District #1	(21,010)	1,870	1,330	3,200	(1,090)	(46)	(5,108)	(11,491)	(17,735)	4,316	(4,312)	4
X65700	Nonstate	Warm Springs Public Service District	(65,313)	5,812	10,962	16,774	(3,388)	(145)	(15,879)	(757)	(20,169)	13,417	3,766	17,183
X65800	Nonstate	Wilderness Public Service District	(106,471)	9,475	3,555	13,030	(5,523)	(236)	(25,885)	-	(31,644)	21,873	4,775	26,648
X65900	Nonstate	Bradley Public Service District	(62,410)	5,554	3,664	9,218	(3,237)	(138)	(15,173)	(7,349)	(25,897)	12,821	672	13,493
X66000	Nonstate	Wood County Recreation Commission	(8,997)	801	33	834	(467)	(20)	(2,187)	(4,077)	(6,751)	1,848	(2,839)	(991)
X66500	Nonstate	Raleigh County Housing Authority	(143,123)	12,737	19,338	32,075	(7,424)	(317)	(34,796)	(1,144)	(43,681)	29,402	6,087	35,489
X66600	Nonstate	Fairmont Housing Authority	(259,490)	23,093	12,387	35,480	(13,459)	(574)	(63,086)	(12,569)	(89,688)	53,308	3,988	57,296
X66700	Nonstate	Town of Beverly	(70,671)	6,289	222	6,511	(3,666)	(176)	(17,181)	(12,118)	(33,121)	14,518	(4,592)	9,926
X66900	Nonstate	Southern Conservation District	(32,520)	2,894	344	3,238	(1,687)	(72)	(7,906)	(15,519)	(25,184)	6,681	(10,115)	(3,434)
X67000	Nonstate	Pocahontas County Public Service District	(88,838)	7,906	572	8,478	(4,608)	(197)	(21,598)	(14,987)	(41,390)	18,250	(4,258)	13,992
X67100	Nonstate	Huttonsville Public Service District	(103,489)	9,210	25,623	34,833	(5,368)	(229)	(25,160)	-	(30,757)	21,260	16,731	37,991
X67200	Nonstate	Grant County Housing Authority	(35,221)	3,134	2,017	5,151	(1,827)	(78)	(8,563)	-	(10,468)	7,236	1,222	8,458
X67300	Nonstate	Board of Parks & Recreation Commission	(219,723)	19,554	37,507	57,061	(11,397)	(486)	(53,418)	(3,717)	(69,018)	45,138	8,550	53,688
X67400	Nonstate	Putnam County Development Authority	(32,114)	2,858	3,439	6,297	(1,666)	(71)	(7,807)	(8,504)	(18,048)	6,597	(3,641)	2,956
X67500	Nonstate	Taylor County Public Library	(26,022)	2,316	3,234	5,550	(1,350)	(58)	(6,326)	-	(7,734)	5,346	1,622	6,968
X67600	Nonstate	Monroe Health Center	(1,130,271)	100,585	264,667	365,252	(58,626)	(2,501)	(274,788)	(434)	(336,349)	232,195	111,901	344,096
X67700	Nonstate	Louis Bennett Public Library	(18,854)	1,678	2,052	3,730	(978)	(42)	(4,584)	(1,197)	(6,801)	3,873	(1,804)	2,069
X67800	Nonstate	Region VIII Solid Waste Authority	(90,950)	8,094	7,806	15,900	(4,717)	(201)	(22,111)	-	(27,209)	18,684	10,999	29,683
X67900	Nonstate	Roane County Public Library	(37,116)	3,303	3,463	6,766	(1,925)	(82)	(9,023)	(339)	(11,369)	7,625	3,361	10,986
X68300	Nonstate	Cool Ridge-Flat Top Public Service District	(40,778)	3,629	1,639	5,268	(2,115)	(90)	(9,914)	(2,326)	(14,445)	8,377	3,143	11,520
X68400	Nonstate	Dunbar Housing Authority	(48,783)	4,341	268	4,609	(2,530)	(108)	(11,860)	(10,701)	(25,199)	10,022	(6,155)	3,867
X68500	Nonstate	Richwood Public Library	(12,458)	1,109	191	1,300	(646)	(28)	(3,029)	(469)	(4,172)	2,559	34	2,593
X68600	Nonstate	Glenville Utility	(130,321)	11,598	7,329	18,927	(6,760)	(288)	(31,683)	(476)	(39,207)	26,772	3,675	30,447
X68700	Nonstate	Flatwoods Canoe Run Public Service District	(195,385)	17,388	15,709	33,097	(10,134)	(432)	(47,501)	(369)	(58,436)	40,138	11,141	51,279
X68800	Nonstate	Raleigh County Emergency Services	(387,885)	34,519	43,005	77,524	(20,119)	(858)	(94,301)	(1,425)	(116,703)	79,684	18,560	98,244
X68900	Nonstate	Berkeley County Development Authority	(45,982)	4,092	5,489	9,581	(2,385)	(102)	(11,179)	(16,711)	(30,377)	9,446	(3,714)	5,732
X69000	Nonstate	Mount Hope Housing Authority	(62,918)	5,599	11,729	17,328	(3,263)	(139)	(15,296)	(420)	(19,118)	12,925	3,045	15,970
X69100	Nonstate	Doddridge County Public Library	(24,146)	2,149	1,348	3,497	(1,252)	(53)	(5,870)	(5,764)	(12,939)	4,960	(429)	4,531
X69200	Nonstate	Berkeley County Public Service Sewer District	(629,818)	56,049	66,479	122,528	(32,668)	(1,393)	(153,119)	(15,670)	(202,850)	129,385	(22,617)	106,768
X69300	Nonstate	Kanawha Public Service District	(127,389)	11,337	12,866	24,203	(6,608)	(282)	(30,970)	(15,106)	(52,966)	26,170	(220)	25,950
X69500	Nonstate	Logan County Public Service District	(486,428)	43,288	11,205	54,493	(25,231)	(1,076)	(118,259)	(10,104)	(154,670)	99,928	10,506	110,434
X69800	Nonstate	Workforce Investment Board of Kanawha County	(85,264)	7,588	24,041	31,629	(4,423)	(189)	(20,729)	(5,113)	(30,454)	17,516	(8,812)	8,704
X69901	Nonstate	Bluewell Public Service District	(134,713)	11,988	1,474	13,462	(6,987)	(298)	(32,751)	(16,630)	(56,666)	27,674	(3,204)	24,470
X70100	Nonstate	Ritchie County Public Library	(42,772)	3,806	4,558	8,364	(2,219)	(95)	(10,399)	(2,249)	(14,962)	8,787	(719)	8,068
X70200	Nonstate	Keyser Housing Authority	(74,090)	6,593	8,349	14,942	(3,843)	(164)	(18,012)	(292)	(22,311)	15,220	4,074	19,294
X70300	Nonstate	Branchland Midkiff Public Service District	(42,552)	3,787	5,448	9,235	(2,207)	(94)	(10,345)	(10)	(12,656)	8,742	2,380	11,122
X70500	Nonstate	Sugar Creek Public Service District	(27,209)	2,421	11,074	13,495	(1,411)	(60)	(6,615)	(838)	(8,924)	5,590	2,364	7,954
X70600	Nonstate	Southwestern Water District	(66,861)	5,950	10,633	16,583	(3,468)	(148)	(16,255)	(85)	(19,956)	13,735	4,063	17,798
X70700	Nonstate	Grant County Public Service District	(74,467)	6,627	22,633	29,260	(3,863)	(165)	(18,104)	(24,354)	(46,486)	15,298	2,872	18,170
X70800	Nonstate	Big Bend Public Service District	(37,249)	3,315	5,738	9,053	(1,932)	(82)	(9,056)	(4,536)	(15,606)	7,652	614	8,266
X70900	Nonstate	Benedum Airport Authority	(222,875)	19,834	46,643	66,477	(11,560)	(493)	(54,184)	-	(66,237)	45,786	27,787	73,573
X71100	Nonstate	Valley Head Public Library	(4,737)	422	16	438	(246)	(10)	(1,152)	(1,080)	(2,488)	973	(383)	590
X71200	Nonstate	Taylor County Public Service District	(83,462)	7,427	8,368	15,795	(4,329)	(185)	(20,291)	-	(24,805)	17,146	4,247	21,393
X71300	Nonstate	Webster Springs Public Service District	(31,443)	2,798	1,651	4,449	(1,631)	(70)	(7,644)	(3,694)	(13,039)	6,459	(1,008)	5,451
X71400	Nonstate	Eastern WV Regional Airport Authority	(36,961)	3,289	2,293	5,582	(1,917)	(82)	(8,986)	(1,798)	(12,783)	7,593	933	8,526
X71500	Nonstate	Huntington Cabell Wayne Animal Shelter	(24,131)	2,147	3,786	5,933	(1,252)	(53)	(5,867)	(5,762)	(12,934)	4,957	(8,679)	(3,722)
X71600	Nonstate	Boone County Housing & Redevelopment Authority	(70,961)	6,315	2,984	9,299	(3,681)	(157)	(17,252)	(8,149)	(29,859)	14,578	(2,040)	12,538
X71700	Nonstate	Craigsville Public Library	(9,422)	838	512	1,350	(489)	(21)	(2,291)	(7,484)	(10,285)	1,936	(2,388)	(452)
X71800	Nonstate	Charleston Convention & Visitors Bureau	(139,767)	12,438	12,890	25,328	(7,250)	(309)	(33,980)	(8,316)	(49,855)	28,713	1,825	30,538
X72000	Nonstate	Randolph County Housing Authority	(185,424)	16,501	47,999	64,500	(9,618)	(410)	(45,800)	(6,162)	(61,270)	38,092	17,984	56,076
X72100	Nonstate	Berkeley County Fire Service Board	(34,351)	3,057	1,986	5,043	(1,782)	(76)	(8,351)	(6,135)	(16,344)	7,057	4,743	11,800
X72300	Nonstate	Cowen Public Service District	(97,309)	8,660	5,881	14,541	(5,047)	(215)	(23,657)	(3,270)	(32,189)	19,990	3,138	23,128
X72400	Nonstate	Vienna Public Library	(69,182)	6,157	11,846	18,003	(3,588)	(153)	(16,819)	(3,105)	(23,665)	14,212	945	15,157
X72500	Nonstate	White Oak Public Service District	(42,660)	3,796	6,733	10,529	(2,213)	(94)	(10,371)	-	(12,678)	8,764	2,637	11,401
X72600	Nonstate	Marshall County Park & Recreation	(83,773)	7,455	16,022	23,477	(4,345)	(185)	(20,367)	(932)	(25,829)	17,210	5,624	22,834

**WEST VIRGINIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM**  
*Schedule of Pension Amounts By Employer*  
As of and for the Year Ended June 30, 2017

Employer Number	State/Nonstate	Employer Name	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense			
			Net Pension Asset (Liability)	Difference Between Expected and Actual Experience	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of	Total Deferred Outflows of Resources	Changes in Assumptions	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	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of	Total Employer Pension Expense
X72700	Nonstate	Martinsburg Berkeley County Parks & Recreation Board	(166,530)	14,820	5,717	20,537	(8,638)	(368)	(40,486)	(6,328)	(55,820)	34,211	9,931	44,142
X72900	Nonstate	Mamington Sanitary Board	(9,846)	876	638	1,514	(511)	(22)	(2,394)	(10,765)	(13,692)	2,023	(4,344)	(2,321)
X73000	Nonstate	Elk Valley Public Service District	(107,836)	9,597	8,750	18,347	(5,593)	(239)	(26,217)	(5,234)	(37,283)	22,153	3,180	25,333
X73100	Nonstate	Lewis County Convention & Visitors Bureau	(20,877)	1,858	3,379	5,237	(1,083)	(46)	(5,075)	-	(6,204)	4,289	1,945	6,234
X73300	Nonstate	Leadsville Public Service District	(47,957)	4,268	12,157	16,425	(2,488)	(106)	(11,659)	(9,607)	(23,860)	9,852	(4,038)	5,814
X73500	Nonstate	Union Williams Public Service District	(141,975)	12,635	16,355	28,990	(7,364)	(314)	(34,517)	(31)	(42,226)	29,166	6,966	36,132
X73600	Nonstate	Coalfield Community Action Partnership Inc	(770,470)	68,566	40,694	109,260	(39,964)	(1,705)	(187,314)	(7,982)	(236,965)	158,280	4,538	162,818
X73900	Nonstate	Tucker County Solid Waste Authority	(146,005)	12,993	46,665	59,658	(7,573)	(323)	(35,496)	(747)	(44,139)	29,994	15,569	45,563
X74000	Nonstate	Hamrick Public Service District	(43,477)	3,869	2,558	6,427	(2,255)	(96)	(10,570)	-	(12,921)	8,932	1,618	10,550
X74200	Nonstate	Raleigh County Solid Waste Authority	(475,424)	42,309	406	42,715	(24,660)	(1,052)	(115,583)	(50,562)	(191,857)	97,668	(24,206)	73,462
X74300	Nonstate	Fayette County Solid Waste Authority	(10,873)	968	107	1,075	(564)	(24)	(2,643)	(421)	(3,652)	2,234	(54)	2,180
X74400	Nonstate	Red Sulphur Public Service District	(85,157)	7,578	11,016	18,594	(4,417)	(188)	(20,703)	(14,042)	(39,550)	17,494	5,263	22,757
X74500	Nonstate	Greenbrier County Public Service District #2	(114,129)	10,157	4,560	14,717	(5,920)	(253)	(27,747)	(329)	(34,249)	23,446	4,489	27,935
X74700	Nonstate	Putnam County Fire Service Board	(31,836)	2,833	1,442	4,275	(1,651)	(70)	(7,740)	(1,333)	(10,794)	6,540	625	7,165
X74800	Nonstate	Mercer County Solid Waste Authority	(89,171)	7,935	9,624	17,559	(4,625)	(197)	(21,679)	(14,704)	(18,319)	3,609	21,928	
X74900	Nonstate	4C Economic Development Authority	(93,955)	8,361	17,121	25,482	(4,873)	(208)	(22,842)	-	(27,923)	19,301	13,281	32,582
X75000	Nonstate	Kanawha County Solid Waste Authority	(20,208)	1,798	2,639	4,437	(1,048)	(45)	(4,913)	(11,318)	(17,324)	4,151	(17,768)	(13,617)
X75200	Nonstate	Lincoln Public Service District	(80,918)	7,201	7,896	15,097	(4,197)	(179)	(19,672)	(14,516)	(38,564)	16,623	(10,065)	6,558
X75300	Nonstate	Sun Valley Public Service District	(77,347)	6,883	12,500	19,383	(4,012)	(171)	(18,804)	(3,310)	(26,297)	15,890	5,445	21,335
X75400	Nonstate	Pocahontas County Solid Waste Authority	(49,658)	4,419	10,047	14,466	(2,576)	(110)	(12,073)	(1,508)	(16,267)	10,201	2,380	12,581
X75600	Nonstate	Bluefield Housing Authority	(124,869)	11,112	22,652	33,764	(6,477)	(276)	(30,358)	(9,848)	(46,959)	25,652	4,111	29,763
X75800	Nonstate	Romney Public Housing Authority	(45,785)	4,075	4,118	8,193	(2,375)	(101)	(11,131)	(1,876)	(15,483)	9,406	2,317	11,723
X75900	Nonstate	Putnam County Solid Waste Authority	(13,561)	1,207	1,828	3,035	(703)	(30)	(3,297)	(442)	(4,472)	2,786	1,427	4,213
X76000	Nonstate	Ohio County Solid Waste Authority	-	-	84	84	-	-	-	(6,433)	(6,433)	-	(2,194)	(4,239)
X76100	Nonstate	Pleasants County Public Library	(7,876)	701	-	701	(409)	(17)	(1,915)	(2,297)	(4,638)	1,618	(1,812)	1,944
X76200	Nonstate	Kingwood Parks & Recreation Commission	(18,804)	1,673	4,048	5,721	(975)	(42)	(4,572)	-	(5,589)	3,863	3,156	7,019
X76400	Nonstate	Lynn Murray Memorial Library	(7,014)	624	969	1,593	(364)	(16)	(1,705)	(6,778)	(8,863)	1,441	(2,296)	(855)
X76500	Nonstate	Swaney Memorial Library	(6,288)	560	26	586	(326)	(14)	(1,529)	(3,709)	(1,840)	1,292	(1,853)	(561)
X76600	Nonstate	Wood County Solid Waste Authority	(15,720)	1,399	9,369	10,768	(815)	(35)	(3,822)	-	(4,672)	3,229	6,273	9,502
X76800	Nonstate	Mingo County Redevelopment Authority	(39,560)	3,521	2,126	5,647	(9,562)	(88)	(9,618)	(35,951)	(47,709)	8,127	(18,705)	(10,578)
X76900	Nonstate	Mountain Top Public Service District	(48,429)	4,310	3,094	7,404	(2,512)	(107)	(11,774)	(2,539)	(16,932)	9,949	(382)	9,567
X77100	Nonstate	Morgantown-Monongalia United Initiative	-	-	79	79	-	-	-	(16,966)	(16,966)	-	(12,595)	(12,595)
X77200	Nonstate	Northern Jackson County Public Service District	(36,896)	3,283	2,375	5,658	(1,914)	(82)	(8,970)	(308)	(11,274)	7,580	1,739	9,319
X77300	Nonstate	Hammond Public Service District	(54,266)	4,829	6,480	11,309	(2,815)	(120)	(13,193)	(5,549)	(21,677)	11,148	1,549	12,697
X77400	Nonstate	Harrison County Solid Waste Authority	(25,307)	2,252	-	2,252	(1,313)	(56)	(6,153)	(17,083)	(24,605)	5,199	(13,518)	(8,319)
X77700	Nonstate	Midland Public Service District	(89,215)	7,939	10,880	18,819	(4,628)	(197)	(21,690)	-	(26,515)	18,328	9,569	27,897
X77800	Nonstate	Danese Public Service District	(54,387)	4,840	14,034	18,874	(2,821)	(120)	(13,222)	(714)	(16,877)	11,173	4,200	15,373
X77900	Nonstate	Boone County Public Service District	(85,833)	7,638	2,492	10,130	(4,452)	(190)	(20,867)	(4,021)	(29,530)	17,633	(511)	17,122
X78200	Nonstate	Grandview-Doolin Public Service District	(36,817)	3,276	2,592	5,868	(1,910)	(81)	(8,951)	(2,913)	(13,855)	7,563	1,467	9,030
X78300	Nonstate	Jefferson County Parks & Recreation Commission	(77,519)	6,899	13,883	20,782	(4,021)	(172)	(18,846)	(2,534)	(25,573)	15,925	8,251	24,176
X78400	Nonstate	Putnam Public Service District	(595,239)	52,972	31,882	84,854	(30,874)	(1,317)	(144,712)	(9,624)	(186,527)	122,282	9,741	132,023
X78600	Nonstate	Chestnut Ridge Public Service District	(33,364)	2,969	134	3,103	(1,731)	(74)	(8,111)	(5,352)	(15,268)	6,854	(1,477)	5,377
X78700	Nonstate	Weirton Transit Corporation	(40,472)	3,602	8,464	12,066	(2,099)	(90)	(9,839)	(6,190)	(18,218)	8,314	1,803	10,117
X78800	Nonstate	Greenbrier County Solid Waste Authority	(108,614)	9,666	18,957	28,623	(5,634)	(240)	(26,406)	(7,057)	(39,337)	22,313	1,920	24,233
X78900	Nonstate	Harpers Ferry Bolivar Public Service District	(36,751)	3,271	1,131	4,402	(1,906)	(81)	(8,935)	(509)	(11,431)	7,550	(550)	7,000
X79100	Nonstate	Jefferson County Public Service District	(157,504)	14,017	6,328	20,345	(8,170)	(348)	(38,292)	(1,140)	(47,950)	32,357	2,536	34,893
X79300	Nonstate	Barbour County Development Authority	(12,948)	1,152	8,539	9,691	(672)	(29)	(3,148)	(2,306)	(6,155)	2,660	1,376	4,036
X79400	Nonstate	Wyoming County Economic Development Authority	(42,969)	3,824	5,757	9,581	(2,229)	(95)	(10,446)	-	(12,770)	8,827	3,506	12,333
X79600	Nonstate	Northern Wayne County Public Service District	(111,268)	9,902	25,416	35,318	(5,771)	(246)	(27,051)	-	(33,068)	22,858	14,216	37,074
X79700	Nonstate	Lincoln Economic Development Authority	(18,736)	1,667	1,065	2,732	(972)	(41)	(4,555)	(1,286)	(6,854)	3,849	(199)	3,650
X79800	Nonstate	Gauley River Public Service District	(53,142)	4,729	10,419	15,148	(2,756)	(118)	(12,920)	(473)	(16,267)	10,917	3,201	14,118
X79900	Nonstate	Elkins Road Public Service District	(11,987)	1,067	49	1,116	(622)	(27)	(2,914)	(16,181)	(19,744)	2,462	(5,561)	(3,099)
X80300	Nonstate	Crab Orchard MacArthur Public Service District	(113,786)	10,126	14,058	24,184	(5,902)	(252)	(27,663)	(17,911)	(51,728)	23,375	(575)	22,800
X80400	Nonstate	McDowell County Emergency Commission	-	-	8,316	8,316	-	-	-	(115,598)	(115,598)	-	(34,823)	(34,823)
X80500	Nonstate	Roane County Economic Development Authority	(11,895)	1,059	1,189	2,248	(617)	(26)	(2,892)	-	(3,535)	2,444	1,271	3,715
X80600	Nonstate	Metro Emergency Operations Center	(1,172,554)	104,348	124,567	228,915	(60,819)	(2,594)	(285,067)	(11,131)	(359,611)	240,881	53,951	294,832

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, 2017

Employer Number	State/Nonstate	Employer Name	Deferred Outflows of Resources			Deferred Inflows of Resources			Pension Expense					
			Net Pension Asset (Liability)	Difference Between Expected and Actual Experience	Proportionate Share of Contributions	Total Deferred Outflows of Resources	Changes in Assumptions	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	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Proportionate and Contributions	Total Employer Pension Expense
X80700	Nonstate	Mercer County Airport Authority	(45,115)	4,015	7,770	11,785	(2,340)	(100)	(10,968)	(2,811)	(16,219)	9,268	5,907	15,175
X80900	Nonstate	Town of Eleanor	(46,254)	4,116	21,108	25,224	(2,399)	(102)	(11,245)	(8,420)	(22,166)	9,502	3,940	13,442
X81100	Nonstate	Wetzel County Emergency Ambulance Authority	(8,494)	756	1,200	1,956	(441)	(19)	(2,065)	(642)	(3,167)	1,745	645	2,390
X81200	Nonstate	Town of Harpers Ferry	(119,875)	10,668	-	10,668	(6,218)	(265)	(29,144)	(16,316)	(51,943)	24,626	(9,870)	14,756
X81400	Nonstate	Upper Kanawha Valley Enterprise Community	-	-	-	-	-	-	-	(27,494)	(27,494)	-	(21,145)	(21,145)
X81500	Nonstate	Town of Whitesville	-	-	-	-	-	-	-	(734)	(734)	-	(2,723)	(2,723)
X81600	Nonstate	Brooke County Public Service District	(51,405)	4,575	13,739	18,314	(2,666)	(114)	(12,497)	(2,984)	(18,261)	10,560	5,470	16,030
X81700	Nonstate	Hancock County Shelter Workshop	(308,755)	27,477	9,088	36,565	(16,015)	(683)	(75,063)	(20,545)	(112,306)	63,428	(15,044)	48,384
X81900	Nonstate	Hampshire County Development Authority	(29,258)	2,604	61	2,665	(1,518)	(65)	(7,113)	(4,382)	(13,078)	6,011	(1,630)	4,381
X82000	Nonstate	Crum Public Service District	(46,975)	4,180	7,119	11,299	(2,437)	(104)	(11,420)	(167)	(14,128)	9,650	4,831	14,481
X82100	Nonstate	Central Communications Inc	(128,390)	11,426	3,521	14,947	(6,659)	(284)	(31,214)	(1,595)	(39,752)	26,376	971	27,347
X82200	Nonstate	Corridor G Regional Development Authority	(14,148)	1,259	236	1,495	(734)	(31)	(3,440)	(495)	(4,700)	2,907	280	3,187
X82300	Nonstate	Tucker County Parks and Recreation Commission	(8,633)	768	273	1,041	(448)	(19)	(2,099)	(545)	(3,111)	1,774	(322)	1,452
X82400	Nonstate	Berkeley County Emergency Ambulance Authority	(54,107)	4,815	618	5,433	(2,806)	(120)	(13,154)	(15,210)	(31,290)	11,115	(7,732)	3,383
X82600	Nonstate	Raleigh County Recreation Authority	(42,382)	3,772	15,217	18,989	(2,198)	(94)	(10,304)	(1,757)	(14,353)	8,707	10,931	19,638
X82700	Nonstate	Enlarged Hepzibah Public Service District	(45,450)	4,045	5,435	9,480	(2,357)	(101)	(11,050)	(2,226)	(15,734)	9,337	599	9,936
X82900	Nonstate	County Commissioners Association of WV	(37,333)	3,322	1,860	5,182	(1,936)	(83)	(9,076)	(477)	(11,572)	7,669	1,737	9,406
X83100	Nonstate	Greenbrier County Convention & Visitor Bureau	(75,305)	6,702	8,205	14,907	(3,906)	(167)	(18,308)	(292)	(22,673)	15,470	3,224	18,694
X83300	Nonstate	Boone County Ambulance Authority	(54,903)	4,886	1,305	6,191	(2,848)	(121)	(13,348)	(15,568)	(29,885)	11,279	(16,816)	(5,537)
X83500	Nonstate	Hamlin-Lincoln County Public Library	(46,330)	4,123	2,055	6,178	(2,403)	(103)	(11,264)	-	(13,770)	9,518	1,833	11,351
X83700	Nonstate	Greater Paw Paw Sanitary District	(33,665)	2,996	6,363	9,359	(1,746)	(74)	(8,185)	(76)	(10,081)	6,916	3,917	10,833
X83900	Nonstate	Greenbrier County Housing Authority	(18,804)	1,673	1,316	2,989	(975)	(42)	(4,572)	(19,486)	(25,075)	3,863	(7,006)	(3,143)
X84100	Nonstate	Elkins-Randolph County Airport	(23,303)	2,074	7,282	9,356	(1,209)	(52)	(5,665)	(2)	(6,928)	4,787	4,003	8,790
X84300	Nonstate	Summers County Public Library	(23,043)	2,051	2,826	4,877	(1,195)	(51)	(5,602)	(552)	(7,400)	4,734	(864)	3,870
X84400	Nonstate	Ritchie County Economic Development Authority	(13,603)	1,211	1,370	2,581	(706)	(30)	(3,307)	(1,077)	(5,120)	2,795	545	3,340
X84600	Nonstate	West Virginia Municipal League	(79,372)	7,063	8,728	15,791	(4,117)	(176)	(19,297)	(11,669)	(35,259)	16,306	(2,020)	14,286
X84700	Nonstate	Pride Community Services Inc	(415,933)	37,015	75,803	112,818	(21,574)	(920)	(101,120)	(21,276)	(144,890)	85,446	23,102	108,548
X84900	Nonstate	Jackson County Development Authority	(29,502)	2,625	2,943	5,568	(1,530)	(65)	(7,172)	(16,279)	(26,276)	6,061	(4,341)	1,720
X85000	Nonstate	Five Rivers Public Library	(18,259)	1,625	5,517	7,142	(947)	(40)	(4,439)	-	(5,426)	3,751	2,183	5,934
X85100	Nonstate	Hardy County Public Service District	(83,703)	7,449	4,353	11,802	(4,342)	(185)	(20,350)	(1,326)	(26,203)	17,195	5,003	22,198
X85200	Nonstate	Ritchie County Ambulance Authority	(207,301)	18,448	26,140	44,588	(10,752)	(459)	(50,398)	(21,156)	(82,765)	42,586	9,597	52,183
X85300	Nonstate	Preston County Senior Citizens Inc	(139,782)	12,440	4,480	16,920	(7,250)	(309)	(33,983)	(1,816)	(43,358)	28,716	(898)	27,818
X85500	Nonstate	Piedmont Housing Authority	(46,943)	4,178	3,018	7,196	(2,435)	(104)	(11,413)	(7,369)	(21,321)	9,644	(8,842)	802
X85700	Nonstate	Benwood-McMechen Housing Authority	(88,133)	7,843	7,598	15,441	(4,571)	(195)	(21,427)	(5,147)	(31,340)	18,105	(179)	17,926
X85800	Nonstate	Fairmont Marion County Transit Authority	(302,267)	26,899	44,122	71,021	(15,678)	(669)	(73,486)	-	(89,833)	62,096	20,215	82,311
X86000	Nonstate	Nicholas County Solid Waste Authority	(96,706)	8,606	12,409	21,015	(5,016)	(214)	(23,511)	(51,473)	(80,214)	19,867	(42,196)	(22,329)
X86100	Nonstate	Hatfield McCoy Regional Recreation Authority	(286,356)	25,483	37,118	62,601	(634)	(61)	(69,618)	-	(85,105)	58,827	40,496	99,323
X86400	Nonstate	City of Martinsburg	(1,466,440)	130,502	171,899	302,401	(76,063)	(3,244)	(356,516)	-	(435,823)	301,255	68,897	370,152
X86500	Nonstate	City of Point Pleasant	(286,288)	25,477	312	25,789	(14,849)	(633)	(69,601)	(43,885)	(128,968)	58,813	(28,255)	30,558
X86700	Nonstate	Norton-Harding-Jimtown Public Service District	(28,818)	2,565	5,233	7,798	(1,495)	(64)	(7,006)	(359)	(8,924)	5,920	1,588	7,508
X86800	Nonstate	Clarksburg-Harrison Regional Housing Authority	(283,136)	25,197	29,078	54,275	(14,686)	(626)	(68,835)	(648)	(84,795)	58,165	10,521	68,686
X86900	Nonstate	Marshall County Public Service District #4	(30,201)	2,688	5,011	7,699	(1,567)	(67)	(7,342)	(7,190)	(16,166)	6,204	(2,490)	3,714
X87000	Nonstate	Northern Panhandle Community Criminal Justice Board	(163,407)	14,542	17,920	32,462	(8,476)	(362)	(39,727)	(21,309)	(69,874)	33,569	20,075	53,644
X87200	Nonstate	Region 1 Workforce Investment Board	(166,703)	14,835	13,681	28,516	(8,647)	(369)	(40,528)	(8,493)	(58,037)	34,246	(25,381)	8,865
X87300	Nonstate	Century Volga Public Service District	(50,724)	4,514	1,777	6,291	(2,631)	(112)	(12,332)	(1,396)	(16,471)	10,420	5,923	16,343
X87400	Nonstate	Frankfort Public Service District	(163,122)	14,517	15,492	30,009	(8,461)	(361)	(39,658)	(1,631)	(50,111)	33,511	4,508	38,019
X87500	Nonstate	WV Affordable Housing Trust Fund	(19,048)	1,695	1,789	3,484	(988)	(42)	(4,631)	(1,194)	(6,855)	3,913	64	3,977
X87600	Nonstate	Clay County Public Service District	(36,660)	3,262	4,330	7,592	(1,902)	(81)	(8,913)	(1,698)	(12,594)	7,531	(1,073)	6,458
X87700	Nonstate	Adrian Public Service District	(50,027)	4,452	13,336	17,788	(2,595)	(111)	(12,162)	-	(14,868)	10,277	7,184	17,461
X87900	Nonstate	Marshall County Public Service District #3	(45,138)	4,017	6,781	10,798	(2,341)	(100)	(10,974)	-	(13,415)	9,273	9,803	19,076
X88000	Nonstate	Mercer County Communications Center	(202,147)	17,990	9,258	27,248	(10,485)	(447)	(49,145)	(2,558)	(62,635)	41,528	(286)	41,242
X88100	Nonstate	Charles Town Utility Board	(396,144)	35,254	35,915	71,169	(20,548)	(876)	(96,309)	(7,805)	(125,538)	81,381	20,493	101,874
X88200	Nonstate	Phillippi Public Library	(10,223)	910	1,368	2,278	(530)	(23)	(2,485)	-	(3,038)	2,100	797	2,897
X88300	Nonstate	Cottageville Public Service District	(55,616)	4,949	7,140	12,089	(2,885)	(123)	(13,521)	(4,497)	(21,026)	11,425	5,712	17,137
X88400	Nonstate	Mingo County Public Service District	(151,481)	13,481	3,193	16,674	(7,857)	(335)	(36,827)	(18,370)	(63,389)	31,119	(6,189)	24,930
X88500	Nonstate	City of Sistersville	(180,233)	16,039	61,998	78,037	(9,349)	(399)	(43,818)	(3,150)	(56,716)	37,026	11,760	48,786

**WEST VIRGINIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM**  
*Schedule of Pension Amounts By Employer*  
As of and for the Year Ended June 30, 2017

Employer Number	State/ Nonstate	Employer Name	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense			
			Net Pension Asset (Liability)	Difference Between Expected and Actual Experience	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of	Total Deferred Outflows of Resources	Changes in Assumptions	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	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of	Total Employer Pension Expense
X88700	Nonstate	Canaan Valley Public Service District	(23,379)	2,081	2,617	4,698	(1,213)	(52)	(5,684)	(548)	(7,497)	4,803	3,209	8,012
X88900	Nonstate	McDowell County Solid Waste Authority	(7,960)	708	1,501	2,209	(413)	(18)	(1,935)	(9,191)	(11,557)	1,635	2,073	3,708
X89000	Nonstate	Monongalia County Urban Mass Transit Authority	(15,626)	1,391	-	1,391	(811)	(35)	(3,799)	(14,186)	(18,831)	3,210	(8,235)	(5,025)
X89100	Nonstate	Ohio County Development Authority	(295,840)	26,327	94,319	120,646	(15,345)	(655)	(71,924)	-	(87,924)	60,775	111,339	172,114
X89200	Nonstate	Berkeley County Farmland Protection	(15,010)	1,336	12,157	13,493	(779)	(33)	(3,649)	-	(4,461)	3,084	5,324	8,408
X89400	Nonstate	Midland Trail Scenic Highway	(15,091)	1,343	15,731	17,074	(783)	(33)	(3,669)	(4,593)	(9,078)	3,100	(11,822)	(8,722)
X89500	Nonstate	City of Mount Hope	(74,019)	6,587	77,155	83,742	(3,839)	(164)	(17,995)	-	(21,998)	15,206	25,464	40,670
X89600	Nonstate	Tomlinson Public Service District	(47,433)	4,221	49,443	53,664	(2,460)	(105)	(11,532)	-	(14,097)	9,744	16,318	26,062
X89700	Nonstate	Stevens Correctional Center	(365,214)	32,501	380,689	413,190	(18,943)	(808)	(88,790)	-	(108,541)	75,027	125,640	200,667
X90001	Nonstate	Public Defender Corporation - 1st Judicial Circuit	(227,601)	20,255	3,694	23,949	(11,805)	(504)	(55,334)	(3,033)	(70,676)	46,757	(4,997)	41,760
X90002	Nonstate	Public Defender Corporation - 2nd Judicial Circuit	(96,525)	8,590	3,335	11,925	(5,007)	(214)	(23,467)	(2,380)	(31,068)	19,829	1,476	21,305
X90004	Nonstate	Public Defender Corporation - 4th Judicial Circuit	(246,969)	21,978	228,069	250,047	(12,810)	(546)	(60,042)	-	(73,398)	50,735	86,310	137,045
X90005	Nonstate	Public Defender Corporation - 5th Judicial Circuit	(189,414)	16,856	25,803	42,659	(9,825)	(419)	(46,050)	(428)	(56,722)	38,912	14,082	52,994
X90006	Nonstate	Public Defender Corporation - 6th & 24th Judicial Circuit	(364,082)	32,400	17,902	50,302	(18,885)	(806)	(88,514)	(6,259)	(114,464)	74,794	18,408	93,202
X90007	Nonstate	Public Defender Corporation - 7th Judicial Circuit	(116,244)	10,345	3,104	13,449	(6,029)	(257)	(28,261)	(3,533)	(38,080)	23,880	(2,439)	21,441
X90008	Nonstate	Public Defender Corporation - 8th Judicial Circuit	(87,709)	7,805	5,536	13,341	(4,549)	(194)	(21,323)	(5,030)	(31,096)	18,018	(2,020)	15,998
X90009	Nonstate	Public Defender Corporation - 9th Judicial Circuit	(178,174)	15,856	5,358	21,214	(9,242)	(394)	(43,317)	(5,782)	(58,735)	36,603	1,117	37,720
X90010	Nonstate	Public Defender Corporation - 10th Judicial Circuit	(242,436)	21,575	32,742	54,317	(12,575)	(536)	(58,940)	(3,375)	(75,426)	49,804	10,429	60,233
X90011	Nonstate	Public Defender Corporation - 11th Judicial Circuit	(126,727)	11,278	15,341	26,619	(6,573)	(280)	(30,809)	(2,817)	(40,479)	26,034	7,402	33,436
X90012	Nonstate	Public Defender Corporation - 12th Judicial Circuit	(110,396)	9,824	3,895	13,719	(5,726)	(244)	(26,839)	(2,431)	(35,240)	22,679	(1,042)	21,637
X90013	Nonstate	Public Defender Corporation - 13th Judicial Circuit	(598,011)	53,218	15,164	68,382	(31,018)	(1,323)	(145,386)	(49,101)	(226,828)	122,851	(43,739)	79,112
X90015	Nonstate	Public Defender Corporation - 15th Judicial Circuit	(194,051)	17,269	-	17,269	(10,065)	(429)	(47,177)	(15,882)	(73,553)	39,865	(8,950)	30,915
X90018	Nonstate	Public Defender Corporation - 18th Judicial Circuit	(77,784)	6,922	442	7,364	(4,035)	(172)	(18,911)	(6,244)	(29,362)	15,979	(4,174)	11,805
X90023	Nonstate	Public Defender Corporation - 23rd Judicial Circuit	(502,072)	44,680	30,553	75,233	(26,042)	(1,111)	(122,062)	(23,944)	(173,159)	103,142	(2,391)	100,751
X90025	Nonstate	Public Defender Corporation - 25th Judicial Circuit	(152,424)	13,565	20,595	34,160	(7,906)	(337)	(37,057)	(30,419)	(75,719)	31,313	1,306	32,619
X90028	Nonstate	Public Defender Corporation - 28th Judicial Circuit	(68,069)	6,058	1,538	7,596	(3,531)	(151)	(16,549)	(847)	(21,078)	13,984	322	14,306
X90030	Nonstate	Public Defender Corporation - 30th Judicial Circuit	(105,310)	9,372	8,839	18,211	(5,462)	(233)	(25,603)	(7,095)	(38,393)	21,634	(1,056)	20,578
X99903	Nonstate	Boone County Board of Education	(3,220)	287	1,531	1,818	(167)	(7)	(783)	(3,062)	(4,019)	662	238	900
X99908	Nonstate	Clay County Board of Education	-	-	-	-	-	-	-	(1,632)	(1,632)	-	(1,083)	(1,083)
X99911	Nonstate	Gilmer County Board of Education	-	-	40	40	-	-	-	(1,117)	(1,117)	-	(364)	(364)
X99915	Nonstate	Logan County Board of Education	(1,913)	170	1,646	1,816	(99)	(4)	(465)	-	(568)	393	674	1,067
X99918	Nonstate	Jackson County Board of Education	(3,621)	322	128	450	(188)	(8)	(880)	(273)	(1,349)	744	(39)	705
X99919	Nonstate	Jefferson County Board of Education	-	-	-	-	-	-	-	(187)	(187)	-	(689)	(689)
X99925	Nonstate	Marion County Board of Education	(4,428)	394	2,047	2,441	(230)	(10)	(1,076)	(951)	(2,267)	910	2,120	3,030
X99926	Nonstate	Lincoln County Board of Education	(3,975)	354	433	787	(206)	(9)	(966)	(18)	(1,199)	817	199	1,016
X99931	Nonstate	McDowell County Board of Education	(5,080)	452	512	964	(264)	(11)	(1,235)	(1,555)	(3,065)	1,044	(91)	953
X99934	Nonstate	Nicholas County Board of Education	(2,515)	224	2,379	2,603	(130)	(6)	(611)	-	(747)	517	877	1,394
X99935	Nonstate	Ohio County Board of Education	-	-	220	220	-	-	-	(771)	(771)	-	45	45
X99936	Nonstate	Pendleton County Board of Education	(2,565)	228	425	653	(133)	(6)	(624)	(513)	(1,276)	527	46	573
X99937	Nonstate	Pocahontas County Board of Education	(2,615)	233	794	1,027	(136)	(6)	(636)	(2,575)	(3,353)	537	(40)	497
X99940	Nonstate	Tyler County Board of Education	(1,258)	112	91	203	(65)	(3)	(306)	(465)	(839)	258	(51)	207
X99941	Nonstate	Hancock County Board of Education	(1,913)	170	33	203	(99)	(4)	(465)	(663)	(1,231)	393	(106)	287
X99942	Nonstate	Putnam County Board of Education	-	-	-	-	-	-	-	(280)	(280)	-	(620)	(620)
X99955	Nonstate	Wyoming County Board of Education	(2,012)	179	757	936	(104)	(4)	(489)	(23)	(620)	413	915	1,328
X99960	Nonstate	Raleigh County Board of Education	(2,264)	201	746	947	(117)	(5)	(550)	(2,868)	(3,540)	465	1,520	1,985
X99961	Nonstate	Harrison County Board of Education	-	-	46	46	-	-	-	(154)	(154)	-	19	19
			\$ (431,645,000)	\$ 38,413,000	\$ 26,893,532	\$ 65,306,532	\$ (22,389,000)	\$ (955,000)	\$ (104,940,000)	\$ (26,893,532)	\$ (155,177,532)	\$ 88,674,000	\$ -	\$ 88,674,000

## 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 Statement No. 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, 2017. 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 July 1, 2016 rolled forward to June 30, 2017, which is the measurement date.

**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 expected remaining service life of 4.03 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.

## WEST VIRGINIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM

NOTES TO SCHEDULES OF EMPLOYER ALLOCATIONS AND  
PENSION AMOUNTS BY EMPLOYER

(Continued)

**2 - AMORTIZATION (Continued)**

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, excluding the recognition period):

Measurement date June 30	2014	2015	2016	2017	Deferred Outflows of Resources	Deferred Inflows of Resources	Total
Amount	\$ (488,025)	\$ 212,961	\$ 445,320	\$ (449,637)			
Recognition period (years)	5.00	5.00	5.00	5.00			
Amount recongized 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	(89,928)	131,657	(187,533)	(55,876)
2018	(97,605)	42,593	89,064	(89,928)	131,657	(187,533)	(55,876)
2019	-	42,589	89,064	(89,928)	131,653	(89,928)	41,725
2020	-	-	89,064	(89,928)	89,064	(89,928)	(864)
2021	-	-	-	(89,925)	-	(89,925)	(89,925)
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	(359,709)	352,374	(457,314)	(104,940)
2018	-	42,589	178,128	(269,781)	220,717	(269,781)	(49,064)
2019	-	-	89,064	(179,853)	89,064	(179,853)	(90,789)
2020	-	-	-	(89,925)	-	(89,925)	(89,925)



## WEST VIRGINIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM

NOTES TO SCHEDULES OF EMPLOYER ALLOCATIONS AND  
PENSION AMOUNTS BY EMPLOYER**2 - AMORTIZATION (Continued)**

Differences Between Expected and Actual Experience (in thousands, excluding the recognition period):

<u>Measurement date June 30</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>	<u>Total</u>
Amount	\$ 152,277	\$ 674	\$ (1,271)			
Recognition period (years)	4.00	4.11	4.03			
Amount recongized in						
fiscal year:						
2015	\$ 38,070	\$ -	\$ -	\$ 38,070	\$ -	\$ 38,070
2016	38,070	164	-	38,234	-	38,234
2017	38,070	164	(316)	38,234	(316)	37,918
2018	38,067	164	(316)	38,231	(316)	37,915
2019	-	164	(316)	164	(316)	(152)
2020	-	18	(316)	18	(316)	(298)
2021	-	-	(7)	-	(7)	(7)
Balance as of June 30:						
2015	\$ 114,207	\$ -	\$ -	\$ 114,207	\$ -	\$ 114,207
2016	76,137	510	-	76,647	-	76,647
2017	38,067	346	(955)	38,413	(955)	37,458
2018	-	182	(639)	182	(639)	(457)
2019	-	18	(323)	18	(323)	(305)
2020	-	-	(7)	-	(7)	(7)

## WEST VIRGINIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM

NOTES TO SCHEDULES OF EMPLOYER ALLOCATIONS AND  
PENSION AMOUNTS BY EMPLOYER**2 - AMORTIZATION (Continued)**Changes of Assumptions (in thousands, excluding the recognition period)

<u>Measurement date June 30</u>	<u>2015</u>	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>	<u>Total</u>
Amount	\$ (89,556)			
Recognition period (years)	4.00			
Amount recongized 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 asset (liability)	<u>\$ (1,194,983,000)</u>	<u>\$ (431,645,000)</u>	<u>\$ 213,751,000</u>