

# West Virginia Public Employees' Retirement System

Administered by  
The West Virginia Consolidated Public Retirement Board

# 2018

Audited Schedules of Employer Allocations  
and Pension Amounts by Employer

*Serving Those  
Who Serve  
West Virginia*



As of and for the Year Ended June 30, 2018

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, 2018

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CERTIFIED PUBLIC ACCOUNTANTS

## 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, 2018, 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 employer 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, 2018, 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.

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 employer 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, 2018, 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, 2018, and our report thereon dated October 15, 2018, 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  
April 11, 2019

**WEST VIRGINIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM**  
*Schedule of Employer Allocations*  
**As of and for the Year Ended June 30, 2018**

Employer Number	State/ Nonstate	Employer Name	Employer Contributions	Employer Allocation Percentage
778000	State	Jobs Investment Trust Board	\$ 33,330	0.021930%
930100	State	WV Housing Development Fund	587,528	0.386573%
930200	State	WV Secondary School Activities Commission	60,487	0.039798%
990000	State	State Bar	132,546	0.087211%
0100	State	Governors Office	277,925	0.182865%
0201	State	Dept of Admin Secretary's Office	47,711	0.031392%
0203	State	Consolidated Public Retirement Board	395,489	0.260218%
0209	State	Dept of Admin - Finance	58,491	0.038485%
0210	State	IS&C	1,194,248	0.785774%
0211	State	General Services	393,168	0.258691%
0213	State	Purchasing	171,367	0.112753%
0214	State	Surplus Property	38,767	0.025507%
0215	State	Travel Management	64,365	0.042350%
0218	State	Board of Risk & Insurance Management	146,450	0.096359%
0219	State	Grievance Board	73,978	0.048675%
0220	State	Ethics Commission	44,791	0.029471%
0221	State	Public Defender	108,601	0.071456%
0222	State	Personnel	284,053	0.186897%
0225	State	Public Employees Insurance Agency	207,030	0.136219%
0228	State	WV Prosecuting Attorney's Institute	24,515	0.016130%
0231	State	Office of Technology	29,329	0.019297%
0232	State	Retiree Health Benefit Trust Fund	10,594	0.006970%
0233	State	Real Estate Division	78,014	0.051331%
0303	State	Division of Banking	156,533	0.102993%
0304	State	Division of Tourism	143,510	0.094425%
0305	State	Division of Forestry	353,693	0.232718%
0306	State	WV Geological Survey	152,761	0.100512%
0307	State	WV Development Office	525,710	0.345899%
0308	State	WV Division of Labor	261,756	0.172227%
0310	State	Division of Natural Resources	2,680,746	1.763839%
0311	State	WV Environmental Quality Board	9,843	0.006476%
0312	State	WV Solid Waste Management Board	49,974	0.032881%
0313	State	Department of Environmental Protection	4,177,512	2.748659%
0314	State	WV Office of Miners' Health, Safety & Training	712,427	0.468753%
0315	State	Oil & Gas Conservation Commission	4,637	0.003051%
0316	State	WV Water Development Authority	76,322	0.050217%
0319	State	Miner's Health Safety & Training	9,910	0.006520%
0323	State	Workforce West Virginia	1,216,761	0.800587%
0327	State	WV Commerce Office of the Secretary	32,361	0.021292%
0328	State	WV Division of Energy	18,113	0.011918%
0431	State	Department of Education & the Arts	145,612	0.095808%
0432	State	WV Division of Culture & History	332,338	0.218667%
0433	State	WV Library Commission	130,718	0.086008%
0439	State	Educational Broadcasting Authority	262,188	0.172511%
0441	State	WV Higher Education Policy Commission	8,635	0.005681%
0501	State	Department of Health & Human Resources - Secretary	34,905	0.022966%
0505	State	Board of Barbers & Cosmetologists	24,364	0.016031%
0506	State	Department of Health & Human Resources - Health	8,033,126	5.285520%
0507	State	Health Care Authority	108,436	0.071347%

The accompanying notes are an integral part of this schedule

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**As of and for the Year Ended June 30, 2018**

Employer Number	State/ Nonstate	Employer Name	Employer Contributions	Employer Allocation Percentage
0508	State	Bureau of Senior Services	157,663	0.103737%
0509	State	Hospital Finance Authority	6,338	0.004170%
0510	State	WV Human Rights Commission	69,743	0.045888%
0511	State	Department of Health & Human Resources - Human Ser	11,225,964	7.386298%
0601	State	Department of Military Affairs & Public Safety - Secretary	125,119	0.082324%
0603	State	Adjutant General	2,305,529	1.516959%
0605	State	Parole Board	66,792	0.043947%
0606	State	Division of Homeland Security and Emergency Management	181,906	0.119688%
0608	State	West Virginia Division of Corrections	7,052,989	4.640624%
0612	State	State Police	1,267,967	0.834279%
0613	State	Division of Veterans Affairs	665,901	0.438140%
0615	State	Regional Jail Authority	3,687,245	2.426080%
0618	State	Veterans Home	107,058	0.070440%
0619	State	State Fire Commission	184,390	0.121323%
0620	State	Division of Criminal Justice Services	139,194	0.091585%
0621	State	WV Division of Juvenile Services	1,694,761	1.115094%
0622	State	WV Division of Protective Services	162,561	0.106959%
0701	State	State Tax Department - Office of the Secretary	62,962	0.041427%
0702	State	State Tax Department	1,386,244	0.912101%
0703	State	State Budget Office	41,177	0.027093%
0704	State	WV Offices of the Insurance Commissioner	1,220,380	0.802968%
0705	State	Lottery	800,403	0.526637%
0706	State	Municipal Bond Commission	13,490	0.008876%
0707	State	Racing Commission	178,066	0.117162%
0708	State	Alcohol Beverage Control Administration	267,049	0.175709%
0709	State	WV Office of Tax Appeals	23,723	0.015609%
0802	State	West Virginia Division of Motor Vehicles	1,727,832	1.136854%
0803	State	Division of Highways	21,450,936	14.113973%
0804	State	WV State Rail Authority	42,979	0.028279%
0805	State	Division of Public Transit	53,655	0.035303%
0807	State	WV Department of Transportation Aeronautics Comm	9,540	0.006277%
0808	State	DOT - Office of Admin Hearings	90,505	0.059549%
0809	State	WV Parkways Authority	1,613,522	1.061642%
0901	State	WV Real Estate Appraiser Licensing & Certification Board	15,634	0.010287%
0902	State	Board of Funeral Service Examiners	5,340	0.003514%
0903	State	WV Board of Professional Surveyors	7,852	0.005166%
0904	State	Board of Counseling	8,673	0.005706%
0905	State	Board of Social Work Examiners	6,828	0.004493%
0906	State	WV Board of Examiners for Licensed Practical Nurses	32,885	0.021637%
0907	State	WV Board of Examiners for Registered Professional Nurses	90,118	0.059294%
0908	State	WV Board of Chiropractic	5,395	0.003549%
0909	State	WV Board of Dental Examiners	15,088	0.009927%
0911	State	Board of Occupational Therapy	3,230	0.002125%
0912	State	West Virginia Board of Optometry	5,413	0.003562%
0913	State	WV Board of Pharmacy	40,743	0.026808%
0914	State	WV Board of Examiners of Psychologists	4,155	0.002734%
0915	State	WV Medical Imaging & Radiation Therapy Technology Board	11,338	0.007460%
0917	State	WV Board of Registration for Professional Engineers	43,337	0.028514%
0918	State	WV Board of Accountancy	16,401	0.010791%

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*Schedule of Employer Allocations*  
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Employer Number	State/ Nonstate	Employer Name	Employer Contributions	Employer Allocation Percentage
0919	State	WV State Board of Architects	6,646	0.004373%
0921	State	WV Board of Osteopathy	22,549	0.014837%
0922	State	Board of Physical Therapy	9,334	0.006141%
0923	State	WV Board of Veterinary Medicine	10,400	0.006843%
0926	State	Public Service Commission of WV	1,164,351	0.766103%
0927	State	WV Real Estate Commission	27,318	0.017974%
0930	State	WV Board of Examiners for Speech Pathology & Audiology	5,505	0.003622%
0932	State	WV Division of Rehabilitation Services	2,120,501	1.395217%
0935	State	WV Board of Respiratory Care	5,004	0.003292%
0938	State	Board of Massage Therapy	7,885	0.005188%
0939	State	WV Courthouse Facilities Improvement Authority	7,540	0.004961%
0941	State	National Coal Heritage Area	19,230	0.012653%
0944	State	WV Economic Development Authority	69,877	0.045977%
0945	State	WV Board of Medicine	74,903	0.049284%
0946	State	WV Municipal Pensions Oversight Board	23,379	0.015383%
0947	State	WV ERP Board	197,872	0.130193%
1200	State	Auditor's Office	932,044	0.613253%
1300	State	Treasurer's Office	711,876	0.468390%
1400	State	Department of Agriculture	1,347,017	0.886291%
1500	State	Attorney General	1,108,586	0.729411%
1600	State	Secretary of State	248,789	0.163694%
2100	State	Senate	289,642	0.190575%
2200	State	House of Delegates	383,200	0.252133%
2300	State	Joint Committee on Government & Finance	465,156	0.306056%
2400	State	Supreme Court of Appeals	7,977,433	5.248876%
X00100	Nonstate	Barbour County Commission	178,861	0.117685%
X00200	Nonstate	Berkeley County Commission	1,105,840	0.727605%
X00300	Nonstate	Boone County Commission	348,797	0.229496%
X00400	Nonstate	Braxton County Commission	213,945	0.140769%
X00500	Nonstate	Brooke County Commission	177,993	0.117113%
X00600	Nonstate	Cabell County Commission	704,511	0.463544%
X00700	Nonstate	Calhoun County Commission	85,181	0.056046%
X00800	Nonstate	Clay County Commission	89,179	0.058677%
X00900	Nonstate	Doddridge County Commission	284,959	0.187493%
X01000	Nonstate	Fayette County Commission	398,589	0.262258%
X01100	Nonstate	Gilmer County Commission	74,669	0.049130%
X01200	Nonstate	Grant County Commission	193,001	0.126988%
X01300	Nonstate	Greenbrier County Commission	360,773	0.237377%
X01400	Nonstate	Hampshire County Commission	294,397	0.193703%
X01500	Nonstate	Hancock County Commission	316,232	0.208070%
X01600	Nonstate	Hardy County Commission	183,942	0.121028%
X01700	Nonstate	Harrison County Commission	1,030,441	0.677995%
X01800	Nonstate	Jackson County Commission	336,723	0.221552%
X01900	Nonstate	Jefferson County Commission	838,372	0.551620%
X02000	Nonstate	Kanawha County Commission	1,573,177	1.035096%
X02100	Nonstate	Lewis County Commission	271,719	0.178782%
X02200	Nonstate	Lincoln County Commission	180,027	0.118451%
X02300	Nonstate	Logan County Commission	585,281	0.385095%
X02400	Nonstate	McDowell County Commission	250,763	0.164993%

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**WEST VIRGINIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM**  
*Schedule of Employer Allocations*  
**As of and for the Year Ended June 30, 2018**

Employer Number	State/ Nonstate	Employer Name	Employer Contributions	Employer Allocation Percentage
X02500	Nonstate	Marion County Commission	614,255	0.404159%
X02600	Nonstate	Marshall County Commission	456,371	0.300276%
X02700	Nonstate	Mason County Commission	275,860	0.181506%
X02800	Nonstate	Mercer County Commission	440,381	0.289755%
X02900	Nonstate	Mineral County Commission	257,764	0.169600%
X03000	Nonstate	Mingo County Commission	251,578	0.165530%
X03100	Nonstate	Monongalia County Commission	969,156	0.637672%
X03200	Nonstate	Monroe County Commission	115,167	0.075776%
X03300	Nonstate	Morgan County Commission	211,934	0.139445%
X03400	Nonstate	Nicholas County Commission	200,351	0.131824%
X03500	Nonstate	Ohio County Commission	418,946	0.275652%
X03600	Nonstate	Pendleton County Commission	128,128	0.084304%
X03700	Nonstate	Pleasants County Commission	180,281	0.118619%
X03800	Nonstate	Pocahontas County Commission	181,492	0.119416%
X03900	Nonstate	Preston County Commission	335,810	0.220951%
X04000	Nonstate	Putnam County Commission	485,244	0.319274%
X04100	Nonstate	Raleigh County Commission	648,838	0.426913%
X04200	Nonstate	Randolph County Commission	273,990	0.180276%
X04201	Nonstate	Randolph County Emergency Squad	4,186	0.002754%
X04300	Nonstate	Ritchie County Commission	130,805	0.086065%
X04400	Nonstate	Roane County Commission	137,224	0.090289%
X04500	Nonstate	Summers County Commission	157,324	0.103514%
X04600	Nonstate	Taylor County Commission	161,922	0.106539%
X04700	Nonstate	Tucker County Commission	152,898	0.100601%
X04800	Nonstate	Tyler County Commission	182,626	0.120162%
X04900	Nonstate	Upshur County Commission	271,566	0.178681%
X04901	Nonstate	Upshur County Development Authority	12,534	0.008247%
X05000	Nonstate	Wayne County Commission	323,879	0.213101%
X05100	Nonstate	Webster County Commission	119,422	0.078576%
X05200	Nonstate	Wetzel County Commission	281,595	0.185280%
X05300	Nonstate	Wirt County Commission	41,796	0.027500%
X05400	Nonstate	Wood County Commission	700,029	0.460595%
X05500	Nonstate	Wyoming County Commission	301,531	0.198397%
X10100	Nonstate	Barbour County Health Department	26,490	0.017429%
X10200	Nonstate	Berkeley County Health Department	62,004	0.040797%
X10300	Nonstate	Boone County Health Department	17,550	0.011547%
X10400	Nonstate	Braxton County Health Department	11,340	0.007461%
X10500	Nonstate	Brooke County Health Department	26,163	0.017215%
X10600	Nonstate	Cabell-Huntington Health Department	157,472	0.103611%
X10800	Nonstate	Clay County Health Department	44,636	0.029369%
X10900	Nonstate	Doddridge County Health Department	24,350	0.016021%
X11000	Nonstate	Fayette County Health Department	19,141	0.012594%
X11100	Nonstate	Gilmer County Health Department	11,016	0.007248%
X11101	Nonstate	Gilmer County Health Center	3,319	0.002184%
X11200	Nonstate	Grant County Health Department	25,223	0.016596%
X11300	Nonstate	Greenbrier County Board of Health	34,201	0.022503%
X11400	Nonstate	Hampshire County Health Department	25,515	0.016788%
X11500	Nonstate	Hancock County Board of Health	19,810	0.013034%
X11600	Nonstate	Hardy County Health Department	24,020	0.015804%

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**WEST VIRGINIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM**  
*Schedule of Employer Allocations*  
**As of and for the Year Ended June 30, 2018**

Employer Number	State/ Nonstate	Employer Name	Employer Contributions	Employer Allocation Percentage
X11700	Nonstate	Harrison-Clarksburg Health Department	60,583	0.039861%
X11800	Nonstate	Jackson County Health Department	26,845	0.017663%
X11900	Nonstate	Jefferson County Health Department	38,536	0.025356%
X12000	Nonstate	Kanawha Charleston Health Department	140,318	0.092324%
X12100	Nonstate	Lewis County Health Department	14,381	0.009462%
X12200	Nonstate	Lincoln County Health Department	17,278	0.011368%
X12300	Nonstate	Logan County Board of Health	21,411	0.014088%
X12400	Nonstate	McDowell County Health Department	10,056	0.006616%
X12500	Nonstate	Marion County Health Department	37,485	0.024664%
X12600	Nonstate	Marshall County Health Department	22,180	0.014594%
X12700	Nonstate	Mason County Health Department	14,453	0.009510%
X12800	Nonstate	Mercer County Board of Health	43,704	0.028755%
X12900	Nonstate	Mineral County Health Department	21,951	0.014443%
X13000	Nonstate	Mingo County Board of Health	19,336	0.012722%
X13100	Nonstate	Monongalia County Health Department	263,036	0.173068%
X13300	Nonstate	Morgan County Health Department	16,421	0.010804%
X13400	Nonstate	Nicholas County Health Department	12,215	0.008037%
X13500	Nonstate	Wheeling-Ohio County Health Department	71,335	0.046936%
X13600	Nonstate	Pendleton County Health Department	18,371	0.012087%
X13800	Nonstate	Pocahontas County Board of Health	7,974	0.005246%
X13900	Nonstate	Preston County Health Department	21,541	0.014174%
X14100	Nonstate	Beckley-Raleigh County Board of Health	66,872	0.043999%
X14200	Nonstate	Randolph-Elkins Health Department	70,221	0.046203%
X14500	Nonstate	Summers County Health Department	12,381	0.008146%
X14600	Nonstate	Grafton-Taylor County Board of Health	85,413	0.056199%
X14700	Nonstate	Tucker County Health Department	10,847	0.007137%
X14900	Nonstate	Upshur-Buckhannon Health Department	16,661	0.010962%
X15000	Nonstate	Wayne County Health Department	22,220	0.014620%
X15100	Nonstate	Webster County Health Department	10,565	0.006952%
X15200	Nonstate	Wetzel-Tyler Health Department	15,472	0.010180%
X15400	Nonstate	Mid-Ohio Valley Health Department	197,514	0.129957%
X15500	Nonstate	Wyoming County Health Department	17,484	0.011504%
X20100	Nonstate	City of Montgomery	55,830	0.036734%
X20200	Nonstate	City of Follansbee	135,911	0.089425%
X20300	Nonstate	Town of Grant Town	6,774	0.004457%
X20400	Nonstate	Town of Pineville	32,757	0.021553%
X20500	Nonstate	City of Nitro	104,041	0.068456%
X20600	Nonstate	City of Williamson	18,386	0.012097%
X20601	Nonstate	Williamson Utility Board	5,744	0.003780%
X20602	Nonstate	City of Williamson Board of Parks & Rec	5,930	0.003902%
X20700	Nonstate	Town of Belle	24,255	0.015959%
X20701	Nonstate	Belle Sanitary Board	5,829	0.003835%
X20800	Nonstate	City of Hinton	88,447	0.058195%
X20900	Nonstate	City of Salem	66,767	0.043930%
X21000	Nonstate	City of Elkins	237,231	0.156090%
X21100	Nonstate	City of Wellsburg	89,038	0.058584%
X21200	Nonstate	City of Huntington	549,556	0.361589%
X21400	Nonstate	City of Lewisburg	205,178	0.135000%
X21500	Nonstate	Town of Fayetteville	90,911	0.059817%

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**WEST VIRGINIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM**  
*Schedule of Employer Allocations*  
**As of and for the Year Ended June 30, 2018**

Employer Number	State/ Nonstate	Employer Name	Employer Contributions	Employer Allocation Percentage
X21600	Nonstate	City of Fairmont	541,263	0.356133%
X21700	Nonstate	Town of Bath	20,535	0.013511%
X21701	Nonstate	Berkeley Springs Water Works	24,332	0.016010%
X21800	Nonstate	City of Bridgeport	731,485	0.481292%
X21901	Nonstate	City of Charleston	2,073,720	1.364436%
X22000	Nonstate	City of Hurricane	312,214	0.205426%
X22100	Nonstate	Town of Hundred	2,381	0.001566%
X22300	Nonstate	City of Ravenswood	101,890	0.067040%
X22500	Nonstate	City of Grafton	112,790	0.074212%
X22600	Nonstate	City of Mannington	45,414	0.029881%
X22700	Nonstate	City of Parkersburg	512,483	0.337196%
X22800	Nonstate	City of Romney	85,522	0.056271%
X22900	Nonstate	City of Saint Albans	197,717	0.130091%
X23000	Nonstate	Mary H Weir Public Library	24,634	0.016208%
X23001	Nonstate	City of Weirton	222,604	0.146466%
X23002	Nonstate	Weirton Area Water Board	113,427	0.074631%
X23003	Nonstate	City of Weirton Sanitary Board	96,929	0.063776%
X23004	Nonstate	City of Weirton Board of Park Commissioners	23,279	0.015317%
X23100	Nonstate	City of Weston	42,870	0.028207%
X23200	Nonstate	Town of Rivesville	17,919	0.011790%
X23300	Nonstate	City of Clarksburg	503,628	0.331370%
X23500	Nonstate	City of Saint Marys	58,970	0.038800%
X23600	Nonstate	Town of Fairview	6,585	0.004332%
X23700	Nonstate	City of Buckhannon	374,409	0.246349%
X23802	Nonstate	City of Charles Town	188,007	0.123702%
X23900	Nonstate	Town of Matewan	3,283	0.002160%
X23901	Nonstate	Town of Matewan Water Department	34,364	0.022611%
X24001	Nonstate	City of McMechen	63,555	0.041817%
X24100	Nonstate	City of Beckley	590,822	0.388740%
X24200	Nonstate	City of Philippi	172,660	0.113604%
X24300	Nonstate	City of Paden City	60,416	0.039752%
X24400	Nonstate	City of Dunbar	111,619	0.073441%
X24500	Nonstate	City of Keyser	137,381	0.090392%
X24600	Nonstate	Town of Elizabeth	18,463	0.012148%
X24700	Nonstate	City of South Charleston	439,598	0.289241%
X24800	Nonstate	Town of Farmington	12,968	0.008533%
X24900	Nonstate	City of Summersville	199,955	0.131563%
X25000	Nonstate	Town of Grantsville	26,068	0.017152%
X25100	Nonstate	City of Benwood	97,506	0.064155%
X25200	Nonstate	Town of West Union	39,402	0.025925%
X25300	Nonstate	City of Bluefield	274,792	0.180804%
X25400	Nonstate	City of Cameron	25,002	0.016450%
X25500	Nonstate	City of Shinnston	105,923	0.069694%
X25600	Nonstate	City of Kingwood	89,564	0.058930%
X25700	Nonstate	Town of Monongah	37,230	0.024496%
X25800	Nonstate	Town of Moorefield	137,738	0.090627%
X25900	Nonstate	Town of Franklin	30,767	0.020244%
X26000	Nonstate	City of Oak Hill	137,118	0.090219%
X26100	Nonstate	Town of Davis	21,504	0.014149%

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, 2018**

Employer Number	State/ Nonstate	Employer Name	Employer Contributions	Employer Allocation Percentage
X26200	Nonstate	City of New Martinsville	344,542	0.226697%
X26300	Nonstate	Town of Athens	51,556	0.033922%
X26600	Nonstate	City of Williamstown	86,729	0.057065%
X26700	Nonstate	City of Gary	17,252	0.011351%
X26800	Nonstate	City of Mullens	23,496	0.015459%
X26900	Nonstate	City of Ripley	194,916	0.128248%
X27000	Nonstate	City of Princeton	138,717	0.091271%
X27001	Nonstate	Princeton Sanitary Board	90,681	0.059665%
X27100	Nonstate	City of Spencer	45,949	0.030233%
X27200	Nonstate	Town of Sophia	30,448	0.020034%
X27300	Nonstate	City of Madison	54,836	0.036080%
X27400	Nonstate	City of Stonewood	43,468	0.028601%
X27500	Nonstate	Town of Marlinton	39,599	0.026055%
X27600	Nonstate	City of Glen Dale	103,112	0.067844%
X27700	Nonstate	Town of Anmoore	23,397	0.015394%
X27800	Nonstate	City of Belmont	27,729	0.018245%
X28000	Nonstate	City of Glenville	17,712	0.011654%
X28100	Nonstate	City of Kenova	109,832	0.072265%
X28200	Nonstate	Town of Nutter Fort	76,945	0.050627%
X28300	Nonstate	Town of Middlebourne	27,235	0.017919%
X28400	Nonstate	Town of Gauley Bridge	5,857	0.003854%
X28500	Nonstate	Town of Clendenin	14,272	0.009390%
X28600	Nonstate	Town of Wardensville	9,154	0.006023%
X28700	Nonstate	Town of Marmet	48,571	0.031958%
X28800	Nonstate	Village of Barboursville	297,746	0.195906%
X28900	Nonstate	Town of Union	11,479	0.007553%
X29000	Nonstate	Town of Winfield	52,359	0.034450%
X29100	Nonstate	Town of Ansted	24,842	0.016345%
X29200	Nonstate	City of White Sulphur Springs	108,151	0.071159%
X29300	Nonstate	City of Parsons	39,815	0.026197%
X29400	Nonstate	Town of Clay	17,070	0.011231%
X29500	Nonstate	Town of New Haven	24,656	0.016223%
X29600	Nonstate	City of Thomas	19,553	0.012865%
X29700	Nonstate	Town of Hamlin	5,489	0.003611%
X29800	Nonstate	Town of Capon Bridge	12,637	0.008315%
X29900	Nonstate	City of Milton	77,861	0.051230%
X29901	Nonstate	City of Milton Water Department	48,226	0.031731%
X30000	Nonstate	City of Richwood	48,568	0.031956%
X30100	Nonstate	City of Logan	40,824	0.026861%
X30101	Nonstate	City of Logan Sanitary Board	8,064	0.005306%
X30200	Nonstate	City of Welch	134,197	0.088297%
X50100	Nonstate	Center Public Service District	13,574	0.008931%
X50200	Nonstate	Moundsville-Marshall County Public Library	30,509	0.020074%
X50500	Nonstate	Williamson Housing Authority	41,595	0.027368%
X50600	Nonstate	Nitro Regional Wastewater Utility	48,638	0.032002%
X50800	Nonstate	Charleston Sanitary Board	444,568	0.292510%
X50900	Nonstate	Huntington WV Housing Authority	138,990	0.091450%
X51000	Nonstate	City of Saint Albans Municipal Water and Sewer	159,596	0.105009%
X51200	Nonstate	Upshur County Public Library	15,990	0.010521%

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**WEST VIRGINIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM**  
*Schedule of Employer Allocations*  
**As of and for the Year Ended June 30, 2018**

Employer Number	State/ Nonstate	Employer Name	Employer Contributions	Employer Allocation Percentage
X51300	Nonstate	Weston Sanitary Board	39,164	0.025769%
X51400	Nonstate	Pocahontas Memorial Hospital	764,399	0.502948%
X51600	Nonstate	Wheeling Ohio County Airport	25,868	0.017020%
X51800	Nonstate	Charleston-Kanawha Housing Authority	284,964	0.187497%
X52100	Nonstate	Greater Huntington Park & Recreation District	115,006	0.075670%
X52200	Nonstate	Buckhannon Housing Authority	16,426	0.010808%
X52300	Nonstate	Huntington Sanitary Board	352,713	0.232073%
X52301	Nonstate	Huntington Stormwater Utility	58,691	0.038617%
X52700	Nonstate	Charles W Gibson Public Library	6,178	0.004065%
X52800	Nonstate	Parkersburg Utility Board	379,661	0.249804%
X53200	Nonstate	Saint Albans Housing Authority	14,197	0.009341%
X53300	Nonstate	Charleston Urban Renewal Authority	13,694	0.009010%
X53400	Nonstate	Housing Authority of City of South Charleston	25,744	0.016939%
X53600	Nonstate	Beckley Raleigh County Convention Center	15,122	0.009950%
X53700	Nonstate	Keyser-Mineral County Library	14,264	0.009385%
X53800	Nonstate	Wheeling Housing Authority	129,959	0.085509%
X53900	Nonstate	Kanawha Falls Public Service District	33,766	0.022217%
X54100	Nonstate	North Beckley Public Service District	64,718	0.042582%
X54200	Nonstate	Cabell County Public Library	276,089	0.181657%
X54400	Nonstate	City County Building Management Commission	14,241	0.009370%
X54500	Nonstate	Ohio County Public Library	71,552	0.047079%
X54900	Nonstate	Raleigh County Public Library	61,440	0.040425%
X55000	Nonstate	South Charleston Public Library	31,011	0.020404%
X55100	Nonstate	Bluefield Sanitary Board	159,201	0.104749%
X55300	Nonstate	Greenbrier Valley Airport Authority	84,781	0.055783%
X55400	Nonstate	Central West Virginia Regional Airport Authority	270,709	0.178117%
X55401	Nonstate	Raleigh County Memorial Airport	32,837	0.021606%
X55500	Nonstate	Kanawha County Parks & Recreation	68,091	0.044801%
X55600	Nonstate	Morgantown Public Library	71,626	0.047128%
X55800	Nonstate	City of South Charleston Sanitary Board	102,902	0.067706%
X55900	Nonstate	West Virginia Association of Counties	17,217	0.011328%
X56100	Nonstate	Pretera Center	5,653	0.003719%
X56300	Nonstate	Martinsburg Public Library	58,254	0.038329%
X56500	Nonstate	Elkins Housing Authority	14,964	0.009846%
X56700	Nonstate	Parkersburg & Wood County Public Library	83,501	0.054941%
X56800	Nonstate	Union Public Service District	44,939	0.029568%
X56900	Nonstate	Kingwood Water Works	36,939	0.024304%
X57100	Nonstate	Lubeck Public Service District	86,958	0.057216%
X57200	Nonstate	Sissonville Public Service District	29,123	0.019162%
X57300	Nonstate	BCKP Regional Intergovernmental Council	42,349	0.027864%
X57400	Nonstate	Fayette County Public Library	43,543	0.028650%
X57600	Nonstate	Dunbar Sanitary Board	52,572	0.034591%
X57700	Nonstate	Point Pleasant Housing Authority	28,523	0.018767%
X57900	Nonstate	Claywood Park Public Service District	96,755	0.063661%
X58000	Nonstate	Region 8 Planning & Development Council	86,632	0.057001%
X58300	Nonstate	Greenbrier Valley Conservation District	3,445	0.002267%
X58400	Nonstate	City of Spencer Sanitary Board	9,970	0.006560%
X58600	Nonstate	City of Spencer Waterworks	32,503	0.021386%
X58700	Nonstate	Mid Ohio Valley Regional Airport	52,713	0.034683%

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**WEST VIRGINIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM**  
*Schedule of Employer Allocations*  
**As of and for the Year Ended June 30, 2018**

Employer Number	State/ Nonstate	Employer Name	Employer Contributions	Employer Allocation Percentage
X58800	Nonstate	Brooke County Public Library	10,831	0.007126%
X58900	Nonstate	Region VII Planning & Development Council	26,648	0.017533%
X59000	Nonstate	Region 4 Planning & Development Council	31,253	0.020564%
X59100	Nonstate	Craft Memorial Library	22,143	0.014570%
X59200	Nonstate	Green Acres Regional Center Inc	71,049	0.046748%
X59300	Nonstate	Region 1 Planning & Development Council	38,675	0.025447%
X59500	Nonstate	Lavalette Public Service District	56,854	0.037408%
X59600	Nonstate	Clarksburg Water Board	242,936	0.159843%
X59700	Nonstate	Craigsville Public Service District	63,656	0.041884%
X59800	Nonstate	Nettie-Leivasy Public Service District	26,137	0.017197%
X59900	Nonstate	Putnam County Parks & Recreation Commission	21,139	0.013909%
X60000	Nonstate	Spencer Housing Authority	28,787	0.018941%
X60200	Nonstate	Region II Planning & Development Council	27,967	0.018401%
X60300	Nonstate	Valley Healthcare System	2,223	0.001462%
X60400	Nonstate	Buffalo Creek Public Service District	38,156	0.025106%
X60600	Nonstate	Shortline Public Service District	15,692	0.010325%
X60700	Nonstate	Boone Madison Public Library	8,188	0.005387%
X61200	Nonstate	Armstrong Deepwater Public Service District	13,307	0.008756%
X61300	Nonstate	Kyova Interstate Planning Commission	41,539	0.027331%
X61400	Nonstate	Wood County Parks & Recreation Commission	9,910	0.006520%
X61600	Nonstate	Beckley Housing Authority	52,040	0.034241%
X61800	Nonstate	Central WV Transit Authority	141,798	0.093298%
X61900	Nonstate	Marion County Parks & Recreation Commission	41,262	0.027149%
X62000	Nonstate	Arbuckle Public Service District	1,967	0.001294%
X62100	Nonstate	Wetzel County Hospital	301,462	0.198352%
X62200	Nonstate	Clarksburg-Harrison Public Library	36,319	0.023897%
X62300	Nonstate	Ohio County Public Service District	53,564	0.035243%
X62500	Nonstate	Greenbrier Public Service District #1	21,454	0.014116%
X62700	Nonstate	Ohio Valley Regional Transportation Authority	217,243	0.142938%
X62800	Nonstate	Berkeley County Public Service Water District	296,924	0.195366%
X62900	Nonstate	Parkersburg Housing Authority	73,039	0.048057%
X63000	Nonstate	Marion County Public Library	54,904	0.036125%
X63100	Nonstate	Mason County Public Service District	78,934	0.051936%
X63200	Nonstate	Monroe County Public Library	2,854	0.001878%
X63300	Nonstate	Kanawha County Emergency Ambulance Authority	146,268	0.096239%
X63400	Nonstate	Southern Jackson County Public Service District	27,054	0.017801%
X63500	Nonstate	Jackson County Public Library	19,266	0.012676%
X63800	Nonstate	Raleigh County Public Service District	66,496	0.043752%
X63900	Nonstate	Jackson County Housing Authority	34,243	0.022531%
X64200	Nonstate	Burnsville Public Utility Board	15,696	0.010327%
X64300	Nonstate	Kenova Municipal Water Works	54,298	0.035726%
X64500	Nonstate	Malden Public Service District	35,128	0.023113%
X64600	Nonstate	Boone County Parks & Recreation Board	20,993	0.013813%
X64700	Nonstate	Hardy County Rural Development Authority	12,618	0.008302%
X64800	Nonstate	Mineral Wells Public Service District	36,706	0.024151%
X64900	Nonstate	Housing Authority of Mingo County	62,012	0.040801%
X65000	Nonstate	Upper Ohio Conservation District	668	0.000439%
X65200	Nonstate	Town of West Hamlin	32,017	0.021066%
X65300	Nonstate	Eastern Panhandle Regional Planning & Development Council	28,668	0.018863%

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**WEST VIRGINIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM**  
*Schedule of Employer Allocations*  
**As of and for the Year Ended June 30, 2018**

Employer Number	State/ Nonstate	Employer Name	Employer Contributions	Employer Allocation Percentage
X65400	Nonstate	Marshall County Public Service District #1	9,998	0.006578%
X65700	Nonstate	Warm Springs Public Service District	25,950	0.017074%
X65800	Nonstate	Wilderness Public Service District	38,903	0.025597%
X65900	Nonstate	Bradley Public Service District	22,276	0.014657%
X66000	Nonstate	Wood County Recreation Commission	3,016	0.001985%
X66500	Nonstate	Raleigh County Housing Authority	45,543	0.029966%
X66600	Nonstate	Fairmont Housing Authority	88,983	0.058548%
X66700	Nonstate	Town of Beverly	25,912	0.017049%
X66900	Nonstate	Southern Conservation District	12,686	0.008347%
X67000	Nonstate	Pocahontas County Public Service District	38,321	0.025214%
X67100	Nonstate	Huttonsville Public Service District	41,690	0.027430%
X67200	Nonstate	Grant County Housing Authority	12,133	0.007983%
X67300	Nonstate	Board of Parks & Recreation Commission	79,427	0.052260%
X67400	Nonstate	Putnam County Development Authority	14,482	0.009528%
X67500	Nonstate	Taylor County Public Library	9,333	0.006141%
X67600	Nonstate	Monroe Health Center	414,695	0.272855%
X67700	Nonstate	Louis Bennett Public Library	6,760	0.004448%
X67800	Nonstate	Region VIII Solid Waste Authority	32,722	0.021530%
X67900	Nonstate	Roane County Public Library	13,117	0.008631%
X68300	Nonstate	Cool Ridge-Flat Top Public Service District	16,807	0.011059%
X68400	Nonstate	Dunbar Housing Authority	18,292	0.012035%
X68500	Nonstate	Richwood Public Library	4,095	0.002694%
X68600	Nonstate	Glenville Utility	46,623	0.030676%
X68700	Nonstate	Flatwoods Canoe Run Public Service District	72,112	0.047447%
X68800	Nonstate	Raleigh County Emergency Services	132,661	0.087286%
X68900	Nonstate	Berkeley County Development Authority	17,490	0.011508%
X69000	Nonstate	Mount Hope Housing Authority	20,996	0.013814%
X69100	Nonstate	Doddridge County Public Library	11,749	0.007731%
X69200	Nonstate	Berkeley County Public Service Sewer District	245,009	0.161208%
X69300	Nonstate	Kanawha Public Service District	47,385	0.031177%
X69500	Nonstate	Logan County Public Service District	172,350	0.113401%
X69800	Nonstate	Workforce Investment Board of Kanawha County	30,864	0.020307%
X69901	Nonstate	Bluewell Public Service District	51,127	0.033640%
X70100	Nonstate	Ritchie County Public Library	15,248	0.010033%
X70200	Nonstate	Keyser Housing Authority	27,658	0.018198%
X70300	Nonstate	Branchland Midkiff Public Service District	15,000	0.009869%
X70500	Nonstate	Sugar Creek Public Service District	11,134	0.007326%
X70600	Nonstate	Southwestern Water District	18,159	0.011948%
X70700	Nonstate	Grant County Public Service District	26,432	0.017391%
X70800	Nonstate	Big Bend Public Service District	15,017	0.009881%
X70900	Nonstate	Benedum Airport Authority	94,674	0.062292%
X71100	Nonstate	Valley Head Public Library	1,864	0.001226%
X71200	Nonstate	Taylor County Public Service District	28,695	0.018880%
X71300	Nonstate	Webster Springs Public Service District	12,898	0.008487%
X71400	Nonstate	Eastern WV Regional Airport Authority	15,803	0.010398%
X71500	Nonstate	Huntington Cabell Wayne Animal Shelter	8,695	0.005721%
X71600	Nonstate	Boone County Housing & Redevelopment Authority	24,552	0.016154%
X71700	Nonstate	Craigsville Public Library	3,159	0.002079%
X71800	Nonstate	Charleston Convention & Visitors Bureau	53,634	0.035289%

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**WEST VIRGINIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM**  
*Schedule of Employer Allocations*  
**As of and for the Year Ended June 30, 2018**

Employer Number	State/ Nonstate	Employer Name	Employer Contributions	Employer Allocation Percentage
X72000	Nonstate	Randolph County Housing Authority	70,991	0.046709%
X72100	Nonstate	Berkeley County Fire Service Board	16,290	0.010718%
X72300	Nonstate	Cowen Public Service District	33,274	0.021893%
X72400	Nonstate	Vienna Public Library	25,272	0.016628%
X72500	Nonstate	White Oak Public Service District	14,270	0.009389%
X72600	Nonstate	Marshall County Park & Recreation	30,596	0.020131%
X72700	Nonstate	Martinsburg Berkeley County Parks & Recreation Board	65,533	0.043119%
X72900	Nonstate	Mannington Sanitary Board	3,164	0.002082%
X73000	Nonstate	Elk Valley Public Service District	32,180	0.021174%
X73100	Nonstate	Lewis County Convention & Visitors Bureau	7,129	0.004690%
X73300	Nonstate	Leadsville Public Service District	17,201	0.011318%
X73500	Nonstate	Union Williams Public Service District	46,821	0.030807%
X73600	Nonstate	Coalfield Community Action Partnership Inc	288,421	0.189771%
X73900	Nonstate	Tucker County Solid Waste Authority	50,831	0.033445%
X74000	Nonstate	Hamrick Public Service District	19,291	0.012693%
X74200	Nonstate	Raleigh County Solid Waste Authority	168,310	0.110743%
X74300	Nonstate	Fayette County Solid Waste Authority	3,740	0.002461%
X74400	Nonstate	Red Sulphur Public Service District	30,737	0.020224%
X74500	Nonstate	Greenbrier County Public Service District #2	41,733	0.027459%
X74700	Nonstate	Putnam County Fire Service Board	11,780	0.007751%
X74800	Nonstate	Mercer County Solid Waste Authority	30,422	0.020017%
X74900	Nonstate	4C Economic Development Authority	23,082	0.015187%
X75000	Nonstate	Kanawha County Solid Waste Authority	7,393	0.004864%
X75200	Nonstate	Lincoln Public Service District	35,073	0.023077%
X75300	Nonstate	Sun Valley Public Service District	28,420	0.018700%
X75400	Nonstate	Pocahontas County Solid Waste Authority	17,573	0.011563%
X75600	Nonstate	Bluefield Housing Authority	41,253	0.027143%
X75800	Nonstate	Romney Public Housing Authority	16,730	0.011008%
X75900	Nonstate	Putnam County Solid Waste Authority	4,738	0.003117%
X76100	Nonstate	Pleasants County Public Library	2,658	0.001749%
X76200	Nonstate	Kingwood Parks & Recreation Commission	6,644	0.004372%
X76500	Nonstate	Swaney Memorial Library	2,208	0.001453%
X76600	Nonstate	Wood County Solid Waste Authority	5,665	0.003727%
X76800	Nonstate	Mingo County Redevelopment Authority	14,186	0.009334%
X76900	Nonstate	Mountain Top Public Service District	16,590	0.010915%
X77200	Nonstate	Northern Jackson County Public Service District	13,361	0.008791%
X77300	Nonstate	Hammond Public Service District	18,385	0.012097%
X77400	Nonstate	Harrison County Solid Waste Authority	9,516	0.006261%
X77700	Nonstate	Midland Public Service District	33,906	0.022309%
X77800	Nonstate	Danese Public Service District	20,330	0.013377%
X77900	Nonstate	Boone County Public Service District	30,207	0.019875%
X78200	Nonstate	Grandview-Doolin Public Service District	14,499	0.009540%
X78300	Nonstate	Jefferson County Parks & Recreation Commission	33,924	0.022321%
X78400	Nonstate	Putnam Public Service District	207,327	0.136414%
X78600	Nonstate	Chestnut Ridge Public Service District	9,725	0.006399%
X78700	Nonstate	Weirton Transit Corporation	18,299	0.012040%
X78800	Nonstate	Greenbrier County Solid Waste Authority	40,091	0.026379%
X78900	Nonstate	Harpers Ferry Bolivar Public Service District	9,399	0.006184%
X79100	Nonstate	Jefferson County Public Service District	48,225	0.031731%

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**WEST VIRGINIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM**  
*Schedule of Employer Allocations*  
**As of and for the Year Ended June 30, 2018**

Employer Number	State/ Nonstate	Employer Name	Employer Contributions	Employer Allocation Percentage
X79300	Nonstate	Barbour County Development Authority	4,546	0.002991%
X79400	Nonstate	Wyoming County Economic Development Authority	15,284	0.010056%
X79600	Nonstate	Northern Wayne County Public Service District	40,254	0.026485%
X79700	Nonstate	Lincoln Economic Development Authority	6,555	0.004313%
X79800	Nonstate	Gauley River Public Service District	18,102	0.011910%
X79900	Nonstate	Elkins Road Public Service District	9,283	0.006108%
X80300	Nonstate	Crab Orchard MacArthur Public Service District	46,278	0.030449%
X80500	Nonstate	Roane County Economic Development Authority	4,513	0.002969%
X80600	Nonstate	Metro Emergency Operations Center	414,746	0.272889%
X80700	Nonstate	Mercer County Airport Authority	16,155	0.010629%
X80900	Nonstate	Town of Eleanor	12,936	0.008511%
X81100	Nonstate	Wetzel County Emergency Ambulance Authority	3,014	0.001983%
X81200	Nonstate	Town of Harpers Ferry	39,339	0.025884%
X81600	Nonstate	Brooke County Public Service District	15,994	0.010524%
X81700	Nonstate	Hancock County Shelter Workshop	107,470	0.070712%
X81900	Nonstate	Hampshire County Development Authority	10,237	0.006735%
X82000	Nonstate	Crum Public Service District	16,121	0.010607%
X82100	Nonstate	Central Communications Inc	47,537	0.031277%
X82200	Nonstate	Corridor G Regional Development Authority	4,950	0.003257%
X82300	Nonstate	Tucker County Parks and Recreation Commission	3,003	0.001976%
X82400	Nonstate	Berkeley County Emergency Ambulance Authority	19,818	0.013039%
X82600	Nonstate	Raleigh County Recreation Authority	5,894	0.003878%
X82700	Nonstate	Enlarged Hepzibah Public Service District	16,583	0.010911%
X82900	Nonstate	County Commissioners Association of WV	13,662	0.008989%
X83100	Nonstate	Greenbrier County Convention & Visitor Bureau	24,598	0.016185%
X83300	Nonstate	Boone County Ambulance Authority	19,498	0.012829%
X83500	Nonstate	Hamlin-Lincoln County Public Library	15,374	0.010115%
X83700	Nonstate	Greater Paw Paw Sanitary District	12,247	0.008058%
X83900	Nonstate	Greenbrier County Housing Authority	7,254	0.004773%
X84100	Nonstate	Elkins-Randolph County Airport	8,759	0.005763%
X84300	Nonstate	Summers County Public Library	7,629	0.005020%
X84400	Nonstate	Ritchie County Economic Development Authority	4,967	0.003268%
X84600	Nonstate	West Virginia Municipal League	43,426	0.028573%
X84700	Nonstate	Pride Community Services Inc	156,915	0.103245%
X84900	Nonstate	Jackson County Development Authority	11,184	0.007359%
X85000	Nonstate	Five Rivers Public Library	6,591	0.004337%
X85100	Nonstate	Hardy County Public Service District	30,676	0.020183%
X85200	Nonstate	Ritchie County Ambulance Authority	76,944	0.050626%
X85300	Nonstate	Preston County Senior Citizens Inc	49,032	0.032262%
X85500	Nonstate	Piedmont Housing Authority	16,969	0.011165%
X85700	Nonstate	Benwood-McMechen Housing Authority	28,245	0.018585%
X85800	Nonstate	Fairmont Marion County Transit Authority	111,869	0.073606%
X86000	Nonstate	Nicholas County Solid Waste Authority	22,173	0.014589%
X86100	Nonstate	Hatfield McCoy Regional Recreation Authority	101,098	0.066519%
X86400	Nonstate	City of Martinsburg	539,703	0.355106%
X86500	Nonstate	City of Point Pleasant	105,821	0.069626%
X86700	Nonstate	Norton-Harding-Jimtown Public Service District	10,408	0.006848%
X86800	Nonstate	Clarksburg-Harrison Regional Housing Authority	98,018	0.064492%
X86900	Nonstate	Marshall County Public Service District #4	14,034	0.009234%

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, 2018**

Employer Number	State/ Nonstate	Employer Name	Employer Contributions	Employer Allocation Percentage
X87000	Nonstate	Northern Panhandle Community Criminal Justice Board	63,544	0.041810%
X87200	Nonstate	Region 1 Workforce Investment Board	62,372	0.041039%
X87300	Nonstate	Century Volga Public Service District	18,414	0.012116%
X87400	Nonstate	Frankfort Public Service District	56,467	0.037153%
X87500	Nonstate	WV Affordable Housing Trust Fund	379	0.000249%
X87600	Nonstate	Clay County Public Service District	12,457	0.008196%
X87700	Nonstate	Adrian Public Service District	20,167	0.013269%
X87900	Nonstate	Marshal County Public Service District #3	13,846	0.009110%
X88000	Nonstate	Mercer County Communications Center	76,830	0.050552%
X88100	Nonstate	Charles Town Utility Board	137,225	0.090290%
X88200	Nonstate	Phillippi Public Library	3,761	0.002475%
X88300	Nonstate	Cottageville Public Service District	24,982	0.016437%
X88400	Nonstate	Mingo County Public Service District	51,294	0.033750%
X88500	Nonstate	City of Sistersville	59,323	0.039033%
X88700	Nonstate	Canaan Valley Public Service District	8,340	0.005487%
X88900	Nonstate	McDowell County Solid Waste Authority	3,163	0.002081%
X89000	Nonstate	Monongalia County Urban Mass Transit Authority	6,288	0.004137%
X89100	Nonstate	Ohio County Development Authority	117,551	0.077345%
X89200	Nonstate	Berkeley County Farmland Protection	5,251	0.003455%
X89400	Nonstate	Midland Trail Scenic Highway	1,925	0.001267%
X89500	Nonstate	City of Mount Hope	59,820	0.039359%
X89600	Nonstate	Tomlinson Public Service District	24,120	0.015870%
X89700	Nonstate	Stevens Correctional Center	497,238	0.327166%
X89775	Nonstate	Shady Spring Public Service District	54,959	0.036161%
X89800	Nonstate	Capon Bridge Public Library	1,953	0.001285%
X89900	Nonstate	Oakland Public Service District	5,055	0.003326%
X90001	Nonstate	Public Defender Corporation - 1st Judicial Circuit	78,595	0.051713%
X90002	Nonstate	Public Defender Corporation - 2nd Judicial Circuit	32,292	0.021247%
X90004	Nonstate	Public Defender Corporation - 4th Judicial Circuit	91,262	0.060047%
X90005	Nonstate	Public Defender Corporation - 5th Judicial Circuit	65,920	0.043373%
X90006	Nonstate	Public Defender Corporation - 6th & 24th Judicial Circuit	130,730	0.086016%
X90007	Nonstate	Public Defender Corporation - 7th Judicial Circuit	41,213	0.027117%
X90008	Nonstate	Public Defender Corporation - 8th Judicial Circuit	30,687	0.020191%
X90009	Nonstate	Public Defender Corporation - 9th Judicial Circuit	70,806	0.046588%
X90010	Nonstate	Public Defender Corporation - 10th Judicial Circuit	88,525	0.058246%
X90011	Nonstate	Public Defender Corporation - 11th Judicial Circuit	43,851	0.028852%
X90012	Nonstate	Public Defender Corporation - 12th Judicial Circuit	39,226	0.025809%
X90013	Nonstate	Public Defender Corporation - 13th Judicial Circuit	213,874	0.140722%
X90015	Nonstate	Public Defender Corporation - 15th Judicial Circuit	65,981	0.043413%
X90018	Nonstate	Public Defender Corporation - 18th Judicial Circuit	27,434	0.018050%
X90023	Nonstate	Public Defender Corporation - 23rd Judicial Circuit	176,699	0.116262%
X90025	Nonstate	Public Defender Corporation - 25th Judicial Circuit	54,620	0.035938%
X90028	Nonstate	Public Defender Corporation - 28th Judicial Circuit	23,815	0.015669%
X90030	Nonstate	Public Defender Corporation - 30th Judicial Circuit	37,859	0.024910%
X99903	Nonstate	Boone County Board of Education	722	0.000475%
X99915	Nonstate	Logan County Board of Education	968	0.000637%
X99918	Nonstate	Jackson County Board of Education	1,302	0.000857%
X99925	Nonstate	Marion County Board of Education	1,707	0.001123%
X99926	Nonstate	Lincoln County Board of Education	1,277	0.000840%

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, 2018**

Employer Number	State/ Nonstate	Employer Name	Employer Contributions	Employer Allocation Percentage
X99931	Nonstate	McDowell County Board of Education	1,355	0.000892%
X99934	Nonstate	Nicholas County Board of Education	816	0.000537%
X99936	Nonstate	Pendleton County Board of Education	974	0.000641%
X99937	Nonstate	Pocahontas County Board of Education	814	0.000536%
X99940	Nonstate	Tyler County Board of Education	493	0.000324%
X99941	Nonstate	Hancock County Board of Education	293	0.000193%
X99955	Nonstate	Wyoming County Board of Education	704	0.000463%
X99960	Nonstate	Raleigh County Board of Education	757	0.000498%
			<u>\$ 151,983,650</u>	<u>100.000000%</u>



**WEST VIRGINIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM**  
*Schedule of Pension Amounts By Employer*  
 As of and for the Year Ended June 30, 2018

Employer Number	State/Nonstate	Employer Name	Deferred Outflows of Resources			Deferred Inflows of Resources			Pension Expense			Net
			Net Pension Asset (Liability)	Difference Between Expected and Actual Experience	Changes in Proportionate Share of Contributions and Employer Differences	Total Deferred Outflows of Resources	Total Difference Between Projected and Actual Investment Earnings on Pension Plan Investment	Net Difference Between Employer Contributions and Proportionate Share of Resources	Proportionate Share of Pension Expense	Proportionate Share of Pension Expense	Amortization of Deferred Changes in Proportionate Share of Pension Expense	
0603	State	Adjutant General	(3,917,577)	194,338	1,375,552	1,569,890	(9,693)	(2,305,322)	(477,753)	441,056	381,246	822,302
0605	State	Parole Board	(113,493)	5,630	-	5,630	(281)	(66,786)	(11,926)	12,778	(4,706)	8,072
0606	State	Division of Homeland Security and Emergency Management	(9,099,977)	15,333	100,615	115,948	(765)	(181,890)	(36,156)	347,799	13,570	483,369
0608	State	West Virginia Division of Corrections	(11,984,504)	594,510	95,961	690,471	(29,654)	(7,052,356)	(229,776)	1,349,261	81,158	1,430,419
0612	State	State Police	(2,154,541)	106,879	28,491	135,370	(5,331)	(1,267,853)	(67,735)	242,566	48,420	290,986
0613	State	Division of Veterans Affairs	(1,131,505)	56,130	231,916	288,046	(2,800)	(665,841)	(2,372)	(671,013)	27,540	154,929
0615	State	Regional Jail Authority	(6,265,400)	310,805	353,445	664,250	(15,503)	(3,686,914)	-	705,383	69,074	774,457
0618	State	Veterans Home	(181,913)	9,024	9,095	18,119	(450)	(107,048)	(11,766)	20,480	(6,914)	13,566
0619	State	State Fire Commission	(313,318)	15,543	57,133	72,676	(775)	(184,374)	(3,192)	(185,149)	10,115	45,390
0620	State	Division of Criminal Justice Services	(236,519)	11,733	5,263	16,996	(585)	(139,181)	(3,192)	(142,958)	7,095	33,723
0621	State	WV Division of Juvenile Services	(2,879,754)	142,855	-	142,855	(7,125)	(1,694,609)	(230,230)	324,214	(329,217)	(5,003)
0622	State	WV Division of Protective Services	(276,225)	13,703	70,054	83,757	(683)	(162,546)	(23,553)	31,098	18,594	49,692
0701	State	State Tax Department - Office of the Secretary	(106,985)	5,307	21,010	26,317	(265)	(62,956)	(23,553)	12,045	1,770	13,815
0702	State	State Tax Department	(2,355,518)	116,849	129,961	246,810	(3,828)	(1,386,119)	(138,787)	265,193	(128,800)	136,393
0703	State	State Budget Office	(69,968)	3,471	-	3,471	(173)	(41,173)	(10,543)	7,877	(6,563)	1,314
0704	State	WV Offices of the Insurance Commissioner	(2,073,681)	102,868	-	102,868	(5,131)	(1,220,271)	(335,269)	233,463	(234,084)	(621)
0705	State	Lottery	(1,360,051)	67,467	81,355	148,822	(3,365)	(890,331)	(40,132)	153,120	(23,884)	117,409
0706	State	Municipal Bond Commission	(302,572)	1,137	1,965	3,102	(57)	(13,489)	(3,969)	2,581	(2,206)	375
0707	State	Racing Commission	(453,772)	15,010	(749)	15,010	(749)	(178,050)	(9,231)	(258,030)	34,065	(26,144)
0708	State	Alcohol Beverage Control Administration	(40,310)	2,000	38	2,038	(100)	(12,328)	(62,700)	51,087	(22,633)	28,454
0802	State	West Virginia Division of Motor Vehicles	(2,935,948)	145,642	-	145,642	(7,264)	(1,727,677)	(183,882)	330,540	(78,224)	252,316
0803	State	Division of Highways	(36,449,650)	1,808,131	1,974,366	3,782,897	(90,197)	(21,449,017)	(346,059)	4,103,639	934,295	5,037,934
0804	State	WV State Rail Authority	(73,050)	3,623	-	3,623	(181)	(42,975)	(1,698)	8,222	(7,973)	249
0805	State	Division of Public Transit	(91,171)	4,523	29,107	33,630	(40)	(53,560)	(33,876)	10,264	6,038	16,302
0807	State	WV Department of Transportation Aeronautics Comm	(16,210)	804	532	1,336	(60)	(9,539)	(10,335)	1,825	(8,247)	(6,422)
0808	State	DOT - Office of Admin Hearings	(153,787)	7,629	-	7,629	(381)	(90,497)	(86,514)	17,314	(12,545)	4,769
0809	State	WV Parkways Authority	(2,741,711)	136,007	71,380	207,387	(6,784)	(1,613,377)	(86,514)	308,672	(10,235)	298,437
0901	State	WV Real Estate Appraiser Licensing & Certification Board	(2,565,662)	1,318	7,190	8,508	(66)	(15,633)	(4,989)	2,991	4,566	7,557
0902	State	Board of Funeral Service Examiners	(9,074)	662	1,048	1,498	(22)	(5,340)	(7,485)	1,022	(83)	939
0903	State	WV Board of Professional Surveyors	(13,342)	731	6,065	6,796	(33)	(7,851)	(417)	1,502	(1,804)	(302)
0904	State	Board of Counseling	(14,737)	576	2,279	2,855	(62)	(6,872)	(4,507)	1,659	(136)	1,523
0905	State	Board of Social Work Examiners	(11,602)	2,772	2,895	5,667	(138)	(32,882)	(3,194)	1,306	(3,175)	(1,869)
0906	State	WV Board of Examiners for Licensed Practical Nurses	(55,879)	2,772	3,049	5,821	(379)	(90,109)	(7,931)	6,291	(1,194)	5,097
0907	State	WV Board of Examiners for Registered Professional Nurses	(153,129)	7,596	30,249	37,845	(379)	(5,394)	-	17,240	15,524	32,764
0908	State	WV Board of Chiropractic	(61,677)	455	3,379	3,834	(63)	(15,087)	(231)	1,032	1,341	2,373
0909	State	WV Board of Dental Examiners	(25,637)	1,272	5,316	6,588	(23)	(15,087)	-	2,886	1,677	4,563
0911	State	Board of Occupational Therapy	(5,489)	272	86	358	(14)	(5,413)	(115)	1,036	61	679
0912	State	West Virginia Board of Optometry	(9,199)	456	1,288	1,744	(44)	(4,740)	(115)	354	354	1,390
0913	State	WV Board of Pharmacy	(69,231)	3,434	19,611	23,045	(171)	(40,740)	(149)	795	11,668	19,462
0914	State	WV Board of Examiners of Psychologists	(7,061)	350	97	447	(17)	(4,155)	-	2,169	(46)	749
0915	State	WV Medical Imaging & Radiation Therapy Board of Exam	(19,265)	956	3,742	4,698	(48)	(11,337)	-	2,169	2,170	4,339
0917	State	WV Board of Registration for Professional Engineers	(73,659)	3,653	12,387	16,040	(182)	(43,333)	-	8,291	4,878	13,169
0918	State	WV Board of Accountancy	(27,868)	1,382	3,362	4,744	(69)	(16,399)	(934)	3,137	(7,884)	(4,747)
0919	State	WV State Board of Architects	(11,293)	560	2,058	2,618	(28)	(6,646)	(138)	1,271	731	2,002
0921	State	WV Board of Osteopathy	(38,316)	1,901	20,213	22,114	(95)	(22,547)	-	4,314	10,974	15,288
0922	State	Board of Physical Therapy	(15,860)	787	6,867	7,654	(39)	(6,867)	-	1,786	1,525	3,311
0923	State	WV Board of Veterinary Medicine	(44,671)	877	1,848	2,725	(44)	(10,399)	(581)	1,990	610	2,600
0926	State	Public Service Commission of WV	(1,978,477)	98,145	8,964	107,089	(4,895)	(1,164,247)	(245,551)	222,744	(186,030)	36,714
0927	State	WV Real Estate Commission	(46,419)	2,303	8,964	11,267	(115)	(27,316)	(7,688)	5,226	(35,119)	1,884
0930	State	WV Board of Examiners for Speech Pathology & Audiology	(9,354)	464	122	586	(23)	(5,504)	(177)	1,053	849	1,902
0932	State	WV Division of Rehabilitation Services	(3,603,175)	178,741	122	178,741	(8,915)	(2,120,311)	(309,092)	405,659	(95,378)	310,281
0935	State	WV Board of Respiratory Care	(8,502)	422	576	998	(21)	(3,003)	(64)	957	386	1,343
0938	State	WV Board of Massage Therapy	(13,397)	665	2,174	2,839	(33)	(7,894)	-	1,508	1,307	2,815
0939	State	WV Courthouse Facilities Improvement Authority	(12,812)	636	468	1,104	(32)	(7,539)	(106)	1,442	(555)	887
0941	State	National Coal Heritage Area	(32,676)	1,621	460	2,081	(81)	(19,228)	(7,764)	3,679	(2,535)	1,144

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, 2018**

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 Proportionate and Differences Between Employer Contributions and Share of Pension Expense	Total Deferred Outflows of Resources	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan	Changes in Proportionate and Differences Between Employer Contributions and Share of Pension Expense	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Amortization of Deferred Amounts from Changes in Differences Between Employer Contributions and Share of Pension Expense	Total Employer Pension Expense	
X29901	Nonstate	City of Millon Water Department	(81,946)	4,065	18,154	22,219	(203)	(48,221)	(1,947)	(50,371)	9,226	2,001	11,227	
X30000	Nonstate	City of Radwood	(82,527)	4,094	21,673	25,767	(204)	(48,564)	(48,050)	(96,818)	9,291	(3,026)	6,265	
X30100	Nonstate	City of Logan	(69,369)	3,441	4,567	8,008	(172)	(40,820)	(4,086)	(45,078)	7,810	(879)	6,931	
X30200	Nonstate	City of Welch	(13,703)	680	31,884	43,196	(34)	(8,064)	(6,720)	(14,818)	1,543	(3,003)	(1,460)	
X50200	Nonstate	Center Public Service District	(228,028)	11,312	4,379	5,523	(57)	(13,572)	-	(13,629)	25,672	5,791	31,463	
X50500	Nonstate	Moundsville-Marshall County Public Library	(51,840)	2,572	4,019	6,591	(128)	(30,506)	-	(30,634)	2,597	3,111	5,708	
X50500	Nonstate	Williamson Housing Authority	(70,678)	3,506	6,980	10,486	(175)	(41,591)	-	(43,013)	5,836	4,423	9,259	
X50600	Nonstate	Nitro Regional Wastewater Utility	(82,645)	4,100	5,782	8,982	(204)	(44,633)	(1,247)	(46,089)	7,957	4,582	12,539	
X50800	Nonstate	Charleston Sanitary Board	(755,414)	37,473	66,624	104,097	(1,869)	(444,528)	-	(446,397)	85,047	34,727	119,774	
X50900	Nonstate	Huntington WV Housing Authority	(236,172)	11,716	11,716	72,378	(584)	(138,977)	(93,548)	(233,109)	26,589	(69,461)	(42,872)	
X51000	Nonstate	City of Saint Albans Municipal Water and Sewer	(271,187)	13,453	58,925	72,378	(671)	(159,582)	(17,106)	(177,359)	30,531	19,799	50,330	
X51200	Nonstate	Upshur County Public Library	(1,348)	1,348	3,442	4,790	(67)	(15,989)	(1,928)	(17,984)	3,059	816	3,875	
X51300	Nonstate	Weston Sanitary Board	(66,548)	3,301	14,951	18,252	(165)	(39,161)	(6,478)	(45,804)	7,492	6,135	13,027	
X51400	Nonstate	Poconatus Memorial Hospital	(1,298,874)	64,433	256,956	321,389	(3,214)	(764,330)	(64,156)	(831,700)	146,232	312,186	458,418	
X51600	Nonstate	Wheeling Ohio County Airport	(43,955)	2,180	9,181	11,361	(109)	(25,866)	-	(25,975)	4,949	2,231	7,180	
X51800	Nonstate	Charleston-Kanawha Housing Authority	(484,214)	24,020	12,093	36,113	(1,198)	(284,939)	(15,781)	(301,918)	54,515	(6,113)	48,402	
X52100	Nonstate	Greater Huntington Park & Recreation District	(195,419)	9,694	20,848	30,542	(484)	(114,995)	(3,618)	(119,097)	22,001	15,505	37,506	
X52200	Nonstate	Buckhannon Housing Authority	(27,911)	1,385	7,078	8,463	(68)	(16,424)	(2,072)	(18,565)	3,142	(2,461)	681	
X52300	Nonstate	Huntington Sanitary Board	(599,331)	29,731	28,734	58,465	(1,483)	(352,681)	(20,627)	(374,791)	67,475	83,070	150,545	
X52301	Nonstate	Huntington Stormwater Utility	(99,729)	4,947	83,705	88,652	(247)	(58,686)	(2,203)	(61,136)	11,228	58,354	69,582	
X52700	Nonstate	Charles W. Gibson Public Library	(10,498)	521	206	727	(26)	(6,178)	(1,158)	(7,362)	1,182	(182)	1,000	
X52800	Nonstate	Parkersburg Utility Board	(645,123)	32,002	87,129	119,131	(1,596)	(379,627)	(31,740)	(432,963)	72,630	716	73,346	
X53200	Nonstate	Saint Albans Housing Authority	(24,123)	1,197	6,120	7,317	(60)	(14,196)	(9,413)	(23,669)	2,716	1,037	3,753	
X53300	Nonstate	Charleston Urban Renewal Authority	(23,269)	1,154	314	4,688	(58)	(13,693)	(2,455)	(16,206)	2,620	(568)	2,052	
X53400	Nonstate	Housing Authority of City of South Charleston	(43,745)	2,170	2,461	4,631	(108)	(25,742)	(3,699)	(26,219)	4,925	1,892	6,817	
X53600	Nonstate	Beckley Raleigh County Convention Center	(25,696)	1,275	6,4	8,146	(64)	(15,121)	(24,883)	(2,893)	(12,562)	(9,669)	2,893	
X53700	Nonstate	Keyser-Mineral County Library	(24,238)	1,202	5,346	6,548	(60)	(14,263)	-	(14,323)	2,729	1,840	4,569	
X53800	Nonstate	Wheeling Housing Authority	(220,828)	10,955	29,213	40,168	(546)	(129,948)	(15,964)	(146,458)	24,862	12,132	36,994	
X53900	Nonstate	Kanawha Falls Public Service District	(57,376)	2,846	858	3,704	(142)	(33,763)	(22,251)	(56,156)	6,460	(5,925)	535	
X54100	Nonstate	North Beckley Public Service District	(109,969)	5,455	27,307	32,762	(272)	(64,712)	(6,377)	(71,361)	12,381	9,191	21,572	
X54200	Nonstate	Cabell County Public Library	(489,132)	23,272	24,974	48,246	(1,161)	(276,064)	(12,920)	(290,145)	52,817	16,667	69,484	
X54400	Nonstate	City County Building Management Commission	(121,582)	1,200	1,980	3,180	(60)	(14,239)	(6,432)	(20,731)	3,170	3,170	5,894	
X54500	Nonstate	Raleigh County Public Library	(194,399)	6,031	16,053	22,084	(301)	(71,546)	-	(71,847)	13,688	12,019	25,707	
X54900	Nonstate	South Charleston Public Library	(52,694)	2,614	7,888	13,067	(258)	(61,434)	(11,488)	(73,180)	11,754	(3,191)	8,563	
X55100	Nonstate	Bluefield Sanitary Board	(270,516)	13,419	26,418	40,116	(130)	(31,008)	-	(31,138)	5,933	4,891	10,824	
X55300	Nonstate	Greenbrier Valley Airport Authority	(144,061)	7,146	48,051	55,197	(669)	(159,187)	(13,803)	(173,659)	30,456	18,959	49,415	
X55400	Nonstate	Central West Virginia Regional Airport Authority	(459,992)	22,819	77,350	100,169	(1,138)	(84,773)	(82,894)	(85,129)	16,219	33,260	49,479	
X55401	Nonstate	Raleigh County Memorial Airport	(55,798)	2,768	3,344	6,112	(286)	(32,835)	(4,440)	(37,113)	6,282	(3,67)	2,615	
X55402	Nonstate	Kanawha County Parks & Recreation	(115,701)	5,740	14,591	20,331	(301)	(68,085)	(10,453)	(78,824)	13,026	(7,270)	5,756	
X55600	Nonstate	Morganston Public Library	(121,708)	6,038	17,911	23,949	(301)	(71,620)	(13,423)	(85,344)	13,702	2,965	16,665	
X55800	Nonstate	City of South Charleston Sanitary Board	(174,852)	8,674	25,474	34,148	(433)	(102,893)	-	(103,336)	19,686	20,301	39,987	
X55900	Nonstate	West Virginia Association of Counties	(29,256)	1,451	6,926	8,377	(72)	(17,216)	(7,751)	(25,030)	3,294	(223)	3,071	
X56100	Nonstate	Praters Center	(9,605)	476	-	476	(24)	(5,652)	(13,255)	(18,931)	1,081	(6,650)	(5,569)	
X56200	Nonstate	Town of Pratt Water Works Company	(98,986)	4,910	3,695	8,605	(245)	(58,249)	(37,723)	(96,217)	11,144	(7,538)	(19,968)	
X56300	Nonstate	Martinsburg Public Library	(25,427)	1,261	1,578	2,839	(63)	(14,963)	(17,765)	(2,739)	2,863	3,068	3,068	
X56500	Nonstate	Elkins Housing Authority	(41,886)	7,038	23,812	30,850	(351)	(83,493)	(221)	(84,065)	15,974	20,868	36,842	
X56700	Nonstate	Parkersburg & Wood County Public Library	(76,300)	3,788	7,075	10,863	(189)	(44,935)	(45,817)	(48,171)	8,597	(1,210)	7,387	
X56800	Nonstate	Union Public Service District	(62,766)	3,114	11,430	14,544	(155)	(36,935)	(693)	(37,090)	7,066	11,722	18,788	
X56900	Nonstate	Kingwood Water Works	(147,761)	7,330	32,212	39,542	(366)	(86,931)	-	(87,317)	16,635	24,732	41,367	
X57100	Nonstate	Lisbee Public Service District	(49,487)	2,455	2,576	5,031	(122)	(29,121)	(4,001)	(33,244)	5,571	1,781	7,352	
X57200	Nonstate	Beckley Public Service District	(73,960)	3,670	7,007	8,654	(178)	(42,345)	(6,924)	(49,447)	8,102	(1,160)	6,942	
X57300	Nonstate	BCKP Regional Intergovernmental Council	(121,708)	6,038	17,911	23,949	(301)	(71,620)	(13,423)	(85,344)	13,702	2,965	16,665	
X57400	Nonstate	Fayette County Public Library	(73,989)	3,670	7,007	10,677	(183)	(43,540)	(11,538)	(55,261)	8,330	9,138	17,468	
X57600	Nonstate	Dunbar Sanitary Board	(89,331)	4,431	14,120	18,551	(221)	(52,568)	(12,595)	(65,384)	10,057	129	10,186	

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, 2018

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 Proportionate Share of Contributions and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan	Changes in Proportionate Share of Contributions and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Amortization of Deferred Amounts from Changes in Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense	
X57700	Nonstate	Point Pleasant Housing Authority	(48,467)	2,404	13,356	15,760	(120)	(28,521)	(6,448)	(28,641)	5,457	6,319	11,776	30,880
X57900	Nonstate	Claywood Park Public Service District	(164,407)	8,156	30,121	38,277	(407)	(96,746)	(16,902)	(114,055)	18,510	12,370	18,510	(18,139)
X58000	Nonstate	Region 8 Planning & Development Council	(47,205)	7,302	-	7,302	(364)	(86,624)	(30,370)	(117,338)	16,573	(34,712)	(18,139)	2,881
X58400	Nonstate	Greenbrier Valley Conservation District	(5,854)	290	736	1,026	(14)	(3,445)	(2,596)	(6,055)	659	(2,443)	(1,784)	5,291
X58600	Nonstate	City of Spencer Sanitary Board	(16,941)	840	1,309	2,149	(42)	(9,969)	(322)	(10,333)	1,907	974	(927)	23,402
X58700	Nonstate	City of Spencer Waterworks	(55,230)	2,740	3,334	6,074	(137)	(32,500)	(4,066)	(36,703)	6,218	13,318	10,084	1,228
X58800	Nonstate	Mid Ohio Valley Regional Airport	(89,570)	4,443	24,440	28,883	(222)	(52,708)	-	(52,930)	10,084	(844)	6,692	9,139
X58900	Nonstate	Brooke County Public Library	(18,404)	913	2,087	3,000	(46)	(10,830)	(768)	(11,644)	5,098	1,594	2,968	7,204
X59000	Nonstate	Region VII Planning & Development Council	(45,280)	2,246	5,902	8,148	(112)	(26,645)	(2,448)	(29,205)	5,979	(15,118)	18,046	951
X59100	Nonstate	Region 4 Planning & Development Council	(53,106)	2,634	1,801	4,435	(131)	(31,250)	(8,858)	(40,239)	4,236	6,006	10,503	13,388
X59200	Nonstate	Craft Memorial Library	(37,626)	1,867	5,715	7,582	(93)	(22,141)	-	(22,234)	13,592	18,046	31,638	352
X59300	Nonstate	Green Acres Regional Center Inc	(120,728)	5,989	39,552	45,541	(299)	(71,043)	-	(71,342)	7,399	(6,448)	6,948	12,925
X59500	Nonstate	Region 1 Planning & Development Council	(65,717)	3,260	3,123	6,383	(163)	(88,672)	(5,073)	(93,745)	3,002	2,281	5,283	16,228
X59600	Nonstate	Lavalette Public Service District	(96,607)	4,792	6,253	11,045	(239)	(56,849)	(695)	(57,783)	10,876	5,652	46,474	89,127
X59700	Nonstate	Clarksburg Water Board	(412,799)	20,478	50,046	70,524	(1,021)	(242,914)	(3,671)	(247,606)	46,474	42,653	19,001	7,861
X59800	Nonstate	Craigsville Public Service District	(108,166)	5,366	20,715	26,081	(110)	(63,651)	(965)	(64,884)	12,178	2,861	8,810	6,570
X59900	Nonstate	Nettie-Levay Public Service District	(44,412)	2,203	4,204	6,407	(110)	(26,134)	(2,776)	(29,020)	5,000	5,000	4,044	9,833
X60000	Nonstate	Putnam County Parks & Recreation Commission	(35,920)	2,427	3,398	1,782	(89)	(21,137)	(406)	(23,237)	4,044	1,063	5,350	5,000
X60200	Nonstate	Spencer Housing Authority	(48,915)	2,427	14,935	17,292	(118)	(28,785)	(2,341)	(30,423)	4,483	(5,504)	13,606	3,283
X60300	Nonstate	Region II Planning & Development Council	(47,521)	1,857	20	207	(9)	(2,222)	(7,791)	(10,022)	425	6,307	13,606	5,238
X60400	Nonstate	Valley Healthcare System	(3,777)	3,216	14,224	17,440	(160)	(8,155)	(1,902)	(9,927)	7,289	2,862	1,566	(1,696)
X60600	Nonstate	Buffalo Creek Public Service District	(64,836)	1,323	4,338	5,661	(66)	(13,690)	(2,902)	(17,638)	3,002	(3,262)	(3,349)	908
X60700	Nonstate	Shoreline Public Service District	(26,663)	690	-	690	(34)	(8,187)	(9,297)	(17,518)	1,566	(3,262)	(1,696)	19,054
X60800	Nonstate	Boone Madison Public Library	(13,913)	690	-	690	(34)	(8,187)	(9,297)	(17,518)	1,566	(3,262)	(1,696)	19,054
X61200	Nonstate	Westbrook Health Services Inc	-	-	1,645	2,767	(56)	(13,306)	(7,435)	(18,773)	2,546	11,107	11,107	2,243
X61300	Nonstate	Armstrong Deepwater Public Service District	(22,612)	1,122	6,440	9,641	(175)	(41,535)	(10,046)	(51,756)	1,896	347	4,770	41,248
X61400	Nonstate	Kyova Interstate Planning Commission	(70,583)	3,501	16,285	17,120	(42)	(9,909)	(4,451)	(14,402)	9,955	7,894	14,248	21,317
X61600	Nonstate	Wood County Parks & Recreation Commission	(16,839)	835	7,889	12,276	(196)	(52,036)	(4,822)	(57,077)	27,126	13,423	7,894	13,388
X61800	Nonstate	Bekley Housing Authority	(88,427)	4,387	21,574	33,526	(59)	(41,785)	(142,381)	(142,381)	7,894	(7,848)	(17,509)	10,552
X61900	Nonstate	Central WV Transit Authority	(240,944)	11,952	21,574	26,592	(173)	(41,258)	(9,663)	(51,094)	376	(7,848)	(17,509)	10,552
X62000	Nonstate	Mirion County Parks & Recreation Commission	(70,113)	3,478	23,114	26,592	(173)	(41,258)	(9,663)	(51,094)	376	(7,848)	(17,509)	10,552
X62100	Nonstate	Arbuckle Public Service District	(3,342)	166	-	166	(8)	(1,966)	(23,646)	(25,620)	57,671	(175,509)	(17,509)	10,552
X62200	Nonstate	Werzet County Hospital	(512,247)	25,411	-	25,411	(1,267)	(301,435)	(132,780)	(435,482)	6,948	3,804	10,352	12,925
X62300	Nonstate	Clarksburg-Harrison Public Library	(61,714)	3,061	9,797	12,858	(153)	(36,316)	(6,469)	(36,469)	6,948	2,678	9,046	10,352
X62500	Nonstate	Ohio County Public Service District	(91,017)	4,515	24,220	28,735	(225)	(53,559)	(9,933)	(63,717)	10,247	4,942	7,526	9,046
X62700	Nonstate	Greenbrier Public Service District #1	(36,456)	1,808	2,227	4,035	(90)	(21,453)	(7)	(21,550)	4,104	33,767	37,326	11,401
X62800	Nonstate	Ohio Valley Regional Transportation Authority	(369,141)	18,312	39,979	58,291	(913)	(217,223)	(2,660)	(218,136)	4,559	61,101	24,066	13,388
X62900	Nonstate	Bekley County Public Service Water District	(504,535)	25,028	140,937	165,965	(1,248)	(296,897)	(300,805)	(300,805)	56,803	10,093	13,973	13,388
X63000	Nonstate	Parkersburg Housing Authority	(124,109)	6,157	16,891	23,048	(307)	(73,033)	(2,660)	(73,340)	10,503	2,885	3,388	4,144
X63100	Nonstate	Marton County Public Library	(93,293)	4,628	3,676	8,304	(231)	(54,899)	(6,564)	(55,130)	6,006	801	(255)	2,521
X63200	Nonstate	Mason County Public Service District	(134,126)	6,654	7,202	13,856	(332)	(78,927)	(6,564)	(85,823)	15,100	6,006	15,100	10,352
X63300	Nonstate	Monroe County Public Library	(484,849)	241	71	312	(12)	(2,854)	(222)	(3,088)	546	(801)	(255)	2,521
X63400	Nonstate	Kanawha County Emergency Ambulance Authority	(248,540)	12,329	22,027	34,356	(115)	(146,255)	(60,589)	(207,459)	27,982	(5,471)	5,471	5,471
X63500	Nonstate	Southwest Jackson County Public Service District	(45,971)	2,280	1,130	4,410	(64)	(27,052)	(3,235)	(30,401)	5,176	248	352	352
X63800	Nonstate	Raleigh County Public Library	(112,991)	1,624	17,393	19,017	(81)	(19,264)	(14,734)	(34,709)	3,686	249	12,970	12,970
X63900	Nonstate	Jackson County Public Service District	(56,816)	2,886	26,677	32,282	(280)	(66,490)	(838)	(67,608)	6,551	(11,467)	(9,161)	9,161
X64200	Nonstate	Burnsville Public Utility Board	(28,671)	1,323	12,204	13,527	(144)	(34,240)	(1,234)	(35,618)	3,003	8,398	11,401	11,401
X64300	Nonstate	Kenova Municipal Water Works	(92,263)	4,577	39,387	43,964	(228)	(15,695)	(2,723)	(18,484)	10,387	20,445	30,832	30,832
X64500	Nonstate	Malden Public Service District	(59,689)	2,961	681	3,642	(148)	(35,125)	(135)	(54,656)	6,720	(2,576)	4,144	4,144
X64600	Nonstate	Boone County Parks & Recreation Board	(35,672)	1,770	88	1,770	(88)	(20,991)	(5,617)	(26,696)	4,016	(3,678)	338	338
X64700	Nonstate	Hardy County Rural Development Authority	(21,440)	1,064	1,067	2,131	(53)	(12,617)	(1,453)	(14,123)	2,414	1,690	4,104	4,104
X64800	Nonstate	Mineral Wells Public Service District	(62,571)	3,094	4,321	7,415	(134)	(36,703)	(5,363)	(42,220)	7,022	50	7,022	7,022
X64900	Nonstate	Housing Authority of Mingo County	(105,371)	5,227	44,421	49,648	(261)	(62,006)	(6,226)	(68,266)	11,863	17,556	29,419	29,419
X65000	Nonstate	Upper Ohio Conservation District	(1,134)	56	-	56	(3)	(668)	(1,874)	(2,545)	128	(1,195)	(1,067)	
X65200	Nonstate	Town of West Hamlin	(54,403)	2,699	11,099	13,798	(135)	(32,014)	(6,622)	(38,771)	6,125	2,407	8,532	8,532

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, 2018**

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 Proportionate and Differences Between Employer Contributions and Share of Pension Expense	Total Deferred Outflows of Resources	Net Difference Between Projected and Actual Investment Earnings on Pension Plan	Changes in Proportionate and Differences Between Employer Contributions and Share of Pension Expense	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Amortization of Deferred Amounts from Changes in Proportionate and Differences Between Employer Contributions and Share of Pension Expense	Total Employer Pension Expense
X65300	Nonstate	Eastern Panhandle Regional Planning & Development Council	(48,713)	2,417	12,560	(121)	(28,666)	(7,523)	(36,310)	5,484	2,568	8,052
X65400	Nonstate	Marshall County Public Service District #1	(16,988)	843	6,646	(42)	(9,997)	(6,898)	(16,937)	1,913	(985)	928
X65700	Nonstate	Waim Springs Public Service District	(44,095)	2,187	11,954	(109)	(25,948)	(6,898)	(26,057)	4,964	8,385	13,349
X65800	Nonstate	Wilderness Public Service District	(66,105)	3,279	5,175	(164)	(38,900)	(39,064)	(7,442)	7,442	3,236	10,678
X65900	Nonstate	Bradley Public Service District	(37,852)	1,878	4,209	(94)	(22,274)	(4,923)	(27,291)	4,262	(59)	4,203
X66000	Nonstate	Wood County Recreation Commission	(5,126)	254	22	(13)	(3,016)	(2,023)	(5,052)	577	(2,563)	(1,986)
X66500	Nonstate	Raleigh County Housing Commission	(77,388)	3,839	12,085	(191)	(45,539)	(12,398)	(58,128)	8,713	1,862	10,575
X66600	Nonstate	Fairmont Housing Authority	(151,200)	7,501	5,663	(374)	(88,975)	(12,707)	(102,056)	17,023	(1,321)	15,702
X66700	Nonstate	Town of Beverly	(44,029)	2,184	6,229	(109)	(25,909)	(6,690)	(32,708)	4,957	(4,298)	659
X66900	Nonstate	Southern Conservation District	(21,556)	1,069	3,158	(53)	(12,685)	(8,414)	(21,152)	2,427	(5,679)	(3,252)
X67000	Nonstate	Pocahontas County Public Service District	(65,116)	3,230	17,998	(161)	(38,318)	(9,033)	(47,512)	7,331	782	8,113
X67100	Nonstate	Huttonville Public Service District	(70,840)	3,514	25,969	(175)	(41,686)	(687)	(41,861)	7,975	17,673	25,648
X67200	Nonstate	Grant County Housing Authority	(20,616)	1,023	1,072	(51)	(2,095)	(687)	(12,870)	2,321	710	3,031
X67300	Nonstate	Board of Parks & Recreation Commission	(134,963)	6,695	27,987	(334)	(79,420)	(4,294)	(79,754)	15,195	12,880	28,075
X67400	Nonstate	Putnam County Development Authority	(24,608)	1,221	10,062	(61)	(14,480)	(2,770)	(18,835)	2,770	62	2,832
X67500	Nonstate	Taylor County Public Library	(15,859)	787	2,275	(39)	(9,333)	(4,294)	(9,372)	1,786	1,544	3,330
X67600	Nonstate	Monroe Health Center	(704,654)	34,955	193,903	(1,744)	(414,658)	(195)	(416,402)	79,333	127,708	207,041
X67700	Nonstate	Louis Bennett Public Library	(11,487)	570	716	(28)	(6,759)	(195)	(6,982)	1,293	752	2,045
X67800	Nonstate	Region VIII Solid Waste Authority	(55,601)	2,758	3,701	(138)	(32,719)	(6,459)	(32,857)	6,260	6,499	12,759
X67900	Nonstate	Roane County Public Library	(22,289)	1,106	1,499	(55)	(13,116)	(227)	(13,398)	2,509	2,016	4,525
X68300	Nonstate	Cool Ridge Flat Top Public Service District	(28,559)	1,417	6,402	(71)	(16,806)	(1,559)	(18,436)	3,215	2,876	6,091
X68400	Nonstate	Dunbar Housing Authority	(31,082)	1,542	2,988	(77)	(18,290)	(4,384)	(22,751)	3,499	(5,206)	(1,707)
X68500	Nonstate	Ridgewood Public Library	(6,958)	345	19	(17)	(4,094)	(994)	(5,105)	783	(303)	480
X68600	Nonstate	Glennville Utility	(79,222)	3,930	5,982	(196)	(46,619)	(-)	(46,815)	8,919	3,399	12,318
X68700	Nonstate	Flatwoods Canoe Run Public Service District	(122,534)	6,078	17,513	(303)	(72,106)	(-)	(72,409)	13,795	9,207	23,002
X68800	Nonstate	Raleigh County Emergency Services	(225,418)	11,182	25,640	(558)	(132,649)	(10,007)	(143,214)	25,378	37,891	37,891
X68900	Nonstate	Berkley County Development Authority	(29,719)	1,474	5,574	(74)	(17,488)	(10,911)	(28,473)	3,346	(1,426)	1,920
X69000	Nonstate	Mount Hope Housing Authority	(35,676)	1,770	8,897	(88)	(20,994)	(2,959)	(24,041)	4,017	3,167	7,184
X69100	Nonstate	Doddridge County Public Library	(19,965)	990	8,680	(49)	(11,748)	(3,862)	(15,659)	2,248	1,909	4,157
X69200	Nonstate	Berkley County Public Service Sewer District	(416,322)	20,652	90,485	(1,030)	(244,987)	(-)	(246,017)	46,871	40,996	86,967
X69300	Nonstate	Kanawha Public Service District	(80,516)	3,994	6,467	(199)	(47,380)	(7,292)	(54,871)	9,065	7,268	16,333
X69500	Nonstate	Legan County Public Service District	(292,859)	14,528	7,241	(725)	(172,335)	(5,315)	(178,375)	32,971	2,872	35,843
X69800	Nonstate	Workforce Investment Board of Kanawha County	(52,444)	2,602	16,078	(130)	(30,861)	(-)	(30,991)	5,904	5,744	11,648
X69900	Nonstate	Bluemont Public Service District	(86,876)	4,310	9,443	(215)	(51,123)	(7,962)	(59,300)	9,781	(3,960)	5,821
X70100	Nonstate	Ritchie County Public Library	(25,909)	1,285	3,302	(64)	(15,247)	(-)	(15,311)	2,917	(346)	2,571
X70200	Nonstate	Keyser Housing Authority	(46,997)	2,331	7,209	(116)	(27,656)	(6)	(27,772)	5,291	6,233	11,524
X70300	Nonstate	Branchland Midkiff Public Service District	(25,488)	1,264	3,576	(63)	(14,998)	(6)	(15,067)	2,870	1,928	4,798
X70500	Nonstate	Sugar Creek Public Service District	(18,919)	939	11,318	(47)	(11,133)	(-)	(11,180)	2,130	4,253	6,383
X70600	Nonstate	Southwestern Water District	(30,856)	1,531	6,252	(76)	(18,157)	(13,760)	(31,993)	3,474	(420)	3,054
X70700	Nonstate	Grant County Public Service District	(41,913)	2,228	12,275	(111)	(26,429)	(15,444)	(41,984)	5,057	2,177	7,234
X70800	Nonstate	Big Bend Public Service District	(25,517)	1,266	8,483	(63)	(15,015)	(2,145)	(17,223)	2,873	1,387	4,260
X70900	Nonstate	Benedum Airport Authority	(160,871)	7,980	65,944	(398)	(94,665)	(-)	(95,063)	18,111	36,282	54,393
X71100	Nonstate	Valley Head Public Library	(3,167)	157	501	(18)	(1,864)	(635)	(2,507)	357	(259)	98
X71200	Nonstate	Taylor County Public Service District	(48,758)	2,419	4,235	(121)	(28,692)	(-)	(30,583)	3,526	5,489	9,015
X71300	Nonstate	Webster Springs Public Service District	(21,917)	1,087	5,576	(54)	(12,897)	(1,945)	(14,896)	2,467	598	3,065
X71400	Nonstate	Eastern WV Regional Airport Authority	(26,852)	1,332	8,363	(66)	(15,801)	(460)	(16,327)	2,163	5,186	7,349
X71500	Nonstate	Huntington Cabell Wayne Animal Shelter	(14,775)	733	3,044	(37)	(8,694)	(159)	(8,890)	1,663	(4,181)	1,518
X71600	Nonstate	Boone County Housing & Redevelopment Authority	(41,719)	2,070	3,812	(103)	(24,550)	(4,975)	(29,604)	4,697	(3,449)	1,248
X71700	Nonstate	Craigsville Public Library	(5,368)	266	1,742	(13)	(3,159)	(4,975)	(8,147)	604	(2,539)	(1,935)
X71800	Nonstate	Charleston Convention & Visitors Bureau	(91,135)	4,521	19,187	(225)	(53,629)	(2,112)	(55,966)	10,260	2,669	12,929
X72000	Nonstate	Randolph County Housing Authority	(20,628)	5,984	43,857	(298)	(70,984)	(3,697)	(71,282)	13,581	17,543	31,124
X72100	Nonstate	Berkley County Fire Service Board	(27,680)	1,373	10,722	(68)	(16,289)	(6,697)	(20,054)	3,116	3,223	6,339
X72300	Nonstate	Cowen Public Service District	(36,539)	2,805	1,599	(140)	(33,271)	(4,704)	(38,115)	6,365	2,324	8,689
X72400	Nonstate	White Oak Public Library	(42,943)	2,130	10,064	(106)	(25,270)	(1,918)	(25,376)	4,835	1,811	6,646
X72500	Nonstate	White Oak Public Service District	(24,248)	1,203	1,409	(60)	(14,269)	(1,918)	(16,247)	2,730	872	3,602
X72600	Nonstate	Marshall County Park & Recreation	(51,988)	2,579	9,753	(129)	(30,593)	(-)	(30,722)	5,853	9,109	14,962

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, 2018**

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 Proportionate and Employer Contributions Share of	Total Deferred Outflows of Resources	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan	Changes in Proportionate and Employer Contributions Share of	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Amortization of Deferred Amounts from Changes in Differences Between Employer Contributions and Proportionate Share of Pension Expense	
X72700	Nonstate	Martinsburg Berkeley County Parks & Recreation Board	(11,135)	5,524	17,630	23,154	(276)	(65,527)	(3,826)	(69,629)	12,537	9,252	21,789
X72900	Nonstate	Mannington Sanitary Board	(5,377)	267	4,788	267	(13)	(3,164)	(7,060)	(10,237)	605	(4,105)	(3,500)
X73000	Nonstate	Elk Valley Public Service District	(54,681)	2,713	4,788	7,301	(135)	(32,177)	(14,916)	(47,228)	1,364	(6,222)	(66)
X73100	Nonstate	Lewis County Convention & Visitors Bureau	(12,113)	601	1,481	2,082	(30)	(7,128)	(568)	(7,726)	3,291	1,703	3,067
X73300	Nonstate	Union Williams Public Service District	(29,229)	3,947	7,913	9,363	(72)	(46,817)	(8,100)	(55,114)	8,957	(4,281)	(990)
X73500	Nonstate	Coalfield Community Action Partnership Inc	(490,088)	24,312	67,754	92,066	(2,131)	(288,395)	(2,829)	(292,437)	55,176	26,586	13,232
X73600	Nonstate	Tucker County Solid Waste Authority	(86,373)	4,285	34,711	42,857	(214)	(50,827)	(1,476)	(52,517)	9,724	14,981	81,762
X73900	Nonstate	Hammock Public Service District	(32,780)	1,626	11,416	13,042	(81)	(19,290)	-	(19,371)	3,690	4,807	24,705
X74000	Nonstate	Raleigh County Solid Waste Authority	(285,995)	14,187	2,332	16,519	(708)	(168,295)	(24,850)	(193,853)	32,198	4,007	8,497
X74200	Nonstate	Fayette County Solid Waste Authority	(6,555)	315	6,758	315	(16)	(3,740)	(485)	(4,241)	715	(132)	7,688
X74300	Nonstate	Red Sulphur Public Service District	(52,229)	2,591	6,758	9,349	(129)	(30,734)	(8,149)	(39,012)	5,880	955	8,835
X74500	Nonstate	Greenbrier County Public Service District #2	(70,914)	3,518	5,198	8,716	(175)	(41,730)	(175)	(42,080)	7,984	4,516	12,500
X74700	Nonstate	Putnam County Fire Service Board	(20,017)	993	2,254	3,247	(50)	(11,779)	(617)	(12,446)	2,254	432	2,686
X74800	Nonstate	Mercer County Solid Waste Authority	(51,694)	1,946	2,564	4,916	(128)	(30,419)	(10,228)	(40,775)	5,820	(548)	5,272
X74900	Nonstate	4C Economic Development Authority	(39,220)	1,946	7,430	9,376	(97)	(23,080)	(25,561)	(48,738)	4,416	936	5,352
X75000	Nonstate	Kanawha County Solid Waste Authority	(12,562)	623	709	1,332	(31)	(7,392)	(4,201)	(11,624)	6,710	(4,234)	2,480
X75200	Nonstate	Lincoln Public Service District	(59,596)	2,956	21,709	24,665	(147)	(35,070)	(6,628)	(41,845)	881	7,591	7,991
X75300	Nonstate	Sun Valley Public Service District	(48,292)	2,996	7,592	9,988	(119)	(28,418)	(6,291)	(30,128)	5,437	7,254	12,691
X75400	Nonstate	Pocahontas County Solid Waste Authority	(29,860)	1,481	6,889	8,370	(74)	(17,572)	(236)	(17,882)	3,362	2,188	5,550
X75500	Nonstate	Bluefield Housing Authority	(70,097)	3,477	11,836	15,313	(173)	(41,249)	(9,675)	(51,097)	7,892	1,330	9,222
X75600	Nonstate	Romney Public Housing Authority	(28,427)	1,410	3,496	4,906	(70)	(16,728)	(6,728)	(16,798)	3,200	832	4,032
X75800	Nonstate	Putnam County Solid Waste Authority	(8,051)	399	628	1,027	(20)	(4,737)	(391)	(5,148)	906	1,025	1,931
X76000	Nonstate	Ohio County Solid Waste Authority	(4,517)	224	1,940	2,24	(11)	(2,658)	(3,924)	(3,924)	509	(2,424)	1,931
X76100	Nonstate	Pleasants County Public Library	(1,290)	560	1,940	2,500	(28)	(6,643)	(1,224)	(3,893)	1,271	(1,463)	(954)
X76200	Nonstate	Kingwood Parks & Recreation Commission	(3,752)	186	17	203	(9)	(2,208)	(10,545)	(10,545)	-	(3,740)	3,461
X76400	Nonstate	Lynn Murray Memorial Library	(9,626)	478	3,427	3,905	(24)	(5,664)	(424)	(6,241)	422	(1,429)	(3,740)
X76500	Nonstate	Sweeney Memorial Library	(24,105)	1,196	1,687	2,883	(60)	(14,185)	(14,558)	(28,803)	2,714	1,084	7,468
X76600	Nonstate	Mingo County Redevelopment Authority	(28,189)	1,398	2,027	3,425	(70)	(16,588)	(2,091)	(18,749)	3,174	(20,071)	(17,357)
X76900	Nonstate	Mountain Top Public Service District	(22,703)	1,126	1,522	2,648	(56)	(13,360)	(4,077)	(17,894)	2,556	(9,666)	2,008
X77100	Nonstate	Morgantown-Monongalia United Initiative	(31,240)	1,550	1,540	1,550	(77)	(18,383)	(162)	(13,578)	2,556	1,979	(12,806)
X77200	Nonstate	Northern Jackson County Public Service District	(16,169)	802	1,546	2,348	(40)	(9,515)	(4,434)	(22,894)	3,517	2,885	4,535
X77300	Nonstate	Hammond Public Service District	(57,614)	2,858	11,169	14,027	(143)	(33,903)	(9,244)	(18,799)	1,820	2,885	6,402
X77400	Nonstate	Harrison County Solid Waste Authority	(34,545)	1,714	10,215	11,929	(85)	(20,328)	(34,046)	(34,046)	8,886	(7,311)	(5,491)
X77700	Nonstate	Midland Public Service District	(51,327)	2,546	518	3,064	(127)	(30,204)	-	(20,413)	3,889	8,268	14,754
X77800	Nonstate	Danese Public Service District	(24,636)	1,222	4,746	5,968	(61)	(14,497)	(2,502)	(16,509)	5,779	7,158	11,047
X77900	Nonstate	Boone County Public Service District	(57,644)	2,860	24,994	27,854	(143)	(33,921)	(1,951)	(32,833)	2,714	405	6,184
X78200	Nonstate	Grandview-Doolin Public Service District	(11,139)	553	16,159	19,552	(169)	(40,250)	(889)	(40,419)	7,701	2,147	4,921
X78300	Nonstate	Jefferson County Parks & Recreation Commission	(16,525)	820	15,403	16,945	(41)	(9,724)	(10,061)	(18,455)	6,490	9,099	15,589
X78400	Nonstate	Putnam Public Service District	(352,291)	17,476	20,456	37,932	(872)	(207,308)	(10,061)	(218,241)	39,662	4,113	43,775
X78600	Nonstate	Chestnut Ridge Public Service District	(68,123)	3,379	16,328	19,707	(169)	(40,088)	(2,092)	(42,057)	1,860	(3,465)	(1,605)
X78700	Nonstate	Wetton Transit Corporation	(15,972)	792	95	887	(40)	(9,399)	(9,099)	(18,538)	3,501	2,855	6,356
X78800	Nonstate	Greenbrier County Solid Waste Authority	(81,945)	4,065	4,005	8,070	(203)	(48,221)	(18,899)	(67,322)	1,798	1,915	9,385
X78900	Nonstate	Harpers Ferry Bolivar Public Service District	(27,725)	383	4,649	5,032	(19)	(4,546)	(34)	(4,599)	9,226	(2,526)	(728)
X79100	Nonstate	Barbour County Public Service District	(5,032)	1,288	3,517	4,805	(64)	(15,282)	(15,346)	(15,346)	870	1,573	4,486
X79300	Nonstate	Wyoming County Economic Development Authority	(68,399)	3,393	16,159	19,552	(169)	(40,250)	(889)	(40,419)	2,924	2,769	5,693
X79400	Nonstate	Northern Wayne County Public Service District	(11,139)	553	435	988	(28)	(6,555)	-	(6,555)	7,701	12,946	20,647
X79700	Nonstate	Lincoln Economic Development Authority	(30,759)	1,526	6,532	8,058	(76)	(18,100)	(1,559)	(19,735)	1,254	86	1,340
X79800	Nonstate	Gayley River Public Service District	(15,774)	782	12,940	13,722	(39)	(9,252)	(10,564)	(19,885)	1,776	(1,142)	634
X79900	Nonstate	Ellins Road Public Service District	(78,656)	3,901	21,735	25,636	(195)	(46,274)	(66,475)	(66,475)	8,853	5,107	13,960
X80300	Nonstate	Crab Orchard MacArthur Public Service District	-	-	-	-	-	-	-	-	-	-	863
X80500	Nonstate	McDowell County Emergency Commission	(7,668)	380	1,301	1,681	(19)	(4,512)	-	(4,512)	-	1,003	(40,807)
X80600	Nonstate	Roane County Economic Development Authority	(704,740)	34,960	79,891	114,851	(1,744)	(414,709)	(5,855)	(422,308)	79,342	45,869	125,211
X80600	Nonstate	Metro Emergency Operations Center	-	-	-	-	-	-	-	-	-	-	-

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, 2018**

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	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	Proportionate Share of Pension Expense	Amortization of Deferred Amounts from Changes in Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
X80700	Nonstate	Mecor County Airport Authority	(27,450)	1,362	4,234	5,596	(68)	(16,153)	(1,478)	(17,699)	3,090	3,128	6,218	
X80900	Nonstate	Town of Eleanor	(21,981)	1,090	13,899	14,989	(54)	(12,935)	(12,993)	(25,982)	2,475	287	2,762	
X81100	Nonstate	Wetzel County Emergency Ambulance Authority	(5,121)	254	638	892	(13)	(3,013)	(3,95)	(3,421)	577	395	972	
X81200	Nonstate	Town of Happers Ferry	(66,845)	3,316	-	3,316	(165)	(39,336)	(14,579)	(54,080)	7,526	(11,584)	(4,058)	
X81400	Nonstate	Upper Kanawha Valley Enterprise Community	-	-	-	-	-	-	(9,850)	(9,850)	-	(17,650)	(734)	
X81500	Nonstate	Town of Whitesville	-	-	-	-	-	-	-	-	-	(734)		
X81600	Nonstate	Brooke County Public Service District	(27,178)	1,348	7,868	9,216	(67)	(15,993)	(5,383)	(21,443)	3,060	1,041	4,101	
X81700	Nonstate	Hancock County Shelter Workshop	(182,615)	9,059	6,089	15,148	(452)	(107,461)	(10,700)	(118,613)	20,559	(11,114)	9,445	
X81900	Nonstate	Hampshire County Development Authority	(17,394)	863	43	863	(43)	(10,236)	(2,707)	(12,986)	1,958	(1,842)	116	
X82000	Nonstate	Crum Public Service District	(27,393)	1,359	2,872	4,231	(68)	(16,120)	(1,157)	(17,345)	3,084	3,802	6,886	
X82100	Nonstate	Central Communications Inc	(80,775)	4,007	7,356	11,363	(200)	(47,532)	(945)	(48,677)	9,094	3,507	12,601	
X82200	Nonstate	Corridor G Regional Development Authority	(84,11)	417	36	453	(21)	(4,949)	(169)	(5,139)	947	(236)	711	
X82300	Nonstate	Tucker County Parks and Recreation Commission	(5,102)	253	143	396	(13)	(3,003)	(359)	(3,375)	574	(182)	392	
X82400	Nonstate	Berkley County Emergency Ambulance Authority	(33,675)	1,670	1,960	3,630	(83)	(9,816)	(5,188)	(29,019)	3,791	(8,731)	(4,940)	
X82600	Nonstate	Raleigh County Recreation Authority	(10,015)	497	8,611	9,108	(25)	(5,893)	(24,001)	(29,917)	1,128	(2,129)	(1,001)	
X82700	Nonstate	Enlarged Hepzibah Public Service District	(28,177)	1,398	2,414	3,812	(70)	(16,581)	(705)	(17,356)	3,172	3,489	6,661	
X82900	Nonstate	County Commissioners Association of WV	(23,215)	1,152	1,667	2,819	(57)	(13,661)	(320)	(14,038)	2,614	1,815	4,429	
X83100	Nonstate	Greenbrier County Convention & Visitor Bureau	(41,798)	2,073	3,904	5,977	(103)	(24,596)	(4,900)	(29,599)	4,706	2,327	7,033	
X83300	Nonstate	Boone County Ambulance Authority	(33,131)	1,644	1,110	2,754	(82)	(19,496)	(2,406)	(21,984)	3,730	(10,398)	(6,668)	
X83500	Nonstate	Hamlin-Lincoln County Public Library	(26,123)	1,296	952	2,248	(65)	(15,372)	(2,401)	(17,838)	2,941	280	3,221	
X83700	Nonstate	Greener Paw Paw Sanitary District	(20,811)	1,032	3,172	4,204	(51)	(12,246)	(40)	(12,297)	2,343	4,466	6,809	
X83900	Nonstate	Greenbrier County Housing Authority	(12,226)	611	1,863	2,474	(30)	(7,255)	(8,844)	(6,127)	1,388	(9,018)	(7,630)	
X84100	Nonstate	Elkins-Randolph County Airport	(14,883)	738	4,688	5,426	(37)	(8,758)	(1,238)	(6,795)	1,676	4,488	6,164	
X84300	Nonstate	Summers County Public Library	(12,964)	643	1,649	2,292	(32)	(7,629)	(1,238)	(8,899)	1,460	203	1,663	
X84400	Nonstate	Richie County Economic Development Authority	(8,440)	419	1,060	1,479	(21)	(4,967)	(721)	(5,709)	950	559	1,509	
X84600	Nonstate	West Virginia Municipal League	(73,790)	3,660	44,584	48,244	(183)	(43,422)	(6,108)	(49,713)	8,308	11,691	19,999	
X84700	Nonstate	Pride Community Services Inc	(266,632)	13,227	69,833	83,060	(660)	(156,901)	(11,194)	(168,755)	30,018	31,791	61,809	
X84900	Nonstate	Jackson County Development Authority	(19,004)	943	3,234	4,177	(47)	(11,183)	(3,541)	(14,771)	2,140	(1,531)	609	
X85000	Nonstate	Five Rivers Public Library	(11,200)	556	3,957	4,513	(28)	(6,590)	(696)	(6,618)	1,261	2,116	3,377	
X85100	Nonstate	Hardy County Public Service District	(52,124)	2,886	5,091	7,677	(129)	(30,673)	(696)	(31,498)	5,868	2,769	8,637	
X85200	Nonstate	Richie County Ambulance Authority	(130,744)	6,486	22,917	29,403	(324)	(76,937)	(12,631)	(89,892)	14,720	8,258	22,978	
X85300	Nonstate	Preston County Senior Citizens Inc	(83,316)	4,133	3,002	7,135	(206)	(49,028)	(970)	(50,204)	9,380	(6)	9,377	
X85500	Nonstate	Piedmont Housing Authority	(28,833)	1,430	3,056	4,486	(71)	(16,967)	(17,038)	(17,038)	3,246	(5,896)	(2,650)	
X85700	Nonstate	Beetwood-McMechen Housing Authority	(47,995)	2,381	5,056	7,437	(119)	(28,243)	(9,420)	(37,782)	5,403	(2,748)	2,655	
X85800	Nonstate	Fairmont Marion County Transit Authority	(190,089)	9,430	41,516	50,946	(470)	(111,859)	(12,329)	(123,329)	2,101	21,275	42,676	
X86000	Nonstate	Nicholas County Solid Waste Authority	(37,676)	1,869	8,313	10,182	(43)	(22,171)	(40,654)	(62,918)	4,242	(47,484)	(43,242)	
X86100	Nonstate	Hatfield McCoy Regional Recreation Authority	(171,786)	8,522	9,182	17,704	(925)	(101,089)	(101,514)	(101,514)	19,340	28,867	48,207	
X86400	Nonstate	City of Martinsburg	(917,068)	45,493	171,724	217,217	(2,269)	(539,654)	(541,923)	(103,247)	80,351	183,598	263,149	
X86500	Nonstate	City of Point Pleasant	(179,812)	8,920	12,990	21,910	(445)	(105,811)	(26,115)	(132,371)	20,244	(13,227)	7,017	
X86700	Nonstate	North-Harding-Jimtown Public Service District	(17,685)	877	4,017	4,894	(44)	(10,407)	(4,282)	(10,703)	1,991	1,754	3,745	
X86800	Nonstate	Clarksburg-Harrison Regional Housing Authority	(166,553)	8,262	16,155	24,417	(59)	(98,009)	(18,751)	(102,703)	18,751	10,806	29,557	
X86900	Nonstate	Marshall County Public Service District #4	(23,847)	1,183	8,986	10,169	(59)	(14,033)	(3,855)	(17,947)	2,685	4,361	7,046	
X87000	Nonstate	Northern Panhandle Community Criminal Justice Board	(107,975)	5,356	16,998	22,689	(267)	(63,539)	(14,276)	(78,082)	12,156	14,169	26,325	
X87200	Nonstate	Century Volga Public Service District	(105,984)	5,257	17,333	22,255	(262)	(62,367)	(62,629)	(119,332)	802	11,932	12,734	
X87300	Nonstate	Frankfort Public Service District	(95,949)	4,760	8,156	12,916	(237)	(56,462)	(18,412)	(74)	1,601	5,124	6,725	
X87400	Nonstate	WV Affordable Housing Trust Fund	(643)	32	1,155	1,187	(2)	(379)	(17,185)	72	(5,400)	15,659		
X87500	Nonstate	Clay County Public Service District	(21,167)	1,050	2,449	3,499	(85)	(20,165)	(2,476)	(22,552)	10,802	4,857	15,659	
X87600	Nonstate	Adrian Public Service District	(34,267)	1,700	14,141	15,841	(85)	(12,456)	(16,804)	(13,660)	2,383	(210)	(12,280)	
X87700	Nonstate	Marshall County Public Service District #3	(23,528)	1,167	1,329	2,496	(58)	(13,845)	(5,233)	(19,136)	2,649	3,659	6,308	
X87900	Nonstate	Mecor County Communications Center	(130,550)	6,476	20,560	27,036	(323)	(76,823)	(77,146)	(146,990)	14,698	5,538	20,236	
X88100	Nonstate	Charles Town Utility Board	(233,175)	11,567	13,226	24,793	(577)	(137,213)	(11,000)	(148,790)	26,252	18,139	44,391	
X88200	Nonstate	Phillippi Public Library	(6,391)	317	1,160	1,477	(16)	(3,761)	(3,777)	720	765	1,485		
X88300	Nonstate	Cottageville Public Service District	(87,150)	2,106	16,847	18,953	(105)	(24,980)	(2,469)	(27,504)	4,779	6,791	11,570	
X88400	Nonstate	Mingo County Public Service District	(42,459)	4,324	1,626	5,950	(216)	(51,289)	(15,559)	(67,064)	9,813	(8,254)	1,559	
X88500	Nonstate	City of Sistersville	(100,803)	5,000	38,578	43,578	(249)	(59,318)	(10,575)	(70,142)	11,349	16,650	27,999	

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, 2018**

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 Proportionate Share of Contributions and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan	Changes in Proportionate Share of Contributions and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Proportionate Share of Pension Expense	Amortization of Deferred Amounts from Changes in Differences Between Employer Contributions and Proportionate Share of Pension Expense
X88700	Nonstate	Canaan Valley Public Service District	(14,171)	703	1,396	2,099	(65)	(8,339)	(5,710)	(8,374)	1,595	1,042	2,637
X88900	Nonstate	McDowell County Solid Waste Authority	(5,274)	267	920	1,187	(13)	(3,162)	(6,710)	(8,885)	605	(1,670)	(1,065)
X89000	Nonstate	Monongalia County Urban Mass Transit Authority	(10,685)	530	2,009	2,539	(26)	(6,287)	(7,405)	(13,078)	1,203	(6,094)	(4,891)
X89100	Nonstate	Ohio County Development Authority	(199,744)	9,909	68,848	78,757	(494)	(117,541)	-	(118,035)	22,488	71,402	93,890
X89200	Nonstate	Berkley County Farmland Protection	(8,923)	443	7,274	6,831	(22)	(5,251)	(86)	(5,339)	1,005	5,294	6,299
X89400	Nonstate	Midland Trail Scenic Highway	(3,271)	162	10,539	10,701	(8)	(1,925)	(8,662)	(10,595)	368	(2,366)	(1,998)
X89500	Nonstate	City of Mount Hope	(101,646)	5,042	137,976	143,018	(252)	(59,814)	(60,066)	(60,066)	11,444	55,014	66,458
X89600	Nonstate	Tomlinson Public Service District	(40,985)	2,033	52,087	54,120	(101)	(24,118)	(24,219)	(24,219)	4,614	22,812	27,426
X89700	Nonstate	Stevens Consecrational Center	(844,911)	41,913	1,197,320	1,239,233	(2,091)	(497,193)	(499,284)	(499,284)	95,123	448,336	543,459
X89775	Nonstate	Shady Spring Public Service District	(93,386)	4,633	140,477	145,110	(231)	(54,954)	(55,185)	(55,185)	10,514	48,108	58,622
X89800	Nonstate	Capon Bridge Public Library	(3,319)	165	4,992	5,157	(8)	(1,953)	(1,961)	(1,961)	374	1,710	2,084
X89900	Nonstate	Oakland Public Service District	(8,590)	426	12,922	13,348	(21)	(5,055)	(5,076)	(5,076)	967	4,425	5,392
X90001	Nonstate	Public Defender Corporation - 1st Judicial Circuit	(133,550)	6,625	2,070	8,695	(330)	(78,588)	(4,699)	(83,616)	15,936	(2,009)	13,027
X90002	Nonstate	Public Defender Corporation - 2nd Judicial Circuit	(54,872)	2,722	1,724	4,446	(136)	(32,290)	(4,526)	(36,952)	6,178	(2,059)	4,119
X90004	Nonstate	Public Defender Corporation - 4th Judicial Circuit	(155,074)	7,693	152,758	160,451	(384)	(91,254)	(91,638)	(91,638)	17,459	90,077	107,536
X90005	Nonstate	Public Defender Corporation - 5th Judicial Circuit	(112,012)	5,557	15,621	21,178	(277)	(65,914)	(1,976)	(68,167)	12,611	9,075	21,686
X90006	Nonstate	Public Defender Corporation - 6th & 24th Judicial Circuit	(222,138)	11,020	9,718	20,738	(550)	(130,718)	(3,292)	(134,560)	25,009	13,915	38,924
X90007	Nonstate	Public Defender Corporation - 7th Judicial Circuit	(70,030)	3,474	2,747	6,221	(173)	(41,210)	(41,383)	(41,383)	7,884	(2,203)	5,681
X90008	Nonstate	Public Defender Corporation - 8th Judicial Circuit	(25,144)	2,587	3,659	6,246	(129)	(30,684)	(2,901)	(33,714)	5,871	(923)	4,948
X90009	Nonstate	Public Defender Corporation - 9th Judicial Circuit	(120,314)	5,968	23,578	29,546	(298)	(70,799)	(73,014)	(73,014)	13,545	5,603	19,148
X90010	Nonstate	Public Defender Corporation - 10th Judicial Circuit	(150,423)	7,462	29,098	36,560	(372)	(88,517)	(1,917)	(88,889)	16,935	11,116	28,051
X90011	Nonstate	Public Defender Corporation - 11th Judicial Circuit	(74,512)	3,696	7,908	11,604	(184)	(43,847)	(1,968)	(45,999)	8,389	3,942	12,331
X90012	Nonstate	Public Defender Corporation - 12th Judicial Circuit	(66,652)	3,306	2,918	6,224	(165)	(39,222)	(1,206)	(40,593)	7,904	972	8,876
X90013	Nonstate	Public Defender Corporation - 13th Judicial Circuit	(63,417)	18,028	16,443	34,471	(899)	(213,855)	(3,291)	(218,045)	40,915	(35,722)	5,193
X90015	Nonstate	Public Defender Corporation - 15th Judicial Circuit	(112,116)	5,562	5,562	5,562	(277)	(65,975)	(14,215)	(80,467)	12,622	(9,711)	2,911
X90018	Nonstate	Public Defender Corporation - 18th Judicial Circuit	(46,616)	2,312	368	2,680	(115)	(27,431)	(3,055)	(30,601)	5,248	(2,956)	2,292
X90023	Nonstate	Public Defender Corporation - 23rd Judicial Circuit	(300,248)	14,894	16,072	30,966	(743)	(176,683)	(10,940)	(188,366)	33,803	1,191	34,994
X90025	Nonstate	Public Defender Corporation - 25th Judicial Circuit	(92,811)	4,604	11,889	16,493	(230)	(54,615)	(20,380)	(75,225)	10,449	1,932	12,381
X90028	Nonstate	Public Defender Corporation - 28th Judicial Circuit	(40,467)	2,007	901	2,908	(100)	(23,813)	(835)	(24,748)	4,556	101	6,857
X90030	Nonstate	Public Defender Corporation - 30th Judicial Circuit	(64,330)	3,191	7,912	11,103	(159)	(37,855)	(3,140)	(41,154)	7,243	(352)	6,891
X99003	Nonstate	Boone County Board of Education	(1,226)	61	660	721	(3)	(722)	(2,740)	(3,465)	138	(869)	(731)
X99008	Nonstate	Clay County Board of Education	-	-	-	-	-	-	(547)	(547)	-	(1,079)	(1,079)
X99011	Nonstate	Gilmer County Board of Education	-	-	-	-	-	-	(605)	(605)	-	(474)	(474)
X99015	Nonstate	Logan County Board of Education	(1,645)	82	1,725	1,807	(5)	(968)	-	(605)	185	932	1,117
X99018	Nonstate	Jackson County Board of Education	(2,213)	110	149	259	(4)	(1,302)	(143)	(1,450)	249	(51)	198
X99019	Nonstate	Jefferson County Board of Education	-	-	-	-	-	-	-	-	-	(186)	(186)
X99025	Nonstate	Marion County Board of Education	(2,901)	144	1,288	1,432	(7)	(1,707)	(74)	(1,788)	327	388	715
X99028	Nonstate	Lincoln County Board of Education	(2,170)	108	272	380	(5)	(1,277)	(314)	(1,596)	244	35	279
X99031	Nonstate	McDowell County Board of Education	(2,303)	114	163	277	(6)	(1,355)	(1,689)	(3,050)	259	(1,006)	(747)
X99034	Nonstate	Nicholas County Board of Education	(1,387)	69	1,499	1,568	(3)	(816)	(178)	(997)	156	816	772
X99035	Nonstate	Ohio County Board of Education	-	-	-	-	-	-	-	-	-	(550)	(550)
X99036	Nonstate	Pendleton County Board of Education	(1,656)	82	369	451	(4)	(974)	(138)	(1,116)	186	(74)	112
X99037	Nonstate	Pocharone County Board of Education	(1,384)	69	69	69	(3)	(814)	(1,992)	(2,809)	156	(152)	4
X99040	Nonstate	Tyler County Board of Education	(837)	42	128	170	(2)	(493)	(283)	(778)	94	(46)	48
X99041	Nonstate	Hancock County Board of Education	(498)	25	25	25	(1)	(293)	(1,402)	(1,696)	56	(629)	(473)
X99042	Nonstate	Putnam County Board of Education	-	-	-	-	-	-	-	-	-	(284)	(284)
X99045	Nonstate	Wyoming County Board of Education	(1,196)	59	108	167	(3)	(704)	(22)	(729)	135	634	769
X99060	Nonstate	Raleigh County Board of Education	(1,286)	64	30	94	(3)	(757)	(1,917)	(2,677)	145	(375)	(230)
X99061	Nonstate	Harrison County Board of Education	-	-	-	-	-	-	-	-	-	(111)	(111)
			<u>\$(2,582,522,000)</u>	<u>\$ 12,811,000</u>	<u>\$ 22,340,007</u>	<u>\$ 351,511,007</u>	<u>\$ (639,000)</u>	<u>\$(151,970,000)</u>	<u>\$(22,340,007)</u>	<u>\$(174,949,007)</u>	<u>\$ 29,075,000</u>	<u>\$ 29,075,000</u>	<u>\$ 29,075,000</u>

The accompanying notes are an integral part of this schedule.

# WEST VIRGINIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM

## NOTES TO SCHEDULES OF EMPLOYER ALLOCATIONS AND PENSION AMOUNTS BY EMPLOYER

### 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Introduction - The Government Accounting Standards Board (GASB) Statement No. 68, *Accounting and Financial Reporting for Pensions*, establishes financial reporting requirements for governments that provide employees with pension benefits. GASB 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, 2018. 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, 2017 rolled forward to June 30, 2018, 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 3.92 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):

<u>Measurement date June 30</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>	<u>Total</u>
Amount	\$ (488,025)	\$ 212,961	\$ 445,320	\$ (449,637)	\$ (128,633)			
Recognition period (years)	5.00	5.00	5.00	5.00	5.00			
Amount reconized 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)	(25,727)	131,657	(213,260)	(81,603)
2019	-	42,589	89,064	(89,928)	(25,727)	131,653	(115,655)	15,998
2020	-	-	89,064	(89,928)	(25,727)	89,064	(115,655)	(26,591)
2021	-	-	-	(89,925)	(25,727)	-	(115,652)	(115,652)
2022	-	-	-	-	(25,725)	-	(25,725)	(25,725)
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)	(102,906)	220,717	(372,687)	(151,970)
2019	-	-	89,064	(179,853)	(77,179)	89,064	(257,032)	(167,968)
2020	-	-	-	(89,925)	(51,452)	-	(141,377)	(141,377)
2021	-	-	-	-	(25,725)	-	(25,725)	(25,725)



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>2018</u>	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>	<u>Total</u>
Amount	\$ 152,277	\$ 674	\$ (1,271)	\$ 16,954			
Recognition period (years)	4.00	4.11	4.03	3.92			
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)	4,325	42,556	(316)	42,240
2019	-	164	(316)	4,325	4,489	(316)	4,173
2020	-	18	(316)	4,325	4,343	(316)	4,027
2021	-	-	(7)	3,979	3,979	(7)	3,972
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)	12,629	12,811	(639)	12,172
2019	-	18	(323)	8,304	8,322	(323)	7,999
2020	-	-	(7)	3,979	3,979	(7)	3,972

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>Outflows of Resources</u>	<u>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 ASSET (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>\$ (1,040,033,000)</u>	<u>\$ (258,252,000)</u>	<u>\$ 403,124,000</u>