

West Virginia Public Employees' Retirement System

*Administered by
The West Virginia Consolidated Public Retirement Board*

2019



**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, 2019

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, 2019

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INDEPENDENT AUDITOR'S REPORT

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

Report on the Schedules

We have audited the accompanying schedule of employer allocations of the West Virginia Public Employees' Retirement System (PERS), administered by the West Virginia Consolidated Public Retirement Board, as of and for the year ended June 30, 2019, 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, 2019, 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.

The Virginia Center
1411 Virginia Street, East | Suite 100
Charleston, WV 25301

MAIN (304) 343-4126
FAX (304) 343-8008

Towne Square | 201 Third Street
PO Box 149
Parkersburg, WV 26102

MAIN (304) 485-6584
FAX (304) 485-0971

Wharf District
68 Clay Street | Suite C
Morgantown, WV 26501

MAIN (304) 554-3371
FAX (304) 554-3410

suttlecpas.com
cpa@suttlecpas.com

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, 2019, 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, 2019, and our report thereon dated October 15, 2019, 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
March 5, 2020

WEST VIRGINIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
Schedule of Employer Allocations
As of and for the Year Ended June 30, 2019

Employer Number	State/ Nonstate	Employer Name	Employer Contributions	Allocation Percentage
778000	State	Jobs Investment Trust Board	\$ 28,525	0.019430%
930100	State	WV Housing Development Fund	565,367	0.385094%
930200	State	WV Secondary School Activities Commission	45,010	0.030658%
990000	State	State Bar	126,388	0.086088%
100	State	Governors Office	237,586	0.161829%
201	State	Dept of Admin Secretary's Office	40,175	0.027365%
203	State	Consolidated Public Retirement Board	410,522	0.279623%
209	State	Dept of Admin - Finance	111,983	0.076276%
210	State	IS&C	1,075,502	0.732568%
211	State	General Services	402,778	0.274348%
213	State	Purchasing	172,187	0.117284%
214	State	Surplus Property	42,525	0.028966%
215	State	Travel Management	36,950	0.025168%
216	State	Fleet Management	31,043	0.021145%
218	State	BRIM	146,076	0.099498%
219	State	Grievance Board	69,225	0.047152%
220	State	Ethics Commission	42,361	0.028854%
221	State	Public Defender	106,877	0.072798%
222	State	Personnel	299,163	0.203772%
225	State	PEIA	228,607	0.155714%
228	State	WV Prosecuting Attorney's Institute	23,469	0.015986%
231	State	Office of Technology	25,395	0.017298%
232	State	Retiree Health Benefit Trust Fund	7,569	0.005156%
233	State	Real Estate Division	68,825	0.046880%
303	State	Division of Banking	161,185	0.109790%
304	State	Division of Tourism	116,972	0.079674%
305	State	Division of Forestry	371,110	0.252778%
306	State	WV Geological Survey	146,698	0.099922%
307	State	WV Development Office	495,189	0.337293%
308	State	WV Division of Labor	254,357	0.173253%
310	State	Division of Natural Resources	2,627,187	1.789484%
311	State	WV Environmental Quality Board	10,324	0.007032%
312	State	WV Solid Waste Management Board	44,490	0.030304%
313	State	Department of Environmental Protection	3,839,543	2.615269%
314	State	WV Office of Miners' Health, Safety & Training	674,264	0.459269%
315	State	Oil & Gas Conservation Commission	4,769	0.003248%
316	State	WV Water Development Authority	89,275	0.060809%
319	State	Miner's Health Safety & Training	3,749	0.002554%
323	State	Workforce West Virginia	1,125,680	0.766746%
327	State	WV Commerce Office of the Secretary	54,759	0.037299%
328	State	WV Division of Energy	18,138	0.012355%
431	State	Department of Education & the Arts	857	0.000584%
432	State	WV Division of Culture & History	350,140	0.238495%
433	State	WV Library Commission	127,682	0.086969%
439	State	Educational Broadcasting Authority	257,650	0.175496%
441	State	WV Higher Education Policy Commission	8,200	0.005585%
501	State	Department of Health & Human Resources - Secretary	32,204	0.021935%
505	State	Board of Barbers & Cosmetologists	23,360	0.015911%
506	State	Department of Health & Human Resources - Health	7,583,730	5.165587%
507	State	Health Care Authority	59,417	0.040471%
508	State	Bureau of Senior Services	148,848	0.101386%
509	State	Hospital Finance Authority	5,993	0.004082%

The accompanying notes are an integral part of this schedule

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Employer Number	State/ Nonstate	Employer Name	Employer Contributions	Allocation Percentage
510	State	WV Human Rights Commission	61,073	0.041599%
511	State	Department of Health & Human Resources - Human Ser	10,990,279	7.485925%
601	State	Department of Military Affairs & Public Safety - Secretary	69,927	0.047630%
603	State	Adjutant General	2,383,039	1.623185%
605	State	Parole Board	40,913	0.027868%
606	State	Division of Homeland Security and Emergency Management	148,248	0.100978%
608	State	West Virginia Division of Corrections	13,283,372	9.047844%
612	State	State Police	1,270,707	0.865530%
613	State	Division of Veterans Affairs	654,104	0.445537%
618	State	Veterans Home	112,320	0.076506%
619	State	State Fire Commission	195,821	0.133382%
620	State	Division of Criminal Justice Services	133,227	0.090746%
622	State	WV Division of Protective Services	158,337	0.107850%
701	State	State Tax Department - Office of the Secretary	53,100	0.036169%
702	State	State Tax Department	1,497,289	1.019864%
703	State	State Budget Office	38,962	0.026539%
704	State	WV Offices of the Insurance Commissioner	1,113,737	0.758612%
705	State	Lottery	783,098	0.533400%
706	State	Municipal Bond Commission	16,194	0.011030%
707	State	Racing Commission	147,670	0.100584%
708	State	Alcohol Beverage Control Administration	268,567	0.182932%
709	State	WV Office of Tax Appeals	20,841	0.014196%
802	State	West Virginia Division of Motor Vehicles	1,731,501	1.179396%
803	State	Division of Highways	21,561,626	14.686506%
804	State	WV State Rail Authority	39,978	0.027231%
805	State	Division of Public Transit	46,604	0.031744%
806	State	Public Port Authority	6,913	0.004709%
807	State	WV Department of Transportation Aeronautics Comm	13,111	0.008930%
808	State	DOT - Office of Admin Hearings	87,769	0.059783%
809	State	WV Parkways Authority	1,566,493	1.067002%
901	State	WV Real Estate Appraiser Licensing & Certification Board	13,166	0.008968%
902	State	Board of Funeral Service Examiners	5,066	0.003451%
903	State	WV Board of Professional Surveyors	4,906	0.003342%
904	State	Board of Counseling	8,872	0.006043%
905	State	Board of Social Work Examiners	7,105	0.004840%
906	State	WV Board of Examiners for Licensed Practical Nurses	25,355	0.017270%
907	State	WV Board of Examiners for Registered Professional Nurses	96,186	0.065516%
908	State	WV Board of Chiropractic	4,981	0.003393%
909	State	WV Board of Dental Examiners	13,800	0.009400%
911	State	Board of Occupational Therapy	3,107	0.002116%
912	State	West Virginia Board of Optometry	5,313	0.003619%
913	State	WV Board of Pharmacy	42,158	0.028716%
914	State	WV Board of Examiners of Psychologists	4,001	0.002725%
915	State	WV Medical Imaging & Radiation Therapy Technology Board of Exam	6,879	0.004686%
917	State	WV Board of Registration for Professional Engineers	40,515	0.027596%
918	State	WV Board of Accountancy	16,368	0.011149%
919	State	WV State Board of Architects	6,275	0.004274%
921	State	WV Board of Osteopathy	24,185	0.016473%
922	State	Board of Physical Therapy	11,301	0.007698%
923	State	WV Board of Veterinary Medicine	10,133	0.006902%
926	State	Public Service Commission of WV	1,180,596	0.804152%
927	State	WV Real Estate Commission	28,779	0.019603%

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930	State	WV Board of Examiners for Speech Pathology & Audiology	5,233	0.003564%
932	State	WV Division of Rehabilitation Services	1,892,949	1.289364%
935	State	WV Board of Respiratory Care	4,775	0.003252%
938	State	Board of Massage Therapy	7,510	0.005115%
939	State	WV Courthouse Facilities Improvement Authority	7,090	0.004829%
941	State	National Coal Heritage Area	13,511	0.009203%
944	State	WV Economic Development Authority	57,117	0.038905%
945	State	WV Board of Medicine	85,733	0.058396%
946	State	WV Municipal Pensions Oversight Board	22,552	0.015361%
947	State	WV ERP Board	188,935	0.128691%
1200	State	Auditor's Office	905,932	0.617067%
1300	State	Treasurer's Office	695,743	0.473899%
1400	State	Department of Agriculture	1,336,086	0.910062%
1500	State	Attorney General	1,017,933	0.693356%
1600	State	Secretary of State	240,192	0.163605%
2100	State	Senate	235,799	0.160612%
2200	State	House of Delegates	343,304	0.233838%
2300	State	Joint Committee on Government & Finance	467,268	0.318275%
2400	State	Supreme Court of Appeals	7,529,551	5.128683%
X00100	Nonstate	Barbour County Commission	167,103	0.113821%
X00200	Nonstate	Berkeley County Commission	1,107,294	0.754223%
X00300	Nonstate	Boone County Commission	304,919	0.207693%
X00400	Nonstate	Braxton County Commission	201,879	0.137508%
X00500	Nonstate	Brooke County Commission	168,268	0.114614%
X00600	Nonstate	Cabell County Commission	655,330	0.446372%
X00700	Nonstate	Calhoun County Commission	76,159	0.051875%
X00800	Nonstate	Clay County Commission	77,147	0.052548%
X00900	Nonstate	Doddridge County Commission	282,566	0.192467%
X01000	Nonstate	Fayette County Commission	364,306	0.248144%
X01100	Nonstate	Gilmer County Commission	54,779	0.037312%
X01200	Nonstate	Grant County Commission	172,838	0.117727%
X01300	Nonstate	Greenbrier County Commission	338,552	0.230602%
X01400	Nonstate	Hampshire County Commission	302,460	0.206018%
X01500	Nonstate	Hancock County Commission	286,042	0.194835%
X01600	Nonstate	Hardy County Commission	167,537	0.114116%
X01700	Nonstate	Harrison County Commission	1,009,356	0.687513%
X01800	Nonstate	Jackson County Commission	308,188	0.209919%
X01900	Nonstate	Jefferson County Commission	764,562	0.520774%
X02000	Nonstate	Kanawha County Commission	1,454,855	0.990961%
X02100	Nonstate	Lewis County Commission	245,654	0.167325%
X02200	Nonstate	Lincoln County Commission	155,894	0.106186%
X02300	Nonstate	Logan County Commission	524,224	0.357070%
X02400	Nonstate	McDowell County Commission	229,437	0.156279%
X02500	Nonstate	Marion County Commission	569,130	0.387658%
X02600	Nonstate	Marshall County Commission	487,408	0.331993%
X02700	Nonstate	Mason County Commission	240,311	0.163686%
X02800	Nonstate	Mercer County Commission	415,920	0.283300%
X02900	Nonstate	Mineral County Commission	239,548	0.163166%
X03000	Nonstate	Mingo County Commission	214,125	0.145849%
X03100	Nonstate	Monongalia County Commission	936,564	0.637932%
X03200	Nonstate	Monroe County Commission	107,627	0.073309%
X03300	Nonstate	Morgan County Commission	195,621	0.133245%

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WEST VIRGINIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
Schedule of Employer Allocations
As of and for the Year Ended June 30, 2019

Employer Number	State/ Nonstate	Employer Name	Employer Contributions	Allocation Percentage
X03400	Nonstate	Nicholas County Commission	188,656	0.128501%
X03500	Nonstate	Ohio County Commission	391,380	0.266585%
X03600	Nonstate	Pendleton County Commission	115,000	0.078331%
X03700	Nonstate	Pleasants County Commission	162,379	0.110603%
X03800	Nonstate	Pocahontas County Commission	170,278	0.115983%
X03900	Nonstate	Preston County Commission	320,064	0.218009%
X04000	Nonstate	Putnam County Commission	439,079	0.299075%
X04100	Nonstate	Raleigh County Commission	602,699	0.410523%
X04200	Nonstate	Randolph County Commission	262,417	0.178743%
X04201	Nonstate	Randolph County Emergency Squad	4,032	0.002746%
X04300	Nonstate	Ritchie County Commission	124,144	0.084560%
X04400	Nonstate	Roane County Commission	133,487	0.090923%
X04500	Nonstate	Summers County Commission	145,089	0.098826%
X04600	Nonstate	Taylor County Commission	149,835	0.102059%
X04700	Nonstate	Tucker County Commission	151,037	0.102877%
X04800	Nonstate	Tyler County Commission	173,181	0.117961%
X04900	Nonstate	Upshur County Commission	255,486	0.174022%
X04901	Nonstate	Upshur County Development Authority	12,586	0.008573%
X05000	Nonstate	Wayne County Commission	301,852	0.205604%
X05100	Nonstate	Webster County Commission	108,988	0.074236%
X05200	Nonstate	Wetzel County Commission	273,233	0.186110%
X05300	Nonstate	Wirt County Commission	44,997	0.030649%
X05400	Nonstate	Wood County Commission	604,625	0.411835%
X05500	Nonstate	Wyoming County Commission	268,979	0.183213%
X10100	Nonstate	Barbour County Health Department	26,717	0.018198%
X10200	Nonstate	Berkeley County Health Department	78,769	0.053653%
X10300	Nonstate	Boone County Health Department	17,527	0.011938%
X10400	Nonstate	Braxton County Health Department	10,321	0.007030%
X10500	Nonstate	Brooke County Health Department	19,841	0.013515%
X10600	Nonstate	Cabell-Huntington Health Department	153,095	0.104279%
X10800	Nonstate	Clay County Health Department	40,265	0.027426%
X10900	Nonstate	Doddridge County Health Department	19,802	0.013488%
X11000	Nonstate	Fayette County Health Department	16,677	0.011359%
X11100	Nonstate	Gilmer County Health Department	8,070	0.005497%
X11101	Nonstate	Gilmer County Health Center	2,400	0.001635%
X11200	Nonstate	Grant County Health Department	23,640	0.016102%
X11300	Nonstate	Greenbrier County Board of Health	30,252	0.020606%
X11400	Nonstate	Hampshire County Health Department	23,957	0.016318%
X11500	Nonstate	Hancock County Board of Health	19,847	0.013519%
X11600	Nonstate	Hardy County Health Department	21,083	0.014360%
X11700	Nonstate	Harrison-Clarksburg Health Department	56,972	0.038806%
X11800	Nonstate	Jackson County Health Department	24,409	0.016626%
X11900	Nonstate	Jefferson County Health Department	49,469	0.033695%
X12000	Nonstate	Kanawha Charleston Health Department	104,905	0.071455%
X12100	Nonstate	Lewis County Health Department	13,323	0.009075%
X12200	Nonstate	Lincoln County Health Department	13,473	0.009177%
X12300	Nonstate	Logan County Board of Health	18,835	0.012829%
X12400	Nonstate	McDowell County Health Department	8,867	0.006040%
X12500	Nonstate	Marion County Health Department	29,809	0.020304%
X12600	Nonstate	Marshall County Health Department	17,555	0.011957%
X12700	Nonstate	Mason County Health Department	13,945	0.009499%
X12800	Nonstate	Mercer County Board of Health	39,688	0.027033%

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, 2019

Employer Number	State/ Nonstate	Employer Name	Employer Contributions	Allocation Percentage
X12900	Nonstate	Mineral County Health Department	20,519	0.013976%
X13000	Nonstate	Mingo County Board of Health	17,340	0.011811%
X13100	Nonstate	Monongalia County Health Department	245,632	0.167310%
X13400	Nonstate	Nicholas County Health Department	10,606	0.007224%
X13500	Nonstate	Wheeling-Ohio County Health Department	62,814	0.042785%
X13600	Nonstate	Pendleton County Health Department	17,663	0.012031%
X13800	Nonstate	Pocahontas County Board of Health	7,853	0.005349%
X13900	Nonstate	Preston County Health Department	19,905	0.013558%
X14100	Nonstate	Beckley-Raleigh County Board of Health	58,791	0.040045%
X14200	Nonstate	Randolph-Elkins Health Department	57,923	0.039454%
X14500	Nonstate	Summers County Health Department	11,267	0.007674%
X14600	Nonstate	Grafton-Taylor County Board of Health	67,557	0.046016%
X14700	Nonstate	Tucker County Health Department	10,424	0.007100%
X14900	Nonstate	Upshur-Buckhannon Health Department	16,624	0.011323%
X15000	Nonstate	Wayne County Health Department	18,271	0.012445%
X15100	Nonstate	Webster County Health Department	7,697	0.005243%
X15200	Nonstate	Wetzel-Tyler Health Department	12,992	0.008849%
X15400	Nonstate	Mid-Ohio Valley Health Department	166,780	0.113601%
X15500	Nonstate	Wyoming County Health Department	17,168	0.011694%
X20100	Nonstate	City of Montgomery	60,354	0.041110%
X20200	Nonstate	City of Follansbee	133,221	0.090742%
X20300	Nonstate	Town of Grant Town	10,218	0.006960%
X20400	Nonstate	Town of Pineville	37,078	0.025255%
X20500	Nonstate	City of Nitro	107,297	0.073084%
X20600	Nonstate	City of Williamson	14,080	0.009590%
X20601	Nonstate	Williamson Utility Board	4,730	0.003222%
X20602	Nonstate	City of Williamson Board of Parks & Rec	5,480	0.003733%
X20700	Nonstate	Town of Belle	11,156	0.007599%
X20701	Nonstate	Belle Sanitary Board	4,577	0.003118%
X20800	Nonstate	City of Hinton	72,569	0.049430%
X20900	Nonstate	City of Salem	67,499	0.045976%
X21000	Nonstate	City of Elkins	218,694	0.148961%
X21100	Nonstate	City of Wellsburg	89,876	0.061218%
X21200	Nonstate	City of Huntington	541,681	0.368961%
X21400	Nonstate	City of Lewisburg	198,182	0.134990%
X21500	Nonstate	Town of Fayetteville	91,251	0.062155%
X21600	Nonstate	City of Fairmont	497,919	0.339153%
X21700	Nonstate	Town of Bath	17,850	0.012158%
X21701	Nonstate	Berkeley Springs Water Works	24,628	0.016775%
X21800	Nonstate	City of Bridgeport	679,100	0.462563%
X21901	Nonstate	City of Charleston	1,851,601	1.261201%
X22000	Nonstate	City of Hurricane	296,174	0.201736%
X22100	Nonstate	Town of Hundred	2,041	0.001390%
X22300	Nonstate	City of Ravenswood	100,333	0.068341%
X22500	Nonstate	City of Grafton	101,690	0.069265%
X22600	Nonstate	City of Mannington	42,974	0.029271%
X22700	Nonstate	City of Parkersburg	461,525	0.314363%
X22800	Nonstate	City of Romney	78,001	0.053130%
X22900	Nonstate	City of Saint Albans	193,319	0.131677%
X23000	Nonstate	Mary H Weir Public Library	22,112	0.015061%
X23001	Nonstate	City of Weirton	218,277	0.148677%
X23002	Nonstate	Weirton Area Water Board	106,894	0.072810%

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WEST VIRGINIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
Schedule of Employer Allocations
As of and for the Year Ended June 30, 2019

Employer Number	State/ Nonstate	Employer Name	Employer Contributions	Allocation Percentage
X23003	Nonstate	City of Weirton Sanitary Board	92,315	0.062879%
X23004	Nonstate	City of Weirton Board of Park Commissioners	19,265	0.013122%
X23100	Nonstate	City of Weston	39,597	0.026971%
X23200	Nonstate	Town of Rivesville	14,344	0.009770%
X23300	Nonstate	City of Clarksburg	492,779	0.335652%
X23500	Nonstate	City of Saint Marys	54,580	0.037177%
X23600	Nonstate	Town of Fairview	5,773	0.003932%
X23700	Nonstate	City of Buckhannon	336,061	0.228905%
X23802	Nonstate	City of Charles Town	195,823	0.133383%
X23900	Nonstate	Town of Matewan	2,464	0.001678%
X23901	Nonstate	Town of Matewan Water Department	18,449	0.012566%
X24001	Nonstate	City of McMechen	50,458	0.034369%
X24100	Nonstate	City of Beckley	587,137	0.399923%
X24200	Nonstate	City of Philippi	146,834	0.100015%
X24300	Nonstate	City of Paden City	48,234	0.032854%
X24400	Nonstate	City of Dunbar	93,324	0.063567%
X24500	Nonstate	City of Keyser	141,739	0.096544%
X24600	Nonstate	Town of Elizabeth	20,495	0.013960%
X24700	Nonstate	City of South Charleston	403,831	0.275066%
X24800	Nonstate	Town of Farmington	10,296	0.007013%
X24900	Nonstate	City of Summersville	187,860	0.127959%
X25000	Nonstate	Town of Grantsville	24,730	0.016845%
X25100	Nonstate	City of Benwood	91,315	0.062198%
X25200	Nonstate	Town of West Union	36,599	0.024929%
X25300	Nonstate	City of Bluefield	306,341	0.208661%
X25400	Nonstate	City of Cameron	16,589	0.011299%
X25500	Nonstate	City of Shinnston	73,583	0.050120%
X25600	Nonstate	City of Kingwood	88,357	0.060184%
X25700	Nonstate	Town of Monongah	37,345	0.025437%
X25800	Nonstate	Town of Moorefield	129,443	0.088169%
X25900	Nonstate	Town of Franklin	30,626	0.020861%
X26000	Nonstate	City of Oak Hill	137,453	0.093625%
X26100	Nonstate	Town of Davis	19,446	0.013245%
X26200	Nonstate	City of New Martinsville	305,364	0.207996%
X26300	Nonstate	Town of Athens	47,123	0.032097%
X26600	Nonstate	City of Williamstown	84,460	0.057529%
X26700	Nonstate	City of Gary	13,579	0.009249%
X26800	Nonstate	City of Mullens	10,793	0.007352%
X26900	Nonstate	City of Ripley	176,042	0.119909%
X27000	Nonstate	City of Princeton	126,955	0.086474%
X27001	Nonstate	Princeton Sanitary Board	84,255	0.057390%
X27100	Nonstate	City of Spencer	38,802	0.026430%
X27200	Nonstate	Town of Sophia	29,078	0.019806%
X27300	Nonstate	City of Madison	56,231	0.038301%
X27400	Nonstate	City of Stonewood	42,767	0.029130%
X27500	Nonstate	Town of Marlinton	39,258	0.026740%
X27600	Nonstate	City of Glen Dale	93,346	0.063582%
X27700	Nonstate	Town of Anmoore	45,920	0.031278%
X27800	Nonstate	City of Belmont	26,134	0.017801%
X28000	Nonstate	City of Glenville	13,466	0.009172%
X28100	Nonstate	City of Kenova	104,979	0.071505%
X28200	Nonstate	Town of Nutter Fort	76,738	0.052269%

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, 2019

Employer Number	State/ Nonstate	Employer Name	Employer Contributions	Allocation Percentage
X28300	Nonstate	Town of Middlebourne	28,049	0.019105%
X28400	Nonstate	Town of Gauley Bridge	5,202	0.003543%
X28500	Nonstate	Town of Clendenin	15,652	0.010661%
X28600	Nonstate	Town of Wardensville	8,869	0.006041%
X28700	Nonstate	Town of Marmet	50,830	0.034622%
X28800	Nonstate	Village of Barboursville	279,853	0.190619%
X28900	Nonstate	Town of Union	10,972	0.007473%
X29000	Nonstate	Town of Winfield	52,563	0.035803%
X29100	Nonstate	Town of Ansted	24,621	0.016770%
X29200	Nonstate	City of White Sulphur Springs	89,884	0.061224%
X29300	Nonstate	City of Parsons	35,829	0.024405%
X29400	Nonstate	Town of Clay	16,303	0.011105%
X29500	Nonstate	Town of New Haven	19,828	0.013506%
X29600	Nonstate	City of Thomas	16,484	0.011228%
X29700	Nonstate	Town of Hamlin	11,572	0.007882%
X29800	Nonstate	Town of Capon Bridge	7,371	0.005021%
X29900	Nonstate	City of Milton	76,506	0.052111%
X29901	Nonstate	City of Milton Water Department	46,855	0.031915%
X30000	Nonstate	City of Richwood	34,608	0.023573%
X30100	Nonstate	City of Logan	37,627	0.025629%
X30101	Nonstate	City of Logan Sanitary Board	8,349	0.005687%
X30200	Nonstate	City of Welch	120,536	0.082102%
X50100	Nonstate	Center Public Service District	12,665	0.008627%
X50200	Nonstate	Moundsville-Marshall County Public Library	28,336	0.019301%
X50500	Nonstate	Williamson Housing Authority	43,380	0.029548%
X50600	Nonstate	Nitro Regional Wastewater Utility	48,375	0.032950%
X50800	Nonstate	Charleston Sanitary Board	422,702	0.287919%
X50900	Nonstate	Huntington WV Housing Authority	118,654	0.080820%
X51000	Nonstate	City of Saint Albans Municipal Water and Sewer	140,885	0.095962%
X51200	Nonstate	Upshur County Public Library	14,977	0.010201%
X51300	Nonstate	Weston Sanitary Board	34,493	0.023495%
X51400	Nonstate	Pocahontas Memorial Hospital	685,480	0.466908%
X51600	Nonstate	Wheeling Ohio County Airport	20,641	0.014059%
X51800	Nonstate	Charleston-Kanawha Housing Authority	267,979	0.182531%
X52100	Nonstate	Greater Huntington Park & Recreation District	99,204	0.067572%
X52200	Nonstate	Buckhannon Housing Authority	15,747	0.010726%
X52300	Nonstate	Huntington Sanitary Board	319,995	0.217962%
X52301	Nonstate	Huntington Stormwater Utility	55,642	0.037900%
X52700	Nonstate	Charles W Gibson Public Library	5,675	0.003865%
X52800	Nonstate	Parkersburg Utility Board	342,792	0.233490%
X53200	Nonstate	Saint Albans Housing Authority	12,756	0.008689%
X53300	Nonstate	Charleston Urban Renewal Authority	13,030	0.008875%
X53400	Nonstate	Housing Authority of City of South Charleston	22,971	0.015646%
X53600	Nonstate	Beckley Raleigh County Convention Center	14,981	0.010204%
X53700	Nonstate	Keyser-Mineral County Library	13,148	0.008956%
X53800	Nonstate	Wheeling Housing Authority	114,121	0.077732%
X53900	Nonstate	Kanawha Falls Public Service District	34,782	0.023691%
X54100	Nonstate	North Beckley Public Service District	62,181	0.042354%
X54200	Nonstate	Cabell County Public Library	257,852	0.175633%
X54400	Nonstate	City County Building Management Commission	11,729	0.007989%
X54500	Nonstate	Ohio County Public Library	71,984	0.049031%
X54900	Nonstate	Raleigh County Public Library	58,961	0.040161%

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WEST VIRGINIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
Schedule of Employer Allocations
As of and for the Year Ended June 30, 2019

Employer Number	State/ Nonstate	Employer Name	Employer Contributions	Allocation Percentage
X55000	Nonstate	South Charleston Public Library	33,698	0.022953%
X55100	Nonstate	Bluefield Sanitary Board	150,457	0.102482%
X55300	Nonstate	Greenbrier Valley Airport Authority	65,442	0.044575%
X55400	Nonstate	Central West Virginia Regional Airport Authority	337,597	0.229951%
X55401	Nonstate	Raleigh County Memorial Airport	31,134	0.021207%
X55500	Nonstate	Kanawha County Parks & Recreation	65,656	0.044721%
X55600	Nonstate	Morgantown Public Library	67,104	0.045707%
X55800	Nonstate	City of South Charleston Sanitary Board	88,569	0.060328%
X55900	Nonstate	West Virginia Association of Counties	16,760	0.011416%
X56100	Nonstate	Pretera Center	5,162	0.003516%
X56300	Nonstate	Martinsburg Public Library	59,169	0.040302%
X56500	Nonstate	Elkins Housing Authority	14,190	0.009665%
X56700	Nonstate	Parkersburg & Wood County Public Library	77,933	0.053083%
X56800	Nonstate	Union Public Service District	42,141	0.028704%
X56900	Nonstate	Kingwood Water Works	37,579	0.025597%
X57100	Nonstate	Lubeck Public Service District	76,191	0.051897%
X57200	Nonstate	Sissonville Public Service District	30,264	0.020614%
X57300	Nonstate	BCKP Regional Intergovernmental Council	43,088	0.029349%
X57400	Nonstate	Fayette County Public Library	38,701	0.026361%
X57600	Nonstate	Dunbar Sanitary Board	44,296	0.030172%
X57700	Nonstate	Point Pleasant Housing Authority	25,566	0.017414%
X57900	Nonstate	Claywood Park Public Service District	86,857	0.059162%
X58000	Nonstate	Region 8 Planning & Development Council	69,313	0.047212%
X58300	Nonstate	Greenbrier Valley Conservation District	3,208	0.002185%
X58400	Nonstate	City of Spencer Sanitary Board	7,135	0.004860%
X58600	Nonstate	City of Spencer Waterworks	32,816	0.022352%
X58700	Nonstate	Mid Ohio Valley Regional Airport	45,096	0.030717%
X58800	Nonstate	Brooke County Public Library	9,786	0.006666%
X58900	Nonstate	Region VII Planning & Development Council	27,544	0.018761%
X59000	Nonstate	Region 4 Planning & Development Council	31,949	0.021762%
X59100	Nonstate	Craft Memorial Library	20,856	0.014206%
X59200	Nonstate	Green Acres Regional Center Inc	65,059	0.044314%
X59300	Nonstate	Region 1 Planning & Development Council	39,760	0.027082%
X59500	Nonstate	Lavalette Public Service District	55,476	0.037787%
X59600	Nonstate	Clarksburg Water Board	235,511	0.160416%
X59700	Nonstate	Craigsville Public Service District	58,768	0.040029%
X59800	Nonstate	Nettie-Leivasy Public Service District	23,947	0.016311%
X59900	Nonstate	Putnam County Parks & Recreation Commission	28,512	0.019421%
X60000	Nonstate	Spencer Housing Authority	26,950	0.018357%
X60200	Nonstate	Region II Planning & Development Council	25,174	0.017147%
X60300	Nonstate	Valley Healthcare System	2,054	0.001399%
X60400	Nonstate	Buffalo Creek Public Service District	45,602	0.031061%
X60600	Nonstate	Shortline Public Service District	11,327	0.007715%
X60700	Nonstate	Boone Madison Public Library	6,813	0.004641%
X61200	Nonstate	Armstrong Deepwater Public Service District	12,816	0.008729%
X61300	Nonstate	Kyova Interstate Planning Commission	38,492	0.026218%
X61400	Nonstate	Wood County Parks & Recreation Commission	9,517	0.006482%
X61600	Nonstate	Beckley Housing Authority	43,331	0.029515%
X61800	Nonstate	Central WV Transit Authority	125,450	0.085449%
X61900	Nonstate	Marion County Parks & Recreation Commission	36,361	0.024767%
X62100	Nonstate	Wetzel County Hospital	255,777	0.174220%
X62200	Nonstate	Clarksburg-Harrison Public Library	35,046	0.023871%

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WEST VIRGINIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
Schedule of Employer Allocations
As of and for the Year Ended June 30, 2019

Employer Number	State/ Nonstate	Employer Name	Employer Contributions	Allocation Percentage
X62300	Nonstate	Ohio County Public Service District	22,479	0.015311%
X62500	Nonstate	Greenbrier Public Service District #1	20,505	0.013967%
X62700	Nonstate	Ohio Valley Regional Transportation Authority	200,972	0.136890%
X62800	Nonstate	Berkeley County Public Service Water District	318,332	0.216829%
X62900	Nonstate	Parkersburg Housing Authority	71,937	0.048999%
X63000	Nonstate	Marion County Public Library	56,018	0.038156%
X63100	Nonstate	Mason County Public Service District	72,864	0.049631%
X63200	Nonstate	Monroe County Public Library	2,688	0.001831%
X63300	Nonstate	Kanawha County Emergency Ambulance Authority	142,282	0.096914%
X63400	Nonstate	Southern Jackson County Public Service District	26,210	0.017853%
X63500	Nonstate	Jackson County Public Library	21,469	0.014623%
X63800	Nonstate	Raleigh County Public Service District	63,980	0.043579%
X63900	Nonstate	Jackson County Housing Authority	31,707	0.021597%
X64200	Nonstate	Burnsville Public Utility Board	12,959	0.008827%
X64300	Nonstate	Kenova Municipal Water Works	57,226	0.038979%
X64500	Nonstate	Malden Public Service District	30,752	0.020946%
X64600	Nonstate	Boone County Parks & Recreation Board	18,786	0.012796%
X64700	Nonstate	Hardy County Rural Development Authority	11,571	0.007881%
X64800	Nonstate	Mineral Wells Public Service District	34,199	0.023294%
X64900	Nonstate	Housing Authority of Mingo County	49,140	0.033471%
X65200	Nonstate	Town of West Hamlin	29,188	0.019881%
X65300	Nonstate	Eastern Panhandle Regional Planning & Development Council	28,697	0.019547%
X65400	Nonstate	Marshall County Public Service District #1	9,466	0.006448%
X65700	Nonstate	Warm Springs Public Service District	27,479	0.018717%
X65800	Nonstate	Wilderness Public Service District	36,070	0.024569%
X65900	Nonstate	Bradley Public Service District	21,946	0.014948%
X66000	Nonstate	Wood County Recreation Commission	2,885	0.001965%
X66500	Nonstate	Raleigh County Housing Authority	45,194	0.030783%
X66600	Nonstate	Fairmont Housing Authority	82,083	0.055910%
X66700	Nonstate	Town of Beverly	26,663	0.018161%
X66900	Nonstate	Southern Conservation District	8,682	0.005914%
X67000	Nonstate	Pocahontas County Public Service District	52,360	0.035665%
X67100	Nonstate	Huttonsville Public Service District	41,585	0.028325%
X67200	Nonstate	Grant County Housing Authority	14,053	0.009572%
X67300	Nonstate	Board of Parks & Recreation Commission	76,625	0.052192%
X67400	Nonstate	Putnam County Development Authority	14,764	0.010056%
X67500	Nonstate	Taylor County Public Library	8,951	0.006097%
X67600	Nonstate	Monroe Health Center	416,691	0.283825%
X67700	Nonstate	Louis Bennett Public Library	3,000	0.002043%
X67800	Nonstate	Region VIII Solid Waste Authority	31,453	0.021424%
X67900	Nonstate	Roane County Public Library	12,447	0.008478%
X68300	Nonstate	Cool Ridge-Flat Top Public Service District	18,274	0.012447%
X68400	Nonstate	Dunbar Housing Authority	15,574	0.010608%
X68500	Nonstate	Richwood Public Library	4,035	0.002748%
X68600	Nonstate	Glenville Utility	44,307	0.030179%
X68700	Nonstate	Flatwoods Canoe Run Public Service District	65,492	0.044609%
X68800	Nonstate	Raleigh County Emergency Services	122,134	0.083190%
X68900	Nonstate	Berkeley County Development Authority	14,954	0.010186%
X69000	Nonstate	Mount Hope Housing Authority	20,364	0.013871%
X69100	Nonstate	Doddridge County Public Library	12,807	0.008723%
X69200	Nonstate	Berkeley County Public Service Sewer District	230,293	0.156862%
X69300	Nonstate	Kanawha Public Service District	46,067	0.031378%

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WEST VIRGINIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
Schedule of Employer Allocations
As of and for the Year Ended June 30, 2019

Employer Number	State/ Nonstate	Employer Name	Employer Contributions	Allocation Percentage
X69500	Nonstate	Logan County Public Service District	167,165	0.113863%
X69800	Nonstate	Workforce Investment Board of Kanawha County	27,308	0.018601%
X69901	Nonstate	Bluewell Public Service District	47,471	0.032334%
X70100	Nonstate	Ritchie County Public Library	16,799	0.011442%
X70200	Nonstate	Keyser Housing Authority	25,242	0.017193%
X70300	Nonstate	Branchland Midkiff Public Service District	13,745	0.009362%
X70500	Nonstate	Sugar Creek Public Service District	10,883	0.007413%
X70600	Nonstate	Southwestern Water District	16,236	0.011059%
X70700	Nonstate	Grant County Public Service District	24,450	0.016654%
X70800	Nonstate	Big Bend Public Service District	10,913	0.007433%
X70900	Nonstate	Benedum Airport Authority	99,264	0.067613%
X71100	Nonstate	Valley Head Public Library	1,758	0.001197%
X71200	Nonstate	Taylor County Public Service District	30,668	0.020889%
X71300	Nonstate	Webster Springs Public Service District	10,674	0.007270%
X71400	Nonstate	Eastern WV Regional Airport Authority	15,279	0.010407%
X71500	Nonstate	Huntington Cabell Wayne Animal Shelter	13,822	0.009415%
X71600	Nonstate	Boone County Housing & Redevelopment Authority	25,574	0.017419%
X71700	Nonstate	Craigsville Public Library	3,011	0.002051%
X71800	Nonstate	Charleston Convention & Visitors Bureau	45,892	0.031259%
X72000	Nonstate	Randolph County Housing Authority	59,915	0.040811%
X72100	Nonstate	Berkeley County Fire Service Board	14,880	0.010135%
X72300	Nonstate	Cowen Public Service District	33,801	0.023023%
X72400	Nonstate	Vienna Public Library	23,322	0.015886%
X72500	Nonstate	White Oak Public Service District	15,487	0.010549%
X72600	Nonstate	Marshall County Park & Recreation	28,094	0.019136%
X72700	Nonstate	Martinsburg Berkeley County Parks & Recreation Board	57,686	0.039292%
X73000	Nonstate	Elk Valley Public Service District	30,043	0.020464%
X73100	Nonstate	Lewis County Convention & Visitors Bureau	6,809	0.004638%
X73300	Nonstate	Leadsville Public Service District	15,776	0.010746%
X73500	Nonstate	Union Williams Public Service District	34,856	0.023742%
X73600	Nonstate	Coalfield Community Action Partnership Inc	282,655	0.192528%
X73900	Nonstate	Tucker County Solid Waste Authority	41,621	0.028350%
X74000	Nonstate	Hamrick Public Service District	16,843	0.011472%
X74200	Nonstate	Raleigh County Solid Waste Authority	173,698	0.118313%
X74300	Nonstate	Fayette County Solid Waste Authority	3,400	0.002316%
X74400	Nonstate	Red Sulphur Public Service District	28,362	0.019319%
X74500	Nonstate	Greenbrier County Public Service District #2	40,303	0.027452%
X74700	Nonstate	Putnam County Fire Service Board	11,201	0.007629%
X74800	Nonstate	Mercer County Solid Waste Authority	29,734	0.020253%
X74900	Nonstate	4C Economic Development Authority	38,861	0.026470%
X75000	Nonstate	Kanawha County Solid Waste Authority	7,032	0.004790%
X75200	Nonstate	Lincoln Public Service District	23,977	0.016332%
X75300	Nonstate	Sun Valley Public Service District	27,059	0.018431%
X75400	Nonstate	Pocahontas County Solid Waste Authority	18,416	0.012544%
X75600	Nonstate	Bluefield Housing Authority	42,709	0.029091%
X75800	Nonstate	Romney Public Housing Authority	15,728	0.010713%
X75900	Nonstate	Putnam County Solid Waste Authority	4,333	0.002951%
X76100	Nonstate	Pleasants County Public Library	2,365	0.001611%
X76200	Nonstate	Kingwood Parks & Recreation Commission	6,396	0.004357%
X76500	Nonstate	Swaney Memorial Library	2,008	0.001368%
X76600	Nonstate	Wood County Solid Waste Authority	6,014	0.004096%
X76800	Nonstate	Mingo County Redevelopment Authority	16,057	0.010937%

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WEST VIRGINIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
Schedule of Employer Allocations
As of and for the Year Ended June 30, 2019

Employer Number	State/ Nonstate	Employer Name	Employer Contributions	Allocation Percentage
X76900	Nonstate	Mountain Top Public Service District	15,020	0.010231%
X77200	Nonstate	Northern Jackson County Public Service District	12,615	0.008593%
X77300	Nonstate	Hammond Public Service District	15,230	0.010374%
X77400	Nonstate	Harrison County Solid Waste Authority	8,930	0.006083%
X77700	Nonstate	Midland Public Service District	31,765	0.021636%
X77800	Nonstate	Danese Public Service District	20,007	0.013628%
X77900	Nonstate	Boone County Public Service District	29,144	0.019851%
X78200	Nonstate	Grandview-Doolin Public Service District	14,281	0.009727%
X78300	Nonstate	Jefferson County Parks & Recreation Commission	31,470	0.021435%
X78400	Nonstate	Putnam Public Service District	194,772	0.132667%
X78600	Nonstate	Chestnut Ridge Public Service District	11,536	0.007858%
X78700	Nonstate	Weirton Transit Corporation	15,129	0.010305%
X78800	Nonstate	Greenbrier County Solid Waste Authority	38,083	0.025940%
X78900	Nonstate	Harpers Ferry Bolivar Public Service District	9,357	0.006373%
X79100	Nonstate	Jefferson County Public Service District	22,196	0.015119%
X79300	Nonstate	Barbour County Development Authority	4,134	0.002816%
X79400	Nonstate	Wyoming County Economic Development Authority	14,704	0.010015%
X79600	Nonstate	Northern Wayne County Public Service District	40,838	0.027816%
X79700	Nonstate	Lincoln Economic Development Authority	5,473	0.003728%
X79800	Nonstate	Gauley River Public Service District	16,585	0.011297%
X79900	Nonstate	Elkins Road Public Service District	9,498	0.006469%
X80300	Nonstate	Crab Orchard MacArthur Public Service District	43,288	0.029485%
X80500	Nonstate	Roane County Economic Development Authority	4,306	0.002933%
X80600	Nonstate	Metro Emergency Operations Center	387,672	0.264059%
X80700	Nonstate	Mercer County Airport Authority	15,060	0.010258%
X80900	Nonstate	Town of Eleanor	11,647	0.007933%
X81100	Nonstate	Wetzel County Emergency Ambulance Authority	2,816	0.001918%
X81200	Nonstate	Town of Harpers Ferry	39,682	0.027029%
X81600	Nonstate	Brooke County Public Service District	14,169	0.009651%
X81700	Nonstate	Hancock County Shelter Workshop	84,324	0.057437%
X81900	Nonstate	Hampshire County Development Authority	8,173	0.005567%
X82000	Nonstate	Crum Public Service District	13,302	0.009061%
X82100	Nonstate	Central Communications Inc	44,020	0.029984%
X82200	Nonstate	Corridor G Regional Development Authority	1,038	0.000707%
X82300	Nonstate	Tucker County Parks and Recreation Commission	2,808	0.001913%
X82400	Nonstate	Berkeley County Emergency Ambulance Authority	21,247	0.014472%
X82600	Nonstate	Raleigh County Recreation Authority	11,165	0.007605%
X82700	Nonstate	Enlarged Hepzibah Public Service District	15,260	0.010394%
X82900	Nonstate	County Commissioners Association of WV	12,598	0.008581%
X83100	Nonstate	Greenbrier County Convention & Visitor Bureau	25,059	0.017069%
X83300	Nonstate	Boone County Ambulance Authority	17,713	0.012065%
X83500	Nonstate	Hamlin-Lincoln County Public Library	13,025	0.008872%
X83700	Nonstate	Greater Paw Paw Sanitary District	7,984	0.005438%
X83900	Nonstate	Greenbrier County Housing Authority	734	0.000500%
X84100	Nonstate	Elkins-Randolph County Airport	9,258	0.006306%
X84300	Nonstate	Summers County Public Library	7,059	0.004808%
X84400	Nonstate	Ritchie County Economic Development Authority	4,500	0.003065%
X84600	Nonstate	West Virginia Municipal League	35,730	0.024337%
X84700	Nonstate	Pride Community Services Inc	139,988	0.095352%
X84900	Nonstate	Jackson County Development Authority	12,647	0.008614%
X85000	Nonstate	Five Rivers Public Library	6,055	0.004124%
X85100	Nonstate	Hardy County Public Service District	27,815	0.018946%

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WEST VIRGINIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
Schedule of Employer Allocations
As of and for the Year Ended June 30, 2019

Employer Number	State/ Nonstate	Employer Name	Employer Contributions	Allocation Percentage
X85200	Nonstate	Ritchie County Ambulance Authority	73,581	0.050119%
X85300	Nonstate	Preston County Senior Citizens Inc	41,194	0.028059%
X85500	Nonstate	Piedmont Housing Authority	16,035	0.010922%
X85700	Nonstate	Benwood-McMechen Housing Authority	26,762	0.018229%
X85800	Nonstate	Fairmont Marion County Transit Authority	106,935	0.072838%
X86000	Nonstate	Nicholas County Solid Waste Authority	16,883	0.011500%
X86100	Nonstate	Hatfield McCoy Regional Recreation Authority	93,661	0.063796%
X86400	Nonstate	City of Martinsburg	492,373	0.335375%
X86500	Nonstate	City of Point Pleasant	96,808	0.065940%
X86700	Nonstate	Norton-Harding-Jimtown Public Service District	9,746	0.006638%
X86800	Nonstate	Clarksburg-Harrison Regional Housing Authority	89,045	0.060652%
X86900	Nonstate	Marshall County Public Service District #4	11,990	0.008167%
X87000	Nonstate	Northern Panhandle Community Criminal Justice Board	74,168	0.050519%
X87200	Nonstate	Region 1 Workforce Investment Board	52,107	0.035492%
X87300	Nonstate	Century Volga Public Service District	17,424	0.011868%
X87400	Nonstate	Frankfort Public Service District	49,804	0.033924%
X87600	Nonstate	Clay County Public Service District	11,709	0.007975%
X87700	Nonstate	Adrian Public Service District	20,053	0.013659%
X87900	Nonstate	Marshall County Public Service District #3	13,187	0.008982%
X88000	Nonstate	Mercer County Communications Center	73,126	0.049809%
X88100	Nonstate	Charles Town Utility Board	155,565	0.105962%
X88200	Nonstate	Phillippi Public Library	3,531	0.002405%
X88300	Nonstate	Cottageville Public Service District	23,161	0.015776%
X88400	Nonstate	Mingo County Public Service District	53,231	0.036258%
X88500	Nonstate	City of Sistersville	41,766	0.028449%
X88700	Nonstate	Canaan Valley Public Service District	8,590	0.005851%
X88900	Nonstate	McDowell County Solid Waste Authority	2,990	0.002037%
X89000	Nonstate	Monongalia County Urban Mass Transit Authority	5,463	0.003721%
X89100	Nonstate	Ohio County Development Authority	119,326	0.081278%
X89200	Nonstate	Berkeley County Farmland Protection	4,774	0.003252%
X89500	Nonstate	City of Mount Hope	54,078	0.036835%
X89600	Nonstate	Tomlinson Public Service District	20,876	0.014219%
X89700	Nonstate	Stevens Correctional Center	424,647	0.289244%
X89775	Nonstate	Shady Spring Public Service District	50,696	0.034531%
X89800	Nonstate	Capon Bridge Public Library	1,790	0.001219%
X89900	Nonstate	Oakland Public Service District	5,619	0.003827%
X89910	Nonstate	Pleasant Valley Public Service District	9,378	0.006388%
X90001	Nonstate	Public Defender Corporation - 1st Judicial Circuit	70,927	0.048311%
X90002	Nonstate	Public Defender Corporation - 2nd Judicial Circuit	28,890	0.019678%
X90004	Nonstate	Public Defender Corporation - 4th Judicial Circuit	81,796	0.055715%
X90005	Nonstate	Public Defender Corporation - 5th Judicial Circuit	60,867	0.041459%
X90006	Nonstate	Public Defender Corporation - 6th & 24th Judicial Circuit	115,934	0.078967%
X90007	Nonstate	Public Defender Corporation - 7th Judicial Circuit	39,074	0.026615%
X90008	Nonstate	Public Defender Corporation - 8th Judicial Circuit	27,826	0.018953%
X90009	Nonstate	Public Defender Corporation - 9th Judicial Circuit	56,688	0.038612%
X90010	Nonstate	Public Defender Corporation - 10th Judicial Circuit	76,624	0.052192%
X90011	Nonstate	Public Defender Corporation - 11th Judicial Circuit	38,364	0.026131%
X90012	Nonstate	Public Defender Corporation - 12th Judicial Circuit	35,661	0.024290%
X90013	Nonstate	Public Defender Corporation - 13th Judicial Circuit	198,203	0.135004%
X90015	Nonstate	Public Defender Corporation - 15th Judicial Circuit	60,114	0.040946%
X90018	Nonstate	Public Defender Corporation - 18th Judicial Circuit	24,940	0.016988%
X90023	Nonstate	Public Defender Corporation - 23rd Judicial Circuit	158,226	0.107774%

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, 2019

Employer Number	State/ Nonstate	Employer Name	Employer Contributions	Allocation Percentage
X90025	Nonstate	Public Defender Corporation - 25th Judicial Circuit	49,636	0.033809%
X90028	Nonstate	Public Defender Corporation - 28th Judicial Circuit	21,589	0.014705%
X90030	Nonstate	Public Defender Corporation - 30th Judicial Circuit	34,512	0.023508%
X99903	Nonstate	Boone County Board of Education	1,264	0.000861%
X99915	Nonstate	Logan County Board of Education	1,066	0.000726%
X99918	Nonstate	Jackson County Board of Education	496	0.000338%
X99919	Nonstate	Jefferson County Board of Education	576	0.000392%
X99925	Nonstate	Marion County Board of Education	768	0.000523%
X99926	Nonstate	Lincoln County Board of Education	1,120	0.000763%
X99931	Nonstate	McDowell County Board of Education	1,152	0.000785%
X99936	Nonstate	Pendleton County Board of Education	435	0.000296%
X99939	Nonstate	Preston County Board of Education	448	0.000305%
X99940	Nonstate	Tyler County Board of Education	448	0.000305%
X99955	Nonstate	Wyoming County Board of Education	672	0.000458%
X99960	Nonstate	Raleigh County Board of Education	976	0.000665%
			<u>\$ 146,812,567</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, 2019

Employer Number	State/Nonstate	Employer Name	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense			
			Net Pension Asset (Liability)	Difference Between Expected and Actual Experience	Proportionate Share of Contributions	Total Deferred Outflows of Resources	Changes in Assumptions	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
778000	State	Jobs Investment Trust Board	\$ (41,777)	\$ 1,617	\$ 3,925	\$ 5,542	\$ (3,649)	\$ (15,100)	\$ (7,430)	\$ (33,848)	\$ 17,806	\$ (983)	\$ 16,823	
930100	State	WV Housing Development Fund	(828,002)	32,048	23,601	55,649	(152,004)	(299,284)	(18,908)	(542,512)	352,900	(45,022)	307,878	
930200	State	WV Secondary School Activities Commission	(65,919)	2,551	6,101	8,652	(12,101)	(23,826)	(27,471)	(69,156)	28,095	(21,295)	6,800	
990000	State	State Bar	(185,100)	7,164	16,347	23,511	(33,981)	(66,905)	(3,171)	(120,223)	78,891	10,004	88,895	
100	State	Governors Office	(347,953)	13,467	27,514	40,981	(30,390)	(125,769)	(84,096)	(304,132)	148,300	(48,161)	100,139	
201	State	Dept of Admin Secretary's Office	(58,838)	2,277	140	2,417	(10,802)	(5,139)	(17,710)	(54,918)	25,077	(8,047)	17,030	
203	State	Consolidated Public Retirement Board	(601,226)	23,270	103,860	127,130	(110,373)	(217,315)	-	(380,198)	256,247	39,112	295,359	
209	State	Dept of Admin - Finance	(164,003)	6,348	113,880	120,228	(301,089)	(592,279)	(1,384)	(1,050,995)	69,899	41,527	111,426	
210	State	IS&C	(1,575,116)	60,964	(3,144)	57,820	(289,159)	(569,330)	(231,326)	(1,227,384)	671,325	(133,363)	537,962	
211	State	General Services	(589,884)	22,831	46,091	68,922	(108,291)	(213,215)	(66,676)	(439,702)	251,413	(5,344)	246,069	
213	State	Purchasing	(62,281)	9,760	15,632	25,392	(46,294)	(91,150)	(18,455)	(177,923)	107,479	(4,387)	103,092	
214	State	Surplus Property	(62,281)	2,411	9,509	11,920	(11,433)	(22,512)	(1,900)	(41,284)	26,544	158	26,702	
215	State	Travel Management	(54,114)	2,094	5,553	7,647	(9,934)	(19,560)	(54,078)	(88,298)	23,064	17,800	40,864	
216	State	Fleet Management	(45,464)	1,760	59,699	61,459	(8,346)	(16,433)	-	(28,570)	24,467	43,844		
218	State	BRIM	(213,934)	8,280	54,953	63,233	(39,274)	(77,327)	(10,168)	(145,454)	91,180	(18,712)	72,468	
219	State	Grievance Board	(101,383)	3,924	800	4,724	(18,612)	(36,645)	(6,613)	(70,725)	43,210	(5,029)	38,181	
220	State	Ethics Commission	(62,040)	2,401	2,713	5,114	(11,389)	(22,424)	(3,025)	(42,257)	26,442	2,481	28,923	
221	State	Public Defender	(156,525)	6,058	12,137	18,195	(28,735)	(56,576)	(2,037)	(101,109)	66,712	2,160	68,872	
222	State	Personnel	(438,136)	16,958	69,087	86,045	(80,433)	(158,365)	-	(277,065)	186,737	24,515	211,252	
225	State	PEJA	(334,805)	12,959	58,318	71,277	(61,463)	(121,016)	(22,088)	(224,088)	142,696	36,474	179,170	
228	State	WV Prosecuting Attorney's Institute	(34,372)	1,330	3,326	4,656	(3,002)	(12,424)	(5,356)	(27,092)	14,650	6,055	20,705	
231	State	Office of Technology	(37,193)	1,440	(129)	1,311	(6,828)	(13,443)	(11,957)	(35,477)	15,852	(8,257)	7,595	
232	State	Retiree Health Benefit Trust Fund	(11,086)	429	1,589	2,028	(2,035)	(4,007)	(10,110)	(17,120)	4,725	(2,471)	2,254	
233	State	Real Estate Division	(100,798)	3,901	27,935	31,836	(18,504)	(36,454)	(12,508)	(76,309)	42,961	20,737	63,698	
303	State	Division of Banking	(236,063)	9,137	37,221	46,358	(43,336)	(80,617)	(10,141)	(159,420)	100,612	(4,022)	96,590	
304	State	Division of Tourism	(171,309)	6,630	31,449	38,079	(31,449)	(61,920)	(125,566)	(73,013)	72,983	(7,983)	30	
305	State	Division of Forestry	(543,506)	21,036	103,482	124,518	(14,962)	(96,451)	(110,527)	(454,225)	231,646	(71,727)	159,919	
306	State	WV Geological Survey	(214,845)	8,316	(39,441)	(39,441)	(7,656)	(25,294)	(25,294)	(61,156)	91,569	(29,930)	61,639	
307	State	WV Development Office	(725,224)	28,070	224,170	(33,136)	(63,340)	(262,134)	(29,259)	(487,869)	309,095	54,390	363,485	
308	State	WV Division of Labor	(372,516)	14,418	2,897	17,315	(68,386)	(32,535)	(67,696)	(303,264)	158,769	(65,159)	93,610	
310	State	Division of Natural Resources	(3,847,623)	148,921	159,431	308,352	(706,345)	(1,390,733)	(18,687)	(2,451,812)	1,639,883	(19,838)	1,620,055	
311	State	WV Environmental Quality Board	(15,120)	585	3,580	4,165	(2,776)	(5,465)	(20)	(9,582)	6,444	1,894	8,338	
312	State	WV Solid Waste Management Board	(65,158)	2,522	3,178	3,178	(5,691)	(23,551)	(8,516)	(49,720)	27,771	(9,866)	17,905	
313	State	Department of Environmental Protection	(5,623,168)	217,643	1,103	218,746	(1,032,299)	(491,121)	(4,158,355)	2,396,633	(396,625)	2,000,008		
314	State	WV Office of Miners Health, Safety & Training	(987,488)	38,220	-	38,220	(81,283)	(356,930)	(118,420)	(742,879)	420,874	(150,406)	270,468	
315	State	Oil & Gas Conservation Commission	(6,984)	270	3,602	3,872	(1,282)	(2,524)	(12,073)	(16,489)	2,976	(1,216)	1,760	
316	State	WV Water Development Authority	(130,477)	5,061	29,906	34,967	(24,003)	(47,259)	(15,392)	(88,073)	55,725	(10,464)	45,261	
319	State	Miner's Health Safety & Training	(5,491)	213	213	213	(1,008)	(1,985)	(18,699)	2,340	(10,197)	(7,857)		
323	State	Workforce West Virginia	(1,648,604)	63,809	302,650	366,459	(143,987)	(695,892)	(302,377)	(1,344,906)	702,646	(319,490)	383,156	
327	State	WV Commerce Office of the Secretary	(80,198)	3,104	45,191	48,295	(14,723)	(28,988)	(123,438)	(34,181)	(51,256)	(17,075)		
328	State	WV Division of Energy	(26,565)	1,028	1,568	2,596	(4,877)	(9,602)	(22,983)	(174,143)	34,181	(12,162)	(8,400)	
431	State	Department of Education & the Arts	(1,256)	49	49	49	(231)	(454)	(340,956)	535	(167,338)	(166,803)		
432	State	WV Division of Culture & History	(512,795)	19,848	55,980	75,828	(94,139)	(185,351)	(67,331)	(391,608)	218,557	(16,316)	202,241	
433	State	WV Library Commission	(186,995)	7,238	2,714	9,952	(34,328)	(67,590)	(161,588)	(28,797)	79,698	(28,797)	50,901	
439	State	Educational Broadcasting Authority	(377,339)	14,605	8,427	23,032	(69,272)	(136,390)	(106,430)	(345,049)	160,825	(69,499)	91,326	
441	State	WV Higher Education Policy Commission	(12,008)	465	14,513	14,978	(2,205)	(4,340)	(272)	(7,866)	5,118	7,447	12,565	
450	State	Higher Education Central Office	-	-	536	536	(1,049)	(4,400)	(14,056)	-	-	(7,321)	(7,321)	
501	State	Department of Health & Human Resources - Secretary	(47,163)	1,825	1,003	2,828	(6,638)	(17,047)	(10,085)	(39,909)	20,101	1,475	21,576	
505	State	Board of Barbers & Cosmetologists	(34,211)	1,324	-	1,324	(2,988)	(12,366)	(7,291)	(28,294)	14,381	(4,805)	9,776	
506	State	Department of Health & Human Resources - Health	(11,106,684)	429,880	-	429,880	(2,038,961)	(4,014,539)	(1,597,887)	(8,621,433)	4,733,344	(1,148,891)	3,584,853	
507	State	Health Care Authority	(87,018)	3,368	-	3,368	(15,975)	(31,453)	(326,885)	(381,913)	37,088	(188,249)	(151,161)	
508	State	Bureau of Senior Services	(217,993)	8,437	-	8,437	(40,019)	(78,794)	(20,964)	(158,816)	92,910	(18,555)	74,355	
509	State	Hospital Finance Authority	(8,777)	340	742	1,082	(1,611)	(3,172)	(3,200)	(5,870)	467	467	4,208	
510	State	WV Human Rights Commission	(89,443)	3,462	700	4,162	(16,420)	(32,329)	(42,845)	(99,406)	38,121	(18,401)	19,720	
511	State	Department of Health & Human Resources - Human Ser	(16,095,712)	622,979	381,310	1,004,289	(2,954,844)	(5,817,836)	(369,467)	(10,547,929)	6,860,102	(285,652)	6,574,450	
601	State	Department of Military Affairs & Public Safety - Secretary	(102,411)	3,964	2,136	6,100	(18,801)	(37,017)	(109,577)	(174,339)	43,648	(51,107)	(7,459)	

WEST VIRGINIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
Schedule of Pension Amounts By Employer
 As of and for the Year Ended June 30, 2019

Employer Number	State/ Nonstate	Employer Name	Deferred Outflows of Resources				Deferred Inflows of Resources				Net Pension Expense		
			Net Pension Asset (Liability)	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Changes in Assumptions	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investment	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 Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Pension Expense
603	State	Adjutant General	(3,490,059)	135,081	971,292	(640,704)	(304,818)	(1,261,491)	(2,207,013)	1,487,487	534,415	2,021,902	
605	State	Parole Board	(59,920)	2,319	2,319	(11,000)	(5,233)	(21,658)	(88,066)	25,538	(25,756)	(218)	
606	State	Division of Homeland Security and Emergency Management	(217,116)	8,403	66,473	(39,858)	(18,963)	(78,477)	(208,469)	92,536	3,085	95,621	
608	State	West Virginia Division of Corrections	(19,454,041)	752,962	13,259,306	(3,571,365)	(1,699,095)	(7,031,713)	(47,969)	8,291,444	4,950,750	13,242,194	
612	State	State Police	(1,861,002)	72,029	167,326	(341,642)	(162,538)	(672,664)	(1,211,212)	87,172	24,225	117,397	
613	State	Division of Veterans Affairs	(957,962)	37,078	207,345	(175,862)	(83,667)	(346,258)	(606,023)	408,290	88,959	497,249	
615	State	Regional Jail Authority	-	-	200,794	-	-	(6,849,741)	(6,849,741)	-	(2,654,620)	(2,654,620)	
618	State	Veterans Home	(164,498)	6,367	23,105	(30,198)	(14,367)	(59,458)	(108,882)	70,110	3,226	73,336	
619	State	State Fire Commission	(286,789)	11,100	68,520	(52,649)	(25,048)	(103,660)	(181,357)	122,231	36,614	158,845	
620	State	Division of Criminal Justice Services	(195,116)	7,552	10,979	(35,819)	(17,041)	(70,525)	(126,069)	83,160	(2,010)	81,150	
621	State	WV Division of Juvenile Services	-	-	-	-	-	-	(3,261,984)	-	(1,406,829)	(1,406,829)	
622	State	State Tax Department - Office of the Secretary	(231,892)	8,975	54,281	(42,571)	(20,253)	(83,818)	(146,642)	98,834	28,292	127,126	
701	State	State Tax Department	(77,768)	3,010	16,825	(14,277)	(6,792)	(28,109)	(73,933)	33,145	(12,534)	20,611	
702	State	State Tax Department	(2,192,840)	84,873	466,091	(402,568)	(191,520)	(792,608)	(1,507,846)	934,603	60,065	994,668	
703	State	State Budget Office	(57,062)	2,209	2,209	(10,475)	(4,984)	(20,625)	(39,162)	24,320	(9,673)	14,647	
704	State	WV Offices of the Insurance Commissioner	(1,631,114)	63,132	65,132	(299,439)	(142,460)	(389,570)	(1,329,482)	695,192	(213,816)	481,376	
705	State	Lottery	(1,146,879)	44,390	70,529	(210,544)	(100,167)	(414,542)	(4,489)	488,808	(20,976)	467,832	
706	State	Municipal Bond Commission	(23,716)	918	8,245	(4,354)	(2,071)	(6,372)	(15,391)	10,108	(361)	9,747	
707	State	Racing Commission	(216,269)	8,371	8,371	(39,703)	(18,889)	(78,171)	(80,001)	10,175	(65,218)	26,957	
708	State	Alcohol Beverage Control Administration	(393,328)	15,224	47,751	(72,207)	(34,353)	(142,169)	(280,122)	167,639	(11,167)	156,472	
709	State	WV Office of Tax Appeals	(30,523)	1,181	1,201	(5,603)	(2,666)	(11,033)	(31,210)	13,009	(6,026)	6,983	
802	State	West Virginia Division of Motor Vehicles	(2,535,855)	98,149	218,261	(465,531)	(221,479)	(916,591)	(1,679,490)	1,080,798	(58,767)	1,022,031	
803	State	Division of Highways	(31,577,901)	1,222,207	3,499,737	(5,797,057)	(2,757,979)	(11,413,912)	(20,243,374)	13,458,714	1,704,079	15,162,793	
804	State	WV State Rail Authority	(38,550)	2,666	2,666	(10,749)	(5,114)	(12,163)	(47,024)	24,994	(5,869)	19,085	
805	State	Division of Public Transit	(68,254)	2,642	19,862	(12,530)	(5,961)	(28,670)	(53,210)	29,950	36,859	7,079	
806	State	Public Port Authority	(10,125)	392	13,294	(1,859)	(884)	(3,660)	(6,403)	4,315	5,449	9,764	
807	State	WV Department of Transportation/Aeronautics Comm	(19,201)	743	8,287	(3,525)	(1,677)	(6,940)	(8,183)	8,183	(1,288)	6,895	
808	State	DOT - Office of Admin Hearings	(128,541)	4,975	6,636	(23,598)	(10,372)	(46,462)	(98,921)	54,785	(16,391)	38,394	
809	State	WV Parkways Authority	(2,294,193)	88,796	111,005	(421,167)	(200,327)	(829,242)	(47,090)	977,801	31,083	1,008,884	
901	State	WV Real Estate Appraiser Licensing & Certification Board	(19,282)	746	4,171	(3,540)	(1,684)	(6,970)	(18,448)	8,218	(219)	7,999	
902	State	Board of Funeral Service Examiners	(7,420)	287	392	(1,362)	(648)	(2,982)	(4,086)	3,162	(2,707)	455	
903	State	WV Board of Professional Surveyors	(7,186)	278	147	(1,319)	(628)	(2,597)	(9,949)	3,063	(2,134)	929	
904	State	Board of Counseling	(12,993)	503	4,938	(2,385)	(1,135)	(4,696)	(10,019)	5,538	(237)	5,301	
905	State	Board of Social Work Examiners	(10,407)	403	1,608	(1,910)	(909)	(3,762)	(9,637)	4,435	(2,371)	4,755	
906	State	WV Board of Examiners for Licensed Practical Nurses	(37,133)	1,437	4,280	(6,817)	(3,243)	(13,422)	(39,830)	15,826	(6,907)	8,919	
907	State	WV Board of Examiners for Registered Professional Nurses	(140,868)	5,452	30,801	(25,860)	(12,303)	(50,917)	(89,080)	60,039	24,215	84,254	
908	State	WV Board of Chiropractic	(7,295)	282	1,850	(1,339)	(637)	(2,637)	(6,078)	3,109	965	4,074	
909	State	WV Board of Dental Examiners	(20,211)	782	2,986	(3,710)	(1,765)	(7,305)	(14,270)	8,614	2,503	11,117	
911	State	Board of Occupational Therapy	(4,550)	176	323	(835)	(397)	(1,644)	(2,991)	1,939	(97)	1,842	
912	State	West Virginia Board of Optometry	(7,781)	301	1,292	(1,428)	(680)	(2,813)	(4,933)	3,316	422	3,738	
913	State	WV Board of Pharmacy	(61,743)	2,390	18,679	(11,353)	(5,393)	(22,317)	(39,045)	26,315	10,915	37,230	
914	State	WV Board of Examiners of Psychologists	(5,859)	227	276	(1,076)	(512)	(2,118)	(68)	2,497	(69)	2,428	
915	State	WV Medical Imaging & Radiation Therapy Technology Boa	(10,076)	390	1,834	(1,850)	(880)	(3,642)	(14,206)	4,294	(913)	3,381	
917	State	WV Board of Registration for Professional Engineers	(59,335)	2,297	6,765	(10,893)	(5,182)	(21,447)	(20,911)	25,289	4,560	29,849	
918	State	WV Board of Accountancy	(23,972)	928	3,261	(4,401)	(2,094)	(8,665)	(15,773)	10,217	2,133	12,350	
919	State	WV State Board of Architects	(9,190)	356	1,195	(1,687)	(803)	(3,322)	(6,104)	3,917	623	4,540	
921	State	WV Board of Osteopathy	(35,419)	1,371	18,477	(6,502)	(3,093)	(12,802)	(22,398)	15,096	9,621	24,717	
922	State	Board of Physical Therapy	(16,552)	641	9,248	(3,039)	(1,446)	(5,983)	(10,617)	7,054	3,106	10,160	
923	State	WV Board of Veterinary Medicine	(14,840)	574	1,797	(2,724)	(1,296)	(3,964)	(9,441)	6,325	337	6,662	
926	State	Public Service Commission of WV	(1,729,031)	66,922	174,347	(317,415)	(151,012)	(624,963)	(1,209,983)	736,925	(84,931)	651,994	
927	State	WV Real Estate Commission	(42,149)	1,631	11,051	(7,738)	(3,681)	(15,235)	(27,416)	17,964	(902)	17,062	
930	State	WV Board of Examiners for Speech Pathology & Audiology	(7,663)	297	358	(1,407)	(669)	(2,770)	(2,222)	3,266	(122)	3,144	
932	State	WV Division of Rehabilitation Services	(2,772,300)	107,301	107,301	(508,938)	(242,130)	(1,002,055)	(2,223,418)	1,181,573	(260,141)	921,432	
935	State	WV Board of Respiratory Care	(6,992)	271	447	(1,284)	(611)	(2,527)	(4,575)	2,980	332	3,312	
938	State	Board of Massage Therapy	(10,998)	426	1,133	(2,019)	(961)	(3,975)	(7,159)	4,687	958	5,645	
939	State	WV Courthouse Facilities Improvement Authority	(10,383)	402	188	(1,906)	(907)	(3,753)	(7,008)	4,425	91	4,516	

WEST VIRGINIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
Schedule of Pension Amounts By Employer
 As of and for the Year Ended June 30, 2019

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	Total Deferred Outflows of Resources	Changes in Assumptions	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investment	Changes in Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Proportionate Share of Pension Expense	Net Amortization of Deferred Changes in Proportion and Differences Between Employer Contributions and
941	State	National Coal Heritage Area	(19,788)	766	233	999	(3,633)	(1,728)	(7,152)	(14,571)	(27,085)	8,434	(6,698)	1,736
943	State	WV Center for Nursing	(83,651)	3,238	3,227	6,465	(15,357)	(7,306)	(30,236)	(85)	(85)	-	(773)	29,543
944	State	WV Economic Development Authority	(125,559)	4,860	27,065	31,925	(23,030)	(10,966)	(45,384)	(436)	(72,919)	35,653	(6,110)	70,593
945	State	WV Board of Medicine	(33,028)	1,278	827	2,105	(6,063)	(2,885)	(11,938)	(119)	(79,836)	53,514	17,079	14,090
946	State	WV Municipal Pensions Oversight Board	(276,702)	10,710	70	10,780	(50,797)	(24,167)	(100,015)	(67,848)	(21,005)	14,077	13	78,351
947	State	WV ERP Board	(1,326,774)	51,352	10,769	62,121	(243,569)	(115,879)	(479,566)	(113,615)	(952,629)	565,480	(21,206)	444,274
1200	State	Auditor's Office	(1,018,944)	39,438	36,267	75,705	(187,057)	(88,993)	(368,300)	-	(644,351)	434,281	37,396	471,677
1300	State	Treasurer's Office	(1,956,752)	75,735	131,357	207,092	(359,220)	(170,901)	(707,273)	-	(1,319,951)	833,981	23,980	857,961
1400	State	Department of Agriculture	(1,490,806)	57,701	131,357	207,092	(359,220)	(170,901)	(707,273)	-	(1,194,254)	635,391	(178,333)	457,058
1500	State	Attorney General	(351,772)	13,615	1,769	15,384	(64,578)	(30,723)	(127,149)	(23,058)	(245,508)	149,928	(751)	149,177
1600	State	Secretary of State	(345,337)	13,366	-	13,366	(63,397)	(30,161)	(124,823)	(125,601)	(343,982)	147,185	(90,110)	57,075
2100	State	House of Delegates	(502,782)	19,460	18,800	38,260	(92,301)	(43,912)	(181,732)	(89,237)	(407,182)	214,289	(57,132)	157,157
2200	State	Senate	(684,333)	26,487	34,498	60,985	(125,630)	(59,769)	(247,354)	(79,014)	(511,767)	291,667	(83,704)	207,963
2300	State	Joint Committee on Government & Finance	(11,027,335)	426,809	169,251	596,060	(2,024,394)	(963,115)	(3,985,859)	(344,396)	(7,317,764)	4,699,925	(51,147)	4,648,778
2400	State	Supreme Court of Appeals	(244,730)	9,472	22,039	31,511	(44,922)	(21,374)	(68,458)	(10,909)	(165,669)	104,306	28,273	132,579
X00100	Nonstate	Barbour County Commission	(1,621,677)	62,766	296,210	338,976	(297,707)	(141,636)	(586,159)	-	(1,025,502)	691,170	180,853	872,023
X00200	Nonstate	Berkeley County Commission	(446,567)	17,284	17,284	17,284	(81,981)	(39,003)	(161,413)	(171,211)	(453,607)	190,330	(140,360)	49,970
X00300	Nonstate	Boone County Commission	(295,660)	11,443	18,035	29,478	(54,277)	(25,823)	(106,867)	(9,205)	(196,172)	126,012	(24,407)	150,419
X00400	Nonstate	Braxton County Commission	(246,435)	9,538	9,817	19,355	(45,240)	(21,523)	(89,075)	(17,704)	(173,542)	105,032	22,397	127,429
X00500	Nonstate	Brooke County Commission	(959,758)	37,147	-	37,147	(176,192)	(83,824)	(346,907)	(109,920)	(716,843)	409,055	(70,694)	338,361
X00600	Nonstate	Cabell County Commission	(111,538)	4,317	252	4,569	(20,476)	(9,742)	(40,316)	(21,657)	(92,190)	47,538	(8,871)	38,667
X00700	Nonstate	Calhoun County Commission	(112,985)	4,373	19,862	24,235	(20,742)	(8,868)	(48,839)	(17,755)	(89,204)	48,155	2,468	50,623
X00800	Nonstate	Clay County Commission	(413,829)	20,617	61,530	77,547	(75,971)	(36,143)	(149,380)	-	(261,694)	176,377	89,025	265,402
X00900	Nonstate	Doddridge County Commission	(533,542)	16,015	22,084	42,735	(97,947)	(46,599)	(192,850)	(404,960)	(494,960)	227,399	(54,139)	173,260
X01000	Nonstate	Fayette County Commission	(80,226)	3,105	460	3,565	(14,728)	(7,007)	(28,998)	(37,408)	(88,141)	34,193	(20,423)	13,770
X01100	Nonstate	Gilmer County Commission	(253,128)	9,797	10,092	19,889	(46,469)	(22,108)	(61,414)	(26,148)	(86,219)	107,885	(55,732)	852,388
X01200	Nonstate	Grant County Commission	(495,824)	19,191	13,345	32,536	(81,023)	(43,305)	(179,211)	(26,565)	(340,110)	211,324	(9,412)	109,450
X01300	Nonstate	Greenbrier County Commission	(442,965)	17,145	48,601	65,746	(81,319)	(38,688)	(160,111)	(280,118)	(280,118)	188,795	43,934	232,729
X01400	Nonstate	Hampshire County Commission	(418,921)	16,214	11,883	28,097	(76,905)	(36,588)	(151,420)	(37,959)	(302,872)	178,547	(14,392)	164,155
X01500	Nonstate	Hancock County Commission	(245,364)	9,497	11,883	9,497	(45,044)	(21,430)	(88,688)	(22,469)	(177,630)	104,576	(10,655)	93,921
X01600	Nonstate	Hardy County Commission	(1,478,242)	57,215	179,927	237,142	(271,375)	(129,108)	(534,314)	-	(934,798)	630,037	165,933	795,990
X01700	Nonstate	Harrison County Commission	(451,533)	17,469	17,535	35,004	(82,859)	(39,421)	(163,145)	(32,844)	(318,266)	192,370	(12,059)	204,429
X01800	Nonstate	Jefferson County Commission	(1,119,732)	43,339	12,164	55,503	(205,560)	(97,796)	(470,730)	(99,118)	(807,204)	477,237	(17,674)	459,563
X01900	Nonstate	Kanawha County Commission	(2,130,695)	82,468	38,215	120,683	(391,152)	(186,093)	(770,145)	(131,416)	(1,478,806)	908,117	(55,732)	852,388
X02000	Nonstate	Kearney County Commission	(359,771)	13,925	-	13,925	(66,047)	(31,422)	(130,040)	(76,225)	(303,734)	153,337	(56,189)	97,148
X02100	Nonstate	Lewis County Commission	(228,314)	8,837	4,559	13,396	(41,914)	(19,941)	(82,525)	(38,157)	(182,536)	97,309	(24,764)	72,545
X02200	Nonstate	Lincoln County Commission	(767,747)	29,715	279	29,994	(40,943)	(67,054)	(277,504)	(92,215)	(372,716)	327,219	(36,869)	290,350
X02300	Nonstate	Logan County Commission	(336,020)	13,006	2,520	15,526	(61,686)	(29,348)	(121,455)	(736,709)	(949,198)	143,214	(486,490)	(343,276)
X02400	Nonstate	Madison County Commission	(833,515)	32,261	4,881	37,142	(153,106)	(72,798)	(301,276)	(46,591)	(573,681)	355,250	(10,165)	345,085
X02500	Nonstate	Marion County Commission	(713,828)	27,628	186,070	213,698	(131,044)	(62,345)	(258,015)	-	(451,404)	304,238	132,049	436,287
X02600	Nonstate	Marshall County Commission	(699,132)	13,622	1,267	14,889	(64,610)	(30,739)	(127,212)	(52,126)	(274,686)	150,002	(25,857)	124,145
X02700	Nonstate	Mason County Commission	(609,132)	23,576	49,893	73,469	(111,824)	(53,201)	(220,172)	(18,688)	(403,885)	259,616	20,482	280,098
X02800	Nonstate	Mercer County Commission	(350,828)	13,579	2,497	16,076	(64,405)	(30,641)	(126,808)	(21,698)	(362,552)	149,525	(3,769)	145,756
X02900	Nonstate	Mineral County Commission	(313,594)	12,138	2,497	14,635	(64,405)	(30,641)	(126,808)	(113,349)	(362,327)	133,656	(138,838)	(5,182)
X03000	Nonstate	Mingo County Commission	(1,371,637)	53,089	80,918	134,007	(251,805)	(119,797)	(495,782)	-	(867,384)	584,601	(83,028)	667,629
X03100	Nonstate	Monongalia County Commission	(157,624)	6,101	5,624	11,725	(28,372)	(13,767)	(56,974)	(7,340)	(107,017)	65,013	(2,167)	65,013
X03200	Nonstate	Monroe County Commission	(286,494)	11,089	15,055	26,144	(52,594)	(25,022)	(103,554)	(17,506)	(198,676)	122,106	17,709	139,815
X03300	Nonstate	Morgan County Commission	(276,294)	22,185	-	10,694	(50,722)	(24,131)	(99,867)	(23,181)	(177,538)	117,758	(30,007)	67,751
X03400	Nonstate	Nicholas County Commission	(573,192)	20,885	59,139	81,324	(105,226)	(50,062)	(207,182)	(25,600)	(388,070)	244,298	41,854	286,152
X03500	Nonstate	Ohio County Commission	(168,422)	6,519	13,431	30,919	(43,571)	(20,710)	(88,877)	(17,243)	(123,748)	71,783	(9,198)	70,865
X03600	Nonstate	Pendleton County Commission	(237,811)	9,204	6,515	15,719	(43,571)	(20,710)	(88,877)	(28,733)	(179,257)	101,357	(2,696)	98,661
X03700	Nonstate	Pleasants County Commission	(249,379)	9,652	3,091	12,743	(45,781)	(21,780)	(90,139)	(11,492)	(169,192)	106,287	(5,178)	101,109
X03800	Nonstate	Pocahontas County Commission	(468,748)	18,143	2,150	20,293	(86,053)	(40,940)	(169,430)	(15,837)	(312,260)	199,783	(10,679)	199,783
X03900	Nonstate	Preston County Commission	(643,050)	24,889	1,175	26,064	(118,051)	(56,163)	(232,432)	(57,977)	(464,623)	274,072	(18,730)	255,342
X04000	Nonstate	Putnam County Commission	(882,678)	34,164	8,200	42,364	(162,042)	(77,092)	(319,046)	(87,238)	(645,418)	376,203	29,290	405,493

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, 2019

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 Proportionate Share of	Total Deferred Outflows of Resources	Changes in Assumptions	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan	Changes in Proportionate and Differences Between Employer Contributions and Proportionate Share of	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of	Total Employer Pension Expense	
X04201	Nonstate	Randolph County Commission	(384,321)	14,875	14,975	29,850	(70,553)	(33,566)	(138,514)	(4,328)	(4,328)	(247,361)	163,800	9,516	173,316
X04201	Nonstate	Randolph County Emergency Squad	(5,904)	229	61	290	(1,084)	(516)	(2,134)	(6,940)	(4,178)	(2,516)	2,516	(1,662)	(1,662)
X04300	Nonstate	Ritchie County Commission	(181,815)	7,037	12,986	20,023	(33,378)	(15,880)	(65,717)	(7,795)	(7,795)	(122,770)	77,491	11,551	89,042
X04400	Nonstate	Roane County Commission	(195,496)	7,567	8,074	15,641	(35,889)	(17,074)	(70,663)	(454)	(454)	(124,080)	83,322	1,192	84,514
X04500	Nonstate	Summers County Commission	(212,489)	8,224	7,037	15,261	(39,009)	(18,559)	(76,805)	(13,898)	(13,898)	(148,270)	90,564	(3,815)	86,749
X04600	Nonstate	Taylor County Commission	(219,440)	8,493	47,954	56,447	(40,285)	(19,166)	(79,317)	(12,650)	(12,650)	(151,418)	93,527	36,836	130,363
X04700	Nonstate	Tracker County Commission	(221,199)	8,561	6,509	15,070	(40,608)	(19,319)	(79,953)	(8,346)	(8,346)	(148,226)	94,276	(2,240)	92,036
X04800	Nonstate	Tyler County Commission	(253,631)	9,817	44,668	54,485	(46,562)	(22,152)	(91,676)	(6,214)	(6,214)	(166,604)	108,099	26,495	134,594
X04900	Nonstate	Upshur County Commission	(374,170)	14,482	2,064	16,546	(68,690)	(32,680)	(135,245)	(17,882)	(17,882)	(254,496)	159,474	9,050	168,524
X04901	Nonstate	Upshur County Development Authority	(18,433)	713	3,763	4,476	(3,384)	(1,610)	(6,663)	(62)	(62)	(7,856)	7,856	5,656	13,512
X05000	Nonstate	Wayne County Commission	(442,075)	17,110	10,832	27,942	(81,156)	(38,610)	(159,789)	(23,984)	(23,984)	(303,540)	188,416	(5,629)	182,787
X05100	Nonstate	Webster County Commission	(159,617)	6,178	8,002	14,180	(29,302)	(13,941)	(57,694)	(16,700)	(16,700)	(117,637)	68,030	(5,429)	62,601
X05200	Nonstate	Wetzel County Commission	(400,161)	15,488	35,461	50,949	(73,461)	(34,950)	(144,639)	(16,700)	(16,700)	(253,050)	170,551	34,355	204,906
X05300	Nonstate	Wirt County Commission	(65,899)	2,551	8,890	11,441	(12,098)	(5,756)	(8,819)	(4,637)	(4,637)	(46,310)	28,087	(6,771)	27,410
X05400	Nonstate	Wood County Commission	(885,499)	34,273	11,273	45,546	(162,560)	(77,338)	(320,866)	(138,137)	(138,137)	(698,101)	377,406	(51,969)	325,437
X05500	Nonstate	Wyoming County Commission	(393,932)	15,247	-	15,247	(72,318)	(34,406)	(142,388)	(87,913)	(87,913)	(337,024)	167,896	(78,161)	89,735
X10100	Nonstate	Barbour County Health Department	(39,128)	1,514	2,170	3,684	(7,183)	(3,417)	(14,143)	(18,144)	(18,144)	(42,887)	16,677	(11,290)	5,387
X10200	Nonstate	Berkeley County Health Department	(115,361)	4,465	36,300	40,765	(21,178)	(10,075)	(41,698)	(10,399)	(10,399)	(83,350)	49,168	(6,700)	42,468
X10300	Nonstate	Boone County Health Department	(25,668)	993	1,103	2,096	(4,712)	(2,242)	(9,278)	(7,980)	(7,980)	(26,462)	10,940	(10,062)	878
X10400	Nonstate	Braxton County Health Department	(15,115)	585	4,963	5,548	(2,242)	(1,320)	(6,464)	(7,980)	(7,980)	(17,539)	6,442	(7,926)	(1,484)
X10500	Nonstate	Brooke County Health Department	(29,059)	1,225	-	1,225	(5,335)	(2,538)	(10,503)	(15,721)	(15,721)	(34,097)	12,385	(11,624)	761
X10600	Nonstate	Cabell-Huntington Health Department	(224,213)	8,678	3,626	12,304	(41,161)	(19,583)	(81,043)	(19,011)	(19,011)	(160,797)	95,561	6,299	101,860
X10800	Nonstate	Clay County Health Department	(58,969)	2,282	204	2,486	(10,826)	(5,150)	(21,315)	(21,974)	(21,974)	(59,265)	25,133	(9,826)	15,307
X10900	Nonstate	Doddridge County Health Department	(29,001)	1,122	11,334	12,456	(3,324)	(2,533)	(10,482)	(17,156)	(17,156)	(26,495)	12,360	2,998	15,358
X11000	Nonstate	Fayette County Health Department	(24,243)	945	-	945	(4,484)	(2,133)	(8,828)	(10,754)	(10,754)	(26,199)	10,409	(7,588)	2,851
X11100	Nonstate	Gilmer County Health Department	(11,819)	457	518	975	(2,170)	(1,032)	(4,272)	(5,262)	(5,262)	(12,736)	5,037	(2,291)	2,746
X11101	Nonstate	Gilmer County Health Center	(8,515)	136	147	283	(645)	(307)	(1,271)	(1,557)	(1,557)	(4,998)	949	(549)	949
X11200	Nonstate	Grant County Health Department	(34,621)	1,340	3,776	5,116	(6,356)	(3,024)	(12,514)	(4,116)	(4,116)	(26,010)	14,756	(8,224)	6,532
X11300	Nonstate	Greenbrier County Board of Health	(44,306)	1,715	4,324	6,039	(8,134)	(3,870)	(16,014)	(11,197)	(11,197)	(39,215)	18,883	(4,069)	14,814
X11400	Nonstate	Hampshire County Health Department	(35,086)	1,358	1,358	2,493	(6,441)	(3,064)	(12,507)	(3,183)	(3,183)	(25,370)	14,954	(2,679)	12,275
X11500	Nonstate	Hancock County Board of Health	(29,068)	1,125	1,368	2,493	(5,336)	(2,539)	(10,507)	(8,858)	(8,858)	(27,239)	12,389	(5,246)	7,143
X11600	Nonstate	Hardy County Board of Health	(30,876)	1,195	598	1,793	(3,668)	(2,697)	(11,160)	(4,959)	(4,959)	(24,484)	13,160	(4,188)	8,972
X11700	Nonstate	Harrison-Clarksburg Health Department	(83,438)	3,229	1,562	4,791	(15,318)	(7,287)	(30,159)	(11,008)	(11,008)	(63,772)	35,562	(899)	34,663
X11800	Nonstate	Jackson County Health Department	(35,748)	1,384	169	1,553	(6,563)	(3,122)	(12,921)	(10,804)	(10,804)	(33,410)	15,236	(11,650)	3,586
X11900	Nonstate	Jefferson County Health Department	(72,449)	2,804	23,546	26,350	(13,300)	(6,328)	(26,187)	(12,936)	(12,936)	(86,750)	30,878	(5,685)	25,193
X12000	Nonstate	Kanawha Charleston Health Department	(153,638)	5,946	355	6,301	(28,205)	(13,419)	(55,333)	(87,353)	(87,353)	(184,509)	65,481	(37,533)	27,948
X12100	Nonstate	Lewis County Health Department	(19,512)	755	-	755	(3,582)	(1,704)	(7,053)	(6,002)	(6,002)	(18,341)	8,316	(18,341)	(1,025)
X12200	Nonstate	Lincoln County Health Department	(19,732)	764	49	813	(3,622)	(1,723)	(7,132)	(9,188)	(9,188)	(21,665)	8,410	(4,266)	4,144
X12300	Nonstate	Logan County Board of Health	(27,584)	1,068	-	1,068	(5,064)	(2,409)	(9,707)	(11,217)	(11,217)	(28,660)	11,756	(7,308)	4,448
X12400	Nonstate	McDowell County Health Department	(42,987)	503	-	503	(2,384)	(1,134)	(4,694)	(9,299)	(9,299)	(17,511)	5,535	(8,342)	(2,807)
X12600	Nonstate	Marion County Health Department	(14,656)	1,690	557	2,247	(8,014)	(3,813)	(15,780)	(17,287)	(17,287)	(44,894)	18,607	(4,806)	13,801
X12700	Nonstate	Marshall County Health Department	(25,709)	995	-	995	(4,720)	(2,245)	(9,293)	(17,513)	(17,513)	(33,771)	10,957	(14,507)	(3,550)
X12800	Nonstate	Mason County Health Department	(20,424)	791	-	791	(3,749)	(1,784)	(7,382)	(9,205)	(9,205)	(22,120)	8,705	(6,731)	1,974
X12900	Nonstate	Mercer County Board of Health	(58,124)	2,250	5,370	7,620	(10,670)	(5,077)	(21,009)	(42,311)	(42,311)	(86,778)	24,773	(941)	23,832
X13000	Nonstate	Mineral County Health Department	(30,050)	1,163	1,163	2,326	(5,517)	(2,625)	(10,862)	(6,878)	(6,878)	(25,881)	12,808	(8,007)	4,801
X13001	Nonstate	Mingo County Board of Health	(25,395)	983	261	1,244	(4,662)	(2,218)	(9,179)	(8,285)	(8,285)	(24,344)	10,824	(1,977)	8,847
X13100	Nonstate	Monongalia County Health Department	(359,738)	13,924	37,224	51,148	(66,041)	(31,419)	(130,028)	(24,869)	(24,869)	(252,357)	153,323	(11,597)	164,920
X13300	Nonstate	Morgan County Health Department	-	-	417	417	-	(1,357)	(5,614)	-	(5,614)	-	-	(14,468)	(14,468)
X13400	Nonstate	Nicholas County Health Department	(15,533)	601	-	601	(2,851)	(1,357)	(6,145)	(13,400)	(13,400)	(35,632)	6,220	(10,937)	(4,717)
X13500	Nonstate	Wheeling-Ohio County Health Department	(91,993)	3,561	-	3,561	(16,888)	(8,035)	(33,251)	(18,184)	(18,184)	(76,358)	39,208	(12,273)	26,935
X13600	Nonstate	Pendleton County Health Department	(25,868)	1,001	395	1,396	(4,749)	(2,259)	(9,350)	(7,100)	(7,100)	(17,068)	11,025	(142)	10,883
X13800	Nonstate	Poehontas County Board of Health	(11,501)	445	967	1,412	(2,110)	(1,004)	(4,157)	(43)	(43)	(7,316)	4,902	149	5,051
X13900	Nonstate	Preston County Health Department	(29,151)	1,128	489	1,617	(5,352)	(2,546)	(10,537)	(7,028)	(7,028)	(25,463)	12,425	(5,367)	6,789
X14000	Nonstate	Beckley-Raleigh County Board of Health	(86,102)	3,333	-	3,333	(15,807)	(7,520)	(31,122)	(31,122)	(31,122)	(71,794)	36,697	(13,167)	23,530
X14200	Nonstate	Randolph-Elkins Health Department	(84,831)	3,283	6,920	10,203	(15,573)	(7,409)	(30,662)	(23,976)	(23,976)	(77,621)	36,156	(20,547)	15,609
X14500	Nonstate	Summers County Health Department	(16,500)	639	17	656	(3,029)	(1,441)	(5,964)	(5,958)	(5,958)	7,032	(4,733)	2,299	

WEST VIRGINIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
Schedule of Pension Amounts By Employer
 As of and for the Year Ended June 30, 2019

Employer Number	State/Nonstate	Employer Name	Net Pension Asset (Liability)	Deferred Outflows of Resources			Deferred Inflows of Resources			Net Pension Expense			
				Changes in Proportionate Share of Contributions	Total Deferred Outflows of Resources	Changes in Assumptions	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investment	Changes in Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Proportionate Share of Contributions	Total Employer Pension Expense
X14600	Nonstate	Grafton-Taylor County Board of Health	(98,940)	3,829	41,734	(18,163)	(8,641)	(35,762)	(29,710)	(92,277)	42,169	24,682	66,851
X14700	Nonstate	Tucker County Health Department	(15,266)	591	4,734	(2,803)	(5,318)	(5,318)	(376)	(10,030)	6,506	156	6,662
X14900	Nonstate	Upshur-Buckhannon Health Department	(24,346)	942	1,020	(4,469)	(2,126)	(8,800)	(880)	(16,275)	10,376	(4,782)	5,594
X15000	Nonstate	Wayne County Health Department	(26,758)	1,036	95	(4,912)	(2,337)	(9,672)	(13,262)	(30,183)	11,405	(7,479)	3,926
X15100	Nonstate	Webster County Health Department	(11,273)	436	399	(2,070)	(985)	(4,075)	(5,147)	(12,276)	4,805	(3,252)	1,553
X15200	Nonstate	Wetzel-Tyler Health Department	(19,027)	736	2,322	(3,493)	(1,662)	(6,877)	(4,475)	(16,507)	8,109	(6,415)	1,694
X15400	Nonstate	Mid-Ohio Valley Health Department	(244,257)	9,454	391	(44,841)	(21,333)	(88,287)	(106,367)	(260,828)	104,104	(51,433)	52,669
X15500	Nonstate	Wyoming County Health Department	(25,144)	973	775	(16,227)	(2,196)	(9,088)	(12,900)	(17,190)	10,716	(2,295)	8,421
X20100	Nonstate	City of Montgomery	(88,392)	3,421	13,836	(16,227)	(7,720)	(31,949)	(1,763)	(57,660)	37,673	1,796	39,469
X20200	Nonstate	City of Follinsbee	(195,107)	7,552	16,141	(35,818)	(17,040)	(70,522)	(5,907)	(129,287)	83,156	5,421	88,577
X20300	Nonstate	Town of Grant Town	(14,965)	579	7,174	(2,747)	(7,753)	(5,409)	(8,093)	(17,556)	6,378	(1,633)	4,745
X20400	Nonstate	Town of Pineville	(54,302)	2,102	15,449	(9,969)	(4,743)	(19,627)	(4,751)	(39,090)	23,144	(426)	22,718
X20500	Nonstate	City of Nitro	(157,140)	6,082	28,193	(28,848)	(13,724)	(56,779)	(1,884)	(101,255)	66,974	(19,897)	86,871
X20600	Nonstate	City of Williamson	(20,620)	798	2,099	(3,785)	(1,801)	(7,453)	(11,016)	(24,055)	8,788	226	9,014
X20601	Nonstate	Williamson Utility Board	(6,928)	268	1,228	(1,172)	(605)	(2,504)	(7,153)	(11,534)	2,953	(1,919)	1,034
X20602	Nonstate	City of Williamson Board of Parks & Rec	(8,026)	311	1,085	(1,473)	(701)	(2,901)	(4,78)	(11,534)	3,421	3,514	6,935
X20700	Nonstate	Town of Belle	(16,339)	632	7,528	(2,999)	(1,427)	(5,906)	(24,157)	(34,489)	6,964	(10,341)	(3,377)
X20701	Nonstate	Belle Sanitary Board	(6,704)	259	609	(1,231)	(586)	(2,423)	(2,056)	(6,296)	2,857	(565)	2,292
X20800	Nonstate	City of Hinton	(106,281)	4,114	10,594	(19,511)	(9,282)	(38,416)	(25,840)	(93,049)	48,298	2,066	47,904
X20900	Nonstate	City of Salem	(98,854)	3,826	25,290	(18,148)	(8,634)	(35,731)	(64)	(62,577)	42,132	16,079	58,211
X21000	Nonstate	City of Elkins	(320,286)	12,397	17,958	(58,798)	(27,973)	(115,768)	(24,776)	(227,315)	136,508	3,119	139,627
X21100	Nonstate	City of Wellsburg	(131,627)	5,095	20,609	(24,164)	(11,496)	(47,577)	(29,389)	(112,626)	56,100	3,378	59,478
X21200	Nonstate	City of Huntington	(793,314)	30,705	59,331	(145,636)	(69,287)	(286,745)	(80,975)	(582,644)	338,116	(40,574)	297,542
X21300	Nonstate	Village of Valley Grove	-	-	-	-	-	-	(1,191)	-	-	(1,523)	(1,523)
X21400	Nonstate	City of Lewisburg	(290,246)	11,234	11,705	(53,283)	(25,350)	(104,910)	(8,907)	(92,450)	123,705	10,525	134,230
X21500	Nonstate	Town of Fayetteville	(133,641)	5,173	29,835	(24,534)	(11,672)	(48,305)	(157)	(84,668)	56,959	15,150	72,109
X21600	Nonstate	City of Fairmont	(729,223)	28,224	51,191	(133,870)	(63,690)	(263,580)	(49,531)	(510,670)	310,800	2,348	313,148
X21700	Nonstate	Town of Bath	(26,141)	1,012	1,280	(4,799)	(9,449)	(2,283)	(5,352)	(11,142)	2,806	(1,233)	9,909
X21701	Nonstate	Berkeley Springs Water Works	(36,068)	1,396	2,979	(6,621)	(3,150)	(13,037)	(3,099)	(25,907)	15,373	155	15,528
X21800	Nonstate	City of Bridgeport	(994,571)	38,494	7,364	(182,583)	(86,865)	(359,490)	(59,778)	(688,716)	423,893	8,050	431,943
X21901	Nonstate	City of Charleston	(2,711,746)	104,957	147,552	(497,831)	(236,841)	(890,168)	(430,982)	(2,145,812)	1,155,765	8,219	1,163,984
X22000	Nonstate	City of Hurricane Water & Sewer	(433,759)	16,788	210,478	(79,629)	(37,884)	(156,783)	(104,418)	(284,714)	184,871	143,912	328,783
X22001	Nonstate	Town of Hundred	(2,989)	116	544	(549)	(261)	(1,080)	(565)	(95,393)	-	(136,370)	(136,370)
X22100	Nonstate	City of Ravenswood	(146,942)	5,687	10,110	(26,976)	(12,834)	(53,113)	(446)	(93,368)	62,628	2,795	65,423
X22500	Nonstate	City of Grafton	(148,929)	5,764	28,482	(27,340)	(13,007)	(53,831)	(13,966)	(108,144)	63,474	14,483	77,957
X22600	Nonstate	City of Mannington	(62,936)	2,436	3,073	(5,497)	(2,749)	(26,824)	(2,018)	(41,817)	26,824	4,838	31,662
X22700	Nonstate	City of Parkersburg	(675,921)	26,161	28,848	(124,085)	(59,034)	(244,313)	(64,497)	(491,930)	288,082	(7,191)	280,891
X22800	Nonstate	City of Romney	(114,236)	4,421	16,248	(20,971)	(9,977)	(41,291)	(9,394)	(81,633)	48,688	6,792	55,480
X22900	Nonstate	City of Saint Albans	(283,123)	10,958	29,323	(51,976)	(24,728)	(102,335)	(3,270)	(182,309)	120,669	7,995	128,664
X23000	Nonstate	Mary H Weir Public Library	(32,383)	1,253	1,823	(3,945)	(2,828)	(11,705)	(3,523)	(24,001)	13,802	(712)	13,090
X23001	Nonstate	Wetron Area Water Board	(156,551)	6,059	32,314	(58,686)	(27,920)	(115,547)	(1,555)	(203,708)	136,248	6,688	142,936
X23002	Nonstate	City of Weirton Sanitary Board	(135,198)	5,233	13,478	(28,740)	(13,673)	(48,868)	(10,572)	(118,526)	66,723	3,623	70,346
X23003	Nonstate	City of Weirton Board of Park Commissioners	(28,214)	1,092	1,478	(5,180)	(1,808)	(48,368)	(10,572)	(96,068)	57,622	(3,251)	60,873
X23100	Nonstate	City of Weston	(57,991)	2,245	5,178	(10,646)	(5,065)	(20,961)	(4,030)	(40,702)	24,716	(10,446)	15,779
X23200	Nonstate	Town of Rivesville	(21,007)	813	3,263	(3,856)	(1,835)	(7,593)	(5,703)	(18,987)	8,953	727	26,423
X23300	Nonstate	City of Clarksburg	(721,695)	27,933	51,589	(132,489)	(63,032)	(260,859)	(6,882)	(456,380)	307,591	34,040	341,631
X23500	Nonstate	City of Saint Marys	(79,935)	3,094	5,202	(14,675)	(6,981)	(28,893)	(5,743)	(57,431)	34,069	(2,115)	31,954
X23600	Nonstate	Town of Fairview	(8,454)	327	3,040	(1,552)	(738)	(3,056)	(6,523)	(11,869)	3,603	(1,067)	2,536
X23700	Nonstate	City of Buckhannon	(492,176)	19,409	20,334	(90,353)	(42,986)	(107,898)	(95,632)	(206,869)	209,769	(9,121)	200,648
X23802	Nonstate	City of Charles Town	(286,791)	11,100	34,989	(52,649)	(25,048)	(172,850)	(28,956)	(410,314)	122,232	13,336	135,568
X23900	Nonstate	Town of Matewan	(3,608)	140	1,584	(662)	(315)	(1,304)	(1,373)	(3,654)	432	432	1,970
X23901	Nonstate	Town of Matewan Water Department	(27,019)	1,046	43,776	(4,960)	(2,360)	(9,766)	(28,359)	(45,445)	11,515	18,181	29,696
X24001	Nonstate	City of McMechen	(73,898)	2,860	24,273	(13,566)	(6,454)	(26,711)	(21,029)	(67,760)	31,496	18,890	50,386
X24100	Nonstate	City of Beekley	(859,886)	33,282	51,121	(157,858)	(75,102)	(310,808)	(256)	(544,024)	366,489	63,231	429,720

WEST VIRGINIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
Schedule of Pension Amounts By Employer
 As of and for the Year Ended June 30, 2019

Employer Number	State/ Nonstate	Employer Name	Net Pension Asset (Liability)	Deferred Outflows of Resources			Deferred Inflows of Resources			Pension Expense			
				Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Changes in Assumptions	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
X24200	Nonstate	City of Philippi	(215,045)	8,323	17,218	(39,478)	(18,782)	(77,729)	(38,369)	(174,357)	91,654	(7,222)	84,432
X24300	Nonstate	City of Padon City	(70,640)	2,734	6,876	(12,968)	(6,170)	(25,533)	(20,154)	(64,825)	30,107	(534)	29,573
X24400	Nonstate	City of Dunbar	(136,677)	5,290	9,477	(25,091)	(11,937)	(49,402)	(29,254)	(115,685)	58,253	(21,666)	36,587
X24500	Nonstate	City of Keyser	(207,582)	8,034	37,471	(38,108)	(18,130)	(75,031)	(2,937)	(134,206)	88,473	20,374	108,847
X24600	Nonstate	Town of Elizabeth	(30,016)	1,162	10,563	(10,849)	(2,622)	(10,849)	(817)	(19,798)	12,793	6,748	19,541
X24700	Nonstate	City of South Charleston	(591,428)	22,891	58,167	(108,574)	(51,655)	(213,773)	(40,020)	(414,022)	252,070	21,580	273,650
X24800	Nonstate	Town of Farmington	(15,079)	584	2,227	(2,768)	(1,317)	(5,450)	(4,290)	(13,825)	6,427	387	6,814
X24900	Nonstate	City of Summersville	(275,128)	10,649	15,494	(50,508)	(24,029)	(99,446)	(10,392)	(184,375)	117,262	2,537	119,799
X25000	Nonstate	Town of Grantsville	(36,219)	1,402	1,990	(6,649)	(3,163)	(13,091)	(2,825)	(25,729)	15,437	3,430	18,867
X25100	Nonstate	City of Benwood	(133,734)	5,176	17,275	(24,515)	(11,680)	(48,338)	(5,525)	(90,095)	56,998	17,521	74,519
X25200	Nonstate	Town of West Union	(53,601)	2,075	11,515	(9,840)	(4,681)	(19,374)	(2,812)	(36,707)	22,845	6,211	29,056
X25300	Nonstate	City of Bluefield	(448,648)	17,365	126,922	(82,363)	(39,184)	(162,165)	-	(283,713)	191,217	98,479	289,696
X25400	Nonstate	City of Camerton	(24,294)	940	940	(4,460)	(2,122)	(8,781)	(19,744)	(35,107)	10,354	(14,849)	(4,495)
X25500	Nonstate	City of Shinnston	(107,765)	4,171	41,253	(19,783)	(9,412)	(38,952)	(55,606)	(123,753)	45,930	(2,670)	43,260
X25600	Nonstate	City of Kingwood	(129,403)	5,009	20,451	(23,756)	(11,302)	(46,773)	(11)	(81,842)	55,153	9,430	64,583
X25700	Nonstate	Town of Monongah	(54,693)	2,117	10,666	(4,777)	(4,777)	(9,769)	-	(34,586)	23,310	5,572	28,882
X25800	Nonstate	Town of Moorefield	(189,575)	7,337	13,978	(34,802)	(16,557)	(68,522)	(6,948)	(126,830)	80,798	4,966	87,166
X25900	Nonstate	Town of Franklin	(44,854)	1,736	10,761	(8,234)	(3,917)	(16,213)	-	(28,364)	19,117	4,966	24,083
X26000	Nonstate	City of Oak Hill	(201,306)	7,791	28,762	(36,956)	(17,582)	(72,763)	(4,183)	(131,483)	85,798	27,320	113,118
X26100	Nonstate	Town of Davis	(28,478)	1,102	2,776	(5,228)	(2,487)	(10,294)	(4,571)	(22,580)	12,138	(490)	11,648
X26200	Nonstate	City of New Martinsville	(447,218)	17,309	72,611	(82,100)	(39,060)	(161,648)	(65,903)	(348,711)	190,608	26,892	217,500
X26300	Nonstate	Town of Athens	(69,013)	2,671	6,053	(12,669)	(6,027)	(24,945)	(5,242)	(48,883)	29,414	6,271	35,685
X26600	Nonstate	City of Williamstown	(123,695)	4,788	19,258	(22,708)	(10,803)	(44,710)	-	(78,221)	52,720	15,900	68,620
X26700	Nonstate	City of Gary	(19,887)	770	1,021	(3,651)	(1,737)	(7,148)	(10,818)	(23,394)	8,476	(3,050)	5,426
X26800	Nonstate	City of Mullens	(15,808)	612	658	(2,902)	(1,381)	(5,714)	(26,079)	(36,075)	6,737	(10,942)	(4,205)
X26900	Nonstate	City of Ripley	(257,820)	9,979	26,160	(47,330)	(22,518)	(93,190)	(23,931)	(186,968)	109,885	(1,929)	107,956
X27000	Nonstate	City of Princeton	(185,930)	7,196	19,952	(34,133)	(16,239)	(67,205)	(13,348)	(131,925)	79,245	(1,115)	78,130
X27001	Nonstate	Princeton Sanitary Board	(123,396)	4,776	11,726	(22,653)	(10,777)	(44,402)	(6,424)	(84,456)	52,592	4,827	57,419
X27100	Nonstate	City of Spencer	(56,828)	2,200	5,111	(10,432)	(4,963)	(20,541)	(20,196)	(56,124)	24,220	(3,007)	21,213
X27200	Nonstate	Town of Sophia	(42,585)	3,187	9,459	(7,818)	(3,719)	(15,393)	(5,311)	(32,241)	18,150	3,748	21,898
X27300	Nonstate	City of Madison	(82,552)	3,878	6,272	(15,118)	(7,193)	(29,766)	(4,259)	(56,336)	35,099	(2,378)	32,721
X27400	Nonstate	City of Stonewood	(62,653)	2,424	5,472	(11,498)	(5,470)	(22,639)	(18,315)	(57,922)	26,695	(422)	26,273
X27500	Nonstate	Town of Marlinton	(57,494)	2,225	11,259	(10,555)	(5,022)	(20,782)	-	(36,358)	24,305	10,129	34,634
X27600	Nonstate	City of Glen Dale	(136,710)	5,291	15,589	(25,097)	(11,940)	(49,414)	(18,078)	(104,529)	58,267	5,848	64,115
X27700	Nonstate	Town of Ammore	(67,252)	2,603	45,279	(47,882)	(5,874)	(24,308)	(5,230)	(47,758)	28,663	11,607	40,270
X27800	Nonstate	City of Baltimore	(38,274)	1,481	2,516	(7,026)	(3,343)	(13,834)	(1,252)	(25,453)	16,313	3,272	19,585
X28000	Nonstate	City of Glenview	(19,721)	763	2,467	(3,620)	(1,722)	(7,128)	(8,084)	(20,555)	8,405	(3,166)	5,239
X28100	Nonstate	City of Kenova	(153,745)	5,951	41,266	(28,224)	(13,422)	(55,572)	(2,145)	(99,368)	65,527	33,283	98,810
X28200	Nonstate	Town of Nutter Fort	(112,385)	4,350	16,070	(20,632)	(9,816)	(40,622)	(9,001)	(71,970)	47,899	3,778	51,777
X28300	Nonstate	Town of Middlebourne	(41,078)	1,590	8,343	(7,541)	(3,588)	(14,848)	(3,12)	(26,289)	17,508	1,279	18,787
X28400	Nonstate	Town of Gauley Bridge	(7,618)	295	986	(1,398)	(665)	(2,754)	(3,12)	(6,289)	3,247	(3,375)	(2,757)
X28500	Nonstate	Town of Clendenen	(22,923)	887	3,803	(4,208)	(2,002)	(8,285)	(2,448)	(28,792)	9,770	(4,488)	5,282
X28600	Nonstate	Town of Wardsville	(12,989)	503	3,756	(2,385)	(1,134)	(4,695)	(1,891)	(14,297)	5,536	4,76	6,012
X28700	Nonstate	Town of Marmet	(74,442)	2,881	21,275	(13,666)	(6,502)	(26,907)	-	(47,075)	31,728	43,664	31,728
X28800	Nonstate	Village of Barboursville	(409,856)	15,863	57,660	(75,241)	(35,796)	(148,143)	(14,928)	(274,109)	174,683	54,436	229,119
X28900	Nonstate	Town of Union	(16,068)	622	6,510	(2,950)	(1,403)	(6,808)	(2,23)	(10,384)	6,848	3,353	10,201
X29000	Nonstate	Town of Winfield	(76,981)	2,980	4,843	(6,723)	(3,149)	(13,033)	(7,67)	(49,447)	32,810	4,028	36,838
X29100	Nonstate	Town of Assted	(36,058)	1,396	6,376	(6,619)	(3,149)	(13,033)	(5,600)	(23,361)	15,368	10,369	25,737
X29200	Nonstate	City of White Sulphur Springs	(131,640)	5,095	19,877	(24,166)	(11,497)	(47,581)	(28,051)	(111,296)	56,106	4,589	60,695
X29300	Nonstate	City of Parsons	(52,474)	2,031	3,342	(9,633)	(4,583)	(18,967)	(6,307)	(39,490)	22,365	(3,919)	18,446
X29400	Nonstate	Town of Clay	(23,877)	924	1,052	(4,383)	(2,085)	(6,630)	(6,320)	(21,419)	10,177	(3,614)	6,563
X29500	Nonstate	Town of New Haven	(29,400)	1,124	1,806	(5,331)	(2,536)	(10,496)	(7,670)	(26,034)	12,377	(1,286)	11,091
X29600	Nonstate	City of Thomas	(24,142)	934	2,930	(4,432)	(2,109)	(8,726)	(4,858)	(20,125)	10,289	(1,88)	8,401
X29700	Nonstate	Town of Hamlin	(16,947)	656	12,058	(3,111)	(1,480)	(6,126)	(9,482)	(20,199)	7,223	(3,270)	3,953
X29800	Nonstate	Town of Capon Bridge	(10,796)	418	7,372	(1,982)	(943)	(3,902)	(10,502)	(17,329)	4,601	3,041	7,642
X29900	Nonstate	City of Milton	(112,045)	4,337	36,520	(20,569)	(9,786)	(40,499)	-	(70,854)	47,755	23,901	71,656

WEST VIRGINIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
Schedule of Pension Amounts By Employer
 As of and for the Year Ended June 30, 2019

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 Proportionate Share of Contributions	Total Deferred Outflows of Resources	Changes in Assumptions	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investment	Changes in Proportionate 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	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions
X29901	Nonstate	City of Millon Water Department	(68,621)	2,656	(11,742)	14,398	(12,597)	(5,993)	(24,803)	(192)	(43,586)	29,247	5,387	34,634
X30000	Nonstate	City of Richwood	(50,685)	1,962	9,463	9,305	(9,305)	(4,427)	(18,320)	(55,263)	(87,315)	21,602	(13,946)	7,656
X30100	Nonstate	City of Logan	(55,106)	2,133	905	3,038	(10,116)	(4,813)	(19,918)	(6,164)	(11,011)	23,486	839	24,325
X30101	Nonstate	City of Logan Sanitary Board	(12,228)	473	1,075	1,548	(2,245)	(1,068)	(4,420)	(3,578)	(11,311)	5,212	(2,702)	2,510
X30200	Nonstate	City of Welch	(176,530)	6,833	16,178	23,011	(32,407)	(15,418)	(63,807)	(19,711)	(131,343)	75,238	(312)	74,926
X30201	Nonstate	Center Public Service District	(18,549)	718	1,914	2,632	(3,405)	(1,620)	(6,705)	(860)	(12,590)	7,906	2,113	10,019
X50200	Nonstate	Moundsville-Marshall County Public Library	(41,500)	1,606	2,259	3,865	(7,618)	(3,625)	(15,000)	(2,182)	(28,425)	17,687	866	18,553
X50500	Nonstate	Williamson Housing Authority	(63,552)	2,459	9,832	12,291	(11,665)	(5,349)	(22,964)	(652)	(40,808)	27,078	5,211	32,289
X50600	Nonstate	Nitro Regional Wastewater Utility	(70,847)	2,742	4,742	7,484	(13,006)	(6,188)	(25,608)	(10,029)	(54,830)	30,195	(411)	29,784
X50800	Nonstate	Charleston Sanitary Board	(619,063)	23,961	34,918	58,879	(113,647)	(54,068)	(223,762)	(12,960)	(404,437)	263,849	26,394	290,243
X50900	Nonstate	Huntington WV Housing Authority	(173,774)	6,726	31,901	6,726	(31,901)	(62,811)	(80,423)	(190,312)	(74,063)	87,940	(55,440)	18,623
X51000	Nonstate	City of Saint Albans Municipal Water and Sewer	(206,331)	7,986	34,900	42,886	(37,878)	(18,021)	(74,579)	(27,237)	(157,714)	87,940	(1,852)	86,088
X51200	Nonstate	Upshur County Public Library	(21,933)	849	2,059	2,908	(4,027)	(1,916)	(7,928)	(1,881)	(15,752)	9,348	63	9,411
X51300	Nonstate	Weston Sanitary Board	(50,517)	1,955	8,641	10,596	(9,274)	(4,412)	(18,260)	(7,061)	(39,007)	21,531	(2,159)	19,372
X51400	Nonstate	Peachans Memorial Hospital	(1,003,913)	38,856	89,605	128,461	(184,298)	(87,681)	(362,867)	(143,939)	(778,785)	427,874	(103,678)	531,552
X51600	Nonstate	Wheeling Ohio County Airport	(30,229)	1,170	5,328	6,498	(72,049)	(34,277)	(10,926)	(83,600)	(27,475)	12,884	427	13,311
X52100	Nonstate	Charleston-Kanawha Housing Authority	(392,465)	15,190	5,388	20,778	(72,049)	(12,689)	(141,858)	(24,696)	(116,574)	61,923	(4,644)	162,627
X52100	Nonstate	Greater Huntington Park & Recreation District	(145,289)	5,623	9,551	15,174	(26,672)	(12,689)	(52,515)	(24,398)	(116,574)	61,923	144	62,067
X52200	Nonstate	Backhannon Housing Authority	(23,062)	893	4,580	4,580	(4,234)	(2,014)	(8,336)	(437)	(15,021)	9,829	539	10,368
X52300	Nonstate	Huntington Sanitary Board	(468,647)	18,139	18,894	37,033	(86,034)	(40,931)	(169,394)	(49,238)	(345,597)	199,740	(17,719)	182,021
X52301	Nonstate	Huntington Stormwater Utility	(81,490)	3,154	27,813	30,967	(14,960)	(7,117)	(29,455)	(3,141)	(54,673)	34,732	53,977	88,709
X52700	Nonstate	Charles W. Gibson Public Library	(8,310)	322	343	343	(1,526)	(726)	(3,004)	(1,227)	(6,483)	3,542	(541)	3,001
X52800	Nonstate	Parkersburg Utility Board	(502,034)	19,431	47,952	67,383	(92,163)	(43,847)	(181,461)	(51,190)	(368,662)	213,970	(26,311)	187,659
X53200	Nonstate	Saint Albans Housing Authority	(18,682)	723	2,197	2,920	(3,430)	(1,632)	(6,753)	(8,030)	(19,848)	7,963	(36)	7,907
X53300	Nonstate	Charleston Urban Renewal Authority	(19,082)	739	31	770	(3,503)	(6,897)	(6,897)	(1,895)	(13,962)	8,133	(814)	7,319
X53400	Nonstate	Housing Authority of City of South Charleston	(33,641)	1,302	1,038	2,340	(6,176)	(2,938)	(12,160)	(8,337)	(25,111)	14,338	(254)	14,084
X53600	Nonstate	Beckley Raleigh County Convention Center	(21,940)	849	719	1,568	(4,028)	(1,916)	(7,930)	(4,252)	(18,126)	9,351	(5,152)	4,199
X53700	Nonstate	Keyser-Mineral County Library	(19,257)	745	2,983	3,728	(3,535)	(6,960)	(8,207)	(12,133)	(13,390)	8,207	1,866	10,073
X53800	Nonstate	Wheeling Housing Authority	(67,134)	6,469	12,223	18,692	(30,682)	(14,597)	(60,411)	(32,452)	(138,142)	71,234	2,525	73,759
X53900	Nonstate	Kanawha Falls Public Service District	(50,939)	1,972	4,249	6,221	(9,351)	(4,449)	(18,412)	(3,754)	(45,966)	21,710	(6,020)	15,690
X54100	Nonstate	North Beckley Public Service District	(91,067)	3,525	13,438	16,963	(16,718)	(7,954)	(32,916)	(3,878)	(61,466)	38,813	10,463	49,276
X54200	Nonstate	Cabell County Public Library	(377,634)	14,616	11,221	25,837	(69,326)	(32,982)	(136,497)	(25,501)	(264,306)	160,950	2,358	163,308
X54400	Nonstate	City County Building Management Commission	(17,177)	665	195	860	(3,153)	(6,209)	(6,209)	(7,779)	(18,641)	7,321	(2,563)	4,958
X54500	Nonstate	Ohio County Public Library	(105,423)	4,080	12,821	16,901	(19,354)	(9,208)	(38,105)	(8,105)	(66,667)	44,932	11,005	55,937
X54900	Nonstate	Raleigh County Public Library	(86,351)	3,342	5,187	8,529	(15,852)	(7,542)	(31,212)	(5,739)	(60,345)	36,804	(4,099)	55,937
X55000	Nonstate	South Charleston Public Library	(49,352)	1,910	12,468	14,378	(9,060)	(4,310)	(17,838)	(13,209)	(31,209)	21,034	7,693	38,727
X55100	Nonstate	Bluefield Sanitary Board	(220,350)	8,529	13,404	21,933	(40,452)	(19,245)	(79,646)	(12,958)	(152,301)	31,448	(97,063)	31,448
X55300	Nonstate	Greenbrier Valley Airport Authority	(95,842)	3,710	18,012	21,722	(17,595)	(8,371)	(34,642)	(31,643)	(92,251)	40,849	20,781	61,630
X55400	Nonstate	Central West Virginia Regional Airport Authority	(494,425)	19,137	182,201	201,338	(90,766)	(43,182)	(178,711)	(29,503)	(342,163)	210,727	25,262	235,989
X55401	Nonstate	Raleigh County Memorial Airport	(45,598)	1,765	2,199	3,964	(8,371)	(3,982)	(16,481)	(3,034)	(18,869)	19,434	(1,551)	17,883
X55500	Nonstate	Kanawha County Parks & Recreation	(96,156)	3,722	8,555	12,277	(17,652)	(8,398)	(34,756)	(1,264)	(62,070)	40,382	(3,473)	37,509
X55600	Nonstate	Morgantown Public Library	(98,276)	3,804	7,762	11,566	(18,041)	(8,383)	(35,522)	(12,837)	(74,983)	41,886	3,908	48,794
X55800	Nonstate	City of South Charleston Sanitary Board	(129,713)	5,020	12,480	17,500	(23,813)	(46,885)	(46,885)	(11,329)	(102,858)	55,285	4,458	59,743
X55900	Nonstate	West Virginia Association of Counties	(24,546)	950	2,910	3,860	(4,506)	(2,144)	(8,872)	(5,097)	(20,619)	10,462	1,711	12,180
X56100	Nonstate	Prentiss Center	(7,560)	293	799	1,135	(1,388)	(660)	(2,733)	(8,599)	(13,380)	3,222	(5,464)	(2,243)
X56300	Nonstate	Martinsburg Public Library	(86,655)	3,354	7,999	11,353	(15,908)	(7,568)	(31,322)	(6,567)	(61,365)	36,933	(27,606)	9,327
X56500	Nonstate	Elkins Housing Authority	(20,781)	804	156	960	(3,815)	(7,511)	(8,181)	(2,067)	(15,208)	8,890	33	8,890
X56700	Nonstate	Parkersburg & Wood County Public Library	(114,135)	4,418	6,646	11,064	(20,953)	(9,968)	(41,255)	(5,388)	(77,564)	48,645	14,941	63,586
X56800	Nonstate	Union Public Service District	(61,717)	2,389	703	3,092	(11,330)	(4,807)	(22,308)	(2,861)	(41,889)	26,304	5,102	31,406
X56900	Nonstate	Kingwood Water Works	(35,037)	2,810	5,046	7,176	(10,104)	(4,807)	(19,893)	-	(34,804)	23,457	11,526	34,983
X57100	Nonstate	Lubeck Public Service District	(111,585)	4,319	18,327	22,646	(20,485)	(9,746)	(40,333)	(15,017)	(85,581)	47,558	7,730	55,288
X57200	Nonstate	Sissonville Public Service District	(44,323)	1,715	4,354	6,069	(8,137)	(3,871)	(16,021)	(2,312)	(18,891)	2,312	(30,341)	21,204
X57300	Nonstate	BCKP Regional Intergovernmental Council	(63,104)	2,442	5,981	8,423	(11,585)	(5,511)	(22,809)	(4,553)	(44,459)	26,895	2,642	29,537
X57400	Nonstate	Fayette County Public Library	(56,680)	2,194	1,931	4,125	(10,405)	(4,950)	(20,487)	(14,050)	(49,892)	24,157	(5,242)	22,633
X57600	Nonstate	Dunbar Sanitary Board	(64,874)	2,511	7,165	9,676	(11,909)	(5,666)	(23,449)	(18,993)	(60,017)	27,650	(4,237)	23,413
X57700	Nonstate	Point Pleasant Housing Authority	(37,442)	1,449	7,501	8,950	(6,874)	(3,270)	(13,534)	(3,821)	(27,499)	15,958	4,288	20,246

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, 2019

Employer Number	State/Nonstate	Employer Name	Net Pension Asset (Liability)	Deferred Outflows of Resources			Deferred Inflows of Resources			Pension Expense		
				Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Changes in Assumptions	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions
X57900	Nonstate	Claywood Park Public Service District	(127,206)	4,923	20,207	(23,352)	(11,110)	(45,979)	(103,796)	54,216	3,379	57,595
X58000	Nonstate	Region 8 Planning & Development Council	(101,512)	3,929	3,929	(18,636)	(8,866)	(36,692)	(109,348)	43,265	(24,182)	19,083
X58300	Nonstate	Greenbrier Valley Conservation District	(4,698)	182	256	(862)	(410)	(1,698)	(4,522)	2,002	(709)	1,293
X58400	Nonstate	City of Spencer Sanitary Board	(10,450)	404	741	(1,918)	(913)	(3,777)	(11,572)	4,454	(1,155)	3,299
X58600	Nonstate	City of Spencer Waterworks	(48,060)	1,860	5,924	(8,823)	(4,197)	(17,371)	(33,065)	20,483	1,723	22,206
X58700	Nonstate	Mid Ohio Valley Regional Airport	(66,046)	2,556	15,637	(12,125)	(5,768)	(23,872)	(52,964)	28,149	6,770	34,919
X58800	Nonstate	Brooke County Public Library	(14,333)	555	1,613	(2,631)	(1,252)	(5,181)	(10,604)	6,109	(32)	6,077
X58900	Nonstate	Region VII Planning & Development Council	(40,339)	1,561	6,883	(7,405)	(3,523)	(14,580)	(27,118)	17,193	4,628	21,821
X59000	Nonstate	Region 4 Planning & Development Council	(46,791)	1,811	4,297	(8,590)	(4,087)	(16,913)	(30,532)	19,943	(5,641)	14,302
X59100	Nonstate	Green Acres Regional Library	(30,545)	1,182	2,093	(5,607)	(2,668)	(11,040)	(13,018)	3,201	3,201	16,219
X59200	Nonstate	Green Acres Regional Center, Inc	(95,281)	3,688	15,819	(17,492)	(8,322)	(34,440)	(67,124)	40,609	20,918	61,527
X59300	Nonstate	Region 1 Planning & Development Council	(58,230)	2,254	8,456	(10,690)	(5,086)	(21,067)	(38,959)	24,818	493	25,311
X59500	Nonstate	Lavalette Public Service District	(81,247)	3,145	7,606	(14,915)	(7,096)	(29,367)	(51,446)	34,628	2,674	37,302
X59600	Nonstate	Clarksburg Water Board	(344,915)	13,350	33,089	(63,319)	(30,125)	(124,671)	(219,977)	147,005	30,779	177,784
X59700	Nonstate	Craigsville Public Service District	(86,068)	3,331	12,220	(15,800)	(7,517)	(31,109)	(59,758)	36,683	5,482	42,165
X59800	Nonstate	Nettie-Levay Public Service District	(35,071)	1,357	3,491	(6,438)	(3,063)	(12,676)	(25,932)	14,947	(477)	14,470
X59900	Nonstate	Putnam County Parks & Recreation Commission	(41,758)	1,616	15,562	(7,666)	(3,647)	(15,093)	(30,704)	17,797	(1,336)	16,461
X60000	Nonstate	Spencer Housing Authority	(39,470)	1,528	3,586	(7,246)	(3,447)	(14,267)	(26,650)	16,822	299	17,121
X60200	Nonstate	Region II Planning & Development Council	(36,868)	1,427	8,063	(6,768)	(3,220)	(13,326)	(27,085)	15,714	3,321	19,035
X60300	Nonstate	Valley Healthcare System	(3,008)	116	118	(552)	(263)	(1,087)	(6,705)	1,282	(3,223)	(1,941)
X60400	Nonstate	Buffalo Creek Public Service District	(66,785)	2,585	27,398	(12,240)	(5,833)	(24,140)	(42,233)	28,464	13,118	41,582
X60600	Nonstate	Shortline Public Service District	(16,588)	642	3,337	(3,045)	(1,449)	(5,996)	(18,044)	7,070	(3,091)	3,979
X60700	Nonstate	Boone Madison Public Library	(9,979)	386	386	(1,832)	(872)	(5,607)	(12,822)	4,253	(5,756)	(1,503)
X60800	Nonstate	Westbuck Health Services, Inc	-	-	-	-	-	-	(3,605)	-	(3,830)	(3,830)
X61200	Nonstate	Armstrong Deepwater Public Service District	(18,768)	726	1,560	(3,446)	(1,639)	(6,784)	(15,048)	7,999	(1,525)	6,474
X61300	Nonstate	Kyova Interstate Planning Commission	(56,372)	2,182	2,475	(10,349)	(4,923)	(20,376)	(43,887)	24,026	(2,572)	21,454
X61400	Nonstate	Wood County Parks & Recreation Commission	(13,937)	539	9,033	(2,559)	(1,217)	(5,038)	(9,360)	5,940	3,736	9,676
X61500	Nonstate	Beckley Housing Authority	(63,461)	2,456	4,003	(11,650)	(6,459)	(22,938)	(56,490)	27,048	(3,390)	23,658
X61800	Nonstate	Central WV Transit Authority	(183,726)	7,111	18,296	(33,728)	(16,046)	(66,408)	(22,161)	78,305	1,307	79,612
X61900	Nonstate	Marion County Parks & Recreation Commission	(53,252)	2,061	12,276	(9,776)	(4,651)	(19,248)	(46,755)	22,696	6,833	29,529
X62000	Nonstate	Arbuckle Public Service District	-	-	-	-	-	-	(16,520)	-	(12,277)	(12,277)
X62100	Nonstate	Wetzel County Hospital	(374,596)	14,499	14,499	(68,768)	(32,717)	(135,399)	(362,439)	159,655	(103,279)	56,376
X62200	Nonstate	Clarksburg-Harrison Public Library	(51,326)	1,987	4,695	(9,422)	(4,483)	(18,552)	(32,528)	21,875	5,073	26,948
X62300	Nonstate	Ohio County Public Service District	(32,921)	1,274	9,648	(6,044)	(2,875)	(11,899)	(82,134)	14,031	(13,385)	646
X62500	Nonstate	Greenbrier Public Service District #1	(30,031)	1,162	2,513	(5,513)	(2,623)	(10,855)	(19,414)	12,799	696	13,495
X62700	Nonstate	Ohio Valley Regional Transportation Authority	(294,331)	11,392	17,017	(54,033)	(25,707)	(106,387)	(203,201)	125,446	15,964	141,410
X62800	Nonstate	Berkeley County Public Service Water District	(466,211)	18,045	145,522	(85,587)	(40,718)	(168,513)	(66,623)	198,702	78,452	277,154
X62900	Nonstate	Parkersburg Housing Authority	(105,554)	4,078	15,821	(19,341)	(9,202)	(38,081)	(66,253)	44,903	8,897	53,800
X63000	Nonstate	Marion County Public Library	(82,040)	3,175	7,076	(15,061)	(7,165)	(29,654)	(51,880)	34,966	4,686	39,652
X63100	Nonstate	Mason County Public Service District	(106,713)	4,130	4,736	(19,590)	(9,320)	(38,752)	(76,141)	45,482	(4,618)	40,864
X63200	Nonstate	Monroe County Public Library	(3,937)	152	344	(723)	(344)	(1,423)	(2,644)	1,678	(626)	1,452
X63300	Nonstate	Kanawha County Emergency Ambulance Authority	(208,378)	8,065	15,246	(38,254)	(18,199)	(75,319)	(98,840)	88,812	(3,217)	85,595
X63400	Nonstate	Southern Jackson County Public Service District	(38,386)	1,486	3,353	(7,047)	(3,353)	(13,875)	(25,846)	16,360	(873)	15,487
X63500	Nonstate	Jackson County Public Library	(31,441)	1,217	18,150	(5,772)	(2,446)	(11,365)	(5,309)	12,181	(1,217)	13,400
X63800	Nonstate	Raleigh County Public Service District	(93,701)	3,627	15,935	(17,202)	(8,184)	(33,868)	(60,169)	39,936	10,129	50,065
X63900	Nonstate	Jackson County Housing Authority	(46,436)	1,797	2,684	(8,525)	(4,056)	(16,785)	(32,627)	19,791	7	19,798
X64200	Nonstate	Burnsville Public Utility Board	(18,979)	735	4,364	(3,484)	(1,658)	(6,860)	(18,029)	8,089	5,171	13,260
X64300	Nonstate	Kenova Municipal Water Works	(83,810)	3,244	34,029	(15,386)	(7,320)	(30,293)	(53,011)	35,720	18,184	53,904
X64500	Nonstate	Malden Public Service District	(45,057)	1,743	1,809	(8,268)	(4,033)	(16,279)	(40,936)	19,195	(3,448)	13,747
X64600	Nonstate	Boone County Parks & Recreation Board	(27,513)	1,065	1,065	(5,051)	(2,403)	(9,945)	(23,193)	11,726	(3,870)	7,856
X64700	Nonstate	Hardy County Rural Development Authority	(6,556)	656	702	(3,111)	(1,480)	(6,125)	(1,485)	7,222	(1,278)	5,944
X64800	Nonstate	Mineral Wells Public Service District	(50,085)	1,939	2,366	(9,195)	(4,374)	(18,103)	(37,090)	21,347	537	21,884
X64900	Nonstate	Housing Authority of Mingo County	(71,967)	2,785	24,452	(13,212)	(6,286)	(26,013)	(66,207)	30,673	14,272	44,945
X65000	Nonstate	Upper Ohio Conservation District	-	-	-	-	-	-	(2,282)	-	(1,340)	(1,340)
X65200	Nonstate	Town of West Hamlin	(42,747)	1,654	6,973	(7,847)	(3,733)	(15,451)	(33,736)	18,219	1,146	19,365
X65300	Nonstate	Eastern Panhandle Regional Planning & Dev Council	(42,029)	1,627	8,169	(7,716)	(3,671)	(15,191)	(31,525)	17,913	6,164	24,077

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, 2019

Employer Number	State/Nonstate	Employer Name	Net Pension Asset (Liability)	Deferred Outflows of Resources			Deferred Inflows of Resources			Pension Expense		
				Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of	Total Deferred Outflows of Resources	Changes in Assumptions	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of
X65400	Nonstate	Marshall County Public Service District #1	(13,864)	537	4,370	(2,545)	(1,211)	(5,011)	(11,829)	5,909	(2,080)	3,829
X65700	Nonstate	Warm Springs Public Service District	(40,244)	1,558	11,099	(7,388)	(3,515)	(14,546)	(25,449)	17,152	7,393	24,545
X65800	Nonstate	Wilderness Public Service District	(52,827)	2,045	3,008	(9,698)	(4,614)	(19,094)	(36,310)	22,515	977	23,492
X65900	Nonstate	Bradley Public Service District	(32,140)	1,244	1,486	(5,900)	(2,807)	(11,617)	(22,821)	13,698	(420)	13,278
X66000	Nonstate	Wood County Recreation Commission	(4,225)	164	175	(776)	(369)	(1,527)	(472)	1,801	(1,617)	184
X66500	Nonstate	Raleigh County Housing Authority	(66,187)	2,562	7,141	(12,151)	(5,781)	(23,924)	(50,007)	28,210	3,953	32,163
X66600	Nonstate	Farmington Housing Authority	(120,214)	4,653	2,874	(22,069)	(10,499)	(45,452)	(88,131)	51,236	(8,306)	42,930
X66700	Nonstate	Town of Beverly	(39,049)	1,511	4,870	(7,169)	(3,410)	(14,114)	(27,437)	16,643	(1,760)	14,883
X66900	Nonstate	Southern Conservation District	(12,716)	492	2,077	(2,334)	(1,111)	(4,596)	(17,464)	5,420	(7,596)	(2,176)
X67000	Nonstate	Pocahontas County Public Service District	(76,684)	2,968	41,340	(14,078)	(6,698)	(27,718)	(51,571)	32,683	12,301	44,984
X67100	Nonstate	Huttonsville Public Service District	(60,902)	2,357	16,995	(11,180)	(5,319)	(22,013)	(38,512)	25,957	12,534	38,491
X67200	Nonstate	Grant County Housing Authority	(20,581)	797	3,778	(3,778)	(1,798)	(7,439)	(13,467)	8,772	2,360	11,132
X67300	Nonstate	Board of Parks & Recreation Commission	(112,220)	4,343	11,392	(20,601)	(9,801)	(40,562)	(71,156)	47,829	16,517	64,346
X67400	Nonstate	Pitman County Development Authority	(21,622)	837	7,813	(3,969)	(1,888)	(7,815)	(14,100)	9,215	484	9,699
X67500	Nonstate	Taylor County Public Library	(13,109)	507	1,142	(2,407)	(1,145)	(4,738)	(8,416)	5,587	1,082	6,669
X67600	Nonstate	Monroe Health Center	(60,261)	23,620	115,943	(112,031)	(53,299)	(220,580)	(385,911)	260,097	121,627	381,724
X67700	Nonstate	Louis Bennett Public Library	(4,393)	170	244	(806)	(384)	(1,588)	(9,664)	1,872	(2,407)	(535)
X67800	Nonstate	Region VIII Solid Waste Authority	(46,064)	1,783	1,906	(8,456)	(4,023)	(16,650)	(29,428)	19,633	1,672	21,305
X67900	Nonstate	Roane County Public Library	(18,229)	706	218	(3,346)	(1,592)	(6,589)	(12,073)	7,769	993	8,762
X68300	Nonstate	Cool Ridge-Flat Top Public Service District	(26,763)	1,036	8,049	(4,913)	(2,337)	(9,673)	(17,716)	11,406	3,112	14,518
X68400	Nonstate	Dunbar Housing Authority	(22,809)	883	1,890	(4,187)	(1,992)	(8,244)	(20,678)	9,721	(2,714)	7,007
X68500	Nonstate	Richwood Public Library	(5,909)	229	162	(1,085)	(516)	(2,136)	(4,253)	2,518	(406)	2,112
X68600	Nonstate	Glenville Utility	(64,889)	2,511	2,453	(11,912)	(5,667)	(23,454)	(42,437)	27,656	2,955	30,611
X68700	Nonstate	Flatwoods Canoe Run Public Service District	(95,915)	3,712	9,724	(17,608)	(8,377)	(34,669)	(68,668)	40,880	4,504	45,384
X68800	Nonstate	Raleigh County Emergency Services	(178,869)	6,923	9,250	(32,837)	(15,622)	(64,653)	(131,256)	76,235	8,225	84,460
X68900	Nonstate	Berkeley County Development Authority	(21,901)	848	2,408	(4,021)	(1,913)	(9,166)	(23,119)	9,334	(3,738)	5,596
X69000	Nonstate	Mount Hope Housing Authority	(29,824)	1,154	3,593	(5,475)	(2,605)	(10,780)	(20,805)	12,711	2,744	15,455
X69100	Nonstate	Doddridge County Public Library	(18,756)	726	8,297	(3,443)	(1,638)	(6,779)	(12,270)	7,994	2,433	10,427
X69200	Nonstate	Berkeley County Public Service Sewer District	(337,274)	13,054	42,830	(61,917)	(29,457)	(121,908)	(225,553)	143,748	42,626	186,374
X69300	Nonstate	Kanawha Public Service District	(67,467)	2,611	4,818	(12,386)	(5,892)	(24,386)	(44,091)	28,755	(3,418)	25,337
X69500	Nonstate	Logan County Public Service District	(244,820)	9,476	5,392	(44,944)	(21,382)	(88,491)	(155,344)	104,344	(1,099)	103,245
X69800	Nonstate	Workforce Investment Board of Kanawha County	(39,995)	1,548	6,644	(7,342)	(3,493)	(14,456)	(30,109)	17,046	7,459	24,505
X69901	Nonstate	Bluewell Public Service District	(69,522)	2,691	6,209	(12,763)	(6,072)	(25,129)	(49,439)	29,631	(4,450)	25,181
X70100	Nonstate	Ritchie County Public Library	(24,602)	952	5,384	(4,516)	(2,149)	(8,892)	(15,557)	10,485	3,530	14,015
X70200	Nonstate	Keyser Housing Authority	(36,967)	1,431	3,605	(6,786)	(3,229)	(13,362)	(26,214)	15,756	2,441	18,197
X70300	Nonstate	Branchland Midkiff Public Service District	(20,130)	779	1,820	(3,695)	(1,758)	(7,276)	(14,161)	8,579	1,162	9,741
X70500	Nonstate	Sugar Creek Public Service District	(15,939)	617	7,092	(2,926)	(1,392)	(6,761)	(14,332)	6,793	5,190	11,983
X70600	Nonstate	Southwestern Water District	(23,778)	920	2,091	(4,365)	(2,077)	(8,595)	(11,558)	10,134	(1,580)	8,554
X70700	Nonstate	Grant County Public Service District	(35,808)	1,386	1,518	(6,574)	(3,127)	(12,943)	(26,594)	15,262	2,297	17,559
X70800	Nonstate	Big Bend Public Service District	(15,982)	619	5,035	(2,934)	(1,396)	(6,777)	(17,228)	6,812	(1,317)	5,495
X70900	Nonstate	Benedum Airport Authority	(145,377)	5,627	5,444	(26,688)	(12,697)	(52,347)	(91,923)	61,961	33,679	95,640
X71100	Nonstate	Valley Head Public Library	(2,574)	100	329	(472)	(225)	(930)	(310)	1,097	(267)	830
X71200	Nonstate	Taylor County Public Service District	(44,914)	1,738	7,573	(8,245)	(3,923)	(16,234)	(29,566)	19,143	4,054	23,197
X71300	Nonstate	Webster Springs Public Service District	(15,631)	605	3,531	(2,870)	(1,365)	(6,650)	(13,512)	6,662	(1,112)	5,550
X71400	Nonstate	Eastern WV Regional Airport Authority	(22,376)	866	6,205	(4,108)	(1,954)	(8,088)	(45)	9,537	2,647	12,184
X71500	Nonstate	Huntington Cabell Wayne Animal Shelter	(20,243)	784	12,049	(3,716)	(7,317)	(13,537)	(24,816)	8,628	5,553	14,181
X71600	Nonstate	Boone County Housing & Redevelopment Authority	(37,453)	1,450	4,455	(6,876)	(3,271)	(13,538)	(24,795)	15,963	(1,519)	14,444
X71700	Nonstate	Craigsville Public Library	(4,410)	171	(810)	(385)	(1,594)	(4,791)	(4,791)	1,880	(3,085)	(1,205)
X71800	Nonstate	Charleston Convention & Visitors Bureau	(67,211)	2,601	11,432	(12,339)	(5,870)	(24,294)	(54,091)	28,646	1,188	29,834
X72000	Nonstate	Randolph County Housing Authority	(87,749)	3,396	22,163	(16,159)	(7,664)	(31,717)	(16,654)	37,359	14,868	52,267
X72100	Nonstate	Berkeley County Fire Service Board	(21,792)	843	7,050	(4,000)	(1,903)	(7,877)	(16,687)	9,288	562	9,850
X72300	Nonstate	Cowen Public Service District	(49,502)	1,916	5,266	(9,088)	(4,323)	(17,893)	(23,697)	21,098	809	21,907
X72400	Nonstate	Vienna Public Library	(34,157)	1,322	6,470	(3,346)	(2,983)	(12,346)	(23,697)	14,538	4,056	18,614
X72500	Nonstate	White Oak Public Service District	(22,682)	878	3,789	(4,164)	(1,981)	(6,148)	(12,604)	9,667	1,577	11,244
X72600	Nonstate	Marshall County Park & Recreation	(41,145)	1,592	4,335	(7,553)	(3,594)	(14,872)	(28,826)	17,536	4,267	21,803
X72700	Nonstate	Martinsburg Berkeley County Parks & Recreation Board	(84,483)	3,270	11,592	(15,509)	(7,379)	(30,537)	(65,549)	36,007	(893)	35,114

WEST VIRGINIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
Schedule of Pension Amounts By Employer
 As of and for the Year Ended June 30, 2019

Employer Number	State/Nonstate	Employer Name	Deferred Outflows of Resources				Deferred Inflows of Resources				Net Pension Expense	
			Net Pension Asset (Liability)	Difference Between Expected and Actual Experience	Changes in Assumptions	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 Between Employer Contributions and Proportionate Share of Resources	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Pension Expense
X72900	Nonstate	Mannington Sanitary Board	(44,000)	1,703	(8,078)	(8,379)	(15,904)	(8,379)	(39,570)	18,753	(6,968)	(6,968)
X73000	Nonstate	Elk Valley Public Service District	(9,972)	386	(1,831)	(1,745)	(3,605)	(1,745)	(6,829)	4,250	(3,638)	(3,638)
X73100	Nonstate	Lewis County Convention & Visitors Bureau	(23,105)	894	(4,242)	(4,242)	(8,351)	(4,242)	(16,226)	585	585	585
X73300	Nonstate	Leadsville Public Service District	(51,048)	3,788	(9,371)	(9,371)	(18,452)	(9,371)	(57,553)	21,757	(5,467)	(5,467)
X73500	Nonstate	Coalfield Community Action Partnership Inc	(60,956)	2,359	(11,190)	(11,190)	(22,033)	(11,190)	(62,038)	176,433	27,442	27,442
X73900	Nonstate	Tucker County Solid Waste Authority	(24,666)	935	(4,528)	(4,528)	(8,916)	(4,528)	(19,043)	25,980	9,805	9,805
X74200	Nonstate	Hannick Public Service District	(4,980)	193	(7,126)	(7,126)	(1,800)	(7,126)	(164,991)	108,422	(11,169)	(11,169)
X74300	Nonstate	Raleigh County Solid Waste Authority	(41,538)	1,608	(435)	(435)	(3,628)	(435)	(6,691)	17,704	(403)	(403)
X74400	Nonstate	Fayette County Solid Waste Authority	(59,025)	2,285	(10,836)	(10,836)	(5,155)	(10,836)	(32,959)	25,157	1,803	1,803
X74500	Nonstate	Red Sulphur Public Service District	(16,403)	635	(3,011)	(3,011)	(5,929)	(3,011)	(10,778)	6,991	195	195
X74700	Nonstate	Greenbrier County Public Service District #2	(43,547)	1,685	(7,994)	(7,994)	(15,740)	(7,994)	(29,943)	12,170	(6,390)	(6,390)
X74800	Nonstate	Mercer County Solid Waste Authority	(56,914)	2,203	(10,448)	(10,448)	(20,572)	(10,448)	(52,797)	24,257	9,072	9,072
X74900	Nonstate	4C Economic Development Authority	(10,299)	399	(1,891)	(1,891)	(3,723)	(1,891)	(8,725)	4,390	(2,042)	(2,042)
X75200	Nonstate	Lincoln Public Service District	(35,116)	1,359	(6,447)	(6,447)	(12,693)	(6,447)	(41,905)	14,967	(5,609)	(5,609)
X75300	Nonstate	Sun Valley Public Service District	(39,629)	1,534	(7,275)	(7,275)	(14,324)	(7,275)	(25,976)	16,890	1,543	1,543
X75400	Nonstate	Pocahontas County Solid Waste Authority	(26,971)	1,044	(4,951)	(4,951)	(2,356)	(4,951)	(17,078)	11,495	4,284	4,284
X75600	Nonstate	Bluefield Housing Authority	(62,549)	2,421	(11,483)	(11,483)	(22,609)	(11,483)	(45,505)	26,659	9,914	9,914
X75800	Nonstate	Romney Public Housing Authority	(23,034)	892	(4,229)	(4,229)	(8,326)	(4,229)	(15,399)	8,817	1,621	1,621
X75900	Nonstate	Putnam County Solid Waste Authority	(6,345)	246	(1,165)	(1,165)	(2,293)	(1,165)	(6,882)	2,704	196	196
X76000	Nonstate	Ohio County Solid Waste Authority	(3,464)	134	(636)	(636)	(1,232)	(636)	(1,453)	1,476	(2,471)	(2,471)
X76100	Nonstate	Pleasants County Public Library	(9,368)	363	(1,720)	(1,720)	(3,386)	(1,720)	(3,043)	3,993	(923)	(923)
X76200	Nonstate	Kingwood Parks & Recreation Commission	-	257	-	-	(43)	(43)	(5,967)	1,666	1,666	1,666
X76400	Nonstate	Lynn Murray Memorial Library	-	-	-	-	-	-	(6,103)	-	(4,442)	(4,442)
X76500	Nonstate	Swaney Memorial Library	(2,941)	114	(540)	(540)	(1,063)	(540)	(2,900)	1,254	(463)	(463)
X76600	Nonstate	Wood County Solid Waste Authority	(8,807)	341	(1,924)	(1,924)	(3,183)	(1,924)	(5,639)	3,754	3,314	3,314
X76800	Nonstate	Mingo County Redevelopment Authority	(23,516)	910	(4,317)	(4,317)	(8,500)	(4,317)	(10,023)	10,023	(10,528)	(10,528)
X76900	Nonstate	Mountain Top Public Service District	(21,998)	851	(4,038)	(4,038)	(7,951)	(4,038)	(16,712)	9,376	(1,017)	(1,017)
X77100	Nonstate	Morgantown-Monongalia Unified Initiative	-	-	-	-	-	-	(404)	-	(3,673)	(3,673)
X77200	Nonstate	Northern Jackson County Public Service District	(18,476)	715	(3,392)	(3,392)	(6,678)	(3,392)	(12,261)	7,875	234	234
X77300	Nonstate	Harrison Public Service District	(22,305)	863	(4,095)	(4,095)	(8,062)	(4,095)	(20,542)	9,507	(4,856)	(4,856)
X77400	Nonstate	Harrison County Solid Waste Authority	(13,079)	506	(1,142)	(1,142)	(4,728)	(1,142)	(12,713)	5,574	(4,982)	(4,982)
X77500	Nonstate	Midland Public Service District	(46,520)	1,801	(5,769)	(5,769)	(16,815)	(5,769)	(31,318)	19,827	4,623	4,623
X77700	Nonstate	Danese Public Service District	(29,302)	1,134	(6,093)	(6,093)	(10,591)	(6,093)	(18,529)	12,489	5,122	5,122
X77800	Nonstate	Boone County Public Service District	(42,682)	1,652	(1,704)	(1,704)	(15,428)	(1,704)	(28,333)	18,191	(789)	(789)
X78200	Nonstate	Grandview-Doolin Public Service District	(20,914)	809	(3,839)	(3,839)	(7,560)	(3,839)	(14,214)	13,441	1,341	1,341
X78300	Nonstate	Jefferson County Parks & Recreation Commission	(46,088)	1,784	(8,461)	(8,461)	(16,659)	(8,461)	(31,645)	19,643	8,777	8,777
X78400	Nonstate	Putnam Public Service District	(285,251)	11,041	(52,366)	(52,366)	(103,105)	(52,366)	(195,183)	121,576	(99)	(99)
X78600	Nonstate	Chestnut Ridge Public Service District	(16,896)	654	(3,102)	(3,102)	(6,107)	(3,102)	(13,774)	7,201	(1,914)	(1,914)
X78700	Nonstate	Wetron Transit Corporation	(22,157)	838	(4,068)	(4,068)	(8,009)	(4,068)	(19,119)	9,444	2,139	2,139
X78800	Nonstate	Greenbrier County Solid Waste Authority	(55,774)	2,159	(10,239)	(10,239)	(20,160)	(10,239)	(36,508)	23,771	7,863	7,863
X78900	Nonstate	Harpers Ferry Bolivar Public Service District	(13,703)	530	(2,516)	(2,516)	(4,953)	(2,516)	(14,624)	5,840	(2,877)	(2,877)
X79100	Nonstate	Jefferson County Public Service District	(32,508)	1,258	(5,968)	(5,968)	(11,750)	(5,968)	(28,953)	13,855	(23,953)	(23,953)
X79300	Nonstate	Barbour County Development Authority	(6,055)	833	(1,112)	(1,112)	(2,189)	(1,112)	(3,446)	2,581	3,679	3,679
X79400	Nonstate	Wyoming County Economic Development Authority	(21,534)	244	(3,953)	(3,953)	(7,883)	(3,953)	(13,731)	11,296	2,118	2,118
X79600	Nonstate	Northern Wayne County Public Service District	(59,808)	2,315	(10,980)	(10,980)	(21,618)	(10,980)	(37,821)	25,491	11,705	11,705
X79700	Nonstate	Lincoln Economic Development Authority	(8,016)	310	(1,472)	(1,472)	(2,897)	(1,472)	(7,190)	3,416	(708)	(708)
X79800	Nonstate	Gauley River Public Service District	(24,290)	940	(4,459)	(4,459)	(8,780)	(4,459)	(18,119)	10,353	2,642	2,642
X79900	Nonstate	Elkins Road Public Service District	(13,909)	538	(2,553)	(2,553)	(5,028)	(2,553)	(13,740)	5,928	(770)	(770)
X80300	Nonstate	Crab Orchard MacArthur Public Service District	(63,397)	2,454	(11,638)	(11,638)	(22,915)	(11,638)	(43,741)	27,020	(1,242)	(1,242)
X80400	Nonstate	McDowell County Emergency Commission	-	-	-	-	-	-	(17,352)	-	(49,123)	(49,123)
X80500	Nonstate	Roane County Economic Development Authority	(6,306)	244	(1,158)	(1,158)	(2,279)	(1,158)	(4,091)	2,688	511	511
X80600	Nonstate	Metro Emergency Operations Center	(567,761)	21,975	(104,229)	(104,229)	(205,219)	(104,229)	(384,542)	241,984	23,138	23,138
X80700	Nonstate	Mercer County Airport Authority	(22,056)	854	(4,049)	(4,049)	(7,972)	(4,049)	(15,143)	9,400	221	221

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, 2019

Employer Number	State/Nonstate	Employer Name	Deferred Outflows of Resources				Deferred Inflows of Resources				Net Pension Expense		
			Difference Between Actual and Expected Experience	Changes in Proportionate Share of Contributions	Total Deferred Outflows of Resources	Changes in Assumptions	Difference Between Actual and Expected Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investment	Changes in Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Pension Expense	Total Employer Pension Expense
X80900	Nonstate	Town of Eleanor	660	7,052	7,712	(3,131)	(1,490)	(6,165)	(7,702)	(18,488)	7,270	(744)	6,526
X81100	Nonstate	Wetzel County Emergency Ambulance Authority	160	97	257	(360)	(1,491)	(1,491)	(384)	(2,992)	1,758	271	2,029
X81200	Nonstate	Town of Harpers Ferry	2,249	3,234	5,483	(10,669)	(5,076)	(21,006)	(5,643)	(42,394)	24,769	(7,610)	17,159
X81400	Nonstate	Upper Kanawha Valley Enterprise Community	-	-	-	-	-	-	(976)	-	-	(8,875)	(8,875)
X81600	Nonstate	Brooke County Public Service District	803	2,956	3,759	(3,809)	(1,812)	(4,621)	(6,003)	(19,125)	8,844	2,058	10,902
X81700	Nonstate	Hancock County Shelter Workshop	4,780	3,090	7,870	(22,672)	(10,786)	(44,638)	(40,315)	(118,411)	52,635	(20,238)	32,407
X81900	Nonstate	Hampshire County Development Authority	463	1,457	2,211	(2,197)	(1,045)	(4,327)	(4,321)	(11,890)	5,102	(3,036)	2,066
X82000	Nonstate	Crum Public Service District	2,495	4,052	6,547	(11,835)	(5,631)	(23,303)	(41,300)	(44,898)	27,477	(822)	7,482
X82200	Nonstate	Central Communications Inc	59	19	78	(279)	(133)	(549)	(7,258)	648	1,341	(2,393)	(2,393)
X82300	Nonstate	Corridor G Regional Development Authority	1,520	13	1,533	(359)	(1,487)	(1,487)	(375)	(2,976)	1,753	(106)	1,647
X82400	Nonstate	Tucker County Parks and Recreation Commission	(4,117)	1,204	5,333	(7,172)	(2,718)	(11,247)	(8,900)	(20,567)	13,262	(1,969)	11,293
X82600	Nonstate	Berkeley County Emergency Ambulance Authority	(16,352)	633	15,525	(3,002)	(1,428)	(5,910)	(15,265)	(25,606)	6,969	(181)	6,788
X82700	Nonstate	Raleigh County Recreation Authority	865	1,447	2,312	(4,103)	(1,952)	(8,078)	(1,530)	(15,663)	9,525	(265)	9,260
X82900	Nonstate	Enlarged Hazlebaugh Public Service District	714	904	1,618	(3,387)	(1,611)	(6,669)	(1,315)	(12,982)	7,864	134	7,998
X83100	Nonstate	County Commissioners Association of WV	1,420	4,347	5,767	(6,737)	(3,205)	(13,266)	(3,222)	(26,430)	15,642	136	17,038
X83300	Nonstate	Greentree County Convention & Visitor Bureau	1,004	347	1,351	(4,762)	(2,266)	(9,377)	(3,376)	(19,780)	11,056	(1,306)	9,750
X83500	Nonstate	Boone County Ambulance Authority	738	185	923	(3,502)	(1,666)	(6,895)	(5,089)	(17,152)	8,130	(1,495)	6,635
X83700	Nonstate	Hamlin-Lincoln County Public Library	453	1,296	1,749	(2,146)	(1,021)	(4,226)	(7,397)	(14,790)	4,983	(1,156)	3,827
X83900	Nonstate	Greater Paw Paw Sanitary District	42	1,188	1,230	(1,971)	(94)	(389)	(12,940)	(13,619)	4,588	(12,238)	(11,780)
X84100	Nonstate	Greenbrier County Housing Authority	525	2,826	3,351	(2,489)	(1,184)	(4,901)	(3,251)	(8,574)	5,779	4,022	9,801
X84300	Nonstate	Elkins-Randolph County Airport	400	726	1,126	(1,898)	(903)	(3,737)	(1,412)	(7,950)	4,406	255	4,661
X84400	Nonstate	Summers County Public Library	255	360	615	(1,210)	(576)	(2,382)	(938)	(5,106)	2,809	109	2,918
X84600	Nonstate	Ritchie County Economic Development Authority	2,025	28,361	30,386	(9,606)	(4,570)	(26,304)	(12,564)	(51,064)	22,302	5,619	27,921
X84700	Nonstate	West Virginia Municipal League	7,935	39,447	47,382	(37,637)	(17,906)	(74,105)	(23,396)	(153,044)	87,381	11,168	98,549
X84900	Nonstate	Pride Community Services Inc	717	5,490	6,207	(3,400)	(1,618)	(6,995)	(332)	(12,064)	7,894	(449)	7,445
X85000	Nonstate	Jackson County Development Authority	343	2,016	2,359	(1,628)	(774)	(3,252)	(600)	(6,207)	3,779	1,695	5,474
X85100	Nonstate	Five Rivers Public Library	1,577	3,044	4,621	(7,478)	(3,558)	(14,724)	(3,562)	(29,322)	17,362	(13)	17,349
X85200	Nonstate	Hardy County Public Service District	4,171	9,911	12,082	(19,783)	(9,412)	(38,951)	(7,842)	(45,929)	45,929	8,197	54,126
X85300	Nonstate	Ritchie County Ambulance Authority	2,335	3,859	6,194	(11,775)	(5,269)	(21,807)	(12,227)	(50,378)	25,713	(3,995)	21,718
X85500	Nonstate	Preston County Senior Citizens Inc	909	1,586	2,495	(4,311)	(2,051)	(6,488)	(684)	(15,534)	10,009	1,189	11,198
X85700	Nonstate	Piedmont Housing Authority	1,517	2,566	4,083	(7,195)	(3,423)	(14,167)	(5,917)	(30,702)	16,705	(2,429)	14,276
X85800	Nonstate	Benwood-McMechen Housing Authority	6,062	22,947	29,009	(28,751)	(13,678)	(56,608)	(2,169)	(101,206)	66,749	17,681	84,430
X86000	Nonstate	Fairmont Marion County Transit Authority	957	4,217	5,174	(4,539)	(2,160)	(8,937)	(29,704)	(45,340)	10,539	(19,151)	(8,612)
X86100	Nonstate	Nicholas County Solid Waste Authority	5,309	2,280	7,589	(25,182)	(11,980)	(49,580)	(7,686)	(94,429)	58,463	3,752	62,215
X86400	Nonstate	Hatfield McCoy Regional Recreation Authority	27,910	94,920	122,830	(132,379)	(66,980)	(260,643)	(55,706)	(307,338)	307,338	33,839	361,176
X86500	Nonstate	City of Martinsburg	5,488	8,449	13,937	(26,028)	(12,383)	(51,247)	(23,659)	(113,316)	60,427	(12,590)	47,837
X86700	Nonstate	City of Point Pleasant	552	1,928	2,480	(2,620)	(1,247)	(5,159)	(592)	(9,617)	1,846	(5,825)	(5,825)
X86800	Nonstate	Norton-Harding-Jimtown Public Service District	5,047	4,744	9,791	(23,941)	(11,390)	(47,137)	(13,658)	(96,126)	55,581	5,501	61,082
X86900	Nonstate	Clarksburg-Harrison Regional Housing Authority	680	5,745	6,425	(3,224)	(1,534)	(6,347)	(4,969)	(16,074)	7,484	106	7,590
X87000	Nonstate	Marshall County Public Service District #4	4,204	34,881	39,085	(19,944)	(9,487)	(39,262)	(7,243)	(63,933)	46,296	10,084	56,380
X87200	Nonstate	Region 1 Workforce Investment Board	2,954	9,411	12,369	(14,009)	(6,665)	(27,583)	(15,659)	(63,916)	32,525	1,165	33,690
X87300	Nonstate	Century Volga Public Service District	988	931	1,919	(4,685)	(2,229)	(9,223)	(866)	(17,003)	10,876	(368)	10,508
X87400	Nonstate	Frankfort Public Service District	2,823	820	3,643	(13,390)	(6,371)	(26,365)	(10,747)	(56,872)	31,088	2,751	33,839
X87500	Nonstate	WV Affordable Housing Trust Fund	-	587	587	-	-	-	(11,403)	(11,403)	-	(5,825)	(5,825)
X87600	Nonstate	Clay County Public Service District	664	1,231	1,895	(3,148)	(1,498)	(6,198)	(1,380)	(12,224)	7,308	1,231	8,539
X87700	Nonstate	Adrian Public Service District	1,137	7,869	9,006	(5,391)	(2,565)	(10,615)	(10,615)	(18,571)	12,517	7,825	20,342
X87900	Nonstate	Marshall County Public Service District #3	747	387	1,134	(3,545)	(1,687)	(6,981)	(3,802)	(16,014)	8,231	(998)	7,233
X88000	Nonstate	Marshall County Public Service District #3	4,145	12,462	16,607	(19,661)	(9,354)	(38,710)	(2,096)	(69,521)	45,645	7,239	52,884
X88100	Nonstate	Mercer County Communications Center	8,818	45,538	54,376	(41,825)	(19,899)	(82,350)	(6,447)	(150,521)	97,104	25,496	122,600
X88200	Nonstate	Charles Town Utility Board	200	601	801	(949)	(452)	(1,869)	(196)	(3,466)	2,204	478	2,682
X88300	Nonstate	Phillippi Public Library	1,313	9,377	10,690	(6,227)	(2,963)	(12,261)	(3,119)	(24,569)	14,547	5,488	19,945
X88400	Nonstate	Cottageville Public Service District	3,017	7,242	10,259	(14,312)	(6,809)	(33,227)	(8,678)	(45,905)	33,227	(2,514)	30,713
X88500	Nonstate	Mingo County Public Service District	2,368	15,515	17,883	(11,229)	(5,342)	(28,110)	(6,835)	(36,835)	26,071	7,194	33,265
X88700	Nonstate	City of Sistersville	487	1,668	2,155	(2,310)	(1,099)	(4,547)	-	(7,956)	5,362	1,175	6,537
X88900	Nonstate	Canaan Valley Public Service District	170	605	775	(804)	(383)	(1,583)	(2,450)	(5,220)	1,867	(3,122)	(1,255)

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, 2019

Employer Number	State/Nonstate	Employer Name	Deferred Outflows of Resources				Deferred Inflows of Resources				Deferred Outflows of Resources		Deferred Inflows of Resources		Net Pension Expense		
			Difference Between Expected and Actual Experience	Changes in Assumptions	Total Deferred Outflows of Resources	Changes in Proportionate Share of Contributions and Differences Between Employer Contributions and Proportionate Share of Contributions	Difference Between Expected and Actual Experience	Changes in Assumptions	Total Deferred Inflows of Resources	Changes in Proportionate Share of Contributions and Differences Between Employer Contributions and Proportionate Share of Contributions	Proportionate Share of Pension Expense	Proportionate Share of Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Proportionate Share of Pension Expense	Proportionate Share of Pension Expense		
X89000	Nonstate	Monongalia County Urban Mass Transit Authority	310	(1,469)	1,631	(4,800)	(2,892)	(9,860)	(4,800)	(699)	(2,892)	(4,800)	(9,860)	3,410	(3,574)	3,410	(1,64)
X89100	Nonstate	Ohio County Development Authority	6,764	(32,082)	48,652	(15,263)	(63,167)	(110,512)	(15,263)	(63,167)	(63,167)	(110,512)	74,483	42,615	117,098	74,483	117,098
X89200	Nonstate	Berkeley County Farmland Protection	271	(1,284)	1,778	(611)	(2,527)	(5,053)	(611)	(2,527)	(611)	(5,053)	2,980	5,059	8,039	2,980	8,039
X89400	Nonstate	Midland Trail Scenic Highway	-	-	5,347	-	-	(9,272)	-	-	(9,272)	(9,272)	-	760	760	-	760
X89500	Nonstate	City of Mount Hope	3,065	(14,540)	86,027	(6,917)	(28,627)	(71,289)	(6,917)	(28,627)	(28,627)	(71,289)	33,756	52,093	85,849	33,756	85,849
X89600	Nonstate	Tomlinson Public Service District	1,183	(5,613)	30,458	(2,670)	(11,051)	(23,995)	(2,670)	(11,051)	(23,995)	(23,995)	13,030	20,902	33,932	13,030	33,932
X89700	Nonstate	Stevens Correctional Center	24,071	(114,170)	773,055	(94,317)	(224,792)	(300,345)	(94,317)	(224,792)	(300,345)	(300,345)	265,063	404,457	669,520	265,063	669,520
X89775	Nonstate	Shady Spring Public Service District	2,874	(13,630)	95,243	(6,485)	(26,836)	(51,552)	(6,485)	(26,836)	(51,552)	(51,552)	31,644	46,222	77,866	31,644	77,866
X89800	Nonstate	Capon Bridge Public Library	101	(481)	3,383	(229)	(947)	(1,844)	(229)	(947)	(1,844)	(1,844)	1,117	1,634	2,751	1,117	2,751
X89900	Nonstate	Oakland Public Service District	318	(1,511)	10,230	(1,511)	(2,974)	(5,204)	(1,511)	(2,974)	(5,204)	(5,204)	3,507	5,005	8,512	3,507	8,512
X89910	Nonstate	Pleasant Valley Public Service District	532	(18,035)	18,035	(1,200)	(4,965)	(8,685)	(1,200)	(4,965)	(8,685)	(8,685)	5,854	7,391	13,245	5,854	13,245
X90001	Nonstate	Public Defender Corporation - 1st Judicial Circuit	4,020	(19,069)	5,070	(9,072)	(37,546)	(77,962)	(9,072)	(37,546)	(77,962)	(77,962)	44,272	(4,946)	39,326	44,272	39,326
X90002	Nonstate	Public Defender Corporation - 2nd Judicial Circuit	1,638	(7,767)	2,512	(3,695)	(15,293)	(34,032)	(3,695)	(15,293)	(34,032)	(34,032)	18,033	(2,625)	15,408	18,033	15,408
X90004	Nonstate	Public Defender Corporation - 4th Judicial Circuit	4,637	(21,992)	67,318	(10,463)	(48,300)	(122,233)	(10,463)	(48,300)	(122,233)	(122,233)	51,057	85,063	136,120	51,057	136,120
X90005	Nonstate	Public Defender Corporation - 5th Judicial Circuit	3,450	(16,365)	10,492	(7,786)	(32,221)	(63,074)	(7,786)	(32,221)	(63,074)	(63,074)	37,993	5,687	43,680	37,993	43,680
X90006	Nonstate	Public Defender Corporation - 6th & 24th Judicial Circuit	6,572	(31,170)	12,476	(14,829)	(61,371)	(127,598)	(14,829)	(61,371)	(127,598)	(127,598)	72,365	(7,508)	65,057	72,365	65,057
X90007	Nonstate	Public Defender Corporation - 7th Judicial Circuit	2,215	(10,505)	1,425	(4,998)	(20,684)	(41,418)	(4,998)	(20,684)	(41,418)	(41,418)	24,390	741	25,131	24,390	25,131
X90008	Nonstate	Public Defender Corporation - 8th Judicial Circuit	1,577	(7,481)	3,640	(3,559)	(14,730)	(29,831)	(3,559)	(14,730)	(29,831)	(29,831)	17,369	(1,964)	15,405	17,369	15,405
X90009	Nonstate	Public Defender Corporation - 9th Judicial Circuit	3,213	(15,060)	18,273	(7,251)	(30,008)	(75,209)	(7,251)	(30,008)	(75,209)	(75,209)	35,384	(2,436)	32,948	35,384	32,948
X90010	Nonstate	Public Defender Corporation - 10th Judicial Circuit	4,343	(20,601)	19,717	(9,801)	(40,562)	(88,058)	(9,801)	(40,562)	(88,058)	(88,058)	47,829	6,718	54,547	47,829	54,547
X90011	Nonstate	Public Defender Corporation - 11th Judicial Circuit	2,175	(10,314)	3,679	(4,907)	(20,308)	(44,505)	(4,907)	(20,308)	(44,505)	(44,505)	23,946	2,581	26,527	23,946	26,527
X90012	Nonstate	Public Defender Corporation - 12th Judicial Circuit	2,021	(9,588)	2,817	(4,561)	(18,877)	(37,927)	(4,561)	(18,877)	(37,927)	(37,927)	22,259	(231)	22,028	22,259	22,028
X90013	Nonstate	Public Defender Corporation - 13th Judicial Circuit	11,235	(53,289)	17,591	(25,352)	(104,921)	(201,375)	(25,352)	(104,921)	(201,375)	(201,375)	123,718	1,850	125,568	123,718	125,568
X90015	Nonstate	Public Defender Corporation - 15th Judicial Circuit	3,408	(16,162)	3,408	(7,689)	(31,822)	(70,417)	(7,689)	(31,822)	(70,417)	(70,417)	37,523	(9,292)	28,231	37,523	28,231
X90018	Nonstate	Public Defender Corporation - 18th Judicial Circuit	1,414	(6,706)	1,618	(3,190)	(15,203)	(33,004)	(3,190)	(15,203)	(33,004)	(33,004)	15,568	(3,817)	11,751	15,568	11,751
X90023	Nonstate	Public Defender Corporation - 23rd Judicial Circuit	8,969	(42,541)	10,562	(20,239)	(83,759)	(29,546)	(20,239)	(83,759)	(29,546)	(29,546)	98,764	(699)	98,065	98,764	98,065
X90025	Nonstate	Public Defender Corporation - 25th Judicial Circuit	2,814	(13,345)	5,348	(6,349)	(26,275)	(62,321)	(6,349)	(26,275)	(62,321)	(62,321)	30,983	(3,148)	27,835	30,983	27,835
X90028	Nonstate	Public Defender Corporation - 28th Judicial Circuit	1,224	(5,804)	1,682	(2,761)	(11,428)	(23,017)	(2,761)	(11,428)	(23,017)	(23,017)	13,476	(1,208)	12,268	13,476	12,268
X90030	Nonstate	Public Defender Corporation - 30th Judicial Circuit	1,956	(9,279)	6,269	(4,415)	(18,270)	(36,233)	(4,415)	(18,270)	(36,233)	(36,233)	21,543	(853)	20,690	21,543	20,690
X99003	Nonstate	Boone County Board of Education	72	(340)	1,227	(162)	(669)	(2,718)	(162)	(669)	(2,718)	(2,718)	789	(151)	638	789	638
X99008	Nonstate	Clay County Board of Education	-	-	-	-	-	-	-	-	-	-	-	(396)	(396)	-	(396)
X99111	Nonstate	Glimmer County Board of Education	-	-	-	-	-	-	-	-	-	-	-	(375)	(375)	-	(375)
X99115	Nonstate	Logan County Board of Education	60	(287)	1,104	(136)	(564)	(1,352)	(136)	(564)	(1,352)	(1,352)	665	(375)	290	665	290
X99118	Nonstate	Jackson County Board of Education	28	(133)	115	(63)	(263)	(414)	(63)	(263)	(414)	(414)	280	353	633	280	633
X99119	Nonstate	Jefferson County Board of Education	33	(155)	1,141	(74)	(305)	(1,703)	(74)	(305)	(1,703)	(1,703)	359	454	813	359	813
X99225	Nonstate	Marion County Board of Education	44	(206)	754	(98)	(406)	(1,033)	(98)	(406)	(1,033)	(1,033)	479	(182)	297	479	297
X99256	Nonstate	Lincoln County Board of Education	63	(301)	193	(143)	(593)	(1,462)	(143)	(593)	(1,462)	(1,462)	699	(54)	645	699	645
X99311	Nonstate	McDowell County Board of Education	65	(310)	80	(147)	(610)	(1,324)	(147)	(610)	(1,324)	(1,324)	719	(642)	77	719	77
X99334	Nonstate	Nicholas County Board of Education	25	(117)	164	(56)	(230)	(463)	(56)	(230)	(463)	(463)	271	(236)	35	271	35
X99357	Nonstate	Pocahontas County Board of Education	25	(120)	887	(57)	(237)	(2,559)	(57)	(237)	(2,559)	(2,559)	280	(1,567)	(1,567)	280	(1,567)
X99359	Nonstate	Preston County Board of Education	25	(120)	887	(57)	(237)	(2,559)	(57)	(237)	(2,559)	(2,559)	280	(1,567)	(1,567)	280	(1,567)
X99440	Nonstate	Tyler County Board of Education	84	(200)	109	(153)	(567)	(1,134)	(153)	(567)	(1,134)	(1,134)	117	(163)	117	117	117
X99441	Nonstate	Hancock County Board of Education	-	-	-	-	-	-	-	-	-	-	-	(775)	(775)	-	(775)
X99555	Nonstate	Wyoming County Board of Education	38	(181)	92	(86)	(356)	(647)	(86)	(356)	(647)	(647)	420	34	454	420	454
X99660	Nonstate	Raleigh County Board of Education	55	(262)	530	(125)	(517)	(1,893)	(125)	(517)	(1,893)	(1,893)	609	(709)	(100)	609	(100)
			\$ 8,322,000	\$ (39,472,000)	\$ 34,872,746	\$ (18,779,000)	\$ (77,717,000)	\$ (162,518,746)	\$ (26,550,746)	\$ (18,779,000)	\$ (77,717,000)	\$ (162,518,746)	\$ 91,640,000	\$ 91,640,000	\$ 91,640,000	\$ 91,640,000	\$ 91,640,000

WEST VIRGINIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM

NOTES TO SCHEDULES OF EMPLOYER ALLOCATIONS AND PENSION AMOUNTS BY EMPLOYER

1 - NATURE OF ENTITY

The West Virginia Public Employees' Retirement System (PERS) is a multiple employer defined benefit cost sharing public employee retirement system covering substantially all employees of the State and its component units, as well as employees of participating non-State governmental entities who are not participants of another state or municipal retirement system.

During fiscal year 1991, the West Virginia State Legislature created the Consolidated Public Retirement Board (the Board) to administer nine of the State of West Virginia's ten retirement plans. The Board is managed by a Board of Trustees, which consists of, by virtue of their position, the Governor, State Auditor, State Treasurer, and Secretary of the Department of Administration, together with the following gubernatorial appointments that are subject to the advice and consent of the State Senate: four residents of the State who are not participants in the retirement plans, one State and one non-State employee participant in PERS, and one participant each from the other seven defined benefit plans administered by the Board.

Chapter 5, Article 10 of the West Virginia State Code assigns the authority to establish and amend the provisions of the plan to the State Legislature. In certain circumstances, this Article also permits members of TRS to transfer accumulated service credit and member contributions into PERS.

2 - 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 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, 2019. Employer contributions are recognized when due. Retroactive service, military service, out of state service, and back pay employer contributions related to prior fiscal years 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.

WEST VIRGINIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM

NOTES TO SCHEDULES OF EMPLOYER ALLOCATIONS AND PENSION AMOUNTS BY EMPLOYER

(Continued)

2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Investments - All defined benefit plan funds not required to meet disbursement needs are invested in accordance with the West Virginia Code, as well as policies established by the West Virginia Investment Management Board (WVIMB). The WVIMB has established various investment pools to provide for the investment of the defined benefit plans' assets. These investment pools are structured as multiparticipant variable net asset funds.

The WVIMB was organized on April 25, 1997, as a public body corporate created by *West Virginia Code Section 12-6-1* to provide prudent fiscal administration and investment management services to designated state pension funds, the state's Workers' Compensation and Coal Workers' Pneumoconiosis funds, and certain other state government funds. The WVIMB is governed by a Board of Trustees, consisting of thirteen members. The Governor, the State Auditor, and the State Treasurer are ex officio members of the Board of Trustees. The Governor appoints all other WVIMB Trustees for a term of six years.

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, 2018 rolled forward to June 30, 2019, which is the measurement date.

3 - 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 3.44 years.

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

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

WEST VIRGINIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM

NOTES TO SCHEDULES OF EMPLOYER ALLOCATIONS AND
PENSION AMOUNTS BY EMPLOYER

(Continued)

3 - AMORTIZATION (Continued)

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>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>	<u>Total</u>
Amount	\$ 212,961	\$ 445,320	\$ (449,637)	\$ (128,633)	\$ 112,814			
Recognition period (years)	5.00	5.00	5.00	5.00	5.00			
Amount recongized in								
fiscal year:								
2015	\$ 42,593	\$ -	\$ -	\$ -	\$ -	\$ 42,593	\$ -	\$ 42,593
2016	42,593	89,064	-	-	-	131,657	-	131,657
2017	42,593	89,064	(89,928)	-	-	131,657	(89,928)	41,729
2018	42,593	89,064	(89,928)	(25,727)	-	131,657	(115,655)	16,002
2019	42,589	89,064	(89,928)	(25,727)	22,563	154,216	(115,655)	38,561
2020	-	89,064	(89,928)	(25,727)	22,563	111,627	(115,655)	(4,028)
2021	-	-	(89,925)	(25,727)	22,563	22,563	(115,652)	(93,089)
2022	-	-	-	(25,725)	22,563	22,563	(25,725)	(3,162)
2023	-	-	-	-	22,562	22,562	-	22,562
Balance as of June 30:								
2015	\$ 170,368	\$ -	\$ -	\$ -	\$ -	\$ 170,368	\$ -	\$ 170,368
2016	127,775	356,256	-	-	-	484,031	-	484,031
2017	85,182	267,192	(359,709)	-	-	352,374	(359,709)	(7,335)
2018	42,589	178,128	(269,781)	(102,906)	-	220,717	(372,687)	(151,970)
2019	-	89,064	(179,853)	(77,179)	90,251	179,315	(257,032)	(77,717)
2020	-	-	(89,925)	(51,452)	67,688	67,688	(141,377)	(73,689)
2021	-	-	-	(25,725)	45,125	45,125	(25,725)	19,400
2022	-	-	-	-	22,562	22,562	-	22,562

WEST VIRGINIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM

NOTES TO SCHEDULES OF EMPLOYER ALLOCATIONS AND
PENSION AMOUNTS BY EMPLOYER

(Continued)

3 - AMORTIZATION (Continued)

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

<u>Measurement date June 30</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>	<u>Total</u>
Amount	\$ 674	\$ (1,271)	\$ 16,954	\$ (26,020)			
Recognition period (years)	4.11	4.03	3.92	3.44			
Amount recongized in							
fiscal year:							
2016	\$ 164	\$ -	\$ -	\$ -	\$ 164	\$ -	\$ 164
2017	164	(316)	-	-	164	(316)	(152)
2018	164	(316)	4,325	-	4,489	(316)	4,173
2019	164	(316)	4,325	(7,564)	4,489	(7,880)	(3,391)
2020	18	(316)	4,325	(7,564)	4,343	(7,880)	(3,537)
2021	-	(7)	3,979	(7,564)	3,979	(7,571)	(3,592)
2022	-	-	-	(3,328)	-	(3,328)	(3,328)
Balance as of June 30:							
2015	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2016	510	-	-	-	510	-	510
2017	346	(955)	-	-	346	(955)	(609)
2018	182	(639)	12,629	-	12,811	(639)	12,172
2019	18	(323)	8,304	(18,456)	8,322	(18,779)	(10,457)
2020	-	(7)	3,979	(10,892)	3,979	(10,899)	(6,920)
2021	-	-	-	(3,328)	-	(3,328)	(3,328)

WEST VIRGINIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM

NOTES TO SCHEDULES OF EMPLOYER ALLOCATIONS AND
PENSION AMOUNTS BY EMPLOYER

(Continued)

3 - AMORTIZATION (Continued)

Changes of Assumptions (in thousands, excluding the recognition period)

<u>Measurement date June 30</u>	<u>2019</u>	<u>Outflows of Resources</u>	<u>Inflows of Resources</u>	<u>Total</u>
Amount	\$ (55,650)			
Recognition period (years)	3.44			
Amount recongized in fiscal year:				
2019	\$ (16,178)	\$ -	\$ (16,178)	\$ (16,178)
2020	(16,178)	-	(16,178)	(16,178)
2021	(16,178)	-	(16,178)	(16,178)
2022	(7,116)	-	(7,116)	(7,116)
Balance as of June 30:				
2019	\$ (39,472)	\$ -	\$ (39,472)	\$ (39,472)
2020	(23,294)	-	(23,294)	(23,294)
2021	(7,116)	-	(7,116)	(7,116)

4 - PENSION EXPENSE

The components of pension expense for the year ended June 30, 2019 (in thousands):

Service cost	\$ 121,228
Interest cost	519,350
Projected earnings on plan investments	(499,078)
Employee contributions	(70,357)
Recognition of current period deferred outflows/inflows:	
Changes in benefit terms	2,500
Changes in assumptions	(16,178)
Differences between expected and actual experience	(7,564)
Differences between projected and actual investment earnings	22,563
Recognition of prior years' deferred outflows/inflows:	
Differences between expected and actual experience	4,173
Differences between projected and actual investment earnings	15,998
Other changes in fiduciary net position	<u>(995)</u>
Total pension expense	<u>\$ 91,640</u>

The average of the expected remaining service lifetime of actives and inactive members as of July 1, 2018, which is 3.44 years.

WEST VIRGINIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM

NOTES TO SCHEDULES OF EMPLOYER ALLOCATIONS AND
PENSION AMOUNTS BY EMPLOYER

(Continued)

5 - NET PENSION LIABILITY AND ACTUARIAL INFORMATION

The net pension liability (NPL) is the portion of the actuarial present value of projected benefit payments related to past periods. The NPL for the employers is based on the allocation percentages from the Schedule of Employer Allocations.

The components of the net pension liability as of June 30, 2019, are as follows (in thousands):

Total Pension Liability	\$ (7,140,467)
Fiduciary Net Position	<u>6,925,454</u>
Net Pension Asset (Liability)	<u>\$ (215,013)</u>
Fiduciary Net Position as a percent of Total Pension Liability	96.99%

Change in benefit terms – Under HB 3095, a minimum monthly benefit of \$750 was established for current pensioners as of June 3, 2019 who had completed at least 25 years of service. A corresponding minimum of \$375 was set for beneficiaries in pay status under the 50% joint-and-survivor annuity options were the original member had completed at least 25 years of services.

Change in assumptions – Mortality, withdrawal rates, disability rates, retirement rates, salary scales, and non-contributory service loads were changed to reflect the most recent experience study for June 1, 2013 through June 30, 2018.

WEST VIRGINIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM

NOTES TO SCHEDULES OF EMPLOYER ALLOCATIONS AND
PENSION AMOUNTS BY EMPLOYER

(Continued)

5 - NET PENSION LIABILITY AND ACTUARIAL INFORMATION (Continued)

The total pension liabilities for financial reporting purposes were determined by actuarial valuation as of July 1, 2018 and rolled forward to June 30, 2019 using the actuarial assumptions and methods described, as follows:

Actuarial cost method	Individual entry age normal cost with level percentage of payroll
Asset valuation method	Fair value
Amortization method	Level dollar, fixed period
Amortization period	Through Fiscal Year 2035
Actuarial assumptions:	
Investment rate of return	7.50%
Projected salary increases:	
State	3.1-5.3%
Nonstate	3.35-6.5%
Inflation rate	3.00%
Discount rate	7.50%
Mortality rates	Active-100% of Pub-2010 General Employees table, below-median, headcount weighted, projected with scale MP-2018 Retired Healthy Males-108% of Pub-2010 General Retiree Male table, below-median, headcount weighted, projected with scale MP-2018 Retired Healthy Females-122% of Pub-2010 General Retiree Female table, below-median, headcount weighted, projected with scale MP-2018 Disabled Males-118% of Pub-2010 General / Teachers Disabled Male table, below-median, headcount weighted, projected with scale MP-2018 Disabled Females-118% of Pub-2010 General / Teachers Disabled Female table, below-median, headcount weighted, projected with scale MP-2018
Withdrawal rates:	
State	2.28-45.63%
Non-state	2.50-35.88%
Disability rates	0.005 - .054%
Retirement rates	12% - 100%
Date range in most recent experience study	2013-2018

6 - SENSITIVITY OF THE NET PENSION ASSET (LIABILITY) TO CHANGES IN THE DISCOUNT RATE

Sensitivity of Discount Rate	1% Decrease (6.5%)	Current Discount Rate (7.5%)	1% Increase (8.5%)
Total net pension asset (liability)	<u>\$ (1,001,547,000)</u>	<u>\$ (215,013,000)</u>	<u>\$ 450,346,000</u>