

West Virginia Public Employees' Retirement System

Administered by
The West Virginia Consolidated Public Retirement Board

2020



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, 2020



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, 2020

TABLE OF CONTENTS

	Page
Independent Auditor's Report	1 - 2
Schedule of Employer Allocations	3 - 13
Schedule of Pension Amounts By Employer	14 - 29
Notes to Schedules of Employer Allocations and Pension Amounts By Employer	30 - 36



Independent Auditor's Report

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

Report on Schedule of Allocations and Pension Amounts by Employer

We have audited the accompanying schedule of employer allocations of 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, 2020, and related notes. We have also audited the total for the columns titled net pension asset (liability), total deferred outflows of resources, total deferred inflow of resources and total employer pension expense (specified column totals) included in the accompanying schedule of pension amounts by employer (collectively the Schedules) of PERS as of and for the year ended June 30, 2020, and related notes.

Management's Responsibility for the Schedules

Management is responsible for the preparation and fair presentation of the Schedules in accordance with accounting principles generally accepted in the United States of America; this includes design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the Schedules that is 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 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 that we plan and perform the audit to obtain reasonable assurance about whether the schedule of employer allocations and specified column totals included in the schedule of pension amounts by employer are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the schedule of employer allocations and specified column totals included in the schedule of pension amounts by employer. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the schedule of employer allocations and specified column totals included in the schedule of pension amounts by employer, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the schedule of employer allocations and specified column totals included in the schedule of pension amounts by employer in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of 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 excluding employer specific amounts, total deferred inflows of resources excluding employer specific amounts, and total employer pension expense for the West Virginia Public Employees' Retirement System, as of and for the year ended June 30, 2020, in accordance with accounting principles generally accepted in the United States of America.

Other Matters

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, 2020, and our report thereon, dated October 14, 2020, expressed an unmodified opinion on those financial statements.

Restriction on Use

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

A handwritten signature in cursive script that reads "Eide Bailly LLP".

Boise, Idaho
March 22, 2021

WEST VIRGINIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
Schedule of Employer Allocations
As of and for the Year Ended June 30, 2020

Employer Number	State/ Nonstate	Employer Name	Employer Contributions	Allocation Percentage
778000	State	Jobs Investment Trust Board	\$ 30,963	0.019925%
930100	State	WV Housing Development Fund	575,114	0.370100%
930200	State	WV Secondary School Activities Commission	41,737	0.026859%
990000	State	State Bar	135,442	0.087160%
0100	State	Governors Office	231,483	0.148965%
0201	State	Dept of Admin Secretary's Office	44,035	0.028338%
0203	State	Consolidated Public Retirement Board	421,783	0.271427%
0209	State	Dept of Admin - Finance	168,065	0.108154%
0210	State	IS&C	1,083,834	0.697473%
0211	State	General Services	445,702	0.286820%
0213	State	Purchasing	161,187	0.103728%
0214	State	Surplus Property	45,271	0.029133%
0215	State	Travel Management	40,127	0.025823%
0216	State	Fleet Management	36,746	0.023647%
0218	State	BRIM	156,660	0.100814%
0219	State	Grievance Board	70,009	0.045052%
0220	State	Ethics Commission	43,763	0.028163%
0221	State	Public Defender	128,174	0.082483%
0222	State	Personnel	307,069	0.197606%
0225	State	PEIA	245,753	0.158148%
0228	State	WV Prosecuting Attorney's Institute	24,102	0.015510%
0231	State	Office of Technology	33,207	0.021369%
0232	State	Retiree Health Benefit Trust Fund	10,115	0.006509%
0233	State	Real Estate Division	77,727	0.050019%
0303	State	Division of Banking	169,758	0.109243%
0304	State	Division of Tourism	141,996	0.091378%
0305	State	Division of Forestry	400,302	0.257604%
0306	State	WV Geological Survey	155,255	0.099910%
0307	State	WV Development Office	514,050	0.330803%
0308	State	WV Division of Labor	256,153	0.164841%
0310	State	Division of Natural Resources	2,826,649	1.819016%
0311	State	WV Environmental Quality Board	11,351	0.007305%
0312	State	WV Solid Waste Management Board	49,930	0.032131%
0313	State	Department of Environmental Protection	4,129,524	2.657447%
0314	State	WV Office of Miners' Health, Safety & Training	728,768	0.468980%
0315	State	Oil & Gas Conservation Commission	5,758	0.003705%
0316	State	WV Water Development Authority	88,674	0.057064%
0319	State	Miner's Health Safety & Training	3,977	0.002559%
0323	State	Workforce West Virginia	1,234,934	0.794709%
0327	State	WV Commerce Office of the Secretary	118,470	0.076238%
0328	State	WV Division of Energy	18,411	0.011848%
0432	State	WV Division of Culture & History	375,062	0.241361%
0433	State	WV Library Commission	107,602	0.069244%
0439	State	Educational Broadcasting Authority	280,801	0.180702%
0441	State	WV Higher Education Policy Commission	8,420	0.005418%
0501	State	Department of Health & Human Resources - Secretary	26,845	0.017275%
0505	State	Board of Barbers & Cosmetologists	28,520	0.018353%
0506	State	Department of Health & Human Resources - Health	8,169,120	5.257023%
0507	State	Health Care Authority	36,875	0.023730%
0508	State	Bureau of Senior Services	149,441	0.096169%
0509	State	Hospital Finance Authority	6,213	0.003998%
0510	State	WV Human Rights Commission	67,130	0.043200%
0511	State	Department of Health & Human Resources - Human Ser	11,928,277	7.676130%
0601	State	Department of Military Affairs & Public Safety - Secretary	64,441	0.041469%
0603	State	Adjutant General	2,754,833	1.772800%
0605	State	Parole Board	38,651	0.024873%
0606	State	Division of Homeland Security and Emergency Management	102,140	0.065730%
0608	State	West Virginia Division of Corrections	14,531,476	9.351350%
0612	State	State Police	1,382,036	0.889373%
0613	State	Division of Veterans Affairs	677,587	0.436043%

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, 2020

Employer Number	State/ Nonstate	Employer Name	Employer Contributions	Allocation Percentage
0618	State	Veterans Home	127,088	0.081784%
0619	State	State Fire Commission	205,874	0.132485%
0622	State	WV Division of Protective Services	173,561	0.111691%
0623	State	Division of Administrative Services	132,332	0.085159%
0701	State	State Tax Department - Office of the Secretary	55,386	0.035642%
0702	State	State Tax Department	1,616,539	1.040281%
0703	State	State Budget Office	43,163	0.027776%
0704	State	WV Offices of the Insurance Commissioner	1,127,035	0.725274%
0705	State	Lottery	805,264	0.518207%
0706	State	Municipal Bond Commission	16,057	0.010333%
0707	State	Racing Commission	155,506	0.100072%
0708	State	Alcohol Beverage Control Administration	284,233	0.182911%
0709	State	WV Office of Tax Appeals	27,505	0.017700%
0802	State	West Virginia Division of Motor Vehicles	1,888,011	1.214980%
0803	State	Division of Highways	22,721,200	14.621635%
0804	State	WV State Rail Authority	44,242	0.028471%
0805	State	Division of Public Transit	53,449	0.034396%
0807	State	WV Department of Transportation Aeronautics Comm	14,853	0.009558%
0808	State	DOT - Office of Admin Hearings	94,551	0.060846%
0809	State	WV Parkways Authority	1,695,461	1.091069%
0901	State	WV Real Estate Appraiser Licensing & Certification Board	15,036	0.009676%
0902	State	Board of Funeral Service Examiners	2,310	0.001487%
0903	State	WV Board of Professional Surveyors	5,916	0.003807%
0904	State	Board of Counseling	5,981	0.003849%
0905	State	Board of Social Work Examiners	9,868	0.006350%
0906	State	WV Board of Examiners for Licensed Practical Nurses	23,912	0.015388%
0907	State	WV Board of Examiners for Registered Professional Nurses	103,017	0.066294%
0908	State	WV Board of Chiropractic	5,153	0.003316%
0909	State	WV Board of Dental Examiners	10,804	0.006953%
0911	State	Board of Occupational Therapy	3,178	0.002045%
0912	State	West Virginia Board of Optometry	5,535	0.003562%
0913	State	WV Board of Pharmacy	44,398	0.028571%
0914	State	WV Board of Examiners of Psychologists	4,229	0.002721%
0915	State	WV Medical Imaging & Radiation Therapy Technology Board of Exam	7,673	0.004938%
0917	State	WV Board of Registration for Professional Engineers	42,454	0.027320%
0918	State	WV Board of Accountancy	17,442	0.011224%
0919	State	WV State Board of Architects	6,493	0.004178%
0921	State	WV Board of Osteopathy	24,335	0.015660%
0922	State	Board of Physical Therapy	12,667	0.008152%
0923	State	WV Board of Veterinary Medicine	10,575	0.006805%
0926	State	Public Service Commission of WV	1,225,698	0.788766%
0927	State	WV Real Estate Commission	38,303	0.024649%
0930	State	WV Board of Examiners for Speech Pathology & Audiology	6,025	0.003877%
0932	State	WV Division of Rehabilitation Services	1,863,850	1.199432%
0935	State	WV Board of Respiratory Care	3,286	0.002115%
0938	State	Board of Massage Therapy	9,740	0.006268%
0939	State	WV Courthouse Facilities Improvement Authority	7,082	0.004557%
0941	State	National Coal Heritage Area	14,158	0.009111%
0944	State	WV Economic Development Authority	61,109	0.039325%
0945	State	WV Board of Medicine	86,072	0.055389%
0946	State	WV Municipal Pensions Oversight Board	23,283	0.014983%
0947	State	WV ERP Board	195,941	0.126093%
1200	State	Auditor's Office	955,512	0.614895%
1300	State	Treasurer's Office	744,873	0.479343%
1400	State	Department of Agriculture	1,414,727	0.910410%
1500	State	Attorney General	1,112,684	0.716039%
1600	State	Secretary of State	237,068	0.152559%
2100	State	Senate	258,763	0.166520%
2200	State	House of Delegates	362,517	0.233288%
2300	State	Joint Committee on Government & Finance	519,610	0.334381%

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WEST VIRGINIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
Schedule of Employer Allocations
As of and for the Year Ended June 30, 2020

Employer Number	State/ Nonstate	Employer Name	Employer Contributions	Allocation Percentage
2400	State	Supreme Court of Appeals	7,961,481	5.123402%
X00100	Nonstate	Barbour County Commission	166,226	0.106970%
X00200	Nonstate	Berkeley County Commission	1,253,580	0.806708%
X00300	Nonstate	Boone County Commission	242,410	0.155997%
X00400	Nonstate	Braxton County Commission	197,925	0.127369%
X00500	Nonstate	Brooke County Commission	197,330	0.126987%
X00600	Nonstate	Cabell County Commission	719,421	0.462964%
X00700	Nonstate	Calhoun County Commission	74,546	0.047972%
X00800	Nonstate	Clay County Commission	92,143	0.059296%
X00900	Nonstate	Doddridge County Commission	280,608	0.180578%
X01000	Nonstate	Fayette County Commission	374,106	0.240746%
X01100	Nonstate	Gilmer County Commission	54,251	0.034912%
X01200	Nonstate	Grant County Commission	177,066	0.113946%
X01300	Nonstate	Greenbrier County Commission	343,679	0.221166%
X01400	Nonstate	Hampshire County Commission	331,800	0.213521%
X01500	Nonstate	Hancock County Commission	287,811	0.185213%
X01600	Nonstate	Hardy County Commission	181,474	0.116783%
X01700	Nonstate	Harrison County Commission	1,065,805	0.685871%
X01800	Nonstate	Jackson County Commission	307,514	0.197893%
X01900	Nonstate	Jefferson County Commission	794,004	0.510960%
X02000	Nonstate	Kanawha County Commission	1,508,841	0.970975%
X02100	Nonstate	Lewis County Commission	246,158	0.158409%
X02200	Nonstate	Lincoln County Commission	155,296	0.099937%
X02300	Nonstate	Logan County Commission	527,323	0.339345%
X02400	Nonstate	McDowell County Commission	217,458	0.139939%
X02500	Nonstate	Marion County Commission	594,138	0.382342%
X02600	Nonstate	Marshall County Commission	521,275	0.335453%
X02700	Nonstate	Mason County Commission	246,585	0.158683%
X02800	Nonstate	Mercer County Commission	446,581	0.287385%
X02900	Nonstate	Mineral County Commission	238,115	0.153233%
X03000	Nonstate	Mingo County Commission	211,431	0.136061%
X03100	Nonstate	Monongalia County Commission	1,021,716	0.657499%
X03200	Nonstate	Monroe County Commission	126,097	0.081146%
X03300	Nonstate	Morgan County Commission	221,652	0.142638%
X03400	Nonstate	Nicholas County Commission	203,327	0.130846%
X03500	Nonstate	Ohio County Commission	431,639	0.277770%
X03600	Nonstate	Pendleton County Commission	121,134	0.077953%
X03700	Nonstate	Pleasants County Commission	165,053	0.106216%
X03800	Nonstate	Pocahontas County Commission	174,561	0.112334%
X03900	Nonstate	Preston County Commission	316,180	0.203469%
X04000	Nonstate	Putnam County Commission	445,650	0.286786%
X04100	Nonstate	Raleigh County Commission	617,793	0.397564%
X04200	Nonstate	Randolph County Commission	265,713	0.170993%
X04201	Nonstate	Randolph County Emergency Squad	2,790	0.001795%
X04300	Nonstate	Ritchie County Commission	137,961	0.088781%
X04400	Nonstate	Roane County Commission	143,122	0.092102%
X04500	Nonstate	Summers County Commission	157,429	0.101309%
X04600	Nonstate	Taylor County Commission	161,342	0.103827%
X04700	Nonstate	Tucker County Commission	165,135	0.106268%
X04800	Nonstate	Tyler County Commission	183,757	0.118252%
X04900	Nonstate	Upshur County Commission	256,706	0.165196%
X04901	Nonstate	Upshur County Development Authority	12,586	0.008099%
X05000	Nonstate	Wayne County Commission	307,134	0.197648%
X05100	Nonstate	Webster County Commission	111,410	0.071695%
X05200	Nonstate	Wetzel County Commission	319,317	0.205488%
X05300	Nonstate	Wirt County Commission	42,599	0.027413%
X05400	Nonstate	Wood County Commission	623,518	0.401249%
X05500	Nonstate	Wyoming County Commission	267,042	0.171848%
X10100	Nonstate	Barbour County Health Department	18,711	0.012041%
X10200	Nonstate	Berkeley County Health Department	104,878	0.067491%

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, 2020

Employer Number	State/Nonstate	Employer Name	Employer Contributions	Allocation Percentage
X10300	Nonstate	Boone County Health Department	15,780	0.010155%
X10400	Nonstate	Braxton County Health Department	9,489	0.006106%
X10500	Nonstate	Brooke County Health Department	23,051	0.014834%
X10600	Nonstate	Cabell-Huntington Health Department	154,655	0.099524%
X10800	Nonstate	Clay County Health Department	47,959	0.030863%
X10900	Nonstate	Doddridge County Health Department	21,798	0.014028%
X11000	Nonstate	Fayette County Health Department	25,749	0.016570%
X11100	Nonstate	Gilmer County Health Department	7,683	0.004944%
X11101	Nonstate	Gilmer County Health Center	2,466	0.001587%
X11200	Nonstate	Grant County Health Department	24,434	0.015724%
X11300	Nonstate	Greenbrier County Board of Health	36,015	0.023177%
X11400	Nonstate	Hampshire County Health Department	26,409	0.016995%
X11500	Nonstate	Hancock County Board of Health	23,224	0.014945%
X11600	Nonstate	Hardy County Health Department	22,190	0.014280%
X11700	Nonstate	Harrison-Clarksburg Health Department	61,860	0.039808%
X11800	Nonstate	Jackson County Health Department	28,386	0.018267%
X11900	Nonstate	Jefferson County Health Department	51,280	0.033000%
X12000	Nonstate	Kanawha Charleston Health Department	112,210	0.072210%
X12100	Nonstate	Lewis County Health Department	14,945	0.009617%
X12200	Nonstate	Lincoln County Health Department	12,147	0.007817%
X12300	Nonstate	Logan County Board of Health	14,767	0.009503%
X12400	Nonstate	McDowell County Health Department	9,065	0.005834%
X12500	Nonstate	Marion County Health Department	32,133	0.020678%
X12600	Nonstate	Marshall County Health Department	25,765	0.016580%
X12700	Nonstate	Mason County Health Department	14,575	0.009379%
X12800	Nonstate	Mercer County Board of Health	39,876	0.025661%
X12900	Nonstate	Mineral County Health Department	25,993	0.016727%
X13000	Nonstate	Mingo County Board of Health	16,434	0.010576%
X13100	Nonstate	Monongalia County Health Department	256,996	0.165383%
X13400	Nonstate	Nicholas County Health Department	10,919	0.007027%
X13500	Nonstate	Wheeling-Ohio County Health Department	62,220	0.040040%
X13600	Nonstate	Pendleton County Health Department	18,161	0.011687%
X13800	Nonstate	Pocahontas County Board of Health	9,916	0.006381%
X13900	Nonstate	Preston County Health Department	22,556	0.014515%
X14000	Nonstate	Putnam County Health Department	14,014	0.009018%
X14100	Nonstate	Beckley-Raleigh County Board of Health	59,635	0.038377%
X14200	Nonstate	Randolph-Elkins Health Department	65,352	0.042056%
X14500	Nonstate	Summers County Health Department	11,277	0.007257%
X14600	Nonstate	Grafton-Taylor County Board of Health	54,353	0.034977%
X14700	Nonstate	Tucker County Health Department	13,054	0.008401%
X14900	Nonstate	Upshur-Buckhannon Health Department	20,161	0.012974%
X15000	Nonstate	Wayne County Health Department	16,986	0.010931%
X15100	Nonstate	Webster County Health Department	8,048	0.005179%
X15200	Nonstate	Wetzel-Tyler Health Department	8,100	0.005213%
X15400	Nonstate	Mid-Ohio Valley Health Department	174,553	0.112329%
X15500	Nonstate	Wyoming County Health Department	18,120	0.011661%
X20100	Nonstate	City of Montgomery	62,028	0.039916%
X20200	Nonstate	City of Follansbee	138,167	0.088914%
X20300	Nonstate	Town of Grant Town	9,086	0.005847%
X20400	Nonstate	Town of Pineville	39,248	0.025257%
X20500	Nonstate	City of Nitro	117,658	0.075716%
X20600	Nonstate	City of Williamson	10,881	0.007002%
X20601	Nonstate	Williamson Utility Board	2,925	0.001882%
X20602	Nonstate	City of Williamson Board of Parks & Rec	4,701	0.003025%
X20700	Nonstate	Town of Belle	16,701	0.010747%
X20701	Nonstate	Belle Sanitary Board	1,292	0.000831%
X20800	Nonstate	City of Hinton	75,763	0.048755%
X20900	Nonstate	City of Salem	85,972	0.055325%
X21000	Nonstate	City of Elkins	227,062	0.146120%
X21100	Nonstate	City of Wellsburg	97,875	0.062985%

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WEST VIRGINIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
Schedule of Employer Allocations
As of and for the Year Ended June 30, 2020

Employer Number	State/Nonstate	Employer Name	Employer Contributions	Allocation Percentage
X21200	Nonstate	City of Huntington	582,615	0.374927%
X21400	Nonstate	City of Lewisburg	220,358	0.141806%
X21500	Nonstate	Town of Fayetteville	100,613	0.064747%
X21600	Nonstate	City of Fairmont	516,145	0.332152%
X21700	Nonstate	Town of Bath	18,249	0.011744%
X21701	Nonstate	Berkeley Springs Water Works	23,552	0.015156%
X21800	Nonstate	City of Bridgeport	691,252	0.444837%
X21901	Nonstate	City of Charleston	1,664,697	1.071272%
X22000	Nonstate	City of Hurricane	290,698	0.187071%
X22100	Nonstate	Town of Hundred	5,163	0.003323%
X22300	Nonstate	City of Ravenswood	98,060	0.063104%
X22500	Nonstate	City of Grafton	109,617	0.070541%
X22600	Nonstate	City of Mannington	40,081	0.025793%
X22700	Nonstate	City of Parkersburg	483,816	0.311347%
X22800	Nonstate	City of Romney	78,815	0.050719%
X22900	Nonstate	City of Saint Albans	207,469	0.133511%
X23000	Nonstate	Mary H Weir Public Library	25,025	0.016104%
X23001	Nonstate	City of Weirton	263,943	0.169854%
X23002	Nonstate	Weirton Area Water Board	104,121	0.067004%
X23003	Nonstate	City of Weirton Sanitary Board	89,023	0.057288%
X23004	Nonstate	City of Weirton Board of Park Commissioners	20,357	0.013100%
X23100	Nonstate	City of Weston	38,647	0.024870%
X23200	Nonstate	Town of Rivesville	8,787	0.005655%
X23300	Nonstate	City of Clarksburg	480,385	0.309139%
X23500	Nonstate	City of Saint Marys	56,597	0.036422%
X23600	Nonstate	Town of Fairview	4,001	0.002575%
X23700	Nonstate	City of Buckhannon	351,557	0.226235%
X23802	Nonstate	City of Charles Town	202,300	0.130185%
X23900	Nonstate	Town of Matewan	2,464	0.001586%
X23901	Nonstate	Town of Matewan Water Department	28,418	0.018288%
X24001	Nonstate	City of McMechen	52,922	0.034057%
X24100	Nonstate	City of Beckley	629,307	0.404974%
X24200	Nonstate	City of Philippi	141,140	0.090827%
X24300	Nonstate	City of Paden City	43,158	0.027773%
X24400	Nonstate	City of Dunbar	96,855	0.062328%
X24500	Nonstate	City of Keyser	137,349	0.088387%
X24600	Nonstate	Town of Elizabeth	17,247	0.011099%
X24700	Nonstate	City of South Charleston	397,343	0.255700%
X24800	Nonstate	Town of Farmington	9,547	0.006144%
X24900	Nonstate	City of Summersville	196,151	0.126228%
X25000	Nonstate	Town of Grantsville	25,629	0.016493%
X25100	Nonstate	City of Benwood	92,350	0.059429%
X25200	Nonstate	Town of West Union	37,423	0.024083%
X25300	Nonstate	City of Bluefield	328,517	0.211408%
X25400	Nonstate	City of Cameron	11,833	0.007615%
X25500	Nonstate	City of Shinnston	87,017	0.055998%
X25600	Nonstate	City of Kingwood	89,003	0.057276%
X25700	Nonstate	Town of Monongah	38,434	0.024733%
X25800	Nonstate	Town of Moorefield	140,633	0.090501%
X25900	Nonstate	Town of Franklin	27,855	0.017925%
X26000	Nonstate	City of Oak Hill	151,853	0.097721%
X26100	Nonstate	Town of Davis	22,255	0.014322%
X26200	Nonstate	City of New Martinsville	306,912	0.197505%
X26300	Nonstate	Town of Athens	49,835	0.032070%
X26600	Nonstate	City of Williamstown	89,583	0.057649%
X26700	Nonstate	City of Gary	10,119	0.006512%
X26800	Nonstate	City of Mullens	9,721	0.006256%
X26900	Nonstate	City of Ripley	173,596	0.111713%
X27000	Nonstate	City of Princeton	126,558	0.081443%
X27001	Nonstate	Princeton Sanitary Board	88,223	0.056774%

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, 2020

Employer Number	State/Nonstate	Employer Name	Employer Contributions	Allocation Percentage
X27100	Nonstate	City of Spencer	40,506	0.026067%
X27200	Nonstate	Town of Sophia	31,104	0.020016%
X27300	Nonstate	City of Madison	51,657	0.033243%
X27400	Nonstate	City of Stonewood	46,709	0.030058%
X27500	Nonstate	Town of Marlinton	40,026	0.025758%
X27600	Nonstate	City of Glen Dale	95,780	0.061637%
X27700	Nonstate	Town of Anmoore	73,685	0.047418%
X27800	Nonstate	City of Belmont	27,008	0.017380%
X28000	Nonstate	City of Glenville	14,178	0.009124%
X28100	Nonstate	City of Kenova	99,870	0.064269%
X28200	Nonstate	Town of Nutter Fort	87,192	0.056110%
X28300	Nonstate	Town of Middlebourne	32,238	0.020746%
X28400	Nonstate	Town of Gauley Bridge	5,636	0.003627%
X28500	Nonstate	Town of Clendenin	16,587	0.010674%
X28600	Nonstate	Town of Wardensville	9,479	0.006100%
X28700	Nonstate	Town of Marmet	48,296	0.031080%
X28800	Nonstate	Village of Barboursville	287,685	0.185132%
X28900	Nonstate	Town of Union	11,336	0.007295%
X29000	Nonstate	Town of Winfield	48,587	0.031267%
X29100	Nonstate	Town of Ansted	23,413	0.015067%
X29200	Nonstate	City of White Sulphur Springs	98,038	0.063090%
X29300	Nonstate	City of Parsons	37,371	0.024049%
X29400	Nonstate	Town of Clay	16,072	0.010343%
X29500	Nonstate	Town of New Haven	15,742	0.010130%
X29600	Nonstate	City of Thomas	18,222	0.011726%
X29700	Nonstate	Town of Hamlin	11,552	0.007434%
X29800	Nonstate	Town of Capon Bridge	10,202	0.006565%
X29900	Nonstate	City of Milton	91,251	0.058722%
X29901	Nonstate	City of Milton Water Department	57,472	0.036985%
X30000	Nonstate	City of Richwood	40,823	0.026271%
X30100	Nonstate	City of Logan	39,774	0.025596%
X30101	Nonstate	City of Logan Sanitary Board	12,345	0.007944%
X30200	Nonstate	City of Welch	117,214	0.075430%
X50100	Nonstate	Center Public Service District	12,527	0.008061%
X50200	Nonstate	Moundsville-Marshall County Public Library	26,817	0.017257%
X50500	Nonstate	Williamson Housing Authority	46,458	0.029897%
X50600	Nonstate	Nitro Regional Wastewater Utility	46,817	0.030128%
X50800	Nonstate	Charleston Sanitary Board	434,254	0.279453%
X50900	Nonstate	Huntington WV Housing Authority	114,122	0.073440%
X51000	Nonstate	City of Saint Albans Municipal Water and Sewer	176,484	0.113572%
X51200	Nonstate	Upshur County Public Library	15,303	0.009848%
X51300	Nonstate	Weston Sanitary Board	32,474	0.020898%
X51400	Nonstate	Pocahontas Memorial Hospital	695,274	0.447425%
X51600	Nonstate	Wheeling Ohio County Airport	22,698	0.014607%
X51800	Nonstate	Charleston-Kanawha Housing Authority	259,405	0.166933%
X52100	Nonstate	Greater Huntington Park & Recreation District	100,510	0.064681%
X52200	Nonstate	Buckhannon Housing Authority	15,863	0.010208%
X52300	Nonstate	Huntington Sanitary Board	359,378	0.231268%
X52301	Nonstate	Huntington Stormwater Utility	44,780	0.028817%
X52700	Nonstate	Charles W Gibson Public Library	4,263	0.002743%
X52800	Nonstate	Parkersburg Utility Board	348,567	0.224311%
X53200	Nonstate	Saint Albans Housing Authority	13,235	0.008517%
X53300	Nonstate	Charleston Urban Renewal Authority	13,650	0.008784%
X53400	Nonstate	Housing Authority of City of South Charleston	22,412	0.014423%
X53600	Nonstate	Beckley Raleigh County Convention Center	15,362	0.009886%
X53700	Nonstate	Keyser-Mineral County Library	13,384	0.008613%
X53800	Nonstate	Wheeling Housing Authority	123,553	0.079509%
X53900	Nonstate	Kanawha Falls Public Service District	40,913	0.026328%
X54100	Nonstate	North Beckley Public Service District	60,331	0.038824%
X54200	Nonstate	Cabell County Public Library	278,788	0.179407%

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WEST VIRGINIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
Schedule of Employer Allocations
As of and for the Year Ended June 30, 2020

Employer Number	State/Nonstate	Employer Name	Employer Contributions	Allocation Percentage
X54400	Nonstate	City County Building Management Commission	9,683	0.006231%
X54500	Nonstate	Ohio County Public Library	73,555	0.047334%
X54900	Nonstate	Raleigh County Public Library	56,587	0.036415%
X55000	Nonstate	South Charleston Public Library	31,317	0.020153%
X55100	Nonstate	Bluefield Sanitary Board	147,135	0.094685%
X55300	Nonstate	Greenbrier Valley Airport Authority	58,735	0.037797%
X55400	Nonstate	Central West Virginia Regional Airport Authority	400,165	0.257516%
X55401	Nonstate	Raleigh County Memorial Airport	32,630	0.020998%
X55500	Nonstate	Kanawha County Parks & Recreation	63,050	0.040574%
X55600	Nonstate	Morgantown Public Library	70,046	0.045076%
X55800	Nonstate	City of South Charleston Sanitary Board	97,487	0.062735%
X55900	Nonstate	West Virginia Association of Counties	18,123	0.011663%
X56100	Nonstate	Prestera Center	5,337	0.003434%
X56300	Nonstate	Martinsburg Public Library	59,570	0.038335%
X56500	Nonstate	Elkins Housing Authority	15,723	0.010118%
X56700	Nonstate	Parkersburg & Wood County Public Library	75,117	0.048340%
X56800	Nonstate	Union Public Service District	42,012	0.027036%
X56900	Nonstate	Kingwood Water Works	39,757	0.025585%
X57100	Nonstate	Lubeck Public Service District	81,205	0.052257%
X57200	Nonstate	Sissonville Public Service District	32,238	0.020746%
X57300	Nonstate	BCKP Regional Intergovernmental Council	44,040	0.028341%
X57400	Nonstate	Fayette County Public Library	39,037	0.025121%
X57600	Nonstate	Dunbar Sanitary Board	47,536	0.030591%
X57700	Nonstate	Point Pleasant Housing Authority	28,414	0.018285%
X57900	Nonstate	Claywood Park Public Service District	83,272	0.053588%
X58000	Nonstate	Region 8 Planning & Development Council	66,204	0.042604%
X58300	Nonstate	Greenbrier Valley Conservation District	6,217	0.004001%
X58400	Nonstate	City of Spencer Sanitary Board	8,857	0.005700%
X58600	Nonstate	City of Spencer Waterworks	36,484	0.023478%
X58700	Nonstate	Mid Ohio Valley Regional Airport	39,507	0.025424%
X58800	Nonstate	Brooke County Public Library	10,765	0.006928%
X58900	Nonstate	Region VII Planning & Development Council	28,882	0.018586%
X59000	Nonstate	Region 4 Planning & Development Council	36,708	0.023622%
X59100	Nonstate	Craft Memorial Library	21,540	0.013862%
X59200	Nonstate	Green Acres Regional Center Inc	73,288	0.047163%
X59300	Nonstate	Region 1 Planning & Development Council	42,517	0.027361%
X59500	Nonstate	Lavalette Public Service District	57,313	0.036882%
X59600	Nonstate	Clarksburg Water Board	234,396	0.150839%
X59700	Nonstate	Craigsville Public Service District	56,439	0.036320%
X59800	Nonstate	Nettie-Leivasy Public Service District	25,148	0.016183%
X59900	Nonstate	Putnam County Parks & Recreation Commission	22,294	0.014347%
X60000	Nonstate	Spencer Housing Authority	27,682	0.017814%
X60200	Nonstate	Region II Planning & Development Council	27,027	0.017393%
X60300	Nonstate	Valley Healthcare System	1,804	0.001161%
X60400	Nonstate	Buffalo Creek Public Service District	49,026	0.031549%
X60600	Nonstate	Shortline Public Service District	12,722	0.008187%
X60700	Nonstate	Boone Madison Public Library	8,207	0.005281%
X61200	Nonstate	Armstrong Deepwater Public Service District	12,175	0.007835%
X61300	Nonstate	Kyova Interstate Planning Commission	39,974	0.025724%
X61400	Nonstate	Wood County Parks & Recreation Commission	9,372	0.006031%
X61600	Nonstate	Beckley Housing Authority	56,604	0.036426%
X61800	Nonstate	Central WV Transit Authority	134,132	0.086317%
X61900	Nonstate	Marion County Parks & Recreation Commission	35,865	0.023080%
X62100	Nonstate	Wetzel County Hospital	234,815	0.151109%
X62200	Nonstate	Clarksburg-Harrison Public Library	36,916	0.023756%
X62300	Nonstate	Ohio County Public Service District	65,978	0.042458%
X62500	Nonstate	Greenbrier Public Service District #1	21,168	0.013622%
X62700	Nonstate	Ohio Valley Regional Transportation Authority	209,216	0.134635%
X62800	Nonstate	Berkeley County Public Service Water District	324,406	0.208763%
X62900	Nonstate	Parkersburg Housing Authority	79,796	0.051351%

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WEST VIRGINIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
Schedule of Employer Allocations
As of and for the Year Ended June 30, 2020

Employer Number	State/ Nonstate	Employer Name	Employer Contributions	Allocation Percentage
X63000	Nonstate	Marion County Public Library	55,927	0.035990%
X63100	Nonstate	Mason County Public Service District	76,743	0.049386%
X63200	Nonstate	Monroe County Public Library	2,654	0.001708%
X63300	Nonstate	Kanawha County Emergency Ambulance Authority	166,134	0.106911%
X63400	Nonstate	Southern Jackson County Public Service District	27,002	0.017376%
X63500	Nonstate	Jackson County Public Library	22,559	0.014517%
X63800	Nonstate	Raleigh County Public Service District	63,628	0.040946%
X63900	Nonstate	Jackson County Housing Authority	34,483	0.022191%
X64200	Nonstate	Burnsville Public Utility Board	13,223	0.008509%
X64300	Nonstate	Kenova Municipal Water Works	58,105	0.037392%
X64500	Nonstate	Malden Public Service District	30,766	0.019799%
X64600	Nonstate	Boone County Parks & Recreation Board	16,095	0.010358%
X64700	Nonstate	Hardy County Rural Development Authority	11,771	0.007575%
X64800	Nonstate	Mineral Wells Public Service District	34,041	0.021906%
X64900	Nonstate	Housing Authority of Mingo County	50,610	0.032569%
X65200	Nonstate	Town of West Hamlin	29,892	0.019236%
X65300	Nonstate	Eastern Panhandle Regional Planning & Development Council	31,818	0.020476%
X65400	Nonstate	Marshall County Public Service District #1	9,832	0.006327%
X65700	Nonstate	Warm Springs Public Service District	31,887	0.020520%
X65800	Nonstate	Wilderness Public Service District	39,918	0.025688%
X65900	Nonstate	Bradley Public Service District	21,380	0.013759%
X66000	Nonstate	Wood County Recreation Commission	2,265	0.001458%
X66500	Nonstate	Raleigh County Housing Authority	50,263	0.032345%
X66600	Nonstate	Fairmont Housing Authority	80,142	0.051573%
X66700	Nonstate	Town of Beverly	28,473	0.018323%
X66900	Nonstate	Southern Conservation District	10,298	0.006627%
X67000	Nonstate	Pocahontas County Public Service District	49,320	0.031739%
X67100	Nonstate	Huttonsville Public Service District	48,287	0.031074%
X67200	Nonstate	Grant County Housing Authority	15,229	0.009800%
X67300	Nonstate	Board of Parks & Recreation Commission	80,881	0.052049%
X67400	Nonstate	Putnam County Development Authority	14,048	0.009040%
X67500	Nonstate	Taylor County Public Library	9,268	0.005964%
X67600	Nonstate	Monroe Health Center	453,473	0.291821%
X67700	Nonstate	Louis Bennett Public Library	4,231	0.002723%
X67800	Nonstate	Region VIII Solid Waste Authority	32,895	0.021169%
X67900	Nonstate	Roane County Public Library	12,458	0.008017%
X68300	Nonstate	Cool Ridge-Flat Top Public Service District	17,401	0.011198%
X68400	Nonstate	Dunbar Housing Authority	14,754	0.009495%
X68500	Nonstate	Richwood Public Library	3,909	0.002516%
X68600	Nonstate	Glenville Utility	44,266	0.028486%
X68700	Nonstate	Flatwoods Canoe Run Public Service District	77,456	0.049845%
X68800	Nonstate	Raleigh County Emergency Services	135,744	0.087354%
X68900	Nonstate	Berkeley County Development Authority	18,264	0.011753%
X69000	Nonstate	Mount Hope Housing Authority	20,416	0.013138%
X69100	Nonstate	Doddridge County Public Library	12,579	0.008095%
X69200	Nonstate	Berkeley County Public Service Sewer District	254,297	0.163646%
X69300	Nonstate	Kanawha Public Service District	48,185	0.031008%
X69500	Nonstate	Logan County Public Service District	163,225	0.105039%
X69800	Nonstate	Workforce Investment Board of Kanawha County	43,370	0.027910%
X69901	Nonstate	Bluewell Public Service District	48,418	0.031158%
X70100	Nonstate	Ritchie County Public Library	17,522	0.011276%
X70200	Nonstate	Keyser Housing Authority	25,941	0.016694%
X70300	Nonstate	Branchland Midkiff Public Service District	13,601	0.008753%
X70500	Nonstate	Sugar Creek Public Service District	10,879	0.007001%
X70600	Nonstate	Southwestern Water District	20,773	0.013368%
X70700	Nonstate	Grant County Public Service District	25,441	0.016372%
X70800	Nonstate	Big Bend Public Service District	11,718	0.007541%
X70900	Nonstate	Benedum Airport Authority	115,964	0.074626%
X71100	Nonstate	Valley Head Public Library	1,778	0.001144%
X71200	Nonstate	Taylor County Public Service District	31,848	0.020495%

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WEST VIRGINIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
Schedule of Employer Allocations
As of and for the Year Ended June 30, 2020

Employer Number	State/ Nonstate	Employer Name	Employer Contributions	Allocation Percentage
X71300	Nonstate	Webster Springs Public Service District	11,390	0.007330%
X71400	Nonstate	Eastern WV Regional Airport Authority	24,307	0.015642%
X71500	Nonstate	Huntington Cabell Wayne Animal Shelter	18,142	0.011675%
X71600	Nonstate	Boone County Housing & Redevelopment Authority	28,748	0.018500%
X71700	Nonstate	Craigsville Public Library	2,974	0.001914%
X71800	Nonstate	Charleston Convention & Visitors Bureau	48,762	0.031380%
X72000	Nonstate	Randolph County Housing Authority	57,628	0.037085%
X72100	Nonstate	Berkeley County Fire Service Board	15,064	0.009694%
X72300	Nonstate	Cowen Public Service District	35,884	0.023092%
X72400	Nonstate	Vienna Public Library	23,858	0.015353%
X72500	Nonstate	White Oak Public Service District	16,527	0.010636%
X72600	Nonstate	Marshall County Park & Recreation	35,259	0.022690%
X72700	Nonstate	Martinsburg Berkeley County Parks & Recreation Board	49,770	0.032028%
X73000	Nonstate	Elk Valley Public Service District	33,578	0.021608%
X73100	Nonstate	Lewis County Convention & Visitors Bureau	7,065	0.004546%
X73300	Nonstate	Leadsville Public Service District	13,836	0.008904%
X73500	Nonstate	Union Williams Public Service District	40,587	0.026119%
X73600	Nonstate	Coalfield Community Action Partnership Inc	288,531	0.185677%
X73900	Nonstate	Tucker County Solid Waste Authority	35,272	0.022698%
X74000	Nonstate	Hamrick Public Service District	15,010	0.009659%
X74200	Nonstate	Raleigh County Solid Waste Authority	179,161	0.115294%
X74300	Nonstate	Fayette County Solid Waste Authority	3,400	0.002188%
X74400	Nonstate	Red Sulphur Public Service District	31,443	0.020234%
X74500	Nonstate	Greenbrier County Public Service District #2	40,164	0.025846%
X74700	Nonstate	Putnam County Fire Service Board	11,376	0.007321%
X74800	Nonstate	Mercer County Solid Waste Authority	29,080	0.018714%
X74900	Nonstate	4C Economic Development Authority	48,509	0.031217%
X75000	Nonstate	Kanawha County Solid Waste Authority	7,301	0.004698%
X75200	Nonstate	Lincoln Public Service District	27,601	0.017762%
X75300	Nonstate	Sun Valley Public Service District	29,318	0.018867%
X75400	Nonstate	Pocahontas County Solid Waste Authority	18,132	0.011668%
X75600	Nonstate	Bluefield Housing Authority	44,471	0.028618%
X75800	Nonstate	Romney Public Housing Authority	16,423	0.010569%
X75900	Nonstate	Putnam County Solid Waste Authority	4,333	0.002788%
X76100	Nonstate	Pleasants County Public Library	2,365	0.001522%
X76200	Nonstate	Kingwood Parks & Recreation Commission	5,728	0.003686%
X76500	Nonstate	Swaney Memorial Library	2,000	0.001287%
X76600	Nonstate	Wood County Solid Waste Authority	6,183	0.003979%
X76800	Nonstate	Mingo County Redevelopment Authority	19,524	0.012564%
X76900	Nonstate	Mountain Top Public Service District	16,674	0.010730%
X77200	Nonstate	Northern Jackson County Public Service District	13,005	0.008369%
X77300	Nonstate	Hammond Public Service District	17,245	0.011098%
X77400	Nonstate	Harrison County Solid Waste Authority	9,196	0.005918%
X77700	Nonstate	Midland Public Service District	33,550	0.021590%
X77800	Nonstate	Danese Public Service District	21,481	0.013824%
X77900	Nonstate	Boone County Public Service District	26,242	0.016887%
X78200	Nonstate	Grandview-Doolin Public Service District	13,559	0.008726%
X78300	Nonstate	Jefferson County Parks & Recreation Commission	32,874	0.021155%
X78400	Nonstate	Putnam Public Service District	198,347	0.127641%
X78600	Nonstate	Chestnut Ridge Public Service District	10,945	0.007043%
X78700	Nonstate	Weirton Transit Corporation	10,005	0.006438%
X78800	Nonstate	Greenbrier County Solid Waste Authority	39,071	0.025143%
X78900	Nonstate	Harpers Ferry Bolivar Public Service District	9,487	0.006105%
X79300	Nonstate	Barbour County Development Authority	4,118	0.002650%
X79400	Nonstate	Wyoming County Economic Development Authority	15,188	0.009774%
X79600	Nonstate	Northern Wayne County Public Service District	41,604	0.026773%
X79700	Nonstate	Lincoln Economic Development Authority	5,101	0.003283%
X79800	Nonstate	Gauley River Public Service District	12,172	0.007833%
X79900	Nonstate	Elkins Road Public Service District	9,310	0.005991%
X80300	Nonstate	Crab Orchard MacArthur Public Service District	39,816	0.025623%

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WEST VIRGINIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
Schedule of Employer Allocations
As of and for the Year Ended June 30, 2020

Employer Number	State/Nonstate	Employer Name	Employer Contributions	Allocation Percentage
X80500	Nonstate	Roane County Economic Development Authority	4,681	0.003012%
X80600	Nonstate	Metro Emergency Operations Center	403,852	0.259888%
X80700	Nonstate	Mercer County Airport Authority	15,608	0.010044%
X80900	Nonstate	Town of Eleanor	10,285	0.006619%
X81100	Nonstate	Wetzel County Emergency Ambulance Authority	3,005	0.001934%
X81200	Nonstate	Town of Harpers Ferry	39,468	0.025399%
X81600	Nonstate	Brooke County Public Service District	15,222	0.009796%
X81700	Nonstate	Hancock County Shelter Workshop	80,689	0.051925%
X81900	Nonstate	Hampshire County Development Authority	7,835	0.005042%
X82000	Nonstate	Crum Public Service District	14,007	0.009014%
X82100	Nonstate	Central Communications Inc	44,648	0.028732%
X82300	Nonstate	Tucker County Parks and Recreation Commission	2,921	0.001880%
X82400	Nonstate	Berkeley County Emergency Ambulance Authority	23,103	0.014867%
X82600	Nonstate	Raleigh County Recreation Authority	13,418	0.008635%
X82700	Nonstate	Enlarged Hepzibah Public Service District	14,299	0.009202%
X82900	Nonstate	County Commissioners Association of WV	9,958	0.006408%
X83100	Nonstate	Greenbrier County Convention & Visitor Bureau	25,398	0.016344%
X83300	Nonstate	Boone County Ambulance Authority	15,335	0.009868%
X83500	Nonstate	Hamlin-Lincoln County Public Library	12,226	0.007868%
X83700	Nonstate	Greater Paw Paw Sanitary District	12,466	0.008022%
X84100	Nonstate	Elkins-Randolph County Airport	7,800	0.005019%
X84300	Nonstate	Summers County Public Library	7,353	0.004732%
X84400	Nonstate	Ritchie County Economic Development Authority	4,673	0.003007%
X84600	Nonstate	West Virginia Municipal League	24,764	0.015936%
X84700	Nonstate	Pride Community Services Inc	155,453	0.100038%
X84900	Nonstate	Jackson County Development Authority	14,862	0.009564%
X85000	Nonstate	Five Rivers Public Library	6,284	0.004044%
X85100	Nonstate	Hardy County Public Service District	28,700	0.018469%
X85200	Nonstate	Ritchie County Ambulance Authority	86,196	0.055469%
X85300	Nonstate	Preston County Senior Citizens Inc	47,098	0.030309%
X85500	Nonstate	Piedmont Housing Authority	16,586	0.010673%
X85700	Nonstate	Benwood-McMechen Housing Authority	27,500	0.017697%
X85800	Nonstate	Fairmont Marion County Transit Authority	116,186	0.074768%
X86000	Nonstate	Nicholas County Solid Waste Authority	19,067	0.012270%
X86100	Nonstate	Hatfield McCoy Regional Recreation Authority	97,528	0.062762%
X86400	Nonstate	City of Martinsburg	498,224	0.320619%
X86500	Nonstate	City of Point Pleasant	106,888	0.068785%
X86700	Nonstate	Norton-Harding-Jimtown Public Service District	10,418	0.006704%
X86800	Nonstate	Clarksburg-Harrison Regional Housing Authority	102,534	0.065983%
X86900	Nonstate	Marshall County Public Service District #4	14,016	0.009020%
X87000	Nonstate	Northern Panhandle Community Criminal Justice Board	58,478	0.037632%
X87200	Nonstate	Region 1 Workforce Investment Board	58,328	0.037535%
X87300	Nonstate	Century Volga Public Service District	18,925	0.012179%
X87400	Nonstate	Frankfort Public Service District	47,307	0.030443%
X87600	Nonstate	Clay County Public Service District	11,911	0.007665%
X87700	Nonstate	Adrian Public Service District	20,469	0.013172%
X87900	Nonstate	Marshal County Public Service District #3	13,306	0.008563%
X88000	Nonstate	Mercer County Communications Center	78,787	0.050701%
X88100	Nonstate	Charles Town Utility Board	178,393	0.114800%
X88200	Nonstate	Phillippi Public Library	3,598	0.002315%
X88300	Nonstate	Cottageville Public Service District	22,818	0.014684%
X88400	Nonstate	Mingo County Public Service District	42,283	0.027210%
X88500	Nonstate	City of Sistersville	52,085	0.033518%
X88700	Nonstate	Canaan Valley Public Service District	12,963	0.008342%
X88900	Nonstate	McDowell County Solid Waste Authority	2,840	0.001828%
X89000	Nonstate	Monongalia County Urban Mass Transit Authority	5,676	0.003653%
X89100	Nonstate	Ohio County Development Authority	126,443	0.081369%
X89200	Nonstate	Berkeley County Farmland Protection	4,774	0.003072%
X89500	Nonstate	City of Mount Hope	56,407	0.036299%
X89600	Nonstate	Tomlinson Public Service District	16,300	0.010489%

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, 2020

Employer Number	State/ Nonstate	Employer Name	Employer Contributions	Allocation Percentage
X89700	Nonstate	Stevens Correctional Center	407,170	0.262024%
X89775	Nonstate	Shady Spring Public Service District	53,623	0.034508%
X89800	Nonstate	Capon Bridge Public Library	1,846	0.001188%
X89850	Nonstate	Hardy County Emergency Ambulance Authority, INC	1,155	0.000743%
X89900	Nonstate	Oakland Public Service District	3,922	0.002524%
X89910	Nonstate	Pleasant Valley Public Service District	15,119	0.009729%
X90001	Nonstate	Public Defender Corporation - 1st Judicial Circuit	62,924	0.040493%
X90002	Nonstate	Public Defender Corporation - 2nd Judicial Circuit	26,912	0.017319%
X90004	Nonstate	Public Defender Corporation - 4th Judicial Circuit	86,577	0.055714%
X90005	Nonstate	Public Defender Corporation - 5th Judicial Circuit	60,025	0.038628%
X90006	Nonstate	Public Defender Corporation - 6th & 24th Judicial Circuit	113,696	0.073166%
X90007	Nonstate	Public Defender Corporation - 7th Judicial Circuit	39,306	0.025294%
X90008	Nonstate	Public Defender Corporation - 8th Judicial Circuit	25,507	0.016414%
X90009	Nonstate	Public Defender Corporation - 9th Judicial Circuit	59,456	0.038261%
X90010	Nonstate	Public Defender Corporation - 10th Judicial Circuit	71,386	0.045939%
X90011	Nonstate	Public Defender Corporation - 11th Judicial Circuit	38,986	0.025088%
X90012	Nonstate	Public Defender Corporation - 12th Judicial Circuit	34,546	0.022231%
X90013	Nonstate	Public Defender Corporation - 13th Judicial Circuit	196,056	0.126167%
X90015	Nonstate	Public Defender Corporation - 15th Judicial Circuit	66,027	0.042490%
X90018	Nonstate	Public Defender Corporation - 18th Judicial Circuit	24,940	0.016049%
X90023	Nonstate	Public Defender Corporation - 23rd Judicial Circuit	157,195	0.101159%
X90025	Nonstate	Public Defender Corporation - 25th Judicial Circuit	48,419	0.031159%
X90028	Nonstate	Public Defender Corporation - 28th Judicial Circuit	22,145	0.014251%
X90030	Nonstate	Public Defender Corporation - 30th Judicial Circuit	29,526	0.019001%
X99903	Nonstate	Boone County Board of Education	992	0.000638%
X99915	Nonstate	Logan County Board of Education	640	0.000412%
X99918	Nonstate	Jackson County Board of Education	448	0.000288%
X99919	Nonstate	Jefferson County Board of Education	112	0.000072%
X99925	Nonstate	Marion County Board of Education	816	0.000525%
X99926	Nonstate	Lincoln County Board of Education	1,390	0.000894%
X99931	Nonstate	McDowell County Board of Education	608	0.000391%
X99936	Nonstate	Pendleton County Board of Education	480	0.000309%
X99939	Nonstate	Preston County Board of Education	416	0.000268%
X99940	Nonstate	Tyler County Board of Education	400	0.000257%
X99955	Nonstate	Wyoming County Board of Education	688	0.000443%
X99960	Nonstate	Raleigh County Board of Education	1,264	0.000813%
			\$ 155,394,421	100.000000%

The accompanying notes are an integral part of this schedule

WEST VIRGINIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
Schedule of Pension Amounts By Employer
As of and for the Year Ended June 30, 2020

Employer Number	Net Pension Asset (Liability)	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense		
		Net Pension Asset (Liability)	Net Difference Between Projected and Actual Investment Earnings on Pension Plan	Net Difference Between Actual Experience and Expected Experience	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Net Difference Between Projected and Actual Experience	Changes in Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Outflows of Resources	Total Deferred Inflows of Resources	Proportionate Share of Contributions	Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Share of Contributions
778000	(105,338)	15,501	33,387	1,316	50,204	(4,641)	(2,172)	(4,248)	(11,061)	25,917	1,123	27,040
930100	(1,956,611)	287,934	620,147	11,308	919,389	(86,211)	(40,337)	(39,145)	(165,693)	481,404	(18,848)	462,556
930200	(141,996)	20,896	45,005	2,927	67,590	(6,257)	(9,500)	(24,452)	(33,636)	34,937	(11,625)	23,312
990000	(460,790)	67,810	146,047	8,683	222,540	(20,303)	(9,500)	(1,871)	(31,674)	113,372	10,037	123,409
0100	(787,635)	115,893	249,609	13,184	378,686	(34,700)	(16,286)	(66,948)	(117,884)	193,765	(46,898)	146,867
0201	(149,815)	22,047	47,484	2,362	71,893	(6,601)	(3,089)	(8,372)	(18,062)	36,860	(8,226)	28,634
0203	(1,434,956)	211,167	454,809	46,496	712,472	(63,226)	(29,583)	(19,896)	(112,705)	353,056	49,176	402,232
0209	(571,779)	84,143	181,225	144,056	409,424	(25,193)	(11,788)	(40)	(37,021)	140,680	77,713	218,393
0210	(3,687,337)	542,627	1,168,700	-	1,711,327	(162,469)	(76,018)	(211,722)	(450,209)	907,231	(143,004)	764,227
0211	(1,516,334)	223,143	480,601	56,366	760,110	(66,812)	(31,261)	(26,091)	(124,164)	373,078	(8,124)	364,954
0213	(548,380)	80,699	173,809	7,642	262,150	(24,162)	(11,305)	(41,750)	(77,217)	134,923	(15,166)	119,757
0214	(154,018)	22,665	48,816	6,168	77,649	(6,786)	(3,175)	(910)	(10,871)	37,894	2,923	40,817
0215	(136,519)	20,090	43,270	2,004	65,364	(6,015)	(2,814)	(8,794)	(37,623)	33,589	(19,491)	14,098
0216	(125,015)	18,397	39,623	41,306	99,326	(5,508)	(2,577)	-	(8,085)	30,759	26,966	57,725
0218	(632,974)	78,432	168,926	32,548	279,906	(23,484)	(10,988)	(297)	(34,769)	131,133	17,043	148,176
0219	(238,177)	35,050	75,490	32	110,572	(10,494)	(4,910)	(8,743)	(24,147)	58,601	(4,298)	54,303
0220	(148,890)	21,911	47,190	1,131	70,232	(6,560)	(3,069)	(2,743)	(12,372)	36,633	(1,068)	35,565
0221	(436,064)	64,171	138,210	26,016	228,397	(19,214)	(8,990)	(977)	(29,181)	107,289	18,248	125,537
0222	(1,044,686)	153,735	331,113	36,910	521,758	(46,030)	(21,537)	(14,968)	(82,535)	257,034	26,017	283,051
0225	(836,083)	123,038	264,996	38,610	426,644	(36,839)	(17,237)	(360)	(54,436)	205,709	16,041	221,750
0228	(81,997)	12,067	25,989	1,074	39,130	(3,613)	(1,680)	(1,588)	(6,841)	20,174	(3,197)	16,977
0231	(112,972)	16,625	35,806	2,329	62,314	(4,978)	(4,881)	(4,881)	(12,188)	27,796	(3,138)	24,658
0232	(34,411)	5,064	10,907	3,846	19,817	(1,516)	(709)	(3,171)	(5,396)	8,467	(4,550)	3,917
0233	(264,436)	38,914	83,813	9,271	131,998	(11,651)	(5,452)	(7,417)	(24,520)	65,062	24,269	89,331
0303	(577,536)	84,990	183,050	19,966	288,006	(25,447)	(11,906)	(1,583)	(38,936)	142,097	6,823	148,920
0304	(483,089)	71,091	153,115	28,413	252,619	(21,286)	(9,959)	(61,138)	(92,383)	118,859	(52,736)	66,123
0305	(1,361,878)	200,413	431,646	67,589	699,648	(60,006)	(28,076)	(3,176)	(91,258)	335,076	(54,921)	280,155
0306	(528,195)	77,729	167,411	-	245,140	(23,273)	(10,889)	(7,399)	(41,561)	129,957	(17,936)	112,021
0307	(1,748,860)	257,361	554,300	86,647	898,308	(77,057)	(36,054)	(30,096)	(143,207)	430,289	88,051	518,340
0308	(871,467)	128,245	276,211	1,710	406,166	(38,398)	(17,966)	(37,502)	(93,866)	214,415	(57,831)	156,584
0310	(9,616,610)	1,415,176	3,047,980	156,122	4,619,278	(423,722)	(198,255)	(268)	(622,245)	2,366,067	86,084	2,452,151
0311	(38,619)	5,683	12,240	2,174	20,097	(1,702)	(796)	-	(2,498)	9,502	2,321	11,823
0312	(169,867)	24,998	53,839	4,455	83,292	(7,485)	(3,502)	(4,503)	(15,490)	11,823	(1,552)	40,242
0313	(14,049,152)	2,067,467	4,452,871	102,422	6,622,760	(619,026)	(289,635)	(323,437)	(1,232,098)	3,456,648	(233,781)	3,220,867
0314	(2,479,361)	364,862	785,832	23,575	1,174,269	(109,244)	(51,114)	(29,616)	(189,974)	610,021	(79,103)	530,918
0315	(19,587)	2,882	6,208	1,520	10,610	(863)	(404)	(5,785)	(7,052)	4,819	(2,640)	2,179
0316	(301,681)	44,395	95,618	17,650	157,663	(13,292)	(6,219)	(10,333)	(29,844)	74,225	(5,636)	68,589
0319	(13,529)	1,991	4,288	12	6,291	(596)	(279)	(7,490)	(8,365)	3,329	(7,731)	(4,402)
0323	(4,201,396)	618,276	1,331,630	67,883	2,017,789	(185,120)	(86,615)	(113,924)	(385,659)	1,033,710	(160,518)	873,192
0327	(403,048)	59,312	127,746	121,198	308,256	(17,759)	(8,309)	(68,657)	(84,725)	99,166	(7,350)	91,816
0328	(62,637)	9,218	19,853	728	29,799	(2,760)	(1,291)	(8,509)	(12,560)	15,411	(15,371)	40
0431	-	-	-	-	-	-	-	(179,858)	(179,858)	-	(163,099)	(163,099)
0432	(1,276,006)	187,776	404,429	39,995	632,200	(56,223)	(26,306)	(29,928)	(112,457)	313,948	(11,597)	302,351

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, 2020

Employer Number	Net Pension Asset (Liability)	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense		Total Employer Pension Expense
		Net Pension Asset (Liability)	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investment	Difference Between Expected and Actual Experience	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Net Difference Between Projected and Actual Experience	Difference Between Expected and Actual Experience	Changes in Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Total Deferred Inflows of Resources	
0433	(366,073)	53,871	116,027	1,601	171,499	(16,130)	(7,547)	(59,954)	(83,631)	90,068	(43,007)	47,061
0439	(955,319)	140,584	302,788	17,611	460,983	(42,093)	(19,695)	(41,583)	(103,371)	235,046	(56,192)	178,854
0441	(28,643)	4,215	9,079	6,955	20,249	(1,262)	(591)	(566)	(2,419)	7,047	7,280	14,327
0450	-	-	-	-	-	-	-	(6,706)	(6,706)	-	-	(7,350)
0490	-	-	-	14	14	-	-	-	-	-	-	522
0501	(91,328)	13,440	28,946	-	42,386	(4,024)	(1,883)	(13,763)	(19,670)	22,470	(11,287)	11,183
0505	(97,027)	14,278	30,753	5,928	50,959	(4,275)	(2,000)	(2,834)	(9,109)	23,872	(2,017)	21,855
0506	(27,792,356)	4,089,911	8,808,773	221,969	13,120,653	(1,224,571)	(572,952)	(676,333)	(2,473,856)	6,838,022	(830,209)	6,007,813
0507	(125,454)	18,462	39,762	-	58,224	(5,528)	(2,586)	(195,324)	(203,438)	30,867	(188,926)	(158,059)
0508	(508,418)	74,819	161,143	-	235,962	(22,402)	(10,481)	(18,007)	(50,890)	125,091	(20,834)	104,257
0509	(21,136)	3,110	6,699	21	9,830	(931)	(436)	(377)	(1,744)	5,200	490	5,690
0510	(225,386)	33,609	72,387	3,887	109,883	(10,063)	(4,708)	(18,082)	(32,853)	56,192	(22,464)	33,728
0511	(40,581,473)	5,971,952	12,862,277	630,657	19,464,886	(1,788,078)	(836,621)	(159,950)	(2,784,649)	9,984,649	192,891	10,177,540
0601	(219,235)	32,262	69,486	1,023	102,771	(9,660)	(4,520)	(73,099)	(87,279)	53,940	(56,476)	(2,536)
0603	(9,372,279)	1,379,221	2,970,539	730,575	5,080,335	(412,956)	(193,217)	-	(606,173)	2,305,952	618,305	2,924,257
0605	(131,496)	19,351	41,678	-	61,029	(5,794)	(2,711)	(35,035)	(43,540)	32,353	(25,402)	6,951
0606	(347,495)	51,137	110,139	27,138	188,414	(15,311)	(7,164)	(117,278)	(139,753)	85,498	(43,741)	41,757
0608	(49,437,876)	7,275,257	15,669,309	8,110,575	31,055,141	(2,178,303)	(1,019,204)	(913)	(3,198,420)	12,163,675	5,388,704	17,552,379
0612	(4,701,857)	691,923	1,490,251	112,346	2,294,520	(207,171)	(96,933)	(1,001)	(305,105)	1,156,843	31,284	1,188,127
0613	(2,305,233)	339,237	730,642	79,173	1,149,052	(101,572)	(47,524)	(23,047)	(172,143)	567,179	81,373	648,552
0615	-	-	-	66,234	66,234	-	-	(4,042,470)	(4,042,470)	-	(2,672,711)	(2,672,711)
0618	(432,368)	63,627	137,039	25,785	226,451	(19,051)	(8,914)	(183)	(28,098)	106,380	10,680	117,060
0619	(700,410)	103,072	221,995	35,656	360,723	(30,361)	(14,440)	(2,178)	(47,479)	172,329	31,968	204,297
0620	-	-	-	1,591	1,591	-	-	(221,690)	(221,690)	-	(90,107)	(90,107)
0621	-	-	-	-	-	-	-	(1,883,376)	(1,883,376)	-	(1,378,608)	(1,378,608)
0622	(590,478)	86,894	187,152	28,129	302,175	(26,017)	(12,173)	(38,190)	(38,190)	145,281	30,339	175,620
0623	(450,211)	66,253	142,694	206,731	415,678	(19,837)	(9,281)	(29,118)	(29,118)	110,770	85,074	195,844
0701	(188,429)	27,729	59,722	6,620	94,071	(8,302)	(3,885)	(10,314)	(22,501)	46,361	(9,051)	37,310
0702	(5,499,664)	809,328	1,743,116	265,280	2,817,724	(242,323)	(113,380)	(3,527)	(359,230)	1,353,135	68,269	1,421,404
0703	(146,844)	21,609	46,542	3,003	71,154	(6,470)	(3,027)	(1,153)	(10,650)	36,129	(689)	35,440
0704	(3,834,313)	564,256	1,215,284	-	1,779,540	(168,945)	(79,048)	(222,091)	(470,084)	943,393	(190,158)	753,235
0705	(2,739,610)	403,160	868,318	11,472	1,282,950	(120,711)	(56,479)	(37,171)	(214,361)	674,053	(4,711)	669,342
0706	(54,628)	8,039	17,314	4,112	29,465	(2,407)	(1,126)	(1,692)	(5,225)	13,441	2,126	15,567
0707	(529,052)	77,855	167,883	12,387	245,538	(23,311)	(10,907)	(40,029)	(74,247)	130,168	(41,726)	88,442
0708	(966,997)	142,303	306,489	61,179	461,179	(42,607)	(19,935)	(14,257)	(76,799)	237,920	2,932	240,852
0709	(93,575)	13,770	29,658	8,508	51,936	(4,123)	(1,929)	(6,131)	(12,183)	23,023	(2,255)	20,768
0802	(6,423,247)	945,242	3,138,845	157,269	3,138,356	(283,017)	(132,421)	(12,912)	(428,350)	1,580,373	21,798	1,602,171
0803	(77,300,345)	11,375,487	24,500,302	1,216,857	37,092,646	(3,405,970)	(1,593,615)	(165,478)	(5,165,063)	19,018,989	729,442	19,748,381
0804	(150,518)	22,150	47,707	3,010	72,867	(6,632)	(3,103)	(4,897)	(14,632)	37,033	(3,862)	33,171
0805	(181,842)	26,760	57,635	13,397	97,792	(8,012)	(3,749)	(5,930)	(17,691)	44,740	8,792	53,532
0806	-	-	-	7,845	7,845	-	-	(11,432)	(11,432)	-	745	745
0807	(50,530)	7,436	16,016	29,398	29,398	(2,226)	(1,042)	(659)	(3,927)	12,492	(1,088)	11,344
0808	(321,675)	47,338	101,955	2,970	152,263	(14,173)	(6,632)	(3,994)	(24,799)	79,145	(12,308)	66,837

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, 2020

Employer Number	Net Pension Asset (Liability)	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense		
		Net Difference Between Projected and Actual Investment Earnings on Pension Plan	Net Difference Between Actual Experience and Expected Experience	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Outflows of Resources	Changes in Assumptions	Difference Between Expected and Actual Experience	Changes in Proportion and Differences Between Employer Contributions and 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 Share of Contributions	
0809	(5,768,165)	1,828,217	848,841	67,357	2,744,415	(254,154)	(118,916)	(7,666)	(380,736)	1,419,197	(2,104)	1,417,093
0901	(51,154)	16,213	7,528	3,248	26,989	(2,254)	(1,055)	(2,270)	(5,579)	12,586	(1,381)	11,205
0902	(7,861)	2,492	1,157	-	3,649	(346)	(162)	(5,204)	(5,712)	1,934	(5,507)	(3,573)
0903	(20,127)	6,379	2,962	1,135	10,476	(887)	(415)	(3,159)	(4,461)	4,952	(1,641)	3,311
0904	(20,349)	6,449	2,994	2,472	11,915	(897)	(420)	(5,374)	(6,691)	5,007	(1,481)	3,526
0905	(33,571)	4,940	4,940	4,244	19,824	(1,479)	(692)	(920)	(3,091)	8,260	(2)	8,258
0906	(81,352)	25,784	11,972	1,331	39,087	(3,584)	(1,677)	(11,965)	(17,226)	20,016	(9,327)	10,689
0907	(350,477)	111,084	51,576	16,277	178,937	(15,443)	(7,225)	-	(22,668)	86,231	17,190	103,421
0908	(17,531)	2,580	1,531	212	8,348	(772)	(361)	(448)	(1,581)	4,313	1,075	5,388
0909	(36,758)	5,409	5,409	604	17,664	(1,620)	(758)	(6,819)	(9,197)	9,044	(1,455)	7,589
0911	(10,811)	3,427	1,591	28	5,046	(476)	(223)	(191)	(890)	2,660	(137)	2,523
0912	(18,831)	2,771	2,771	467	9,207	(830)	(388)	(138)	(1,356)	4,633	454	5,087
0913	(151,047)	22,228	22,228	6,393	76,495	(6,655)	(3,114)	(352)	(10,121)	37,163	9,751	46,914
0914	(14,385)	2,117	2,117	1	6,677	(634)	(297)	(40)	(971)	3,539	6	3,545
0915	(26,106)	3,842	3,842	1,201	13,317	(1,150)	(538)	(4,624)	(6,312)	6,423	(2,103)	4,320
0917	(144,433)	45,778	21,255	2,004	69,037	(6,364)	(2,978)	(2,199)	(11,541)	35,536	3,423	38,959
0918	(59,338)	8,732	8,732	812	28,351	(2,615)	(1,233)	(294)	(4,132)	14,600	1,458	16,058
0919	(22,088)	3,250	3,250	332	10,583	(973)	(455)	(397)	(1,825)	5,434	638	6,072
0921	(82,790)	12,183	12,183	8,119	46,542	(3,648)	(1,707)	(7,329)	(11,825)	20,370	8,175	28,545
0922	(43,097)	6,342	6,342	5,254	25,256	(1,899)	(888)	-	(2,787)	10,604	4,759	15,363
0923	(35,976)	5,294	5,294	362	17,059	(1,585)	(742)	(285)	(2,562)	8,852	707	9,559
0926	(4,169,977)	613,652	19,177	1,321,672	1,998,722	(183,735)	(85,968)	(77,438)	(347,141)	1,025,979	(47,850)	978,129
0927	(130,312)	41,302	19,177	15,646	76,125	(5,742)	(2,686)	-	(8,428)	32,062	10,303	42,365
0930	(20,497)	6,496	3,016	760	10,272	(903)	(423)	(118)	(1,444)	5,043	270	5,313
0932	(6,341,049)	933,146	2,009,792	-	2,942,938	(279,396)	(130,726)	(462,042)	(872,164)	1,560,149	(316,413)	1,243,736
0935	(11,181)	1,645	1,645	5	5,194	(493)	(231)	(2,845)	(3,569)	2,751	(1,033)	1,718
0938	(33,137)	4,876	4,876	3,269	18,648	(1,460)	(683)	(121)	(2,264)	8,153	1,732	9,885
0939	(24,092)	3,545	3,545	6	11,187	(1,062)	(497)	(914)	(2,473)	5,927	(278)	5,649
0941	(48,167)	7,088	7,088	6	22,361	(2,122)	(993)	(8,261)	(11,376)	11,851	(6,398)	5,453
0943	-	-	-	-	-	-	-	-	-	-	-	(85)
0944	(207,900)	30,594	30,594	1,710	98,198	(9,160)	(4,286)	(11,784)	(25,230)	51,152	(5,280)	45,872
0945	(292,826)	43,092	43,092	15,474	151,377	(12,900)	(6,037)	(7,311)	(26,250)	72,047	8,162	80,209
0946	(79,211)	11,657	11,657	280	37,043	(3,490)	(1,633)	(954)	(6,077)	19,489	87	19,576
0947	(666,617)	98,099	98,099	-	309,383	(29,372)	(13,743)	(33,941)	(77,056)	164,014	(42,739)	121,275
1200	(3,250,772)	478,382	478,382	6,356	1,515,068	(143,234)	(67,017)	(28,307)	(238,558)	799,819	(88,338)	711,481
1300	(2,534,147)	372,924	372,924	30,532	1,206,653	(111,658)	(52,244)	-	(163,902)	623,501	24,389	647,890
1400	(4,813,074)	708,290	708,290	42,397	2,276,118	(212,071)	(99,226)	(38,279)	(349,576)	1,184,207	45,943	1,230,150
1500	(3,785,491)	557,071	557,071	1,199,809	1,811,945	(166,794)	(78,041)	(110,232)	(355,067)	931,381	(118,620)	812,761
1600	(806,535)	118,689	118,689	-	374,320	(35,537)	(16,627)	(33,033)	(198,447)	198,447	(26,106)	172,334
2100	(880,343)	129,551	129,551	14,342	422,917	(38,789)	(18,149)	(65,223)	(112,161)	216,599	(64,476)	152,123
2200	(1,233,326)	181,496	181,496	546	572,944	(54,342)	(25,426)	(47,891)	(127,659)	303,447	(24,977)	278,470
2300	(1,767,775)	260,145	260,145	59,458	879,898	(77,891)	(36,444)	(13,386)	(127,721)	434,943	(35,399)	399,544
2400	(27,085,941)	3,985,956	3,985,956	35,448	12,606,279	(1,193,445)	(558,400)	(213,094)	(1,964,939)	6,664,214	(15,595)	6,648,619

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, 2020

Employer Number	Deferred Outflows of Resources										Deferred Inflows of Resources										Pension Expense	
	Net Pension Asset (Liability)	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Outflows of Resources	Changes in Assumptions	Difference Between Expected and Actual Experience	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Contributions	Proportionate Share of Pension Expense	Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Pension Expense									
X00100	(565,519)	83,222	179,241	3,637	266,100	(24,918)	(11,659)	(23,070)	(59,647)	139,140	7,087	146,227										
X00200	(4,264,831)	627,611	1,351,736	254,616	2,233,963	(187,915)	(87,923)	-	(275,838)	1,049,317	221,439	1,270,756										
X00300	(824,711)	121,364	261,392	-	382,756	(36,338)	(17,002)	(179,524)	(232,864)	202,912	(168,828)	34,084										
X00400	(673,363)	99,092	213,422	1,803	314,317	(29,669)	(13,882)	(30,045)	(73,596)	165,674	2,330	168,004										
X00500	(671,343)	98,795	212,782	33,034	344,611	(29,580)	(13,840)	(4,477)	(47,897)	165,177	5,953	171,130										
X00600	(2,447,556)	360,181	775,752	40,278	1,176,211	(107,843)	(60,468)	(47,541)	(205,842)	602,196	(45,803)	556,393										
X00700	(253,614)	37,322	80,383	22,571	117,705	(11,175)	(5,228)	(19,960)	(36,363)	62,399	(14,819)	47,580										
X00800	(313,481)	46,132	99,358	168,061	267,419	(13,812)	(6,463)	(10,212)	(30,487)	77,129	12,871	90,000										
X00900	(954,664)	140,488	140,488	19,517	462,585	(42,064)	(19,681)	(28,862)	(90,607)	234,885	30,136	265,021										
X01000	(1,272,754)	187,298	403,399	10,581	601,278	(56,079)	(26,239)	(42,205)	(124,523)	313,148	(89,206)	273,942										
X01100	(184,570)	27,161	58,499	13	85,673	(8,132)	(3,805)	(27,171)	(39,108)	45,411	(18,014)	27,397										
X01200	(602,399)	88,649	190,930	1,633	281,212	(26,543)	(12,419)	(24,611)	(63,573)	148,214	(6,034)	142,180										
X01300	(1,169,241)	172,065	370,590	6,394	549,049	(51,518)	(24,105)	(34,408)	(110,031)	287,679	(17,539)	270,140										
X01400	(1,128,824)	166,117	357,780	39,256	563,153	(49,738)	(23,272)	-	(73,010)	277,735	35,055	312,790										
X01500	(979,167)	144,094	310,347	5,586	460,027	(43,144)	(20,186)	(45,410)	(108,740)	240,914	(19,223)	221,691										
X01600	(617,398)	90,856	195,684	197,398	293,015	(27,203)	(12,728)	(12,653)	(52,584)	151,904	(7,152)	144,752										
X01700	(3,626,001)	533,601	1,149,259	57,445	1,740,305	(159,767)	(74,753)	(3,986)	(238,506)	892,140	120,842	1,012,982										
X01800	(1,046,208)	153,959	331,593	3,743	489,295	(46,097)	(21,568)	(48,578)	(116,243)	257,407	(11,682)	245,725										
X01900	(2,701,297)	397,522	856,175	4,521	1,258,218	(119,023)	(55,690)	(75,572)	(250,285)	664,626	(49,532)	615,094										
X02000	(5,133,263)	755,409	1,626,985	18,311	2,400,705	(226,179)	(105,827)	(122,194)	(454,200)	1,262,986	(57,802)	1,205,184										
X02100	(837,462)	123,241	265,433	-	388,674	(36,900)	(17,265)	(56,095)	(110,260)	206,049	(50,681)	155,368										
X02200	(528,338)	77,750	167,456	134	245,340	(23,279)	(10,892)	(36,562)	(70,733)	129,992	(18,583)	111,409										
X02300	(1,794,019)	264,007	568,613	-	832,620	(79,047)	(36,985)	(95,852)	(211,884)	441,400	(56,820)	384,580										
X02400	(739,817)	108,871	234,485	-	343,356	(32,897)	(15,252)	(266,983)	(314,842)	182,024	(523,186)	(341,162)										
X02500	(2,021,331)	297,458	640,660	369	938,487	(89,063)	(41,671)	(40,402)	(171,136)	497,328	(19,893)	477,435										
X02600	(1,773,443)	260,979	562,092	95,908	918,979	(78,140)	(36,561)	-	(114,701)	436,337	102,018	538,355										
X02700	(838,911)	123,454	265,892	36	389,382	(36,964)	(17,295)	(42,399)	(96,658)	206,405	(25,639)	180,766										
X02800	(1,519,321)	223,583	481,548	27,655	732,786	(66,943)	(31,322)	(10,757)	(109,022)	373,813	28,305	402,118										
X02900	(119,214)	119,214	256,760	873	376,847	(35,694)	(16,701)	(34,938)	(87,333)	199,316	(19,172)	180,144										
X03000	(719,315)	105,854	227,987	-	333,841	(31,694)	(14,829)	(86,948)	(133,471)	176,980	(110,610)	66,370										
X03100	(3,476,007)	511,528	1,101,718	75,737	1,688,983	(153,158)	(71,661)	-	(224,819)	855,235	72,229	927,464										
X03200	(428,995)	63,131	135,970	20,538	219,639	(18,902)	(8,844)	(4,110)	(31,856)	105,550	8,710	114,260										
X03300	(754,986)	110,971	239,007	27,327	377,305	(33,226)	(15,546)	(10,332)	(59,104)	185,535	12,740	198,275										
X03400	(691,745)	101,797	219,248	5,692	326,737	(30,479)	(14,261)	(8,086)	(52,776)	170,197	(12,802)	157,395										
X03500	(1,468,489)	216,102	465,437	50,035	731,574	(64,704)	(30,274)	(15,108)	(110,086)	361,307	36,938	398,245										
X03600	(412,115)	60,647	130,620	3,964	195,231	(18,158)	(8,496)	(10,869)	(37,523)	101,397	1,798	103,195										
X03700	(561,533)	82,635	177,978	176	260,789	(24,742)	(11,576)	(26,995)	(63,313)	138,159	(10,571)	127,588										
X03800	(693,877)	87,395	188,229	90	275,714	(26,167)	(12,243)	(15,259)	(53,669)	146,117	(5,736)	140,381										
X03900	(1,075,682)	158,297	340,937	-	499,234	(47,396)	(22,176)	(42,279)	(111,851)	264,660	(21,231)	243,429										
X04000	(1,516,154)	223,117	480,544	286	703,947	(66,804)	(31,257)	(63,515)	(161,576)	373,034	(35,682)	337,352										
X04100	(2,101,806)	309,301	666,166	-	975,467	(92,609)	(43,331)	(73,454)	(209,894)	517,127	(49,989)	467,138										
X04200	(903,990)	133,031	286,516	5,772	425,322	(39,831)	(18,637)	(21,368)	(79,836)	222,147	(313)	222,104										
X04201	(9,490)	1,396	3,008	-	4,404	(418)	(196)	(4,505)	(5,119)	2,335	(5,633)	(3,298)										

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, 2020

Employer Number	Net Pension Asset (Liability)	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense		
		Net Difference Between Projected and Actual Investment Earnings on Pension Plan	Net Difference Between Actual Experience and Expected Experience	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Changes in Assumptions	Difference Between Expected and Actual Experience	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	
X04300	(469,359)	148,763	69,071	10,615	228,449	(20,681)	(9,676)	(4,206)	(34,563)	115,481	13,246	128,727
X04400	(486,917)	154,328	71,654	5,625	231,607	(21,454)	(10,038)	-	(31,492)	119,801	6,035	125,836
X04500	(535,591)	169,755	78,817	9,400	257,972	(23,599)	(11,042)	(7,827)	(42,468)	131,777	74	131,851
X04600	(548,903)	173,975	80,776	17,024	271,775	(24,185)	(11,316)	(7,465)	(42,566)	135,052	31,803	166,855
X04700	(561,808)	178,065	82,675	12,028	272,768	(24,754)	(11,582)	(3,966)	(40,302)	138,227	1,721	139,948
X04800	(625,164)	198,145	91,999	16,664	306,808	(27,546)	(12,888)	(44,101)	(44,101)	153,815	26,454	180,269
X04900	(873,943)	276,806	128,521	-	405,327	(38,481)	(18,005)	(29,606)	(86,092)	214,877	(16,455)	198,422
X04901	(42,817)	13,571	6,301	1,689	21,561	(1,887)	(883)	(1,153)	(3,923)	10,535	1,541	12,076
X05000	(1,044,908)	331,183	153,768	314	485,265	(46,040)	(21,542)	(32,820)	(100,402)	257,089	(7,908)	249,181
X05100	(379,031)	120,134	55,778	3,894	179,746	(16,701)	(7,814)	(13,528)	(38,043)	93,257	(7,711)	85,546
X05200	(1,086,355)	344,320	159,868	58,615	562,803	(47,866)	(22,396)	-	(70,262)	267,286	43,246	310,532
X05300	(144,925)	21,327	11,541	5,247	72,508	(6,386)	(2,988)	(8,784)	(18,158)	35,657	(3,295)	32,359
X05400	(2,121,287)	672,841	312,168	2,560	987,069	(93,467)	(43,732)	(106,945)	(244,144)	521,921	(58,753)	463,168
X05500	(908,511)	287,952	133,696	-	421,648	(40,030)	(18,730)	(59,720)	(118,480)	223,530	(67,136)	156,394
X10100	(63,657)	20,176	9,368	1,280	30,824	(2,805)	(1,312)	(22,913)	(27,030)	15,662	(16,439)	223
X10200	(356,805)	113,089	52,507	55,015	220,611	(15,721)	(7,356)	(262)	(23,339)	87,788	18,565	106,353
X10300	(53,687)	17,016	7,900	651	25,567	(2,366)	(1,107)	(7,746)	(11,219)	13,209	(8,142)	5,067
X10400	(32,281)	10,231	4,750	2,379	17,360	(1,422)	(665)	(3,145)	(5,232)	7,942	(6,417)	1,525
X10500	(78,423)	24,856	11,541	3,202	39,599	(3,455)	(1,617)	(8,398)	(13,470)	19,295	(6,005)	13,290
X10600	(526,155)	166,764	77,429	1,114	245,307	(23,183)	(10,847)	(20,281)	(54,311)	129,455	(12,511)	116,944
X10800	(163,164)	51,715	24,011	8,343	84,069	(7,189)	(3,364)	(10,287)	(20,840)	40,145	(8,049)	32,096
X10900	(74,162)	23,506	10,914	6,692	41,112	(3,268)	(1,529)	(4,222)	(9,019)	18,247	3,558	21,805
X11000	(87,601)	27,765	12,891	12,650	53,306	(3,860)	(1,806)	(4,081)	(9,747)	21,553	(1,467)	20,086
X11100	(26,137)	8,284	3,846	3	12,133	(1,152)	(539)	(4,405)	(6,096)	6,431	(2,694)	3,737
X11101	(8,390)	2,659	1,235	10	3,904	(370)	(173)	(1,081)	(1,574)	2,064	(653)	1,511
X11200	(83,128)	26,347	12,233	1,809	40,389	(3,663)	(1,714)	(1,793)	(7,170)	20,453	(1,651)	18,802
X11300	(122,530)	38,836	18,031	8,226	65,093	(5,399)	(2,526)	(3,330)	(11,255)	30,147	(2,959)	27,188
X11400	(89,848)	28,477	13,222	1,644	43,343	(3,959)	(1,862)	(967)	(6,778)	22,106	(1,540)	20,566
X11500	(79,010)	25,042	11,627	4,269	40,388	(3,481)	(1,629)	(3,358)	(8,468)	19,444	(3,515)	15,925
X11600	(75,494)	23,928	11,110	287	35,252	(3,326)	(1,556)	(2,617)	(7,499)	18,575	(2,305)	16,270
X11700	(210,453)	66,703	30,970	2,466	100,139	(9,273)	(4,339)	(5,605)	(19,217)	51,780	(2,874)	48,906
X11800	(96,572)	14,212	6,822	4,065	48,886	(4,255)	(1,991)	(1,945)	(8,191)	23,761	(7,132)	16,629
X11900	(174,461)	55,295	25,674	13,896	94,865	(7,687)	(3,597)	(5,865)	(17,149)	42,924	198	43,122
X12000	(381,753)	120,997	56,179	1,833	179,009	(16,821)	(7,870)	(46,597)	(71,288)	93,926	(39,647)	54,279
X12100	(50,842)	16,114	7,482	1,316	24,912	(2,240)	(1,048)	(2,476)	(5,764)	12,509	(2,985)	9,524
X12200	(41,326)	13,098	6,082	-	19,180	(1,821)	(852)	(7,774)	(10,447)	10,168	(6,025)	4,143
X12300	(50,240)	15,923	7,393	-	23,316	(2,214)	(1,036)	(13,172)	(16,422)	12,361	(9,442)	2,919
X12400	(30,843)	9,776	4,539	-	14,315	(1,359)	(636)	(2,818)	(4,813)	7,589	(7,187)	402
X12500	(109,319)	34,648	16,087	917	51,652	(4,817)	(2,254)	(9,649)	(16,720)	26,897	(6,716)	20,181
X12600	(87,654)	27,782	12,899	11,223	51,904	(3,862)	(1,807)	(6,998)	(12,667)	21,566	(5,897)	15,669
X12700	(49,584)	15,716	7,297	-	28,013	(2,185)	(1,022)	(3,076)	(6,283)	12,200	(6,540)	5,660
X12800	(135,662)	42,998	19,964	2,573	65,535	(5,977)	(2,797)	(6,378)	(14,992)	33,378	(1,241)	32,137
X12900	(88,431)	28,028	13,013	6,679	47,720	(3,896)	(1,823)	(1,095)	(6,814)	21,757	(3,035)	18,722

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, 2020

Employer Number	Deferred Outflows of Resources										Deferred Inflows of Resources										Pension Expense	
	Net Pension Asset (Liability)	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 Outflows of Resources	Changes in Assumptions	Difference Between Expected and Actual Experience	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	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 Pension Expense									
X13000	(55,912)	8,228	17,721	-	25,949	(2,464)	(1,153)	(6,916)	(10,533)	13,757	(5,340)	8,417										
X13100	(874,332)	128,666	277,119	17,432	423,217	(38,524)	(18,025)	(14,522)	(71,071)	215,120	(14,767)	2,842										
X13300	-	-	-	11	11	-	-	(5,738)	(8,141)	-	(8,337)	(14,767)										
X13400	(37,150)	5,467	11,775	-	17,242	(1,637)	(766)	(5,738)	(8,141)	9,140	(8,337)	803										
X13500	(211,680)	31,151	67,092	-	98,243	(9,327)	(4,364)	(15,075)	(28,766)	52,082	(12,515)	39,567										
X13600	(61,786)	9,092	19,583	175	28,850	(2,722)	(1,274)	(944)	(4,940)	15,202	(725)	14,477										
X13800	(33,734)	4,964	10,692	2,945	18,601	(1,486)	(695)	(4,486)	(2,181)	8,300	(1,515)	9,815										
X13900	(76,737)	11,293	24,322	2,557	38,172	(3,381)	(1,582)	(1,180)	(6,143)	18,880	(4,637)	14,243										
X14000	(47,676)	7,016	15,111	21,892	44,019	(2,101)	(983)	-	(3,084)	11,730	9,009	20,739										
X14100	(202,888)	29,857	64,305	-	94,162	(8,940)	(4,183)	(11,541)	(24,664)	49,918	(11,520)	38,398										
X14200	(222,338)	32,719	70,470	9,633	112,822	(9,797)	(4,584)	(11,345)	(25,726)	54,704	(6,428)	48,276										
X14500	(35,366)	5,646	12,160	-	17,806	(1,690)	(791)	(2,078)	(4,559)	9,439	(6,292)	4,147										
X14600	(184,913)	27,212	58,608	19,122	104,942	(8,148)	(3,812)	(43,792)	(55,752)	45,496	(1,132)	44,364										
X14700	(44,414)	6,536	14,077	4,641	25,254	(1,957)	(916)	(62)	(2,935)	10,928	3,646	14,574										
X14900	(68,590)	10,094	21,739	4,610	36,443	(3,022)	(1,414)	(45)	(4,481)	16,876	1,232	18,108										
X15000	(57,789)	8,504	18,316	-	26,820	(2,546)	(1,191)	(8,607)	(12,344)	14,218	(9,748)	4,470										
X15100	(27,380)	4,029	8,678	11	12,718	(1,206)	(564)	(3,073)	(4,843)	6,737	(1,905)	4,832										
X15200	(27,560)	4,056	8,735	655	13,446	(1,214)	(568)	(11,043)	(12,825)	6,781	(4,224)	2,557										
X15400	(593,851)	87,391	188,221	-	275,612	(26,166)	(12,243)	(54,470)	(92,879)	146,111	(55,865)	90,246										
X15500	(61,648)	9,072	19,539	431	29,042	(2,716)	(1,271)	(11)	(4,098)	15,168	(948)	14,220										
X20100	(211,024)	31,054	66,884	8,001	105,939	(9,298)	(4,350)	(2,943)	(16,591)	51,920	2,924	54,844										
X20200	(470,063)	69,174	148,986	2,557	220,717	(20,712)	(9,691)	(6,983)	(37,386)	115,654	8,396	124,050										
X20300	(30,911)	4,549	9,797	4,169	18,515	(1,362)	(637)	(5,286)	(7,285)	7,605	(3,616)	3,989										
X20400	(133,526)	19,650	42,821	8,568	70,839	(5,883)	(2,753)	(129)	(8,765)	32,853	2,666	35,119										
X20500	(400,289)	58,906	126,871	14,539	200,316	(17,637)	(8,252)	(902)	(26,791)	98,487	21,691	120,178										
X20600	(37,018)	5,447	11,733	51	17,231	(1,631)	(763)	(12,347)	(14,741)	9,108	(5,489)	3,619										
X20601	(9,950)	1,464	3,154	25	4,643	(438)	(205)	(6,854)	(7,497)	2,448	(3,956)	(1,508)										
X20602	(15,992)	2,353	5,069	247	7,669	(705)	(330)	(2,001)	(3,036)	3,935	(65)	3,870										
X20700	(56,816)	8,361	18,008	11,249	37,618	(2,503)	(1,171)	(13,931)	(17,605)	13,979	(3,160)	10,819										
X20701	(4,393)	647	1,392	49	2,088	(194)	(91)	(6,748)	(7,033)	1,081	(2,585)	(1,504)										
X20800	(257,754)	37,931	81,695	165	119,791	(11,357)	(5,314)	(16,768)	(33,439)	63,418	(5,070)	58,348										
X20900	(292,487)	43,042	92,704	31,336	167,082	(12,887)	(6,030)	-	(18,917)	71,963	25,925	97,888										
X21000	(772,494)	113,680	244,842	132	358,654	(34,037)	(15,926)	(21,003)	(70,966)	190,064	(8,079)	181,985										
X21100	(332,983)	49,002	105,539	9,053	163,594	(14,672)	(6,865)	(14,082)	(35,619)	81,927	2,304	84,231										
X21200	(1,982,130)	291,689	628,235	27,887	947,811	(87,335)	(40,863)	(36,321)	(164,519)	487,663	7,233	494,916										
X21300	-	-	-	-	-	-	-	(32)	(32)	-	(1,159)	-										
X21400	(749,687)	110,324	237,613	21,425	369,362	(33,032)	(15,455)	(276)	(48,763)	184,453	5,005	189,458										
X21500	(342,299)	50,373	108,491	14,388	173,252	(15,082)	(7,057)	-	(22,139)	84,219	18,999	103,218										
X21600	(1,755,991)	258,411	556,561	14,709	829,681	(77,371)	(36,201)	(45,289)	(158,861)	432,043	8,250	440,293										
X21700	(62,087)	9,137	19,678	37	28,852	(2,736)	(1,280)	(3,987)	(8,003)	15,276	(1,541)	13,735										
X21701	(80,125)	11,791	25,396	1,299	38,486	(3,530)	(1,652)	(5,415)	(10,597)	19,714	(1,552)	18,162										
X21800	(2,351,724)	346,079	745,378	122	1,091,579	(103,620)	(48,483)	(77,546)	(229,649)	578,617	(35,730)	542,887										
X21901	(5,663,504)	833,439	1,795,045	4,093	2,632,577	(249,542)	(116,758)	(699,935)	(1,066,235)	1,393,446	(238,397)	1,155,049										

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, 2020

Employer Number	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense	
	Net Pension Asset (Liability)	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 Outflows of Resources	Changes in Assumptions	Difference Between Expected and Actual Experience	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 Pension Expense	Total Employer Pension Expense
X22000	(988,990)	145,539	313,460	64,304	523,303	(43,576)	(20,389)	(41,750)	(105,715)	243,331	127,255	370,586
X22001	-	-	-	-	-	-	-	(62,848)	(62,848)	-	(132,545)	(132,545)
X22100	(17,568)	2,585	5,568	4,737	12,890	(774)	(362)	(293)	(1,429)	4,322	2,159	6,481
X22300	(333,613)	49,084	105,738	3,247	158,079	(14,699)	(6,878)	(12,713)	(34,290)	82,082	1,185	83,267
X22500	(372,830)	54,880	118,200	13,884	186,914	(16,432)	(7,688)	(8,242)	(32,362)	91,756	13,296	105,052
X22600	(136,360)	20,067	43,219	81	63,367	(6,008)	(2,811)	(9,601)	(18,420)	33,550	(1,345)	32,207
X22700	(1,646,001)	242,225	521,699	9,341	773,265	(72,525)	(33,984)	(45,367)	(151,826)	404,981	(9,958)	395,023
X22800	(268,137)	39,459	84,986	7,648	132,093	(11,814)	(5,528)	(11,104)	(28,446)	65,972	2,048	68,020
X22900	(705,834)	103,870	223,714	18,999	346,583	(31,100)	(14,551)	(45,732)	(173,663)	134,419	187,082	187,082
X23000	(85,137)	12,529	26,984	2,773	42,286	(3,751)	(1,755)	(1,918)	(7,424)	20,947	(234)	20,713
X23001	(897,969)	132,145	284,611	62,889	479,645	(39,566)	(18,512)	-	(58,078)	220,936	40,435	261,371
X23002	(354,231)	52,128	112,273	461	164,862	(15,608)	(7,303)	(23,902)	(46,813)	87,155	(123)	87,032
X23003	(302,865)	44,569	95,993	393	140,955	(13,345)	(6,244)	(18,661)	(38,250)	74,517	2,016	76,533
X23004	(69,256)	10,192	21,951	-	32,143	(3,052)	(1,428)	(6,440)	(10,920)	17,040	(6,693)	10,347
X23100	(131,480)	19,349	41,673	149	61,171	(5,793)	(2,711)	(7,328)	(15,832)	32,349	1,128	33,477
X23200	(29,896)	4,400	9,476	456	14,332	(1,317)	(616)	(13,355)	(15,288)	7,356	(3,641)	3,715
X23300	(1,634,328)	240,507	517,989	20,353	778,859	(72,011)	(33,693)	(64,362)	(170,066)	402,109	4,749	406,858
X23500	(192,553)	28,336	61,029	153	89,518	(8,484)	(3,970)	(5,412)	(17,866)	47,376	992	48,368
X23600	(13,613)	2,003	4,315	89	6,407	(600)	(281)	(6,504)	(7,385)	3,349	(1,718)	1,631
X23700	(1,196,039)	176,009	379,084	537	555,630	(52,699)	(24,657)	(57,773)	(135,129)	294,273	(27,211)	267,062
X23802	(688,250)	101,283	218,141	16,319	335,743	(30,325)	(14,189)	(21,638)	(66,152)	169,337	394	169,731
X23900	(6,385)	1,234	2,658	464	4,356	(369)	(173)	(1,025)	(1,567)	2,063	457	2,520
X23901	(96,683)	14,228	30,644	29,735	74,607	(4,260)	(1,993)	(16,736)	(22,989)	23,788	22,025	45,813
X24001	(180,049)	26,496	57,067	2,357	85,920	(7,833)	(3,712)	(13,167)	(24,812)	44,299	10,125	54,424
X24100	(2,140,980)	315,066	678,583	31,351	1,025,000	(94,335)	(44,138)	(122)	(138,595)	526,766	36,944	563,710
X24200	(480,176)	70,662	152,192	1,067	223,921	(21,157)	(9,899)	(44,949)	(76,005)	118,142	(17,076)	101,066
X24300	(146,828)	21,607	46,537	1,651	69,795	(6,469)	(3,027)	(9,347)	(33,343)	36,125	(11,227)	24,898
X24400	(329,510)	48,491	104,438	1,924	154,853	(14,519)	(6,793)	(19,462)	(40,774)	81,073	(11,775)	69,298
X24500	(467,276)	68,764	148,103	20,569	236,436	(20,589)	(9,633)	(19,886)	(50,108)	114,969	6,900	121,869
X24600	(58,677)	8,635	18,598	5,484	32,717	(2,585)	(1,210)	(6,967)	(10,762)	14,437	1,426	15,863
X24700	(1,351,812)	198,932	428,456	9,720	637,108	(59,563)	(27,869)	(70,630)	(158,062)	332,599	(10,193)	322,406
X24800	(32,482)	4,780	10,295	577	15,652	(4,331)	(670)	(4,642)	(6,743)	7,992	(1,560)	6,432
X24900	(667,331)	98,204	211,510	2,075	311,789	(29,404)	(13,758)	(10,212)	(53,374)	164,190	(3,341)	160,849
X25000	(87,194)	12,831	27,636	-	40,467	(3,842)	(1,798)	(1,744)	(7,384)	21,453	(1,699)	19,754
X25100	(314,184)	46,235	99,580	2,349	148,164	(13,843)	(6,477)	(9,983)	(30,303)	77,302	4,720	82,022
X25200	(127,320)	18,736	40,354	4,091	63,181	(5,610)	(2,625)	(3,713)	(11,948)	31,326	3,351	34,677
X25300	(1,117,653)	164,473	354,239	57,715	576,427	(49,245)	(23,041)	-	(72,286)	274,987	61,255	336,242
X25400	(40,258)	5,924	12,760	-	18,684	(1,774)	(830)	(18,476)	(21,080)	9,905	(13,892)	(3,987)
X25500	(296,045)	43,566	93,831	28,245	165,642	(13,044)	(6,103)	(32,613)	(51,760)	72,839	5,985	78,824
X25600	(302,802)	44,560	95,973	5,923	146,456	(13,342)	(6,243)	(7,060)	(26,645)	74,501	6,603	81,104
X25700	(130,756)	19,242	41,443	3,609	64,294	(5,761)	(2,686)	(1,709)	(10,166)	32,171	4,237	36,408
X25800	(478,453)	70,409	151,645	10,332	232,386	(21,081)	(9,864)	(4,094)	(35,039)	117,718	8,783	126,501
X25900	(94,764)	13,945	30,035	4,250	48,230	(4,175)	(1,954)	(7,127)	(13,256)	23,316	1,842	25,158

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, 2020

Employer Number	Deferred Outflows of Resources										Deferred Inflows of Resources										Pension Expense	
	Net Pension Asset (Liability)	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investment	Proportionate Share of Contributions	Total Deferred Outflows of Resources	Changes in Assumptions	Difference Between Expected and Actual Experience	Proportionate Share of Contributions	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 Contributions	Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Net Pension Expense								
X26000	(516,623)	76,026	163,743	23,815	263,584	(22,763)	(10,651)	(121)	(33,535)	127,110	14,920	14,920	142,030									
X26100	(75,716)	11,142	23,998	2,663	37,803	(3,336)	(1,561)	(2,471)	(7,368)	18,629	601	601	19,230									
X26200	(1,044,152)	153,657	330,943	1,603	486,203	(46,007)	(21,526)	(62,907)	(130,440)	256,903	14,755	14,755	271,658									
X26300	(169,545)	24,950	53,737	81	78,768	(7,470)	(3,495)	(3,149)	(14,114)	41,715	1,115	1,115	42,830									
X26600	(304,774)	44,850	96,598	1,573	143,021	(13,429)	(6,283)	-	(19,712)	74,986	13,308	13,308	88,294									
X26700	(34,427)	5,066	10,912	-	15,978	(1,517)	(710)	(12,121)	(14,348)	8,470	(7,825)	(7,825)	645									
X26800	(33,074)	4,867	10,483	-	15,350	(1,457)	(682)	(17,365)	(19,504)	8,137	(12,424)	(12,424)	(4,287)									
X26900	(590,894)	86,912	187,189	4,932	279,033	(26,022)	(12,176)	(33,791)	(71,989)	145,310	(6,975)	(6,975)	138,335									
X27000	(430,566)	63,362	136,468	995	200,825	(18,971)	(8,576)	(20,205)	(48,052)	105,936	379	379	106,315									
X27001	(300,148)	44,170	95,132	1,678	140,980	(13,225)	(6,188)	(5,287)	(24,700)	73,848	2,024	2,024	75,872									
X27100	(137,809)	20,280	43,678	71	64,029	(6,072)	(2,841)	(11,750)	(20,663)	33,906	(6,850)	(6,850)	27,056									
X27200	(105,819)	15,572	33,539	4,098	53,209	(4,663)	(2,182)	(514)	(7,359)	26,036	(177)	(177)	25,859									
X27300	(175,746)	25,863	55,703	3,702	85,268	(7,744)	(3,623)	(13,483)	(24,850)	43,240	(5,538)	(5,538)	37,702									
X27400	(158,908)	23,385	50,366	3,137	76,888	(7,002)	(3,276)	(3,166)	(13,444)	39,098	(12,058)	(12,058)	27,040									
X27500	(136,175)	20,039	43,161	5,273	68,473	(6,000)	(2,807)	(2,384)	(11,191)	33,504	5,005	5,005	38,509									
X27600	(325,857)	47,953	103,280	4,304	155,537	(14,358)	(6,718)	(33,077)	(33,077)	80,174	(6,748)	(6,748)	73,426									
X27700	(250,685)	36,891	79,455	65,660	182,006	(11,046)	(5,168)	(2,256)	(18,470)	61,678	31,950	31,950	93,628									
X27800	(91,883)	13,521	29,122	721	43,364	(4,048)	(1,894)	(1,761)	(7,703)	22,607	861	861	23,468									
X28000	(48,236)	7,098	15,288	816	23,202	(2,125)	(994)	(4,280)	(7,399)	11,868	(3,080)	(3,080)	8,788									
X28100	(339,772)	50,001	107,690	8,713	166,404	(14,971)	(7,005)	(18,892)	(40,808)	83,597	24,445	24,445	108,042									
X28200	(296,637)	43,653	94,019	15,455	153,127	(13,070)	(6,115)	(24)	(19,209)	72,985	8,550	8,550	81,535									
X28300	(109,678)	16,140	34,762	8,101	59,003	(4,833)	(2,261)	-	(7,094)	26,985	5,453	5,453	32,438									
X28400	(19,175)	2,822	6,077	535	9,434	(845)	(395)	(547)	(1,787)	4,718	(1,457)	(1,457)	3,261									
X28500	(56,480)	8,304	17,886	2,149	28,339	(2,486)	(1,163)	(6,372)	(10,021)	13,884	(6,226)	(6,226)	7,658									
X28600	(32,249)	4,746	10,221	1,280	16,247	(1,421)	(665)	-	(2,086)	7,935	1,994	1,994	9,929									
X28700	(164,311)	24,180	52,078	8,312	84,570	(7,240)	(3,387)	(8,599)	(19,226)	40,427	6,544	6,544	46,971									
X28800	(978,739)	144,031	310,211	12,134	466,376	(43,125)	(20,178)	(22,130)	(85,433)	240,809	33,926	33,926	274,735									
X28900	(38,367)	5,675	12,224	2,521	20,420	(1,699)	(795)	(563)	(3,057)	9,489	3,097	3,097	12,586									
X29000	(165,300)	24,325	52,392	2,594	79,311	(7,283)	(3,408)	(4,151)	(21,726)	40,670	(3,026)	(3,026)	37,644									
X29100	(79,655)	11,722	25,247	2,755	39,724	(3,510)	(1,642)	(4,151)	(9,303)	19,598	1,377	1,377	20,975									
X29200	(333,539)	49,083	105,715	8,692	163,490	(14,696)	(6,876)	(16,554)	(38,126)	82,064	987	987	83,051									
X29300	(127,140)	18,710	40,297	39	59,046	(5,602)	(2,621)	(4,311)	(12,534)	13,281	(1,944)	(1,944)	29,337									
X29400	(54,680)	8,047	17,331	-	25,378	(2,409)	(1,127)	(3,397)	(6,933)	13,454	(5,406)	(5,406)	8,048									
X29500	(53,554)	7,881	16,974	328	25,183	(2,360)	(1,104)	(12,721)	(16,185)	13,176	(5,039)	(5,039)	8,137									
X29600	(61,992)	9,123	19,648	2,229	31,000	(2,731)	(1,278)	(2,734)	(6,743)	15,252	(428)	(428)	14,824									
X29700	(39,301)	5,784	12,457	7,116	25,357	(1,732)	(810)	(4,244)	(6,786)	9,670	(1,831)	(1,831)	7,839									
X29800	(34,707)	5,108	11,000	6,836	22,944	(1,529)	(716)	(5,523)	(7,768)	8,539	430	430	8,969									
X29900	(310,446)	45,685	98,396	28,356	172,437	(13,679)	(6,400)	-	(20,079)	76,382	26,480	26,480	102,862									
X29901	(195,529)	28,774	61,973	16,907	107,654	(8,615)	(4,031)	-	(38,090)	34,172	(12,016)	(12,016)	60,124									
X30000	(138,887)	20,439	44,020	6,814	71,273	(6,120)	(2,863)	(29,107)	(38,090)	48,108	(14,262)	(14,262)	19,910									
X30100	(135,319)	19,913	42,889	17	62,819	(5,962)	(2,790)	(3,420)	(12,172)	33,294	(1,969)	(1,969)	31,325									
X30101	(41,998)	6,180	13,311	6,114	25,605	(1,850)	(866)	(462)	(3,178)	10,333	(421)	(421)	9,912									
X30200	(398,777)	58,684	126,392	472	185,548	(17,571)	(8,221)	(27,152)	(52,944)	98,115	285	285	98,400									

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, 2020

Employer Number	Deferred Outflows of Resources										Deferred Inflows of Resources										Pension Expense	
	Net Pension Asset (Liability)	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Outflows of Resources	Changes in Assumptions	Difference Between Expected and Actual Experience	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Contributions	Proportionate Share of Pension Expense	Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Proportionate Share of Contributions	Proportionate Share of Pension Expense	Total Employer Pension Expense							
X50100	(42,616)	6,271	13,507	713	20,491	(1,878)	(879)	(1,882)	(4,639)	10,485	284	284	10,769									
X50200	(91,233)	13,426	28,916	690	43,032	(4,020)	(1,881)	(6,250)	(12,151)	22,447	(1,367)	(1,367)	21,080									
X50500	(158,057)	23,260	50,096	6,163	79,519	(6,964)	(3,258)	(17)	(10,239)	38,888	4,250	4,250	43,138									
X50600	(159,278)	23,439	50,483	1,633	75,555	(7,018)	(3,284)	(11,657)	(21,959)	39,189	(4,933)	(4,933)	34,256									
X50800	(1,477,387)	217,412	468,267	4,354	690,023	(65,096)	(30,458)	(28,200)	(123,754)	363,496	16,794	16,794	380,290									
X50900	(388,256)	57,136	123,058	-	180,194	(17,107)	(8,004)	(49,924)	(75,035)	95,526	(55,787)	(55,787)	39,739									
X51000	(600,422)	88,358	190,304	53,625	332,287	(26,455)	(12,378)	(15,073)	(53,906)	147,728	29,453	29,453	177,181									
X51200	(52,064)	7,662	16,502	970	25,134	(2,294)	(1,073)	(4,785)	(4,785)	12,810	(584)	(584)	12,226									
X51300	(110,482)	16,258	35,017	2,331	53,606	(4,868)	(2,278)	(10,094)	(17,240)	27,183	444	444	27,627									
X51400	(2,365,406)	348,092	749,714	2,323	1,100,129	(104,223)	(48,765)	(127,562)	(280,550)	581,984	4,145	4,145	586,129									
X51600	(77,223)	11,364	24,476	3,147	38,987	(3,403)	(1,592)	(4,934)	(9,929)	19,000	633	633	19,633									
X51800	(882,526)	129,872	279,716	159	409,747	(38,885)	(18,194)	(51,112)	(108,191)	217,136	(21,303)	(21,303)	195,833									
X52100	(341,950)	50,321	108,381	4,222	162,924	(15,067)	(7,050)	(20,563)	(42,680)	84,133	(8,712)	(8,712)	75,421									
X52200	(53,967)	7,942	17,105	2,082	27,129	(2,378)	(1,113)	(1,394)	(4,885)	13,278	1,680	1,680	14,958									
X52300	(1,222,647)	179,924	387,517	41,355	608,796	(53,872)	(25,206)	(23,778)	(102,856)	300,820	(2,327)	(2,327)	298,493									
X52301	(152,347)	22,419	48,286	11,013	81,718	(6,713)	(3,141)	(23,276)	(33,130)	37,483	5,811	5,811	43,294									
X52700	(14,501)	2,134	4,596	-	6,730	(639)	(299)	(3,295)	(4,163)	3,568	(1,826)	(1,826)	1,742									
X52800	(1,185,867)	174,512	375,860	8,775	559,147	(52,251)	(24,448)	(49,467)	(126,166)	291,770	6,001	6,001	297,771									
X53200	(45,027)	6,626	14,271	56	20,953	(1,984)	(928)	(4,468)	(7,380)	11,078	(2,010)	(2,010)	9,068									
X53300	(46,438)	6,834	14,719	-	21,553	(2,046)	(957)	(1,019)	(4,022)	11,426	(1,157)	(1,157)	10,269									
X53400	(76,250)	11,221	24,167	448	35,836	(3,360)	(1,572)	(5,129)	(10,061)	18,761	(2,309)	(2,309)	16,452									
X53600	(52,264)	7,691	16,565	425	24,681	(2,303)	(1,077)	(1,805)	(5,185)	12,859	(3,243)	(3,243)	9,616									
X53700	(45,534)	6,701	14,432	1,077	22,210	(2,006)	(939)	(1,548)	(4,493)	11,203	1,066	1,066	12,269									
X53800	(420,341)	61,857	133,227	4,652	199,736	(18,521)	(8,666)	(17,987)	(45,174)	103,421	(805)	(805)	102,616									
X53900	(139,189)	20,483	44,116	8,859	73,458	(6,133)	(2,869)	(5,257)	(14,259)	34,246	(4,071)	(4,071)	30,175									
X54100	(205,251)	30,205	65,054	6,055	101,314	(9,044)	(4,231)	(9,041)	(22,316)	50,500	450	450	50,950									
X54200	(948,473)	139,577	300,618	9,478	449,673	(41,791)	(19,554)	(14,106)	(75,451)	233,362	3,280	3,280	236,642									
X54400	(32,941)	4,848	10,441	-	15,289	(1,451)	(679)	(7,899)	(10,029)	8,105	(5,709)	(5,709)	2,396									
X54500	(250,241)	36,825	79,314	5,383	121,522	(11,026)	(5,159)	(4,120)	(20,305)	40,169	5,743	5,743	34,426									
X54900	(192,516)	28,331	61,018	2,486	91,835	(8,483)	(3,969)	(9,673)	(22,125)	47,366	(6,201)	(6,201)	41,165									
X55000	(106,543)	15,679	33,769	6,559	56,007	(4,694)	(2,196)	(6,797)	(13,687)	26,214	3,112	3,112	29,326									
X55100	(500,572)	73,664	158,656	390	232,710	(22,056)	(10,320)	(25,634)	(58,010)	123,161	(1,027)	(1,027)	122,134									
X55300	(199,822)	29,406	63,333	1,342	94,081	(8,804)	(4,119)	(35,129)	(48,052)	49,164	(6,779)	(6,779)	42,385									
X55400	(1,361,412)	200,345	431,499	170,464	802,308	(59,986)	(28,067)	(771)	(88,824)	334,961	77,459	77,459	412,420									
X55401	(111,010)	16,336	35,185	1,054	52,575	(4,891)	(2,289)	(1,229)	(8,409)	27,313	(1,376)	(1,376)	25,937									
X55500	(214,503)	31,566	67,987	2,519	102,072	(9,451)	(4,422)	(10,201)	(24,074)	52,776	763	763	53,539									
X55600	(238,304)	35,069	75,530	216	110,815	(10,500)	(4,913)	(8,128)	(23,541)	58,632	675	675	59,307									
X55800	(331,662)	48,807	105,120	10,278	164,205	(14,613)	(6,837)	(12,294)	(33,744)	81,602	1,913	1,913	83,515									
X55900	(61,659)	9,074	19,543	816	29,433	(2,717)	(1,271)	(6,431)	(17,987)	15,171	286	286	15,457									
X56100	(18,155)	2,672	5,754	-	8,426	(800)	(374)	(3,475)	(4,649)	4,467	(5,405)	(5,405)	(938)									
X56300	(202,666)	29,824	64,235	4,450	98,509	(8,930)	(4,178)	(4,877)	(17,985)	49,864	(4,881)	(4,881)	44,983									
X56500	(53,491)	7,872	16,954	1,100	25,926	(2,357)	(1,103)	(678)	(4,138)	13,161	(781)	(781)	12,380									
X56700	(255,560)	37,608	80,999	154	118,761	(11,260)	(5,269)	(14,677)	(31,206)	62,878	(471)	(471)	62,407									

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, 2020

Employer Number	Net Pension Asset (Liability)	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense		
		Net Difference Between Projected and Actual Investment Earnings on Pension Plan	Net Difference Between Actual Experience and Expected Experience	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Changes in Assumptions	Difference Between Expected and Actual Experience	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	
X56800	(142,881)	21,034	21,034	45,302	-	66,336	(6,298)	(2,947)	(14,886)	35,167	(2,233)	32,934
X56900	(135,260)	19,905	19,905	42,871	2,239	65,015	(5,960)	(2,789)	(8,778)	33,279	2,795	36,074
X57100	(276,268)	40,655	40,655	87,563	9,209	137,427	(12,173)	(5,695)	(26,730)	67,973	4,197	72,170
X57200	(109,678)	16,140	16,140	34,762	2,759	53,641	(4,833)	(2,261)	(7,117)	26,985	378	27,363
X57300	(149,831)	22,049	22,049	47,489	2,519	72,057	(6,602)	(3,089)	(14,320)	36,864	84	36,948
X57400	(132,807)	19,544	19,544	42,093	46	61,683	(8,852)	(2,738)	(19,050)	32,676	(5,954)	26,722
X57600	(161,726)	23,799	23,799	51,259	1,227	76,285	(7,126)	(3,334)	(20,796)	39,791	(1,283)	38,508
X57700	(96,667)	14,226	14,226	30,639	5,165	50,030	(4,259)	(1,983)	(8,507)	23,784	3,755	27,539
X57900	(283,304)	41,691	41,691	89,793	447	131,331	(12,483)	(5,841)	(26,092)	69,704	(1,526)	68,178
X58000	(225,235)	33,145	33,145	71,388	-	104,533	(9,924)	(4,643)	(47,817)	55,417	(27,694)	27,723
X58300	(21,152)	3,113	3,113	6,704	4,409	14,226	(932)	(436)	(1,550)	5,204	518	5,722
X58400	(30,134)	4,435	4,435	9,551	2,156	16,142	(1,328)	(621)	(2,837)	7,414	(1,068)	6,346
X58600	(124,121)	18,266	18,266	39,340	4,378	61,984	(5,469)	(2,559)	(9,308)	30,539	2,151	32,690
X58700	(134,409)	19,780	19,780	42,601	3,771	66,152	(5,922)	(2,771)	(28,151)	33,070	(567)	32,503
X58800	(36,626)	5,390	5,390	11,609	665	17,664	(1,614)	(755)	(3,229)	9,012	610	9,622
X58900	(98,259)	14,460	14,460	31,143	2,091	47,694	(4,329)	(2,026)	(7,550)	24,176	2,217	26,393
X59000	(124,883)	18,378	18,378	39,581	6,538	64,497	(5,503)	(2,575)	(8,114)	30,726	3,225	33,951
X59100	(73,284)	10,784	10,784	23,227	485	34,496	(3,229)	(1,511)	(6,181)	18,031	843	18,874
X59200	(249,337)	36,692	36,692	79,027	10,237	125,956	(10,986)	(5,140)	(20,181)	61,347	12,528	73,875
X59300	(144,650)	21,287	21,287	45,847	3,449	70,583	(6,373)	(2,982)	(10,277)	35,590	2,495	38,085
X59500	(194,984)	28,694	28,694	61,800	1,161	91,655	(8,591)	(4,020)	(14,808)	47,974	2,328	50,302
X59600	(797,442)	117,351	117,351	252,749	8,380	378,480	(35,136)	(16,440)	(74,880)	196,202	(16)	196,186
X59700	(192,013)	28,257	28,257	60,859	3,725	92,841	(8,460)	(3,959)	(24,512)	47,243	2,547	49,790
X59800	(85,555)	12,590	12,590	27,117	64	39,771	(3,770)	(1,764)	(7,874)	21,050	216	21,266
X59900	(75,848)	11,162	11,162	24,040	9,184	44,386	(3,342)	(1,564)	(17,498)	18,662	(2,715)	15,947
X60000	(94,177)	13,859	13,859	29,849	718	44,426	(4,150)	(1,942)	(8,383)	23,171	80	23,251
X60200	(91,952)	13,532	13,532	29,144	1,768	44,444	(4,052)	(1,896)	(8,037)	22,624	5,446	28,070
X60300	(6,138)	903	903	1,945	-	2,848	(270)	(127)	(2,537)	1,510	(3,477)	(1,967)
X60400	(166,790)	24,545	24,545	52,864	13,432	90,841	(7,349)	(3,439)	(10,788)	41,037	13,053	54,090
X60600	(43,282)	6,369	6,369	13,718	2,198	22,285	(1,907)	(7,146)	(7,146)	10,649	(1,093)	9,556
X60700	(27,919)	4,109	4,109	8,849	1,554	14,512	(1,230)	(576)	(4,619)	6,869	(3,060)	3,809
X60800	-	-	-	-	-	-	-	-	(273)	-	-	(3,332)
X61200	(41,421)	6,096	6,096	13,128	23	19,247	(1,825)	(854)	(6,342)	10,191	(1,768)	8,423
X61300	(135,995)	20,013	20,013	43,104	1,054	64,171	(5,992)	(2,804)	(11,997)	33,460	(5,310)	28,150
X61400	(31,884)	4,692	4,692	10,106	703	15,501	(1,405)	(657)	(3,219)	7,845	6,857	14,702
X61600	(192,574)	28,339	28,339	61,036	16,894	106,266	(8,485)	(3,970)	(21,762)	47,381	3,738	51,119
X61800	(456,333)	67,154	67,154	144,634	5,665	217,453	(20,107)	(9,408)	(42,594)	112,276	(588)	111,688
X61900	(122,017)	17,956	17,956	38,673	285	56,914	(5,376)	(2,515)	(19,001)	30,021	2,179	32,200
X62000	-	-	-	-	-	-	-	-	(7,487)	-	-	(9,033)
X62100	(798,869)	117,561	117,561	253,201	-	370,762	(35,199)	(16,469)	(161,328)	196,554	(95,088)	101,466
X62200	(125,591)	18,482	18,482	39,806	1,643	59,331	(5,534)	(2,589)	(8,444)	30,900	2,908	33,808
X62300	(224,463)	33,032	33,032	71,143	69,991	174,166	(9,890)	(4,627)	(33,358)	55,227	4,722	59,949
X62500	(72,016)	10,598	10,598	22,825	475	33,898	(3,173)	(1,485)	(5,745)	17,719	358	18,077

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, 2020

Employer Number	Deferred Outflows of Resources										Deferred Inflows of Resources										Pension Expense	
	Net Pension Asset (Liability)	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan	Proportionate Share of Contributions	Total Deferred Outflows of Resources	Changes in Assumptions	Difference Between Expected and Actual Experience	Proportionate Share of Contributions	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 Pension Expense									
X62700	(711,776)	104,745	225,597	4,031	334,373	(31,362)	(14,674)	(15,551)	(61,587)	175,125	3,735	178,860										
X62800	(1,103,669)	162,416	349,807	64,672	576,895	(48,629)	(22,753)	(19,581)	(90,963)	271,546	72,530	344,076										
X62900	(271,478)	39,951	86,045	10,180	136,176	(11,962)	(5,597)	-	(17,559)	66,794	9,622	76,416										
X63000	(190,269)	28,000	60,306	3,625	91,931	(8,384)	(3,923)	(5,258)	(17,565)	46,814	1,287	48,101										
X63100	(261,089)	38,422	82,752	2,270	123,444	(11,504)	(5,383)	(4,492)	(21,379)	64,238	(2,541)	61,697										
X63200	(9,030)	1,329	2,862	18	4,209	(398)	(186)	(376)	(960)	2,222	2,049	2,049										
X63300	(565,207)	83,176	179,142	25,504	287,822	(24,904)	(11,652)	(19,091)	(55,647)	139,063	(4,816)	134,247										
X63400	(91,862)	13,518	29,116	756	43,390	(4,048)	(1,894)	(1,205)	(7,147)	22,602	(1,211)	21,391										
X63500	(76,747)	11,294	24,325	8,724	44,343	(3,382)	(1,582)	(3,382)	(18,883)	18,883	2,935	21,818										
X63800	(216,470)	31,856	68,610	7,499	107,965	(9,538)	(4,463)	(6,694)	(20,695)	53,260	5,193	58,453										
X63900	(117,317)	17,264	37,184	1,799	56,247	(5,169)	(2,419)	(1,573)	(9,161)	28,865	(566)	28,299										
X64200	(44,985)	6,620	14,258	114	20,992	(1,982)	(4,075)	(4,130)	(7,039)	11,068	1,263	12,331										
X64300	(197,681)	29,091	62,655	15,722	107,468	(8,710)	(4,612)	(9,177)	(15,947)	48,637	16,710	65,347										
X64500	(104,672)	15,403	33,176	-	48,579	(4,612)	(2,158)	(9,177)	(15,947)	25,753	(7,143)	18,610										
X64600	(54,760)	8,058	17,356	-	25,414	(2,413)	(1,129)	(8,039)	(11,581)	13,473	(6,109)	7,364										
X64700	(40,047)	5,893	12,693	337	18,923	(1,765)	(826)	(1,448)	(4,039)	9,853	(721)	9,132										
X64800	(115,811)	17,043	36,706	-	53,749	(5,103)	(2,388)	(5,428)	(12,919)	28,494	(4,318)	24,176										
X64900	(172,183)	25,338	54,573	6,086	85,997	(7,587)	(3,550)	(14,405)	(25,542)	42,364	6,198	48,562										
X65000	-	-	-	-	-	-	-	(1,110)	-	-	(1,172)	-										
X65200	(101,695)	14,965	32,232	2,380	49,577	(4,481)	(2,097)	(3,637)	(10,215)	25,021	(2,339)	22,682										
X65300	(108,251)	15,930	34,310	3,514	53,754	(4,770)	(2,232)	(2,371)	(9,373)	26,634	3,635	30,269										
X65400	(33,449)	4,922	10,602	2,094	17,618	(1,474)	(690)	(586)	(2,750)	8,230	(615)	7,615										
X65700	(108,483)	15,964	34,384	9,532	59,880	(4,780)	(2,236)	-	(7,016)	26,691	7,745	34,436										
X65800	(135,305)	19,985	43,043	3,872	66,900	(5,984)	(2,800)	(1,714)	(10,498)	33,413	1,780	35,193										
X65900	(72,740)	10,704	23,055	730	34,489	(3,205)	(1,500)	(2,957)	(7,662)	17,897	(2,858)	15,039										
X66000	(7,708)	1,134	2,443	-	3,577	(340)	(159)	(1,884)	(1,884)	1,896	(813)	1,083										
X66500	(170,999)	25,164	54,198	5,288	84,650	(7,534)	(3,525)	(3,906)	(14,965)	42,072	2,959	45,031										
X66600	(272,651)	40,123	86,417	85	126,625	(12,013)	(5,621)	(16,844)	(34,478)	67,083	(7,339)	59,744										
X66700	(96,868)	14,255	30,702	3,075	48,032	(4,268)	(1,997)	(77)	(6,342)	23,833	(316)	23,517										
X66900	(35,035)	5,156	11,104	2,727	18,987	(1,544)	(722)	(4,118)	(6,384)	8,620	(3,512)	5,108										
X67000	(167,795)	24,693	53,183	23,084	100,960	(7,393)	(3,459)	(9,611)	(20,463)	41,284	11,336	52,620										
X67100	(164,279)	24,175	52,068	12,553	88,796	(7,238)	(3,387)	-	(10,625)	40,419	13,862	54,281										
X67200	(51,810)	7,624	16,421	3,208	27,253	(2,283)	(1,068)	(217)	(3,568)	12,747	2,140	14,887										
X67300	(275,168)	40,494	87,214	1,865	129,573	(12,124)	(5,673)	(461)	(18,258)	67,702	9,306	77,008										
X67400	(47,792)	7,033	15,148	3,462	25,643	(2,106)	(985)	(2,466)	(5,557)	11,759	2,909	14,668										
X67500	(31,530)	4,640	9,993	164	14,797	(1,389)	(650)	(398)	(2,437)	7,758	794	8,552										
X67600	(1,542,773)	227,034	488,981	52,671	768,686	(67,977)	(31,806)	-	(99,783)	379,583	90,671	470,254										
X67700	(14,396)	2,118	4,563	1,750	8,431	(634)	(297)	(4,008)	(4,939)	3,542	(2,055)	1,487										
X67800	(111,914)	16,469	35,471	580	52,520	(4,931)	(2,307)	(795)	(8,033)	27,535	948	28,483										
X67900	(42,384)	6,237	13,433	39	19,709	(1,867)	(874)	(1,377)	(4,118)	10,428	(570)	9,858										
X68300	(59,201)	8,712	18,764	4,286	31,762	(2,608)	(1,220)	(3,057)	(6,885)	14,566	1,748	16,314										
X68400	(50,197)	7,387	15,910	899	24,196	(2,212)	(1,035)	(6,392)	(8,392)	12,351	(3,933)	8,418										
X68500	(13,301)	1,957	4,216	90	6,263	(586)	(274)	(799)	(1,659)	3,273	(440)	2,833										

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, 2020

Employer Number	Net Pension Asset (Liability)	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense			
		Net Difference Between Projected and Actual Investment Earnings on Pension Plan	Net Difference Between Actual Experience and Expected Experience	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Changes in Assumptions	Difference Between Expected and Actual Experience	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		
X68600	(150,597)	22,162	22,162	47,732	622	70,516	(6,636)	(3,105)	(4,938)	(14,679)	37,053	(435)	36,618
X68700	(263,516)	38,779	38,779	83,521	15,501	137,801	(11,611)	(5,433)	(4,729)	(21,773)	64,835	8,880	73,715
X68800	(461,815)	67,961	67,961	146,372	10,349	224,682	(20,348)	(9,521)	(9,978)	(39,847)	113,625	5,003	118,628
X68900	(62,185)	9,144	9,144	19,694	4,849	33,687	(2,738)	(1,281)	(2,366)	(6,385)	15,288	(3,975)	11,313
X69000	(69,457)	10,221	10,221	22,014	190	32,425	(3,060)	(1,432)	(2,711)	(7,203)	17,089	1,657	18,746
X69100	(42,796)	6,298	6,298	13,564	4,268	24,130	(1,886)	(882)	(1,588)	(4,351)	10,529	1,500	12,029
X69200	(865,149)	127,315	127,315	274,209	35,214	436,738	(38,120)	(17,836)	(7,241)	(63,197)	212,861	25,833	238,694
X69300	(163,830)	24,124	24,124	51,958	2,371	78,453	(7,223)	(3,380)	(924)	(11,527)	40,333	677	41,010
X69500	(555,311)	81,719	81,719	176,005	1,703	259,427	(24,468)	(11,448)	(21,421)	(57,337)	136,628	(5,653)	130,975
X69800	(147,552)	21,714	21,714	46,767	23,416	91,897	(6,501)	(3,042)	(2,843)	(12,386)	36,304	13,151	49,455
X69901	(164,723)	24,241	24,241	52,209	2,975	79,425	(7,258)	(3,396)	(5,065)	(15,719)	40,528	(1,206)	39,322
X70100	(59,613)	8,773	8,773	18,894	2,533	30,200	(2,627)	(1,229)	(403)	(4,259)	14,667	2,685	17,352
X70200	(88,256)	12,988	12,988	27,973	1,291	42,252	(3,889)	(1,819)	(2,855)	(8,593)	21,715	652	22,367
X70300	(46,275)	6,810	6,810	14,667	64	21,541	(2,039)	(954)	(2,324)	(5,317)	11,385	561	11,946
X70500	(37,012)	5,447	5,447	11,731	1,501	18,679	(1,631)	(763)	(1,000)	(3,394)	9,106	4,562	13,668
X70600	(70,673)	10,400	10,400	22,400	5,657	38,457	(3,114)	(1,457)	(5,817)	(10,388)	17,388	(1,993)	15,395
X70700	(86,554)	12,737	12,737	27,433	1,72	40,342	(3,814)	(1,784)	(2,142)	(7,740)	21,296	(7,396)	13,900
X70800	(39,867)	5,867	5,867	12,636	1,849	20,352	(1,757)	(822)	(4,077)	(6,656)	9,809	512	10,321
X70900	(394,526)	58,058	58,058	125,045	39,255	222,358	(17,383)	(8,133)	-	(25,516)	97,069	135,289	132,289
X71100	(6,048)	890	890	1,917	157	2,964	(266)	(125)	(184)	(675)	1,488	(136)	1,352
X71200	(108,351)	15,945	15,945	34,342	3,403	53,690	(4,774)	(2,234)	(1,514)	(8,522)	26,659	3,170	29,829
X71300	(35,752)	5,703	5,703	12,282	1,632	19,617	(1,707)	(799)	(2,026)	(4,532)	9,534	504	10,038
X71400	(82,695)	12,169	12,169	26,210	14,986	53,365	(3,644)	(1,705)	(5,349)	(8,349)	20,346	8,246	28,592
X71500	(61,722)	9,083	9,083	19,563	11,838	40,484	(2,720)	(1,272)	-	(3,992)	15,186	7,940	23,126
X71600	(97,804)	14,393	14,393	30,999	4,757	50,149	(4,309)	(2,016)	(349)	(6,674)	24,064	2,641	26,705
X71700	(10,119)	1,489	1,489	3,207	-	4,696	(446)	(209)	(546)	(1,201)	2,490	(1,925)	565
X71800	(165,897)	24,413	24,413	52,581	3,971	80,965	(7,310)	(3,420)	(6,715)	(17,445)	40,817	3,003	43,820
X72000	(196,058)	28,852	28,852	62,140	4,942	95,934	(8,639)	(4,042)	(18,873)	(31,554)	48,238	6,673	54,911
X72100	(51,249)	7,542	7,542	16,243	3,378	27,163	(2,258)	(1,057)	(2,075)	(5,390)	12,609	1,329	13,938
X72300	(122,081)	17,965	17,965	38,693	2,049	58,707	(5,379)	(2,517)	(826)	(8,722)	30,037	(402)	29,635
X72400	(81,167)	11,944	11,944	25,726	839	38,509	(3,576)	(1,673)	(2,531)	(7,780)	19,970	2,917	22,887
X72500	(66,229)	8,275	8,275	17,822	2,156	28,253	(2,478)	(1,159)	(604)	(4,241)	13,835	1,274	15,109
X72600	(119,955)	17,653	17,653	38,020	9,577	65,250	(5,285)	(2,473)	(1,657)	(9,415)	29,514	5,785	35,299
X72700	(169,323)	24,917	24,917	53,667	5,554	84,138	(7,461)	(3,491)	(24,044)	(34,996)	41,660	(6,934)	34,726
X72900	-	-	-	-	-	-	-	-	(3,760)	(3,760)	-	(4,619)	-
X73000	(114,235)	16,811	16,811	36,207	2,847	55,865	(5,033)	(2,355)	(5,843)	(13,231)	28,106	(2,400)	25,706
X73100	(24,033)	3,537	3,537	7,617	17	11,171	(1,059)	(495)	(491)	(2,045)	5,913	277	6,190
X73300	(47,073)	6,927	6,927	14,920	309	22,156	(2,074)	(970)	(5,425)	(8,469)	11,582	(32)	11,550
X73500	(138,064)	20,320	20,320	43,766	5,873	69,959	(6,084)	(2,847)	(14,323)	(23,254)	33,974	(4,889)	29,085
X73600	(981,620)	144,455	144,455	311,124	18,747	474,326	(43,252)	(20,237)	(16,632)	(80,121)	241,518	22,865	264,383
X73900	(119,998)	17,659	17,659	38,033	406	56,098	(5,287)	(2,474)	(22,675)	(30,436)	29,524	1,763	31,287
X74000	(51,064)	7,515	7,515	16,183	3,222	26,922	(2,250)	(1,053)	(6,434)	(9,737)	12,564	681	13,245
X74200	(609,526)	89,698	89,698	193,189	13,349	296,236	(26,857)	(12,566)	(7,390)	(46,813)	149,968	2,480	152,448

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, 2020

Employer Number	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense		
	Net Pension Asset (Liability)	Net Difference Between Projected and Actual Investment Earnings on Pension Plan	Net Difference Between Actual and Expected Experience	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Net Difference Between Actual and Expected Experience	Changes in Assumptions	Difference Between Actual and Expected Experience	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Proportionate Share of Pension Expense	Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Employer Pension Expense
X74300	(11,567)	3,666	1,702	-	5,368	(510)	(238)	(624)	2,846	(475)	2,373
X74400	(106,971)	33,904	15,742	2,828	52,474	(4,713)	(2,205)	(1,628)	26,319	(3,009)	23,310
X74500	(136,640)	43,308	20,108	1,266	64,682	(6,021)	(2,817)	(3,912)	33,619	335	33,954
X74700	(38,704)	12,267	5,696	474	18,437	(1,705)	(798)	(950)	9,523	380	9,903
X74800	(98,935)	31,358	14,559	428	46,345	(4,359)	(2,040)	(4,520)	24,342	(1,728)	22,614
X74900	(165,035)	52,308	24,287	30,393	106,988	(7,272)	(3,402)	(8,053)	40,605	11,634	52,239
X75000	(24,837)	7,872	3,655	223	11,750	(1,094)	(512)	(404)	6,111	(1,880)	4,231
X75200	(93,903)	29,762	13,819	8,842	52,423	(4,137)	(1,936)	(11,238)	23,104	1,138	24,242
X75300	(99,744)	31,614	14,678	2,074	48,370	(4,395)	(2,056)	(6,899)	24,541	3,254	27,795
X75400	(61,685)	19,651	9,078	1,804	30,433	(2,718)	(1,272)	(2,127)	15,177	3,598	18,775
X75600	(151,295)	47,953	22,265	3,246	73,464	(6,666)	(3,119)	(3,373)	37,225	(770)	36,455
X75800	(55,875)	17,710	8,223	502	26,435	(2,462)	(1,152)	(840)	13,748	547	14,295
X75900	(14,739)	4,672	2,169	-	6,841	(649)	(304)	(708)	3,626	(471)	3,155
X76000	-	-	-	-	-	-	-	(38)	-	(38)	(1,415)
X76100	(8,046)	2,550	1,184	-	3,734	(355)	(166)	(545)	1,980	(1,066)	1,368
X76200	(19,487)	6,176	2,868	19	9,063	(859)	(402)	(2,915)	4,795	(450)	4,345
X76400	-	-	-	-	-	-	-	(2,045)	-	(2,045)	(4,058)
X76500	(6,804)	2,157	1,001	(1)	3,157	(300)	(140)	(344)	1,674	(215)	1,459
X76600	(21,036)	3,096	3,096	718	10,481	(927)	(434)	(284)	5,176	748	5,924
X76800	(66,422)	21,052	9,775	6,843	37,670	(2,927)	(1,369)	-	16,342	2,770	19,112
X76900	(56,726)	17,979	8,348	1,240	27,567	(2,499)	(1,169)	(1,513)	13,957	210	14,167
X77100	-	-	-	-	-	-	-	-	-	-	(404)
X77200	(44,244)	14,023	6,511	304	20,838	(1,949)	(912)	(874)	10,886	138	11,024
X77300	(58,672)	18,596	8,634	1,758	28,988	(2,585)	(1,210)	(3,459)	14,436	(2,255)	12,181
X77400	(31,287)	9,916	4,604	486	15,006	(1,379)	(645)	(806)	7,698	(3,671)	4,027
X77700	(114,140)	36,177	16,797	2,047	55,021	(5,029)	(2,353)	(1,234)	28,083	2,897	30,980
X77800	(73,083)	23,164	10,755	1,944	35,863	(3,220)	(1,507)	(4,727)	17,981	4,821	22,802
X77900	(89,277)	28,296	13,138	-	41,434	(3,934)	(1,841)	(7,282)	21,966	(4,164)	17,802
X78200	(46,132)	14,621	6,789	1,550	22,960	(2,033)	(961)	(2,457)	11,350	(321)	11,029
X78300	(111,840)	35,448	16,458	5,455	57,361	(4,928)	(2,154)	(9,388)	27,517	8,431	35,948
X78400	(674,801)	213,878	99,303	302	313,483	(29,733)	(13,912)	(20,263)	166,028	(1,681)	164,347
X78600	(37,234)	11,801	5,479	2,431	19,711	(1,641)	(768)	(3,659)	9,161	(2,535)	6,626
X78700	(34,036)	10,788	5,009	3,337	19,134	(1,500)	(702)	(12,281)	8,374	(44)	8,330
X78800	(132,924)	42,130	19,561	1,623	63,314	(5,857)	(2,740)	(2,665)	32,705	5,030	37,735
X78900	(32,275)	10,230	4,750	317	15,297	(1,422)	(665)	(3,503)	7,941	(3,108)	4,833
X79100	-	-	-	61	-	-	-	(70,206)	-	(38,725)	(38,725)
X79300	(14,010)	4,440	2,062	9	6,511	(617)	(289)	(706)	3,447	368	3,815
X79400	(51,672)	16,378	7,604	154	24,136	(2,277)	(1,065)	(652)	12,713	(3,994)	13,623
X79600	(141,541)	44,861	20,829	3,186	68,876	(6,237)	(2,918)	(2,532)	34,887	(11,687)	40,348
X79700	(17,356)	5,501	2,554	-	8,055	(765)	(358)	(2,102)	4,270	(3,225)	2,770
X79800	(41,411)	13,125	6,094	72	19,291	(1,825)	(854)	(9,924)	10,189	(2,131)	8,058
X79900	(31,673)	10,039	4,661	4,651	19,381	(1,396)	(653)	(1,300)	7,793	(3,349)	7,359
X80300	(135,461)	42,934	19,934	5,093	67,961	(5,969)	(2,793)	(10,982)	33,329	(19,744)	35,748

The accompanying notes are an integral part of this schedule

WEST VIRGINIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
Schedule of Pension Amounts By Employer
As of and for the Year Ended June 30, 2020

Employer Number	Net Pension Asset (Liability)	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense		
		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 Outflows of Resources	Changes in Assumptions	Difference Between Expected and Actual Experience	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 Pension Expense	
X80400		-	-	-	-	-	-	-	(391)	-	(16,961)	(16,961)
X80500	(15,924)	2,343	5,047	7,850	(702)	(328)	(61)	(1,091)	3,918	517	4,435	4,435
X80600	(1,373,952)	202,190	435,474	640,293	(60,538)	(28,325)	(24,837)	(113,700)	338,047	23,669	361,716	361,716
X80700	(53,100)	7,814	16,880	24,914	(2,340)	(1,095)	(1,187)	(4,572)	13,065	1,191	14,256	14,256
X80900	(34,993)	5,150	11,091	16,446	(1,542)	(721)	(6,850)	(9,113)	8,610	1,492	10,102	10,102
X81100	(10,224)	1,505	3,241	4,803	(451)	(211)	(114)	(776)	2,516	(175)	2,341	2,341
X81200	(134,277)	19,760	42,559	64,227	(5,916)	(2,768)	(6,269)	(14,953)	33,037	(3,633)	29,404	29,404
X81400	-	-	-	-	-	-	-	-	-	(976)	(976)	(976)
X81600	(51,789)	7,621	16,414	24,466	(2,282)	(1,068)	(3,150)	(6,500)	12,742	169	12,911	12,911
X81700	(274,512)	40,397	87,007	127,495	(12,095)	(5,659)	(36,502)	(54,256)	67,541	(19,701)	47,840	47,840
X81900	(26,656)	3,923	8,448	12,371	(1,174)	(550)	(3,296)	(5,020)	6,558	(2,824)	3,734	3,734
X82000	(47,654)	7,013	15,104	22,159	(2,100)	(982)	(3,027)	(6,109)	11,725	(796)	10,929	10,929
X82100	(151,898)	22,353	48,144	72,372	(6,693)	(3,132)	(5,206)	(15,031)	37,373	(1,037)	36,336	36,336
X82200	-	-	-	2	-	-	(5,990)	(5,990)	-	-	(3,674)	(3,674)
X82300	(9,989)	1,463	3,150	4,613	(438)	(205)	(219)	(862)	2,445	(256)	2,189	2,189
X82400	(78,598)	11,566	24,911	40,440	(3,463)	(1,620)	(15)	(5,098)	19,338	1,849	21,187	21,187
X82600	(45,651)	6,718	14,469	30,024	(2,011)	(941)	(7,270)	(10,222)	11,232	1,589	12,821	12,821
X82700	(48,648)	7,159	15,419	23,058	(2,144)	(1,003)	(3,754)	(6,901)	11,969	(893)	11,076	11,076
X82900	(33,877)	4,985	10,737	16,137	(1,493)	(698)	(5,961)	(8,152)	8,335	(2,311)	6,024	6,024
X83100	(86,406)	12,715	27,386	41,627	(3,807)	(1,781)	(3,304)	(8,892)	21,259	419	21,678	21,678
X83300	(52,169)	7,677	16,535	24,347	(2,299)	(1,076)	(6,639)	(10,014)	12,836	(4,053)	8,783	8,783
X83500	(41,596)	6,121	13,184	19,309	(1,833)	(858)	(5,265)	(7,956)	10,234	(3,083)	7,151	7,151
X83700	(42,410)	6,241	13,442	26,286	(1,869)	(874)	(4,365)	(7,108)	10,435	515	10,950	10,950
X83900	(26,534)	3,905	8,410	13,669	(1,169)	(547)	(3,124)	(8,385)	6,528	186	6,714	6,714
X84300	(25,017)	3,681	7,929	11,632	(1,102)	(516)	(2,545)	(4,540)	6,155	(41)	6,114	6,114
X84400	(15,897)	2,339	5,039	7,522	(700)	(328)	(488)	(1,516)	3,911	(433)	3,478	3,478
X84600	(84,249)	12,398	26,703	51,639	(3,712)	(1,737)	(27,452)	(32,901)	20,729	2,124	22,853	22,853
X84700	(528,872)	77,829	167,626	265,892	(23,303)	(10,903)	(13,152)	(47,358)	130,123	24,832	154,946	154,946
X84900	(50,562)	7,441	16,026	28,522	(2,228)	(1,042)	(3,270)	(6,320)	12,440	3,338	15,778	15,778
X85000	(21,379)	3,146	6,776	10,103	(942)	(441)	(548)	(1,931)	5,260	1,509	6,769	6,769
X85100	(97,640)	14,369	30,947	46,313	(4,302)	(2,013)	(3,221)	(9,536)	24,023	762	24,095	24,095
X85200	(293,249)	43,154	92,945	152,269	(12,921)	(6,046)	(10,931)	(20,000)	72,151	3,264	75,415	75,415
X85300	(160,235)	23,580	50,786	79,874	(7,060)	(3,303)	(7,152)	(17,515)	39,424	(1,349)	38,075	38,075
X85500	(56,425)	8,303	17,884	26,563	(2,486)	(1,163)	(1,007)	(4,656)	13,883	680	14,563	14,563
X85700	(93,559)	13,768	29,653	43,497	(4,122)	(1,929)	(10,180)	(18,120)	23,019	(1,121)	21,898	21,898
X85800	(395,277)	58,169	125,283	192,918	(17,416)	(8,149)	(1,280)	(26,845)	97,254	19,205	116,459	116,459
X86000	(64,868)	9,546	20,560	32,096	(2,858)	(1,337)	(14,713)	(18,908)	15,960	(10,126)	5,834	5,834
X86100	(331,804)	48,828	105,165	154,248	(7,462)	(3,494)	(68,697)	(78,326)	417,042	36,919	453,961	453,961
X86400	(1,695,020)	249,438	537,236	807,103	(74,685)	(34,944)	(6,529)	(30,049)	89,471	(9,881)	79,590	79,590
X86500	(363,646)	53,514	115,258	179,721	(16,023)	(7,497)	(6,529)	(30,049)	89,471	(9,881)	79,590	79,590
X86700	(35,442)	5,216	11,233	16,861	(1,562)	(731)	(2,642)	(8,720)	1,499	1,499	10,219	10,219
X86800	(348,833)	51,334	110,562	174,950	(15,370)	(7,191)	(7,748)	(30,309)	85,827	4,047	89,874	89,874

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, 2020

Employer Number	Deferred Outflows of Resources										Deferred Inflows of Resources										Pension Expense	
	Net Pension Asset (Liability)	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investment	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	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 Pension Expense	Total Pension Expense										
X90023	(534,798)	78,701	169,504	-	248,205	(23,564)	(11,025)	(30,427)	(65,016)	131,582	(20,193)	111,389										
X90025	(164,729)	24,241	52,211	765	77,217	(7,258)	(3,396)	(10,282)	(20,986)	40,530	(13,381)	27,149										
X90028	(75,341)	11,087	23,879	15	34,981	(3,320)	(1,553)	(2,833)	(7,706)	18,537	(1,303)	17,234										
X90030	(100,453)	14,783	31,838	714	47,335	(4,426)	(2,071)	(13,277)	(19,774)	24,715	(2,838)	21,877										
X99903	(3,373)	496	1,069	643	2,208	(149)	(70)	(895)	(1,114)	830	(904)	(74)										
X99908	-	-	-	-	-	-	-	(3)	(8)	(149)	(223)	(223)										
X99911	-	-	-	-	-	-	-	(8)	(8)	-	(223)	(223)										
X99915	(2,178)	321	690	391	1,402	(96)	(45)	(762)	(903)	536	339	875										
X99918	(1,523)	224	483	25	732	(67)	(31)	(985)	(1,083)	375	(603)	(228)										
X99919	(381)	56	121	654	831	(17)	(8)	(777)	(802)	94	134	238										
X99925	(2,776)	408	880	137	1,425	(122)	(57)	(1,001)	(1,180)	683	(122)	561										
X99926	(4,726)	696	1,498	322	2,516	(208)	(97)	(229)	(634)	1,163	61	1,224										
X99931	(2,067)	304	655	-	959	(91)	(43)	(1,489)	(1,623)	509	(1,170)	(661)										
X99934	-	-	-	16	16	-	-	(951)	(951)	-	(76)	(76)										
X99936	(1,634)	240	518	90	848	(72)	(34)	(576)	(682)	402	(373)	29										
X99937	-	-	-	-	-	-	-	(1,005)	(1,005)	-	(1,554)	(1,554)										
X99939	(1,417)	209	449	509	1,167	(62)	(29)	(90)	(181)	349	316	665										
X99940	(1,359)	200	431	40	671	(60)	(28)	(151)	(239)	334	(122)	212										
X99941	-	-	-	-	-	-	-	(633)	(633)	-	(761)	(761)										
X99955	(2,342)	345	742	-	1,087	(103)	(48)	(49)	(200)	576	28	604										
X99960	(4,298)	633	1,362	637	2,632	(189)	(89)	(61)	(339)	1,058	(583)	475										
	\$ (528,671,000)	\$ 77,799,000	\$ 167,562,000	\$ 17,821,696	\$ 263,182,696	\$ (23,294,000)	\$ (10,899,000)	\$ (17,821,696)	\$ (52,014,696)	\$ 130,074,000	\$ -	\$ 130,074,000										

The accompanying notes are an integral part of this schedule

WEST VIRGINIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM

NOTES TO SCHEDULES OF EMPLOYER ALLOCATIONS AND PENSION AMOUNTS BY EMPLOYER

1 - 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, 2020. 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.

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)

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.

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, 2019 rolled forward to June 30, 2020, 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 3.43 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>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>	<u>Total</u>
Amount	\$ 445,320	\$ (449,637)	\$ (128,633)	\$ 112,814	\$ 301,564			
Recognition period (years)	5.00	5.00	5.00	5.00	5.00			
Amount recongized in fiscal year:								
2016	\$ 89,064	\$ -	\$ -	\$ -	\$ -	\$ 89,064	\$ -	\$ 89,064
2017	89,064	(89,928)	-	-	-	89,064	(89,928)	(864)
2018	89,064	(89,928)	(25,727)	-	-	89,064	(115,655)	(26,591)
2019	89,064	(89,928)	(25,727)	22,563	-	111,627	(115,655)	(4,028)
2020	89,064	(89,928)	(25,727)	22,563	60,313	171,940	(115,655)	56,285
2021	-	(89,925)	(25,727)	22,563	60,313	82,876	(115,652)	(32,776)
2022	-	-	(25,725)	22,563	60,313	82,876	(25,725)	57,151
2023	-	-	-	22,562	60,313	82,875	-	82,875
2024	-	-	-	-	60,312	60,312	-	60,312
Balance as of June 30:								
2016	\$ 356,256	\$ -	\$ -	\$ -	\$ -	\$ 356,256	\$ -	\$ 356,256
2017	267,192	(359,709)	-	-	-	267,192	(359,709)	(92,517)
2018	178,128	(269,781)	(102,906)	-	-	178,128	(372,687)	(194,559)
2019	89,064	(179,853)	(77,179)	90,251	-	179,315	(257,032)	(77,717)
2020	-	(89,925)	(51,452)	67,688	241,251	308,939	(141,377)	167,562
2021	-	-	(25,725)	45,125	180,938	226,063	(25,725)	200,338
2022	-	-	-	22,562	120,625	143,187	-	143,187
2023	-	-	-	-	60,312	60,312	-	60,312

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>2020</u>	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>	<u>Total</u>
Amount	\$ 674	\$ (1,271)	\$ 16,954	\$ (26,020)	\$ 104,199			
Recognition period (years)	4.11	4.03	3.92	3.44	3.43			
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)	30,379	34,722	(7,880)	26,842
2021	-	(7)	3,979	(7,564)	30,379	34,358	(7,571)	26,787
2022	-	-	-	(3,328)	30,379	30,379	(3,328)	27,051
2023	-	-	-	-	13,062	13,062	-	13,062
Balance as of June 30:								
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)	73,820	77,799	(10,899)	66,900
2021	-	-	-	(3,328)	43,441	43,441	(3,328)	40,113
2022	-	-	-	-	13,062	13,062	-	13,062

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>Deferred</u> <u>Outflows of</u> <u>Resources</u>	<u>Deferred</u> <u>Inflows of</u> <u>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, 2020 (in thousands):

Service cost	\$ 123,401
Interest cost	527,407
Projected earnings on plan investments	(510,733)
Employee contributions	(75,857)
Recognition of current period deferred outflows/inflows:	
Differences between expected and actual experience	30,379
Differences between projected and actual investment earnings	60,313
Recognition of prior years' deferred outflows/inflows:	
Changes in assumptions	(16,178)
Differences between expected and actual experience	(3,537)
Differences between projected and actual investment earnings	(4,028)
Other changes in fiduciary net position	(1,093)
Total pension expense	<u>\$ 130,074</u>

The average of the expected remaining service lifetime of actives and inactive members as of July 1, 2019, which is 3.43 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, 2020, are as follows (in thousands):

Total Pension Liability	\$ (7,431,924)
Fiduciary Net Position	<u>6,903,253</u>
Net Pension Asset (Liability)	<u>\$ (528,671)</u>
Fiduciary Net Position as a percent of Total Pension Liability	92.89%

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 where 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 July 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, 2019 and rolled forward to June 30, 2020 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 2029
Actuarial assumptions:	
Investment rate of return	7.50%
Projected salary increases:	
State	3.10% - 5.30%
Nonstate	3.35% - 6.50%
Inflation rate	3.00%
Discount rate	7.50%
Mortality rates	<p><i>Active</i> - Pub-2010 General Employee Tables, below-median, headcount-weighted, projected generationally with Scale MP-2018</p> <p><i>Health Male Retirees</i> - 108% of Pub-2010 General Retiree Male Table, below-median, headcount-weighted, projected generationally with Scale MP-2018</p> <p><i>Health Female Retirees</i> - 122% of Pub-2010 General Retiree Female Table, below-median, headcount-weighted, projected generationally with Scale MP-2018</p> <p><i>Disabled Males</i> - 118% of Pub-2010 General / Teachers Disabled Male Table, headcount-weighted, projected generationally with Scale MP-2018</p> <p><i>Disabled Females</i> - 117% of Pub-2010 General / Teachers Disabled Female Table, headcount-weighted, projected generationally with Scale MP-2018</p>
Withdrawal rates:	
State	2.275% - 45.630%
Nonstate	2.500% - 35.880%
Disability rates	0.005% - 0.540%
Retirement rates	12% - 100%
Date range of most recent experience study	2013 - 2018

WEST VIRGINIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM

NOTES TO SCHEDULES OF EMPLOYER ALLOCATIONS AND
PENSION AMOUNTS BY EMPLOYER

(Continued)

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

Sensitivity of Discount Rate	1% Decrease (6.5%)	Current Discount Rate (7.5%)	1% Increase (8.5%)
Net pension asset (liability)	<u>\$ (1,346,986)</u>	<u>\$ (528,671)</u>	<u>\$ 163,229</u>