

West Virginia Public Employees' Retirement System

*Administered by
The West Virginia Consolidated Public Retirement Board*

2021

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, 2021



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, 2021

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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, 2021, 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 (expense offset) (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, 2021, 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, total deferred inflows of resources, and total employer pension expense (expense offset) for the West Virginia Public Employees' Retirement System, as of and for the year ended June 30, 2021, 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, 2021, and our report thereon, dated October 13, 2021, 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 black ink that reads "Erik Sully LLP". The signature is written in a cursive, flowing style.

Boise, Idaho
March 9, 2022

WEST VIRGINIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
Schedule of Employer Allocations
As of and for the Year Ended June 30, 2021

Employer Number	State/ Nonstate	Employer Name	Employer Contributions	Allocation Percentage
778000	State	Jobs Investment Trust Board	\$ 35,053	0.022012%
930100	State	WV Housing Development Fund	641,797	0.403023%
930200	State	WV Secondary School Activities Commission	61,144	0.038396%
990000	State	State Bar	130,157	0.081733%
0100	State	Governors Office	251,989	0.158239%
0201	State	Dept of Admin Secretary's Office	42,066	0.026416%
0203	State	Consolidated Public Retirement Board	428,183	0.268882%
0209	State	Dept of Admin - Finance	174,580	0.109629%
0210	State	IS&C	1,125,590	0.706826%
0211	State	General Services	468,530	0.294218%
0213	State	Purchasing	175,514	0.110216%
0214	State	Surplus Property	52,472	0.032950%
0215	State	Travel Management	40,737	0.025581%
0216	State	Fleet Management	38,008	0.023868%
0218	State	BRIM	162,137	0.101816%
0219	State	Grievance Board	70,114	0.044029%
0220	State	Ethics Commission	38,463	0.024153%
0221	State	Public Defender	144,324	0.090630%
0222	State	Personnel	276,465	0.173609%
0225	State	PEIA	246,306	0.154670%
0228	State	WV Prosecuting Attorney's Institute	29,619	0.018600%
0231	State	Office of Technology	33,367	0.020953%
0232	State	Retiree Health Benefit Trust Fund	11,413	0.007167%
0233	State	Real Estate Division	83,206	0.052250%
0303	State	Division of Banking	151,562	0.095175%
0304	State	Division of Tourism	145,625	0.091447%
0305	State	Division of Forestry	396,886	0.249229%
0306	State	WV Geological Survey	148,152	0.093034%
0307	State	WV Development Office	551,717	0.346456%
0308	State	WV Division of Labor	236,635	0.148597%
0310	State	Division of Natural Resources	2,606,245	1.636618%
0311	State	WV Environmental Quality Board	11,561	0.007260%
0312	State	WV Solid Waste Management Board	49,055	0.030805%
0313	State	Department of Environmental Protection	4,144,269	2.602436%
0314	State	WV Office of Miners' Health, Safety & Training	674,518	0.423570%
0315	State	Oil & Gas Conservation Commission	6,060	0.003805%
0316	State	WV Water Development Authority	90,122	0.056593%
0319	State	Miner's Health Safety & Training	6,197	0.003891%
0323	State	Workforce West Virginia	1,337,719	0.840034%
0327	State	WV Commerce Office of the Secretary	131,630	0.082658%
0328	State	WV Division of Energy	15,001	0.009420%
0431	State	Department of Education & the Arts	-	0.000000%
0432	State	WV Division of Culture & History	371,803	0.233477%
0433	State	WV Library Commission	88,810	0.055769%
0439	State	Educational Broadcasting Authority	265,377	0.166646%
0441	State	WV Higher Education Policy Commission	8,440	0.005300%
0450	State	Higher Education Central Office	-	0.000000%
0484	State	Fairmont State University	-	0.000000%
0490	State	WV State Univeristy	-	0.000000%
0501	State	Department of Health & Human Resources - Secretary	25,399	0.015950%
0505	State	Board of Barbers & Cosmetologists	34,555	0.021699%
0506	State	Department of Health & Human Resources - Health	8,427,832	5.292343%
0507	State	Health Care Authority	30,196	0.018962%
0508	State	Bureau of Senior Services	142,498	0.089483%
0509	State	Hospital Finance Authority	6,233	0.003914%
0510	State	WV Human Rights Commission	72,892	0.045773%
0511	State	Department of Health & Human Resources - Human Ser	12,231,371	7.680814%
0601	State	Department of Military Affairs & Public Safety - Secretary	90,845	0.057047%
0603	State	Adjutant General	2,764,512	1.736003%
0605	State	Parole Board	77	0.000048%
0606	State	Division of Homeland Security and Emergency Management	216,108	0.135707%
0608	State	West Virginia Division of Corrections	15,063,760	9.459441%
0612	State	State Police	1,447,724	0.909113%
0613	State	Division of Veterans Affairs	636,179	0.399495%
0615	State	Regional Jail Authority	-	0.000000%

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, 2021

Employer Number	State/ Nonstate	Employer Name	Employer Contributions	Allocation Percentage
0618	State	Veterans Home	126,840	0.079650%
0619	State	State Fire Commission	192,297	0.120755%
0620	State	Division of Criminal Justice Services	-	0.000000%
0621	State	WV Division of Juvenile Services	-	0.000000%
0622	State	WV Division of Protective Services	174,548	0.109609%
0623	State	Division of Administrative Services	149,502	0.093881%
0701	State	State Tax Department - Office of the Secretary	61,247	0.038461%
0702	State	State Tax Department	1,606,096	1.008564%
0703	State	State Budget Office	43,122	0.027079%
0704	State	WV Offices of the Insurance Commissioner	1,100,970	0.691365%
0705	State	Lottery	810,227	0.508790%
0706	State	Municipal Bond Commission	14,320	0.008992%
0707	State	Racing Commission	159,316	0.100044%
0708	State	Alcohol Beverage Control Administration	283,439	0.177988%
0709	State	WV Office of Tax Appeals	28,068	0.017626%
0802	State	West Virginia Division of Motor Vehicles	1,902,149	1.194474%
0803	State	Division of Highways	23,210,201	14.575088%
0804	State	WV State Rail Authority	47,134	0.029598%
0805	State	Division of Public Transit	61,373	0.038540%
0806	State	Public Port Authority	-	0.000000%
0807	State	WV Department of Transportation Aeronautics Comm	12,244	0.007689%
0808	State	DOT - Office of Admin Hearings	61,096	0.038366%
0809	State	WV Parkways Authority	1,720,188	1.080210%
0901	State	WV Real Estate Appraiser Licensing & Certification Board	15,850	0.009953%
0902	State	Board of Funeral Service Examiners	-	0.000000%
0903	State	WV Board of Professional Surveyors	4,867	0.003056%
0904	State	Board of Counseling	9,409	0.005908%
0905	State	Board of Social Work Examiners	10,009	0.006285%
0906	State	WV Board of Examiners for Licensed Practical Nurses	29,075	0.018258%
0907	State	WV Board of Examiners for Registered Professional Nurses	96,741	0.060749%
0908	State	WV Board of Chiropractic	5,092	0.003198%
0909	State	WV Board of Dental Examiners	11,471	0.007203%
0911	State	Board of Occupational Therapy	3,199	0.002009%
0912	State	West Virginia Board of Optometry	5,555	0.003488%
0913	State	WV Board of Pharmacy	49,384	0.031011%
0914	State	WV Board of Examiners of Psychologists	4,249	0.002668%
0915	State	WV Medical Imaging & Radiation Therapy Technology Board of Exam	7,176	0.004506%
0917	State	WV Board of Registration for Professional Engineers	44,418	0.027893%
0918	State	WV Board of Accountancy	17,434	0.010948%
0919	State	WV State Board of Architects	6,513	0.004090%
0921	State	WV Board of Osteopathy	24,918	0.015648%
0922	State	Board of Physical Therapy	13,344	0.008380%
0923	State	WV Board of Veterinary Medicine	9,887	0.006209%
0926	State	Public Service Commission of WV	1,230,752	0.772863%
0927	State	WV Real Estate Commission	38,542	0.024203%
0930	State	WV Board of Examiners for Speech Pathology & Audiology	6,216	0.003903%
0932	State	WV Division of Rehabilitation Services	1,818,842	1.142160%
0935	State	WV Board of Respiratory Care	2,912	0.001829%
0938	State	Board of Massage Therapy	10,488	0.006586%
0939	State	WV Courthouse Facilities Improvement Authority	7,164	0.004499%
0941	State	National Coal Heritage Area	14,221	0.008930%
0944	State	WV Economic Development Authority	72,681	0.045641%
0945	State	WV Board of Medicine	91,425	0.057411%
0946	State	WV Municipal Pensions Oversight Board	23,344	0.014659%
0947	State	WV ERP Board	202,259	0.127011%
1200	State	Auditor's Office	924,899	0.580800%
1300	State	Treasurer's Office	747,153	0.469182%
1400	State	Department of Agriculture	1,441,998	0.905517%
1500	State	Attorney General	1,153,605	0.724418%
1600	State	Secretary of State	245,831	0.154372%
2100	State	Senate	261,369	0.164129%
2200	State	House of Delegates	344,222	0.216158%
2300	State	Joint Committee on Government & Finance	530,632	0.333216%
2400	State	Supreme Court of Appeals	8,063,393	5.063490%
X00100	Nonstate	Barbour County Commission	177,043	0.111176%

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WEST VIRGINIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
Schedule of Employer Allocations
As of and for the Year Ended June 30, 2021

Employer Number	State/ Nonstate	Employer Name	Employer Contributions	Allocation Percentage
X00200	Nonstate	Berkeley County Commission	1,385,744	0.870192%
X00300	Nonstate	Boone County Commission	216,258	0.135801%
X00400	Nonstate	Braxton County Commission	205,614	0.129117%
X00500	Nonstate	Brooke County Commission	218,004	0.136898%
X00600	Nonstate	Cabell County Commission	735,727	0.462007%
X00700	Nonstate	Calhoun County Commission	74,917	0.047045%
X00800	Nonstate	Clay County Commission	96,253	0.060443%
X00900	Nonstate	Doddridge County Commission	294,711	0.185067%
X01000	Nonstate	Fayette County Commission	391,486	0.245838%
X01100	Nonstate	Gilmer County Commission	56,632	0.035563%
X01200	Nonstate	Grant County Commission	182,323	0.114492%
X01300	Nonstate	Greenbrier County Commission	341,284	0.214313%
X01400	Nonstate	Hampshire County Commission	342,001	0.214763%
X01500	Nonstate	Hancock County Commission	284,801	0.178844%
X01600	Nonstate	Hardy County Commission	211,837	0.133025%
X01700	Nonstate	Harrison County Commission	1,117,684	0.701861%
X01800	Nonstate	Jackson County Commission	315,988	0.198428%
X01900	Nonstate	Jefferson County Commission	802,493	0.503934%
X02000	Nonstate	Kanawha County Commission	1,500,470	0.942235%
X02100	Nonstate	Lewis County Commission	240,985	0.151329%
X02200	Nonstate	Lincoln County Commission	156,616	0.098349%
X02300	Nonstate	Logan County Commission	524,100	0.329114%
X02400	Nonstate	McDowell County Commission	214,490	0.134691%
X02500	Nonstate	Marion County Commission	618,996	0.388705%
X02600	Nonstate	Marshall County Commission	546,296	0.343052%
X02700	Nonstate	Mason County Commission	368,746	0.231558%
X02800	Nonstate	Mercer County Commission	440,498	0.276615%
X02900	Nonstate	Mineral County Commission	256,579	0.161121%
X03000	Nonstate	Mingo County Commission	208,892	0.131176%
X03100	Nonstate	Monongalia County Commission	1,044,903	0.656157%
X03200	Nonstate	Monroe County Commission	133,454	0.083804%
X03300	Nonstate	Morgan County Commission	239,927	0.150665%
X03400	Nonstate	Nicholas County Commission	235,608	0.147952%
X03500	Nonstate	Ohio County Commission	456,302	0.286539%
X03600	Nonstate	Pendleton County Commission	122,175	0.076721%
X03700	Nonstate	Pleasants County Commission	172,810	0.108518%
X03800	Nonstate	Pocahontas County Commission	171,464	0.107673%
X03900	Nonstate	Preston County Commission	329,909	0.207170%
X04000	Nonstate	Putnam County Commission	451,104	0.283275%
X04100	Nonstate	Raleigh County Commission	634,000	0.398127%
X04200	Nonstate	Randolph County Commission	269,379	0.169159%
X04201	Nonstate	Randolph County Emergency Squad	-	0.000000%
X04300	Nonstate	Ritchie County Commission	144,799	0.090928%
X04400	Nonstate	Roane County Commission	151,959	0.095424%
X04500	Nonstate	Summers County Commission	162,664	0.102147%
X04600	Nonstate	Taylor County Commission	167,596	0.105244%
X04700	Nonstate	Tucker County Commission	173,468	0.108931%
X04800	Nonstate	Tyler County Commission	195,039	0.122477%
X04900	Nonstate	Upshur County Commission	270,601	0.169927%
X04901	Nonstate	Upshur County Development Authority	12,586	0.007904%
X05000	Nonstate	Wayne County Commission	320,869	0.201493%
X05100	Nonstate	Webster County Commission	109,124	0.068526%
X05200	Nonstate	Wetzel County Commission	338,355	0.212473%
X05300	Nonstate	Wirt County Commission	50,279	0.031573%
X05400	Nonstate	Wood County Commission	647,513	0.406612%
X05500	Nonstate	Wyoming County Commission	266,439	0.167313%
X10100	Nonstate	Barbour County Health Department	7,354	0.004618%
X10200	Nonstate	Berkeley County Health Department	125,765	0.078975%
X10300	Nonstate	Boone County Health Department	18,587	0.011672%
X10400	Nonstate	Braxton County Health Department	12,503	0.007851%
X10500	Nonstate	Brooke County Health Department	28,983	0.018200%
X10600	Nonstate	Cabell-Huntington Health Department	151,220	0.094960%
X10800	Nonstate	Clay County Health Department	51,736	0.032488%
X10900	Nonstate	Doddridge County Health Department	30,966	0.019445%
X11000	Nonstate	Fayette County Health Department	52,137	0.032740%

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WEST VIRGINIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
Schedule of Employer Allocations
As of and for the Year Ended June 30, 2021

Employer Number	State/Nonstate	Employer Name	Employer Contributions	Allocation Percentage
X11100	Nonstate	Gilmer County Health Department	13,093	0.008222%
X11101	Nonstate	Gilmer County Health Center	2,473	0.001553%
X11200	Nonstate	Grant County Health Department	32,290	0.020277%
X11300	Nonstate	Greenbrier County Board of Health	50,036	0.031421%
X11400	Nonstate	Hampshire County Health Department	36,128	0.022687%
X11500	Nonstate	Hancock County Board of Health	29,366	0.018441%
X11600	Nonstate	Hardy County Health Department	23,433	0.014715%
X11700	Nonstate	Harrison-Clarksburg Health Department	71,609	0.044968%
X11800	Nonstate	Jackson County Health Department	43,345	0.027219%
X11900	Nonstate	Jefferson County Health Department	52,119	0.032729%
X12000	Nonstate	Kanawha Charleston Health Department	124,437	0.078141%
X12100	Nonstate	Lewis County Health Department	23,111	0.014513%
X12200	Nonstate	Lincoln County Health Department	14,618	0.009180%
X12300	Nonstate	Logan County Board of Health	23,915	0.015018%
X12400	Nonstate	McDowell County Health Department	9,298	0.005839%
X12500	Nonstate	Marion County Health Department	45,272	0.028429%
X12600	Nonstate	Marshall County Health Department	31,719	0.019918%
X12700	Nonstate	Mason County Health Department	19,817	0.012444%
X12800	Nonstate	Mercer County Board of Health	36,245	0.022760%
X12900	Nonstate	Mineral County Health Department	37,377	0.023471%
X13000	Nonstate	Mingo County Board of Health	25,454	0.015984%
X13100	Nonstate	Monongalia County Health Department	303,459	0.190560%
X13300	Nonstate	Morgan County Health Department	-	0.000000%
X13400	Nonstate	Nicholas County Health Department	15,467	0.009713%
X13500	Nonstate	Wheeling-Ohio County Health Department	61,802	0.038809%
X13600	Nonstate	Pendleton County Health Department	22,913	0.014388%
X13800	Nonstate	Pocahontas County Board of Health	16,304	0.010238%
X13900	Nonstate	Preston County Health Department	28,123	0.017660%
X14000	Nonstate	Putnam County Health Department	17,313	0.010872%
X14100	Nonstate	Beckley-Raleigh County Board of Health	67,998	0.042700%
X14200	Nonstate	Randolph-Elkins Health Department	70,337	0.044169%
X14500	Nonstate	Summers County Health Department	14,472	0.009088%
X14600	Nonstate	Grafton-Taylor County Board of Health	28,549	0.017928%
X14700	Nonstate	Tucker County Health Department	17,909	0.011246%
X14900	Nonstate	Upshur-Buckhannon Health Department	25,611	0.016083%
X15000	Nonstate	Wayne County Health Department	20,381	0.012798%
X15100	Nonstate	Webster County Health Department	7,478	0.004696%
X15200	Nonstate	Wetzel-Tyler Health Department	9,382	0.005892%
X15400	Nonstate	Mid-Ohio Valley Health Department	217,146	0.136359%
X15500	Nonstate	Wyoming County Health Department	31,600	0.019844%
X20100	Nonstate	City of Montgomery	74,260	0.046632%
X20200	Nonstate	City of Follansbee	135,444	0.085053%
X20300	Nonstate	Town of Grant Town	8,161	0.005125%
X20400	Nonstate	Town of Pineville	42,180	0.026487%
X20500	Nonstate	City of Nitro	122,629	0.077006%
X20600	Nonstate	City of Williamson	10,683	0.006708%
X20601	Nonstate	Williamson Utility Board	4,538	0.002850%
X20602	Nonstate	City of Williamson Board of Parks & Rec	4,800	0.003014%
X20700	Nonstate	Town of Belle	16,229	0.010191%
X20701	Nonstate	Belle Sanitary Board	1,159	0.000728%
X20800	Nonstate	City of Hinton	80,035	0.050259%
X20900	Nonstate	City of Salem	103,246	0.064834%
X21000	Nonstate	City of Elkins	233,600	0.146691%
X21100	Nonstate	City of Wellsburg	101,430	0.063694%
X21200	Nonstate	City of Huntington	642,596	0.403525%
X21300	Nonstate	Village of Valley Grove	-	0.000000%
X21400	Nonstate	City of Lewisburg	230,322	0.144633%
X21500	Nonstate	Town of Fayetteville	119,544	0.075069%
X21600	Nonstate	City of Fairmont	525,036	0.329702%
X21700	Nonstate	Town of Bath	21,655	0.013598%
X21701	Nonstate	Berkeley Springs Water Works	26,260	0.016490%
X21800	Nonstate	City of Bridgeport	729,328	0.457989%
X21901	Nonstate	City of Charleston	1,648,028	1.034896%
X22000	Nonstate	City of Hurricane	292,769	0.183847%
X22001	Nonstate	City of Hurricane Water & Sewer	-	0.000000%

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WEST VIRGINIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
Schedule of Employer Allocations
As of and for the Year Ended June 30, 2021

Employer Number	State/Nonstate	Employer Name	Employer Contributions	Allocation Percentage
X22100	Nonstate	Town of Hundred	5,491	0.003448%
X22300	Nonstate	City of Ravenswood	107,042	0.067218%
X22500	Nonstate	City of Grafton	117,806	0.073977%
X22600	Nonstate	City of Mannington	47,095	0.029574%
X22700	Nonstate	City of Parkersburg	485,924	0.305141%
X22800	Nonstate	City of Romney	80,797	0.050737%
X22900	Nonstate	City of Saint Albans	219,712	0.137970%
X23000	Nonstate	Mary H Weir Public Library	23,182	0.014557%
X23001	Nonstate	City of Weirton	277,338	0.174157%
X23002	Nonstate	Weirton Area Water Board	99,793	0.062666%
X23003	Nonstate	City of Weirton Sanitary Board	92,719	0.058224%
X23004	Nonstate	City of Weirton Board of Park Commissioners	18,264	0.011469%
X23100	Nonstate	City of Weston	33,909	0.021294%
X23200	Nonstate	Town of Rivesville	6,010	0.003774%
X23300	Nonstate	City of Clarksburg	490,867	0.308245%
X23500	Nonstate	City of Saint Marys	57,224	0.035934%
X23600	Nonstate	Town of Fairview	3,680	0.002311%
X23700	Nonstate	City of Buckhannon	370,225	0.232487%
X23802	Nonstate	City of Charles Town	210,134	0.131956%
X23900	Nonstate	Town of Matewan	2,464	0.001547%
X23901	Nonstate	Town of Matewan Water Department	28,471	0.017879%
X24001	Nonstate	City of McMechen	56,416	0.035427%
X24100	Nonstate	City of Beckley	639,722	0.401720%
X24200	Nonstate	City of Philippi	134,249	0.084303%
X24300	Nonstate	City of Paden City	53,979	0.033897%
X24400	Nonstate	City of Dunbar	101,681	0.063852%
X24500	Nonstate	City of Keyser	133,438	0.083794%
X24600	Nonstate	Town of Elizabeth	14,928	0.009374%
X24700	Nonstate	City of South Charleston	388,140	0.243736%
X24800	Nonstate	Town of Farmington	10,131	0.006362%
X24900	Nonstate	City of Summersville	222,318	0.139607%
X25000	Nonstate	Town of Grantsville	25,841	0.016227%
X25100	Nonstate	City of Benwood	94,769	0.059511%
X25200	Nonstate	Town of West Union	44,451	0.027913%
X25300	Nonstate	City of Bluefield	346,789	0.217770%
X25400	Nonstate	City of Cameron	17,336	0.010886%
X25500	Nonstate	City of Shinnston	95,441	0.059933%
X25600	Nonstate	City of Kingwood	94,630	0.059424%
X25700	Nonstate	Town of Monongah	39,388	0.024734%
X25800	Nonstate	Town of Moorefield	154,886	0.097262%
X25900	Nonstate	Town of Franklin	28,679	0.018009%
X26000	Nonstate	City of Oak Hill	166,986	0.104861%
X26100	Nonstate	Town of Davis	23,158	0.014542%
X26200	Nonstate	City of New Martinsville	335,254	0.210526%
X26300	Nonstate	Town of Athens	49,644	0.031174%
X26600	Nonstate	City of Williamstown	92,658	0.058186%
X26700	Nonstate	City of Gary	11,956	0.007508%
X26800	Nonstate	City of Mullens	13,971	0.008773%
X26900	Nonstate	City of Ripley	173,268	0.108805%
X27000	Nonstate	City of Princeton	128,481	0.080681%
X27001	Nonstate	Princeton Sanitary Board	92,340	0.057986%
X27100	Nonstate	City of Spencer	47,186	0.029631%
X27200	Nonstate	Town of Sophia	31,787	0.019961%
X27300	Nonstate	City of Madison	56,230	0.035310%
X27400	Nonstate	City of Stonewood	49,022	0.030784%
X27500	Nonstate	Town of Marlinton	41,402	0.025999%
X27600	Nonstate	City of Glen Dale	94,440	0.059305%
X27700	Nonstate	Town of Anmoore	81,421	0.051129%
X27800	Nonstate	City of Belmont	27,743	0.017421%
X28000	Nonstate	City of Glenville	16,314	0.010245%
X28100	Nonstate	City of Kenova	105,857	0.066474%
X28200	Nonstate	Town of Nutter Fort	88,046	0.055289%
X28300	Nonstate	Town of Middlebourne	34,160	0.021451%
X28400	Nonstate	Town of Gauley Bridge	2,688	0.001688%
X28500	Nonstate	Town of Clendenin	19,247	0.012086%

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, 2021

Employer Number	State/Nonstate	Employer Name	Employer Contributions	Allocation Percentage
X28600	Nonstate	Town of Wardensville	10,042	0.006306%
X28700	Nonstate	Town of Marmet	48,481	0.030444%
X28800	Nonstate	Village of Barboursville	311,201	0.195422%
X28900	Nonstate	Town of Union	11,373	0.007142%
X29000	Nonstate	Town of Winfield	47,749	0.029984%
X29100	Nonstate	Town of Ansted	20,174	0.012668%
X29200	Nonstate	City of White Sulphur Springs	113,987	0.071579%
X29300	Nonstate	City of Parsons	37,193	0.023356%
X29400	Nonstate	Town of Clay	18,378	0.011541%
X29500	Nonstate	Town of New Haven	17,182	0.010790%
X29600	Nonstate	City of Thomas	19,241	0.012083%
X29700	Nonstate	Town of Hamlin	16,167	0.010152%
X29800	Nonstate	Town of Capon Bridge	10,839	0.006806%
X29900	Nonstate	City of Milton	92,785	0.058265%
X29901	Nonstate	City of Milton Water Department	47,469	0.029809%
X30000	Nonstate	City of Richwood	50,303	0.031588%
X30100	Nonstate	City of Logan	44,162	0.027732%
X30101	Nonstate	City of Logan Sanitary Board	18,166	0.011408%
X30200	Nonstate	City of Welch	117,613	0.073856%
X30300	Nonstate	Town of Chapmanville	27,585	0.017322%
X39000	Nonstate	Preston County Public Service District #1	24,578	0.015434%
X40000	Nonstate	Greenbrier Valley Economic Development Corporation	5,231	0.003285%
X47000	Nonstate	Tucker County Ambulance Authority	565	0.000355%
X50100	Nonstate	Center Public Service District	12,560	0.007887%
X50200	Nonstate	Moundsville-Marshall County Public Library	28,598	0.017958%
X50500	Nonstate	Williamson Housing Authority	50,026	0.031414%
X50600	Nonstate	Nitro Regional Wastewater Utility	46,377	0.029123%
X50800	Nonstate	Charleston Sanitary Board	453,024	0.284481%
X50900	Nonstate	Huntington WV Housing Authority	103,240	0.064831%
X51000	Nonstate	City of Saint Albans Municipal Water and Sewer	181,227	0.113803%
X51200	Nonstate	Upshur County Public Library	16,440	0.010324%
X51300	Nonstate	Weston Sanitary Board	33,513	0.021045%
X51400	Nonstate	Pocahontas Memorial Hospital	794,613	0.498985%
X51600	Nonstate	Wheeling Ohio County Airport	26,639	0.016728%
X51800	Nonstate	Charleston-Kanawha Housing Authority	271,179	0.170290%
X52100	Nonstate	Greater Huntington Park & Recreation District	97,868	0.061457%
X52200	Nonstate	Buckhannon Housing Authority	15,888	0.009977%
X52300	Nonstate	Huntington Sanitary Board	379,586	0.238365%
X52301	Nonstate	Huntington Stormwater Utility	34,124	0.021429%
X52700	Nonstate	Charles W Gibson Public Library	5,011	0.003147%
X52800	Nonstate	Parkersburg Utility Board	349,267	0.219326%
X53200	Nonstate	Saint Albans Housing Authority	16,983	0.010665%
X53300	Nonstate	Charleston Urban Renewal Authority	13,650	0.008572%
X53400	Nonstate	Housing Authority of City of South Charleston	23,605	0.014823%
X53600	Nonstate	Beckley Raleigh County Convention Center	12,413	0.007795%
X53700	Nonstate	Keyser-Mineral County Library	13,504	0.008480%
X53800	Nonstate	Wheeling Housing Authority	129,617	0.081394%
X53900	Nonstate	Kanawha Falls Public Service District	50,626	0.031791%
X54100	Nonstate	North Beckley Public Service District	53,805	0.033787%
X54200	Nonstate	Cabell County Public Library	280,506	0.176147%
X54400	Nonstate	City County Building Management Commission	12,327	0.007741%
X54500	Nonstate	Ohio County Public Library	73,421	0.046105%
X54900	Nonstate	Raleigh County Public Library	53,822	0.033798%
X55000	Nonstate	South Charleston Public Library	31,211	0.019599%
X55100	Nonstate	Bluefield Sanitary Board	155,256	0.097495%
X55300	Nonstate	Greenbrier Valley Airport Authority	60,142	0.037767%
X55400	Nonstate	Central West Virginia Regional Airport Authority	379,847	0.238529%
X55401	Nonstate	Raleigh County Memorial Airport	34,639	0.021752%
X55500	Nonstate	Kanawha County Parks & Recreation	64,371	0.040422%
X55600	Nonstate	Morgantown Public Library	68,137	0.042787%
X55800	Nonstate	City of South Charleston Sanitary Board	93,064	0.058440%
X55900	Nonstate	West Virginia Association of Counties	18,984	0.011921%
X56100	Nonstate	Prestera Center	6,273	0.003939%
X56300	Nonstate	Martinsburg Public Library	57,439	0.036069%
X56500	Nonstate	Elkins Housing Authority	15,552	0.009766%

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WEST VIRGINIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
Schedule of Employer Allocations
As of and for the Year Ended June 30, 2021

Employer Number	State/Nonstate	Employer Name	Employer Contributions	Allocation Percentage
X56700	Nonstate	Parkersburg & Wood County Public Library	74,448	0.046750%
X56800	Nonstate	Union Public Service District	43,289	0.027184%
X56900	Nonstate	Kingwood Water Works	45,858	0.028797%
X57100	Nonstate	Lubeck Public Service District	85,834	0.053900%
X57200	Nonstate	Sissonville Public Service District	31,087	0.019521%
X57300	Nonstate	BCKP Regional Intergovernmental Council	49,110	0.030839%
X57400	Nonstate	Fayette County Public Library	40,636	0.025518%
X57600	Nonstate	Dunbar Sanitary Board	48,526	0.030472%
X57700	Nonstate	Point Pleasant Housing Authority	29,611	0.018595%
X57900	Nonstate	Claywood Park Public Service District	87,543	0.054974%
X58000	Nonstate	Region 8 Planning & Development Council	68,489	0.043008%
X58300	Nonstate	Greenbrier Valley Conservation District	6,343	0.003983%
X58400	Nonstate	City of Spencer Sanitary Board	10,006	0.006283%
X58600	Nonstate	City of Spencer Waterworks	39,234	0.024637%
X58700	Nonstate	Mid Ohio Valley Regional Airport	38,808	0.024370%
X58800	Nonstate	Brooke County Public Library	11,679	0.007334%
X58900	Nonstate	Region VII Planning & Development Council	31,299	0.019655%
X59000	Nonstate	Region 4 Planning & Development Council	41,469	0.026041%
X59100	Nonstate	Craft Memorial Library	22,123	0.013892%
X59200	Nonstate	Green Acres Regional Center Inc	66,777	0.041933%
X59300	Nonstate	Region 1 Planning & Development Council	43,548	0.027346%
X59500	Nonstate	Lavalette Public Service District	57,236	0.035942%
X59600	Nonstate	Clarksburg Water Board	246,544	0.154820%
X59700	Nonstate	Craigsville Public Service District	56,971	0.035776%
X59800	Nonstate	Nettie-Leivasy Public Service District	25,319	0.015899%
X59900	Nonstate	Putnam County Parks & Recreation Commission	19,167	0.012036%
X60000	Nonstate	Spencer Housing Authority	28,595	0.017957%
X60200	Nonstate	Region II Planning & Development Council	28,249	0.017739%
X60300	Nonstate	Valley Healthcare System	-	0.000000%
X60400	Nonstate	Buffalo Creek Public Service District	49,274	0.030942%
X60600	Nonstate	Shortline Public Service District	13,746	0.008632%
X60700	Nonstate	Boone Madison Public Library	7,387	0.004639%
X60800	Nonstate	Westbrook Health Services Inc	-	0.000000%
X61200	Nonstate	Armstrong Deepwater Public Service District	7,351	0.004616%
X61300	Nonstate	Kyova Interstate Planning Commission	40,774	0.025604%
X61400	Nonstate	Wood County Parks & Recreation Commission	9,731	0.006111%
X61600	Nonstate	Beckley Housing Authority	65,952	0.041415%
X61800	Nonstate	Central WV Transit Authority	132,602	0.083269%
X61900	Nonstate	Marion County Parks & Recreation Commission	34,099	0.021413%
X62000	Nonstate	Arbuckle Public Service District	-	0.000000%
X62100	Nonstate	Wetzel County Hospital	10,383	0.006520%
X62200	Nonstate	Clarksburg-Harrison Public Library	34,097	0.021412%
X62300	Nonstate	Ohio County Public Service District	75,856	0.047635%
X62500	Nonstate	Greenbrier Public Service District #1	21,495	0.013498%
X62700	Nonstate	Ohio Valley Regional Transportation Authority	226,128	0.141999%
X62800	Nonstate	Berkeley County Public Service Water District	328,713	0.206419%
X62900	Nonstate	Parkersburg Housing Authority	75,212	0.047230%
X63000	Nonstate	Marion County Public Library	50,476	0.031697%
X63100	Nonstate	Mason County Public Service District	84,611	0.053132%
X63200	Nonstate	Monroe County Public Library	2,619	0.001645%
X63300	Nonstate	Kanawha County Emergency Ambulance Authority	196,895	0.123642%
X63400	Nonstate	Southern Jackson County Public Service District	28,010	0.017589%
X63500	Nonstate	Jackson County Public Library	25,957	0.016300%
X63800	Nonstate	Raleigh County Public Service District	76,609	0.048107%
X63900	Nonstate	Jackson County Housing Authority	35,972	0.022589%
X64200	Nonstate	Burnsville Public Utility Board	13,786	0.008657%
X64300	Nonstate	Kenova Municipal Water Works	62,322	0.039136%
X64500	Nonstate	Malden Public Service District	32,356	0.020318%
X64600	Nonstate	Boone County Parks & Recreation Board	11,762	0.007386%
X64700	Nonstate	Hardy County Rural Development Authority	11,771	0.007392%
X64800	Nonstate	Mineral Wells Public Service District	35,051	0.022011%
X64900	Nonstate	Housing Authority of Mingo County	64,892	0.040750%
X65000	Nonstate	Upper Ohio Conservation District	-	0.000000%
X65200	Nonstate	Town of West Hamlin	40,823	0.025635%
X65300	Nonstate	Eastern Panhandle Regional Planning & Development Council	36,614	0.022992%

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WEST VIRGINIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
Schedule of Employer Allocations
As of and for the Year Ended June 30, 2021

Employer Number	State/Nonstate	Employer Name	Employer Contributions	Allocation Percentage
X65400	Nonstate	Marshall County Public Service District #1	10,360	0.006506%
X65700	Nonstate	Warm Springs Public Service District	34,048	0.021381%
X65800	Nonstate	Wilderness Public Service District	40,974	0.025730%
X65900	Nonstate	Bradley Public Service District	22,654	0.014226%
X66000	Nonstate	Wood County Recreation Commission	-	0.000000%
X66500	Nonstate	Raleigh County Housing Authority	61,957	0.038907%
X66600	Nonstate	Fairmont Housing Authority	74,503	0.046785%
X66700	Nonstate	Town of Beverly	31,534	0.019802%
X66900	Nonstate	Southern Conservation District	12,046	0.007564%
X67000	Nonstate	Pocahontas County Public Service District	49,045	0.030798%
X67100	Nonstate	Huttonsville Public Service District	40,803	0.025623%
X67200	Nonstate	Grant County Housing Authority	15,590	0.009790%
X67300	Nonstate	Board of Parks & Recreation Commission	74,894	0.047030%
X67400	Nonstate	Putnam County Development Authority	15,931	0.010004%
X67500	Nonstate	Taylor County Public Library	9,239	0.005802%
X67600	Nonstate	Monroe Health Center	483,722	0.303758%
X67700	Nonstate	Louis Bennett Public Library	4,848	0.003044%
X67800	Nonstate	Region VIII Solid Waste Authority	34,530	0.021683%
X67900	Nonstate	Roane County Public Library	11,043	0.006935%
X68300	Nonstate	Cool Ridge-Flat Top Public Service District	20,004	0.012562%
X68400	Nonstate	Dunbar Housing Authority	14,382	0.009031%
X68500	Nonstate	Richwood Public Library	3,854	0.002420%
X68600	Nonstate	Glenville Utility	47,191	0.029634%
X68700	Nonstate	Flatwoods Canoe Run Public Service District	79,594	0.049982%
X68800	Nonstate	Raleigh County Emergency Services	173,707	0.109081%
X68900	Nonstate	Berkeley County Development Authority	20,235	0.012707%
X69000	Nonstate	Mount Hope Housing Authority	22,299	0.014003%
X69100	Nonstate	Doddridge County Public Library	11,533	0.007242%
X69200	Nonstate	Berkeley County Public Service Sewer District	278,719	0.175024%
X69300	Nonstate	Kanawha Public Service District	62,155	0.039031%
X69500	Nonstate	Logan County Public Service District	176,474	0.110819%
X69800	Nonstate	Workforce Investment Board of Kanawha County	45,427	0.028526%
X69901	Nonstate	Bluewell Public Service District	48,152	0.030238%
X70100	Nonstate	Ritchie County Public Library	17,514	0.010998%
X70200	Nonstate	Keyser Housing Authority	26,942	0.016919%
X70300	Nonstate	Branchland Midkiff Public Service District	14,960	0.009394%
X70500	Nonstate	Sugar Creek Public Service District	13,099	0.008226%
X70600	Nonstate	Southwestern Water District	19,648	0.012338%
X70700	Nonstate	Grant County Public Service District	25,673	0.016122%
X70800	Nonstate	Big Bend Public Service District	10,398	0.006530%
X70900	Nonstate	Benedum Airport Authority	119,519	0.075053%
X71100	Nonstate	Valley Head Public Library	1,823	0.001145%
X71200	Nonstate	Taylor County Public Service District	34,120	0.021426%
X71300	Nonstate	Webster Springs Public Service District	11,154	0.007004%
X71400	Nonstate	Eastern WV Regional Airport Authority	39,239	0.024641%
X71500	Nonstate	Huntington Cabell Wayne Animal Shelter	22,508	0.014134%
X71600	Nonstate	Boone County Housing & Redevelopment Authority	32,283	0.020272%
X71700	Nonstate	Craigsville Public Library	2,975	0.001868%
X71800	Nonstate	Charleston Convention & Visitors Bureau	50,020	0.031411%
X72000	Nonstate	Randolph County Housing Authority	64,900	0.040755%
X72100	Nonstate	Berkeley County Fire Service Board	14,143	0.008881%
X72300	Nonstate	Cowen Public Service District	37,671	0.023656%
X72400	Nonstate	Vienna Public Library	25,136	0.015784%
X72500	Nonstate	White Oak Public Service District	14,960	0.009394%
X72600	Nonstate	Marshall County Park & Recreation	33,826	0.021241%
X72700	Nonstate	Martinsburg Berkeley County Parks & Recreation Board	52,319	0.032854%
X72900	Nonstate	Mannington Sanitary Board	304	0.000191%
X73000	Nonstate	Elk Valley Public Service District	34,459	0.021639%
X73100	Nonstate	Lewis County Convention & Visitors Bureau	7,065	0.004437%
X73300	Nonstate	Leadsville Public Service District	14,400	0.009043%
X73500	Nonstate	Union Williams Public Service District	40,130	0.025200%
X73600	Nonstate	Coalfield Community Action Partnership Inc	295,629	0.185643%
X73900	Nonstate	Tucker County Solid Waste Authority	37,646	0.023640%
X74000	Nonstate	Hamrick Public Service District	16,978	0.010662%
X74200	Nonstate	Raleigh County Solid Waste Authority	186,157	0.116899%

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WEST VIRGINIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
Schedule of Employer Allocations
As of and for the Year Ended June 30, 2021

Employer Number	State/Nonstate	Employer Name	Employer Contributions	Allocation Percentage
X74300	Nonstate	Fayette County Solid Waste Authority	3,484	0.002188%
X74400	Nonstate	Red Sulphur Public Service District	33,260	0.020886%
X74500	Nonstate	Greenbrier County Public Service District #2	41,673	0.026169%
X74700	Nonstate	Putnam County Fire Service Board	12,162	0.007637%
X74800	Nonstate	Mercer County Solid Waste Authority	30,794	0.019337%
X74900	Nonstate	4C Economic Development Authority	48,783	0.030634%
X75000	Nonstate	Kanawha County Solid Waste Authority	6,369	0.003999%
X75200	Nonstate	Lincoln Public Service District	31,347	0.019685%
X75300	Nonstate	Sun Valley Public Service District	29,495	0.018522%
X75400	Nonstate	Pocahontas County Solid Waste Authority	19,021	0.011944%
X75600	Nonstate	Bluefield Housing Authority	44,925	0.028211%
X75800	Nonstate	Romney Public Housing Authority	16,599	0.010424%
X75900	Nonstate	Putnam County Solid Waste Authority	4,333	0.002721%
X76000	Nonstate	Ohio County Solid Waste Authority	-	0.000000%
X76100	Nonstate	Pleasants County Public Library	3,088	0.001939%
X76200	Nonstate	Kingwood Parks & Recreation Commission	4,038	0.002536%
X76400	Nonstate	Lynn Murray Memorial Library	-	0.000000%
X76500	Nonstate	Swaney Memorial Library	2,000	0.001256%
X76600	Nonstate	Wood County Solid Waste Authority	9,599	0.006028%
X76800	Nonstate	Mingo County Redevelopment Authority	19,524	0.012260%
X76900	Nonstate	Mountain Top Public Service District	16,098	0.010109%
X77200	Nonstate	Northern Jackson County Public Service District	13,442	0.008441%
X77300	Nonstate	Hammond Public Service District	18,230	0.011448%
X77400	Nonstate	Harrison County Solid Waste Authority	9,439	0.005927%
X77700	Nonstate	Midland Public Service District	35,325	0.022183%
X77800	Nonstate	Danese Public Service District	22,498	0.014128%
X77900	Nonstate	Boone County Public Service District	26,713	0.016775%
X78200	Nonstate	Grandview-Doolin Public Service District	14,224	0.008932%
X78300	Nonstate	Jefferson County Parks & Recreation Commission	30,095	0.018898%
X78400	Nonstate	Putnam Public Service District	187,207	0.117559%
X78600	Nonstate	Chestnut Ridge Public Service District	10,233	0.006426%
X78700	Nonstate	Weirton Transit Corporation	8,233	0.005170%
X78800	Nonstate	Greenbrier County Solid Waste Authority	40,191	0.025238%
X78900	Nonstate	Harpers Ferry Bolivar Public Service District	9,746	0.006120%
X79100	Nonstate	Jefferson County Public Service District	-	0.000000%
X79300	Nonstate	Barbour County Development Authority	4,118	0.002586%
X79400	Nonstate	Wyoming County Economic Development Authority	17,132	0.010758%
X79600	Nonstate	Northern Wayne County Public Service District	42,002	0.026376%
X79700	Nonstate	Lincoln Economic Development Authority	5,101	0.003203%
X79800	Nonstate	Gauley River Public Service District	12,979	0.008150%
X79900	Nonstate	Elkins Road Public Service District	10,450	0.006562%
X80300	Nonstate	Crab Orchard MacArthur Public Service District	34,719	0.021802%
X80400	Nonstate	McDowell County Emergency Commission	-	0.000000%
X80500	Nonstate	Roane County Economic Development Authority	4,975	0.003124%
X80600	Nonstate	Metro Emergency Operations Center	411,380	0.258330%
X80700	Nonstate	Mercer County Airport Authority	16,409	0.010304%
X80900	Nonstate	Town of Eleanor	11,034	0.006929%
X81100	Nonstate	Wetzel County Emergency Ambulance Authority	3,326	0.002089%
X81200	Nonstate	Town of Harpers Ferry	34,838	0.021877%
X81600	Nonstate	Brooke County Public Service District	17,094	0.010734%
X81700	Nonstate	Hancock County Shelter Workshop	71,913	0.045158%
X81900	Nonstate	Hampshire County Development Authority	7,165	0.004499%
X82000	Nonstate	Crum Public Service District	14,809	0.009299%
X82100	Nonstate	Central Communications Inc	47,729	0.029972%
X82200	Nonstate	Corridor G Regional Development Authority	-	0.000000%
X82300	Nonstate	Tucker County Parks and Recreation Commission	2,886	0.001812%
X82400	Nonstate	Berkeley County Emergency Ambulance Authority	28,260	0.017746%
X82600	Nonstate	Raleigh County Recreation Authority	15,057	0.009455%
X82700	Nonstate	Enlarged Hepzibah Public Service District	15,446	0.009699%
X82900	Nonstate	County Commissioners Association of WV	10,500	0.006594%
X83100	Nonstate	Greenbrier County Convention & Visitor Bureau	25,405	0.015953%
X83300	Nonstate	Boone County Ambulance Authority	15,028	0.009437%
X83500	Nonstate	Hamlin-Lincoln County Public Library	11,339	0.007120%
X83700	Nonstate	Greater Paw Paw Sanitary District	11,505	0.007225%
X83900	Nonstate	Greenbrier County Housing Authority	-	0.000000%

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WEST VIRGINIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
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As of and for the Year Ended June 30, 2021

Employer Number	State/Nonstate	Employer Name	Employer Contributions	Allocation Percentage
X84100	Nonstate	Elkins-Randolph County Airport	8,026	0.005040%
X84300	Nonstate	Summers County Public Library	6,993	0.004391%
X84400	Nonstate	Ritchie County Economic Development Authority	4,500	0.002826%
X84500	Nonstate	Development Authority of Mercer County	10,920	0.006857%
X84600	Nonstate	West Virginia Municipal League	27,078	0.017004%
X84700	Nonstate	Pride Community Services Inc	164,644	0.103390%
X84900	Nonstate	Jackson County Development Authority	15,901	0.009985%
X85000	Nonstate	Five Rivers Public Library	6,276	0.003941%
X85100	Nonstate	Hardy County Public Service District	29,642	0.018614%
X85200	Nonstate	Ritchie County Ambulance Authority	92,771	0.058256%
X85300	Nonstate	Preston County Senior Citizens Inc	53,638	0.033683%
X85500	Nonstate	Piedmont Housing Authority	17,063	0.010715%
X85700	Nonstate	Benwood-McMechen Housing Authority	28,426	0.017850%
X85800	Nonstate	Fairmont Marion County Transit Authority	121,198	0.076108%
X86000	Nonstate	Nicholas County Solid Waste Authority	24,628	0.015465%
X86100	Nonstate	Hatfield McCoy Regional Recreation Authority	106,261	0.066728%
X86400	Nonstate	City of Martinsburg	544,314	0.341808%
X86500	Nonstate	City of Point Pleasant	109,259	0.068610%
X86700	Nonstate	Norton-Harding-Jimtown Public Service District	14,107	0.008859%
X86800	Nonstate	Clarksburg-Harrison Regional Housing Authority	100,845	0.063327%
X86900	Nonstate	Marshall County Public Service District #4	12,294	0.007720%
X87000	Nonstate	Northern Panhandle Community Criminal Justice Board	65,276	0.040991%
X87200	Nonstate	Region 1 Workforce Investment Board	67,264	0.042239%
X87300	Nonstate	Century Volga Public Service District	20,204	0.012687%
X87400	Nonstate	Frankfort Public Service District	48,015	0.030152%
X87500	Nonstate	WV Affordable Housing Trust Fund	-	0.000000%
X87600	Nonstate	Clay County Public Service District	11,963	0.007512%
X87700	Nonstate	Adrian Public Service District	21,822	0.013703%
X87900	Nonstate	Marshal County Public Service District #3	15,062	0.009458%
X88000	Nonstate	Mercer County Communications Center	83,137	0.052207%
X88100	Nonstate	Charles Town Utility Board	183,540	0.115256%
X88200	Nonstate	Phillippi Public Library	3,579	0.002247%
X88300	Nonstate	Cottageville Public Service District	23,239	0.014593%
X88400	Nonstate	Mingo County Public Service District	42,112	0.026445%
X88500	Nonstate	City of Sistersville	57,434	0.036066%
X88700	Nonstate	Canaan Valley Public Service District	13,615	0.008550%
X88900	Nonstate	McDowell County Solid Waste Authority	3,000	0.001884%
X89000	Nonstate	Monongalia County Urban Mass Transit Authority	6,023	0.003782%
X89100	Nonstate	Ohio County Development Authority	123,504	0.077556%
X89200	Nonstate	Berkeley County Farmland Protection	4,774	0.002998%
X89400	Nonstate	Midland Trail Scenic Highway	-	0.000000%
X89500	Nonstate	City of Mount Hope	55,063	0.034577%
X89600	Nonstate	Tomlinson Public Service District	17,220	0.010813%
X89700	Nonstate	Stevens Correctional Center	351,985	0.221033%
X89775	Nonstate	Shady Spring Public Service District	58,341	0.036636%
X89800	Nonstate	Capon Bridge Public Library	1,738	0.001091%
X89850	Nonstate	Hardy County Emergency Ambulance Authority	-	0.000000%
X89900	Nonstate	Oakland Public Service District	3,837	0.002409%
X89910	Nonstate	Pleasant Valley Public Service District	13,486	0.008469%
X90001	Nonstate	Public Defender Corporation - 1st Judicial Circuit	65,461	0.041107%
X90002	Nonstate	Public Defender Corporation - 2nd Judicial Circuit	27,552	0.017302%
X90004	Nonstate	Public Defender Corporation - 4th Judicial Circuit	86,929	0.054588%
X90005	Nonstate	Public Defender Corporation - 5th Judicial Circuit	62,966	0.039540%
X90006	Nonstate	Public Defender Corporation - 6th & 24th Judicial Circuit	114,121	0.071663%
X90007	Nonstate	Public Defender Corporation - 7th Judicial Circuit	39,127	0.024570%
X90008	Nonstate	Public Defender Corporation - 8th Judicial Circuit	22,527	0.014146%
X90009	Nonstate	Public Defender Corporation - 9th Judicial Circuit	56,465	0.035458%
X90010	Nonstate	Public Defender Corporation - 10th Judicial Circuit	65,568	0.041174%
X90011	Nonstate	Public Defender Corporation - 11th Judicial Circuit	36,388	0.022850%
X90012	Nonstate	Public Defender Corporation - 12th Judicial Circuit	35,661	0.022394%
X90013	Nonstate	Public Defender Corporation - 13th Judicial Circuit	194,459	0.122113%
X90015	Nonstate	Public Defender Corporation - 15th Judicial Circuit	63,359	0.039787%
X90018	Nonstate	Public Defender Corporation - 18th Judicial Circuit	24,879	0.015623%
X90023	Nonstate	Public Defender Corporation - 23rd Judicial Circuit	156,847	0.098494%
X90025	Nonstate	Public Defender Corporation - 25th Judicial Circuit	49,013	0.030778%

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, 2021

Employer Number	State/ Nonstate	Employer Name	Employer Contributions	Allocation Percentage
X90028	Nonstate	Public Defender Corporation - 28th Judicial Circuit	23,585	0.014810%
X90030	Nonstate	Public Defender Corporation - 30th Judicial Circuit	28,796	0.018083%
X99903	Nonstate	Boone County Board of Education	1,216	0.000764%
X99908	Nonstate	Clay County Board of Education	-	0.000000%
X99911	Nonstate	Gilmer County Board of Education	-	0.000000%
X99915	Nonstate	Logan County Board of Education	848	0.000533%
X99918	Nonstate	Jackson County Board of Education	464	0.000291%
X99919	Nonstate	Jefferson County Board of Education	-	0.000000%
X99925	Nonstate	Marion County Board of Education	800	0.000502%
X99926	Nonstate	Lincoln County Board of Education	624	0.000392%
X99931	Nonstate	McDowell County Board of Education	512	0.000322%
X99934	Nonstate	Nicholas County Board of Education	-	0.000000%
X99936	Nonstate	Pendleton County Board of Education	400	0.000251%
X99937	Nonstate	Pocahontas County Board of Education	-	0.000000%
X99939	Nonstate	Preston County Board of Education	432	0.000271%
X99940	Nonstate	Tyler County Board of Education	368	0.000231%
X99941	Nonstate	Hancock County Board of Education	-	0.000000%
X99955	Nonstate	Wyoming County Board of Education	704	0.000442%
X99960	Nonstate	Raleigh County Board of Education	1,200	0.000754%
			<u>\$ 159,245,771</u>	<u>100.000000%</u>

WEST VIRGINIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
Schedule of Pension Amounts By Employer
As of and for the Year Ended June 30, 2021

Employer Number	Deferred Outflows of Resources											Deferred Inflows of Resources											Pension Expense	
	Net Pension Asset (Liability)	Difference Between Expected and Actual Experience	Changes in Assumptions	Total Deferred Outflows of Resources	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan	Changes in Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Proportionate Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Proportionate Share of Pension Expense	Proportionate Share of Pension Expense	Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Share of Proportionate Contributions	Net Pension Expense (Offset)										
778000	\$ 193,251	\$ 22,055	\$ 36,769	\$ 64,221	\$ (733)	\$ (247,523)	\$ (1,566)	\$ (251,096)	\$ (1,274)	\$ (37,086)	\$ (429)	\$ (37,515)												
930100	3,538,284	403,809	673,214	1,150,990	(13,413)	(4,531,965)	(28,679)	(4,596,229)	(22,172)	(679,009)	24,900	(654,109)												
930200	337,092	38,471	64,137	128,527	(1,278)	(431,760)	(2,732)	(445,851)	(10,081)	(64,689)	(1,971)	(66,660)												
990000	717,563	1,892,237	136,528	219,951	(2,720)	(919,082)	(5,816)	(940,382)	(12,764)	(137,703)	814	(136,889)												
0100	1,389,237	158,548	264,324	443,707	(5,266)	(1,779,386)	(11,260)	(1,825,001)	(29,089)	(266,599)	(16,065)	(282,664)												
0201	231,916	26,468	44,126	71,984	(879)	(297,046)	(1,880)	(306,173)	(7,134)	(44,505)	(7,134)	(51,639)												
0203	2,360,612	269,406	449,143	728,430	(8,948)	(3,023,559)	(19,134)	(3,069,066)	(17,425)	(483,010)	26,064	(426,946)												
0209	962,472	109,843	183,125	361,064	(3,648)	(7,232,770)	(7,801)	(7,244,219)	-	(184,702)	80,603	(104,099)												
0210	6,205,480	708,204	1,180,689	1,909,906	(23,523)	(7,948,209)	(60,298)	(8,099,255)	(77,225)	(1,190,853)	(125,814)	(1,316,667)												
0211	2,583,046	294,792	491,465	828,667	(9,792)	(3,308,461)	(20,937)	(3,339,190)	-	(495,696)	11,354	(484,342)												
0213	967,026	110,431	184,106	311,421	(3,668)	(1,239,371)	(7,843)	(1,270,247)	(19,365)	(185,691)	(11,027)	(196,718)												
0214	289,280	33,014	55,040	98,628	(1,097)	(370,520)	(2,345)	(373,962)	(6,514)	(65,514)	6,803	(48,711)												
0215	224,585	25,631	42,731	69,298	(851)	(287,657)	(1,820)	(290,619)	(9,291)	(43,099)	(19,203)	(62,302)												
0216	209,546	23,915	39,869	78,621	(794)	(268,394)	(1,698)	(270,886)	-	(40,213)	27,171	(13,042)												
0218	893,879	102,015	170,074	277,817	(3,388)	(1,144,914)	(7,245)	(1,155,547)	-	(74,180)	29,704	(141,835)												
0219	386,546	44,115	73,546	117,661	(1,465)	(495,103)	(3,133)	(505,774)	(6,073)	(71,539)	(5,886)	(80,066)												
0220	212,048	24,200	40,345	64,545	(804)	(271,599)	(1,719)	(284,434)	(10,312)	(40,693)	(4,032)	(44,726)												
0221	795,673	90,807	151,389	275,019	(3,016)	(1,019,128)	(6,449)	(1,028,593)	(2,666)	(152,693)	18,083	(134,610)												
0222	1,524,176	173,948	289,998	472,538	(5,778)	(2,033,221)	(12,354)	(2,033,074)	(62,721)	(292,495)	(120)	(292,615)												
0225	1,357,904	154,972	258,362	426,738	(5,147)	(1,739,253)	(11,006)	(1,763,220)	(7,814)	(260,586)	21,617	(238,969)												
0228	163,296	18,636	31,070	56,648	(619)	(209,156)	(1,324)	(211,850)	(751)	(81,337)	3,156	(28,181)												
0231	183,954	20,994	35,000	61,816	(697)	(235,615)	(1,491)	(239,755)	(1,952)	(35,301)	(183)	(35,484)												
0232	62,922	7,181	11,972	22,563	(239)	(80,592)	(510)	(82,265)	(924)	(12,075)	278	(11,797)												
0233	458,722	52,352	87,279	149,127	(1,739)	(587,548)	(3,718)	(595,271)	(2,266)	(88,030)	1,707	(86,323)												
0303	835,576	95,361	158,981	257,803	(3,167)	(1,070,236)	(6,773)	(1,112,564)	(32,388)	(160,350)	2,644	(157,706)												
0304	802,846	91,625	152,754	261,255	(3,043)	(1,028,315)	(6,507)	(1,045,376)	(7,511)	(154,069)	(41,871)	(195,940)												
0305	2,188,071	249,715	416,315	683,139	(8,294)	(2,802,563)	(17,735)	(2,847,408)	(18,816)	(419,899)	39,529	(380,370)												
0306	816,779	93,215	155,405	248,620	(3,096)	(1,046,161)	(6,620)	(1,071,642)	(15,765)	(156,743)	(13,466)	(170,209)												
0307	3,041,662	347,132	578,724	961,023	(11,530)	(3,895,873)	(24,654)	(3,945,711)	(13,654)	(583,706)	84,737	(498,969)												
0308	1,304,587	148,887	248,218	397,628	(4,945)	(1,670,963)	(10,574)	(1,734,995)	(48,513)	(250,355)	(39,377)	(289,732)												
0310	14,368,459	1,638,809	2,733,823	4,428,878	(94,467)	(18,403,659)	(116,462)	(18,984,370)	(409,786)	(2,757,358)	(68,725)	(2,826,083)												
0311	63,738	7,274	12,127	20,074	(242)	(81,638)	(517)	(82,498)	(101)	(12,232)	1,459	(10,773)												
0312	270,448	30,865	51,457	84,932	(1,025)	(346,400)	(2,192)	(353,909)	(4,292)	(51,900)	(2,576)	(54,476)												
0313	29,847,723	2,607,511	4,347,135	7,014,901	(86,609)	(29,264,211)	(185,189)	(29,727,515)	(191,506)	(4,348,528)	(264,426)	(4,648,984)												
0314	3,718,674	424,396	707,536	1,145,806	(14,096)	(4,763,015)	(30,141)	(4,914,101)	(106,849)	(713,627)	(57,244)	(770,871)												
0315	33,405	3,812	6,356	11,147	(127)	(42,787)	(271)	(43,185)	(6,411)	(6,411)	(4,926)	(11,337)												
0316	496,850	56,703	94,534	156,631	(1,883)	(636,384)	(4,027)	(648,703)	(6,409)	(95,347)	6,837	(88,510)												
0319	34,160	3,899	6,500	13,398	(129)	(43,754)	(277)	(46,180)	(2,020)	(6,556)	(4,228)	(10,784)												
0323	7,374,961	841,672	1,403,201	2,386,651	(27,956)	(9,446,124)	(59,777)	(9,551,086)	(17,229)	(1,415,281)	(26,682)	(1,441,963)												
0327	725,684	82,819	138,073	299,093	(2,751)	(929,483)	(5,882)	(938,116)	-	(139,261)	4,724	(134,537)												
0328	82,702	9,438	15,735	25,396	(313)	(105,927)	(670)	(113,090)	(6,180)	(15,871)	(9,533)	(25,404)												
0431	-	-	-	-	-	-	-	-	-	-	-	-	-											
0432	2,049,779	233,932	390,002	638,123	(7,770)	(2,625,433)	(16,614)	(2,667,530)	(17,713)	(393,360)	(11,441)	(404,801)												
0433	489,616	55,878	93,157	149,523	(1,556)	(627,119)	(3,969)	(688,540)	(55,596)	(63,959)	(46,029)	(139,988)												
0439	1,463,049	166,971	278,367	454,294	(6,546)	(1,873,923)	(11,859)	(1,922,907)	(31,579)	(280,764)	(46,977)	(326,741)												
0441	46,531	5,310	8,853	14,163	(176)	(69,598)	(377)	(70,704)	(553)	(8,929)	6,567	(2,362)												
0450	-	-	-	-	-	-	-	-	-	-	-	-	-											
0490	-	-	-	-	-	-	-	-	-	-	-	-	-											

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, 2021

Employer Number	Net Pension Asset (Liability)	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense			
		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	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan	Changes in Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense (Offset)
0501	140,031	15,981	26,643	-	42,624	(531)	(179,357)	(1,135)	(10,160)	(191,183)	(26,872)	(7,810)	(34,682)
0505	190,503	21,741	36,246	11,006	68,993	(722)	(244,004)	(1,544)	(62)	(246,332)	(36,558)	2,774	(33,784)
0506	46,463,384	5,302,663	8,840,383	209,976	14,353,022	(176,129)	(59,512,027)	(376,603)	(61,063)	(60,125,822)	(8,916,487)	(491,135)	(9,407,622)
0507	166,474	18,999	31,674	-	50,673	(631)	(213,226)	(1,349)	(50,349)	(265,555)	(31,947)	(160,114)	(192,061)
0508	785,603	89,657	149,473	-	239,130	(2,978)	(1,006,230)	(6,368)	(23,670)	(1,039,246)	(150,760)	(15,565)	(166,325)
0509	34,362	3,922	6,538	-	10,460	(130)	(44,013)	(279)	(354)	(44,776)	(6,594)	(269)	(6,863)
0510	401,858	45,862	76,460	8,068	130,390	(1,523)	(514,714)	(3,257)	(2,184)	(521,678)	(77,118)	(11,910)	(89,028)
0511	67,432,631	7,695,792	12,830,109	332,970	20,858,871	(255,617)	(86,370,216)	(546,567)	-	(87,172,400)	(12,940,559)	152,609	(12,787,950)
0601	500,836	57,158	95,292	34,999	187,449	(1,899)	(641,490)	(4,059)	(26,464)	(673,912)	(96,112)	(31,150)	(127,262)
0603	15,240,995	1,733,388	2,899,837	267,821	4,907,046	(57,774)	(19,521,232)	(123,534)	(82,671)	(19,785,211)	(2,924,800)	428,593	(2,496,207)
0605	421	48	80	-	128	(2)	(540)	(3)	(68,238)	(68,783)	(81)	(45,617)	(45,698)
0606	1,191,421	135,972	226,686	157,214	519,872	(4,516)	(1,526,016)	(9,657)	(59,879)	(1,600,068)	(228,638)	34,704	(193,934)
0608	83,047,838	9,477,887	15,801,145	2,920,289	28,199,321	(314,810)	(106,370,752)	(673,134)	-	(107,358,696)	(15,937,172)	5,532,565	(10,404,607)
0612	7,981,430	910,886	1,518,591	94,323	2,523,800	(30,255)	(10,222,912)	(64,692)	-	(10,317,859)	(1,531,664)	79,697	(1,451,967)
0613	3,507,310	400,274	667,320	3,765	1,071,359	(13,295)	(4,492,293)	(28,428)	(95,673)	(4,629,689)	(673,065)	31,993	(641,072)
0615	-	-	-	-	-	-	-	-	(1,235,199)	(1,235,199)	-	(2,741,037)	(2,741,037)
0618	699,276	79,805	133,048	10,629	223,482	(2,651)	(895,659)	(5,668)	(4,795)	(908,773)	(134,194)	13,042	(121,152)
0619	1,060,152	120,990	201,710	6,139	328,839	(4,019)	(1,357,882)	(8,593)	(27,635)	(1,398,129)	(203,447)	17,731	(185,716)
0620	-	-	-	-	-	-	-	-	(130,064)	(130,064)	-	-	(90,035)
0621	-	-	-	-	-	-	-	-	(567,733)	(567,733)	-	(1,315,643)	(1,315,643)
0622	962,297	109,823	183,092	5,941	298,856	(3,648)	(1,232,546)	(7,800)	(4,677)	(1,248,671)	(184,668)	20,255	(164,413)
0623	824,215	94,064	156,820	141,253	392,137	(3,124)	(1,055,685)	(6,681)	-	(1,065,490)	(158,170)	93,171	(64,999)
0701	337,663	64,246	6,333	38,520	109,115	(1,280)	(432,491)	(2,737)	(3,430)	(439,938)	(64,799)	2,353	(62,446)
0702	8,854,546	1,010,531	1,684,715	84,032	2,779,272	(33,565)	(11,341,232)	(71,769)	(11,257)	(11,517,823)	(1,699,219)	148,276	(1,550,943)
0703	237,736	27,132	45,233	1,767	74,132	(901)	(304,501)	(1,927)	(1,848)	(309,177)	(45,622)	(282)	(45,904)
0704	6,069,742	692,713	1,154,863	-	1,847,576	(23,009)	(7,774,351)	(49,198)	(146,390)	(7,992,948)	(1,164,805)	(183,363)	(1,348,168)
0705	4,466,851	509,782	849,888	3,443	1,363,113	(16,933)	(5,721,308)	(36,205)	(42,861)	(5,817,307)	(857,204)	(16,180)	(873,384)
0706	78,944	9,010	15,020	1,098	25,128	(299)	(101,114)	(640)	(4,009)	(106,062)	(15,150)	1,073	(14,077)
0707	878,322	100,239	167,114	-	267,353	(3,329)	(1,124,989)	(7,119)	(9,234)	(1,144,670)	(168,553)	(30,884)	(199,437)
0708	1,562,621	178,335	297,313	3,676	479,324	(5,923)	(2,001,463)	(12,666)	(11,091)	(2,031,143)	(299,872)	(10,086)	(309,958)
0709	154,745	17,660	29,443	5,005	52,108	(587)	(198,203)	(1,254)	(885)	(200,929)	(29,696)	(31,674)	(31,674)
0802	10,486,717	1,196,803	1,965,261	72,494	3,264,558	(39,752)	(13,431,777)	(84,999)	(46,070)	(13,602,598)	(2,012,438)	52,826	(1,959,612)
0803	127,959,957	14,603,507	24,346,369	291,479	39,241,355	(485,057)	(163,895,842)	(1,037,166)	(197,269)	(165,615,334)	(24,555,948)	809,370	(23,746,578)
0804	259,851	29,656	49,441	4,303	83,400	(985)	(332,827)	(2,106)	(534)	(336,452)	(49,866)	(2,078)	(51,944)
0805	338,357	38,615	64,378	13,099	116,092	(1,283)	(433,380)	(2,743)	(1,812)	(439,218)	(64,932)	9,337	(55,595)
0806	-	-	-	2,396	2,396	-	-	-	(6,728)	(6,728)	-	745	745
0807	67,504	7,704	12,844	2,248	22,796	(256)	(86,462)	(547)	(4,199)	(91,464)	(12,954)	1,304	(11,650)
0808	336,829	38,441	64,087	1,637	104,165	(1,277)	(431,423)	(2,730)	(50,505)	(485,935)	(64,639)	(23,531)	(88,170)
0809	9,483,552	1,082,316	1,804,394	87,112	2,923,822	(35,949)	(12,146,886)	(76,868)	(24,397)	(12,284,100)	(1,819,927)	12,498	(1,807,429)
0901	87,381	9,972	16,626	1,634	28,232	(331)	(111,921)	(708)	(671)	(113,631)	(16,769)	894	(15,875)
0902	-	-	-	-	-	-	-	-	(6,179)	(6,179)	-	(3,746)	(3,746)
0903	26,830	3,062	5,105	665	8,832	(102)	(34,365)	(217)	(2,617)	(37,301)	(5,149)	(2,456)	(7,605)
0904	51,868	5,920	9,869	4,798	20,587	(197)	(66,435)	(420)	(3,134)	(70,186)	(9,954)	1,971	(7,983)
0905	55,178	6,297	10,499	2,334	19,130	(209)	(70,674)	(447)	(146)	(71,476)	(10,589)	930	(9,659)
0906	160,294	18,294	30,498	6,448	55,240	(608)	(205,310)	(1,299)	(4,913)	(212,130)	(30,761)	(3,057)	(33,818)
0907	533,337	60,867	101,476	4,279	166,622	(2,022)	(683,118)	(4,323)	(12,458)	(701,921)	(102,349)	6,850	(95,499)
0908	28,076	3,204	5,342	-	8,546	(106)	(35,961)	(228)	(454)	(36,749)	(5,388)	(157)	(5,545)
0909	63,238	7,217	12,032	562	19,811	(240)	(80,997)	(513)	(3,764)	(85,514)	(12,136)	(2,219)	(14,355)

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, 2021

Employer Number	Net Pension Asset (Liability)	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense			
		Difference Between Expected and Actual Experience	Changes in Assumptions	Total Deferred Outflows of Resources	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Pension Plan Investment Earnings	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	Net Pension Expense (Offset)	
0911	17,638	2,013	3,356	5,369	(67)	(22,591)	(143)	(187)	(22,988)	(3,385)	(90)	(3,475)	
0912	30,622	3,495	5,826	9,350	(116)	(39,222)	(248)	(247)	(39,833)	(5,877)	312	(5,565)	
0913	272,257	31,071	51,801	89,324	(1,032)	(348,717)	(2,207)	(2,007)	(352,163)	(62,247)	7,543	(44,704)	
0914	23,423	2,673	4,457	7,130	(89)	(30,001)	(190)	(130)	(30,410)	(4,495)	(77)	(4,572)	
0915	39,560	4,515	7,527	12,402	(150)	(60,670)	(321)	(2,385)	(63,526)	(7,592)	(2,770)	(10,362)	
0917	244,883	27,947	46,593	75,827	(928)	(313,655)	(1,985)	(861)	(317,429)	(46,994)	1,198	(45,796)	
0918	96,116	10,969	18,288	29,546	(364)	(123,109)	(779)	(620)	(124,872)	(18,445)	(27)	(18,472)	
0919	35,908	4,098	6,832	10,930	(136)	(45,992)	(291)	(383)	(46,802)	(6,891)	39	(6,852)	
0921	137,379	15,679	26,139	42,651	(521)	(175,961)	(1,114)	(1,189)	(178,785)	(26,364)	6,463	(19,901)	
0922	73,571	8,396	13,998	24,346	(279)	(94,233)	(596)	(279)	(95,108)	(14,119)	4,026	(10,093)	
0923	54,511	6,221	10,372	16,622	(207)	(69,820)	(442)	(1,477)	(71,946)	(10,461)	(317)	(10,778)	
0926	6,785,243	774,370	1,290,998	2,084,739	(25,721)	(8,690,790)	(54,997)	(57,709)	(8,829,217)	(1,302,112)	(26,195)	(1,328,307)	
0927	212,487	24,250	40,429	72,716	(805)	(272,161)	(1,722)	(1,002)	(275,690)	(40,777)	7,195	(33,582)	
0930	34,266	3,911	6,520	10,937	(130)	(43,880)	(278)	(28)	(44,325)	(6,576)	247	(6,329)	
0932	10,027,434	1,144,387	1,907,875	3,052,262	(38,011)	(12,843,509)	(81,276)	(311,038)	(13,273,834)	(1,924,300)	(332,844)	(2,257,144)	
0935	16,057	1,833	3,055	4,888	(61)	(20,567)	(130)	(2,286)	(23,044)	(3,081)	(1,462)	(4,543)	
0938	57,821	6,599	11,001	19,962	(219)	(74,059)	(469)	(38)	(74,785)	(11,096)	1,834	(9,262)	
0939	39,498	4,508	7,515	12,023	(150)	(50,591)	(320)	(586)	(51,647)	(7,580)	(506)	(8,086)	
0941	78,400	8,947	14,917	23,864	(297)	(100,417)	(635)	(2,294)	(103,643)	(15,045)	(6,536)	(21,581)	
0944	400,699	45,730	76,239	136,758	(1,519)	(513,230)	(3,248)	(3,600)	(521,597)	(76,896)	(1,210)	(78,106)	
0945	504,032	57,523	95,900	162,605	(1,911)	(645,583)	(4,085)	(4,296)	(655,875)	(96,725)	9,697	(87,028)	
0946	128,697	14,688	24,487	39,175	(488)	(164,839)	(1,043)	(1,279)	(167,649)	(24,697)	(424)	(25,121)	
0947	1,115,075	127,259	212,160	341,482	(4,227)	(1,428,230)	(9,038)	(4,475)	(1,445,970)	(213,987)	(28,614)	(242,601)	
1200	5,099,052	581,933	970,174	1,554,050	(19,329)	(6,531,055)	(41,330)	(79,703)	(6,671,417)	(978,526)	(62,444)	(1,030,970)	
1300	4,119,118	470,097	788,726	1,264,406	(15,614)	(5,275,919)	(33,387)	(62,898)	(5,347,748)	(790,473)	10,516	(779,957)	
1400	7,949,860	907,283	1,512,585	2,432,467	(30,136)	(10,182,475)	(64,437)	(10,993)	(10,288,041)	(1,525,606)	(13,093)	(1,538,699)	
1500	6,359,926	725,831	1,210,075	1,987,136	(24,109)	(8,146,030)	(51,550)	(18,356)	(8,240,045)	(1,220,492)	(61,437)	(1,281,929)	
1600	1,355,287	154,673	257,865	416,611	(5,138)	(1,735,902)	(10,985)	(15,825)	(1,767,850)	(260,084)	(15,525)	(275,609)	
2100	1,440,948	164,449	274,163	447,052	(5,462)	(1,845,619)	(11,679)	(18,385)	(1,883,385)	(276,523)	(36,287)	(312,810)	
2200	1,897,729	216,580	361,072	577,652	(7,194)	(2,430,682)	(15,382)	(48,585)	(2,501,843)	(364,181)	(53,148)	(417,329)	
2300	2,925,423	338,866	556,607	919,702	(11,089)	(3,746,991)	(23,712)	(2,617)	(3,784,409)	(561,399)	15,761	(645,638)	
2400	44,454,202	5,073,364	8,458,104	13,531,468	(168,513)	(56,938,591)	(360,318)	(203,342)	(57,670,764)	(8,530,917)	(164,526)	(8,695,443)	
X00100	976,054	111,393	185,710	306,552	(3,700)	(1,250,166)	(7,911)	(11,755)	(1,273,532)	(187,308)	(3,773)	(191,081)	
X00200	7,639,729	871,889	1,453,577	2,311,158	(28,960)	(9,785,248)	(61,923)	(130,325)	(9,876,131)	(1,466,091)	223,022	(1,241,069)	
X00300	1,193,246	136,066	226,843	362,909	(4,519)	(1,527,073)	(9,664)	(16,143)	(1,617,581)	(228,796)	(113,322)	(342,118)	
X00400	1,133,565	125,369	215,678	348,974	(4,297)	(1,451,912)	(9,188)	(16,143)	(1,481,540)	(217,535)	(10,476)	(228,011)	
X00500	1,201,877	137,165	228,676	405,783	(4,556)	(1,539,408)	(9,742)	(12,773)	(1,554,979)	(230,644)	21,356	(209,288)	
X00600	4,056,126	462,908	771,741	1,258,351	(15,376)	(5,195,236)	(32,876)	(10,894)	(5,254,382)	(778,385)	(23,110)	(801,495)	
X00700	413,025	47,137	78,584	125,752	(1,566)	(529,018)	(3,348)	(9,782)	(543,714)	(79,261)	(13,121)	(92,382)	
X00800	530,561	60,561	100,965	173,744	(2,012)	(679,677)	(4,301)	(3,120)	(689,110)	(101,834)	6,903	(64,931)	
X00900	1,624,770	185,428	309,138	507,183	(6,159)	(2,081,065)	(13,169)	(16,985)	(2,117,378)	(311,799)	9,276	(302,523)	
X01000	2,158,300	246,317	410,650	668,407	(8,181)	(2,764,431)	(17,494)	(17,755)	(2,807,861)	(414,185)	(9,142)	(423,327)	
X01100	312,220	35,632	59,405	96,500	(1,184)	(399,903)	(2,531)	(9,445)	(413,063)	(59,916)	(17,109)	(77,025)	
X01200	1,005,166	114,715	191,249	307,191	(3,810)	(1,287,455)	(8,147)	(10,118)	(1,309,530)	(192,895)	(12,353)	(205,248)	
X01300	1,881,531	214,731	357,991	572,722	(7,132)	(2,409,935)	(15,251)	(32,325)	(2,464,643)	(361,072)	(17,447)	(378,519)	
X01400	1,885,482	215,182	358,742	593,702	(7,147)	(2,414,995)	(15,283)	(32,325)	(2,437,425)	(361,831)	23,421	(338,410)	
X01500	1,570,136	179,193	288,743	477,936	(5,952)	(2,011,088)	(12,727)	(34,791)	(2,064,558)	(301,315)	(25,255)	(326,570)	
X01600	1,167,874	133,284	222,206	395,791	(4,427)	(1,495,857)	(9,466)	(3,518)	(1,513,268)	(224,119)	8,608	(215,511)	

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, 2021

Employer Number	Net Pension Asset (Liability)	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense		
		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	Difference Between Expected and Actual Experience	Net Difference Projected and Actual Investment Earnings on Pension Plan	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Net Amortization of Deferred Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	
X01700	6,161,890	703,230	1,172,396	40,770	1,916,396	(23,358)	(7,892,378)	(49,944)	(7,968,026)	(1,182,488)	65,804	(1,116,684)
X01800	1,742,071	198,815	331,456	1,202	531,473	(6,604)	(2,231,309)	(14,120)	(2,275,137)	(334,310)	(21,234)	(355,544)
X01900	4,424,218	504,917	841,776	-	1,346,693	(16,771)	(5,666,703)	(35,860)	(5,764,844)	(849,023)	(47,849)	(896,872)
X02000	8,272,220	944,072	1,573,919	-	2,517,991	(31,358)	(10,595,367)	(67,049)	(10,809,367)	(1,587,468)	(79,540)	(1,667,008)
X02100	1,328,572	252,781	151,624	-	404,405	(5,036)	(1,701,684)	(10,769)	(1,751,966)	(254,958)	(44,097)	(299,055)
X02200	863,441	98,541	164,283	-	262,824	(3,273)	(1,105,928)	(6,999)	(1,134,940)	(165,697)	(22,730)	(188,427)
X02300	2,889,410	329,756	549,755	-	879,511	(10,953)	(3,700,864)	(23,420)	(3,797,813)	(554,488)	(63,760)	(620,248)
X02400	1,182,501	134,954	224,989	-	359,943	(4,483)	(1,514,591)	(9,585)	(1,568,230)	(226,926)	(244,085)	(471,011)
X02500	3,412,581	389,463	649,297	-	1,038,056	(12,936)	(4,370,961)	(27,660)	(4,427,554)	(654,886)	(18,129)	(673,015)
X02600	3,011,777	343,721	573,037	-	954,920	(11,417)	(3,857,596)	(24,412)	(3,893,425)	(577,971)	81,873	(496,098)
X02700	2,032,931	232,010	386,797	-	782,532	(7,706)	(2,603,854)	(16,478)	(2,644,258)	(390,127)	(41,512)	(348,615)
X02800	2,425,503	277,154	462,060	-	745,050	(9,206)	(3,110,516)	(19,684)	(3,166,890)	(466,038)	4,351	(461,687)
X02900	1,414,539	161,435	269,138	-	448,295	(4,366)	(1,811,794)	(11,465)	(1,846,088)	(271,455)	(9,275)	(280,730)
X03000	1,151,641	131,432	219,118	-	350,550	(4,366)	(1,475,065)	(9,334)	(1,523,744)	(221,004)	(67,479)	(288,483)
X03100	5,760,639	657,437	1,096,051	-	1,781,573	(21,887)	(7,378,440)	(46,692)	(7,449,984)	(1,105,487)	46,406	(1,059,081)
X03200	733,745	83,967	139,987	-	241,121	(2,789)	(942,370)	(5,963)	(952,378)	(141,192)	8,956	(132,236)
X03300	1,322,742	150,959	251,672	-	434,083	(5,014)	(1,694,217)	(10,721)	(1,713,110)	(253,839)	14,187	(239,652)
X03400	1,298,924	148,241	247,141	-	437,162	(4,924)	(1,663,710)	(10,528)	(1,680,853)	(249,268)	11,879	(237,389)
X03500	2,515,629	287,098	478,638	-	801,415	(9,536)	(3,222,111)	(20,390)	(3,256,653)	(482,758)	31,706	(451,052)
X03600	673,561	76,871	128,156	-	205,027	(2,553)	(862,722)	(5,459)	(877,083)	(129,259)	(133,727)	(197,165)
X03700	952,719	108,730	181,270	-	295,172	(3,611)	(1,220,277)	(7,722)	(1,241,957)	(182,830)	(14,335)	(197,165)
X03800	945,300	107,883	179,858	-	287,741	(3,583)	(1,210,775)	(7,662)	(1,239,453)	(181,406)	(12,535)	(193,941)
X03900	1,818,820	207,574	346,059	-	561,948	(6,895)	(2,329,612)	(14,742)	(2,373,518)	(349,038)	(22,375)	(365,612)
X04000	2,486,973	283,827	473,185	-	757,012	(9,427)	(3,185,408)	(20,158)	(3,250,720)	(477,259)	(38,650)	(515,909)
X04100	3,493,300	398,903	665,035	-	1,065,203	(13,250)	(4,476,910)	(28,331)	(4,545,349)	(670,760)	(46,073)	(716,833)
X04200	1,485,108	169,489	282,565	-	452,054	(5,630)	(1,902,181)	(12,037)	(1,935,820)	(284,997)	(5,447)	(290,444)
X04201	-	-	-	-	-	-	-	-	(5,395)	-	(4,809)	-
X04300	798,290	91,105	151,887	-	253,846	(3,026)	(1,022,479)	(6,470)	(1,032,741)	(153,195)	3,138	(150,057)
X04400	837,762	87,610	159,397	-	264,476	(3,176)	(1,073,036)	(6,790)	(1,083,002)	(160,769)	6,703	(154,066)
X04500	896,785	102,346	170,627	-	278,404	(3,399)	(1,148,636)	(7,269)	(1,161,691)	(172,096)	1,190	(170,906)
X04600	923,975	105,449	175,801	-	286,960	(3,503)	(1,183,461)	(7,489)	(1,196,733)	(177,314)	10,628	(166,686)
X04700	956,344	109,143	181,959	-	303,087	(3,625)	(1,224,921)	(7,752)	(1,236,298)	(183,526)	4,532	(178,994)
X04800	1,075,270	122,716	204,587	-	337,210	(4,076)	(1,377,245)	(8,715)	(1,393,156)	(206,348)	17,625	(188,723)
X04900	1,491,850	170,258	283,848	-	464,735	(5,655)	(1,910,817)	(12,092)	(1,943,546)	(286,291)	(10,232)	(296,523)
X04901	69,392	7,919	13,203	-	21,289	(263)	(88,880)	(562)	(90,821)	(13,317)	866	(12,451)
X05000	1,765,980	201,886	336,576	-	547,100	(6,706)	(2,265,775)	(14,338)	(2,302,003)	(339,473)	(13,752)	(353,225)
X05100	601,614	68,660	114,467	-	183,127	(2,281)	(770,570)	(4,876)	(790,687)	(115,452)	(6,796)	(122,248)
X05200	1,865,377	212,887	354,917	-	611,602	(7,071)	(2,389,244)	(15,120)	(2,411,435)	(357,972)	36,995	(320,977)
X05300	277,191	31,635	52,740	-	95,325	(1,051)	(355,036)	(2,247)	(362,956)	(63,194)	3,343	(49,851)
X05400	3,369,793	407,405	679,209	-	1,098,663	(13,532)	(4,572,323)	(28,935)	(4,654,738)	(685,056)	(59,458)	(744,514)
X05500	1,468,901	167,639	279,481	-	447,120	(5,568)	(1,881,423)	(11,906)	(1,933,052)	(281,887)	(39,964)	(321,851)
X10100	40,543	4,627	7,714	-	12,731	(154)	(51,929)	(329)	(77,885)	(7,780)	(20,118)	(27,898)
X10200	693,350	79,129	131,921	-	263,165	(2,628)	(888,068)	(5,620)	(896,316)	(133,056)	39,100	(93,956)
X10300	102,473	11,695	19,497	-	34,800	(388)	(131,251)	(831)	(135,018)	(19,665)	(3,338)	(23,003)
X10400	68,927	7,866	13,114	-	24,900	(261)	(88,284)	(559)	(90,643)	(13,227)	2,393	(10,834)
X10500	159,784	18,235	30,401	-	58,082	(606)	(204,658)	(1,295)	(208,443)	(30,663)	(2,071)	(32,734)
X10600	833,688	95,145	158,622	-	254,108	(3,160)	(1,067,819)	(6,757)	(1,094,783)	(159,988)	(16,952)	(176,940)
X10800	285,224	32,551	54,268	-	95,379	(1,081)	(365,325)	(2,312)	(369,708)	(54,735)	(4,355)	(59,090)

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, 2021

Employer Number	Net Pension Asset (Liability)	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense				
		Difference Between Expected and Actual Experience	Changes in Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions		Net Difference Between Projected and Actual Pension Plan Investment Earnings	Changes in Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions		Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Proportionate Share of Pension Contributions	Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Pension Contributions	Total Employer Pension Expense (Offset)
				Difference Between Expected and Actual Experience	Total Deferred Outflows of Resources			Difference Between Expected and Actual Experience	Investment Earnings					
XI0900	170,715	19,483	32,481	12,942	64,906	(647)	(218,658)	(1,384)	(1,291)	(221,980)	(32,761)	8,018	(24,743)	
XI1000	287,436	32,804	54,689	43,772	131,265	(1,090)	(368,159)	(2,330)	(628)	(372,207)	(65,160)	16,765	(38,395)	
XI1100	72,184	8,238	13,734	7,365	29,337	(274)	(92,456)	(685)	(1,683)	(94,998)	(13,892)	324	(13,528)	
XI1101	13,634	1,556	2,594	-	4,150	(52)	(17,463)	(111)	(424)	(18,050)	(2,616)	(705)	(3,321)	
XI1200	178,019	20,317	33,871	10,229	64,417	(675)	(228,013)	(1,443)	(789)	(230,920)	(34,162)	5,032	(29,130)	
XI1300	275,856	31,482	52,486	22,193	106,161	(1,046)	(353,327)	(2,236)	(966)	(357,575)	(62,938)	9,844	(43,094)	
XI1400	199,177	22,731	37,897	13,756	74,384	(755)	(255,114)	(1,614)	(238)	(257,721)	(38,223)	5,231	(32,992)	
XI1500	161,900	18,477	30,804	10,138	59,419	(614)	(207,368)	(1,312)	-	(209,294)	(31,069)	1,873	(29,196)	
XI1600	129,188	14,744	24,580	977	40,301	(490)	(165,469)	(1,047)	(848)	(167,854)	(24,792)	(1,078)	(25,870)	
XI1700	394,790	45,056	75,115	13,024	133,195	(1,497)	(505,662)	(3,200)	(537)	(510,896)	(75,762)	757	(75,005)	
XI1800	238,965	27,272	45,467	22,457	95,196	(906)	(306,076)	(1,937)	(527)	(309,446)	(45,858)	8,613	(37,245)	
XI1900	287,340	32,793	54,671	4,246	91,710	(1,089)	(368,035)	(2,329)	(1,602)	(373,055)	(65,141)	4,527	(50,614)	
XI2000	686,028	78,293	130,528	14,404	223,225	(2,601)	(878,690)	(5,561)	(10,625)	(897,477)	(131,651)	(29,712)	(161,363)	
XI2100	127,415	14,541	24,243	11,775	50,559	(483)	(163,198)	(1,033)	(196)	(164,910)	(24,451)	2,806	(21,645)	
XI2200	80,595	9,198	15,334	3,063	27,595	(306)	(103,228)	(653)	(3,058)	(107,245)	(15,466)	(3,451)	(18,917)	
XI2300	131,848	15,047	25,086	12,390	52,523	(500)	(168,876)	(1,069)	(5,391)	(175,836)	(25,302)	(2,661)	(27,963)	
XI2400	51,263	5,850	9,754	11	15,615	(194)	(65,659)	(416)	(687)	(66,866)	(9,837)	(2,226)	(12,063)	
XI2500	249,588	28,484	47,488	17,948	93,920	(946)	(319,682)	(2,023)	(2,220)	(324,871)	(47,897)	150	(47,747)	
XI2600	174,867	19,957	33,271	14,104	67,332	(663)	(223,977)	(1,417)	(3,343)	(227,400)	(33,558)	2,062	(31,496)	
XI2700	109,250	12,468	20,787	6,886	40,141	(414)	(139,932)	(886)	(1,76)	(141,408)	(20,966)	(55)	(21,021)	
XI2800	199,818	22,804	38,019	-	60,823	(757)	(255,935)	(1,620)	(9,354)	(267,666)	(38,346)	(3,502)	(41,848)	
XI2900	206,060	23,517	39,206	19,082	81,805	(781)	(263,930)	(1,670)	(237)	(266,618)	(39,544)	8,151	(31,393)	
XI3000	140,329	16,015	26,700	12,150	54,865	(532)	(179,739)	(1,137)	(532)	(183,635)	(26,930)	332	(26,598)	
XI3100	1,672,995	190,932	318,313	56,564	565,809	(6,342)	(2,142,834)	(13,560)	(5,684)	(2,168,420)	(321,054)	31,968	(289,086)	
XI3300	-	-	-	-	-	-	-	-	(5,500)	(5,500)	-	(14,948)	(14,948)	
XI3400	85,274	9,732	16,225	6,034	31,991	(323)	(109,222)	(691)	(696)	(110,932)	(16,364)	(2,948)	(18,912)	
XI3500	340,718	38,885	64,827	-	103,712	(1,292)	(436,404)	(2,762)	(8,801)	(449,259)	(65,385)	(10,182)	(75,567)	
XI3600	126,317	14,416	24,034	6,068	44,518	(479)	(161,792)	(1,024)	(520)	(163,815)	(24,241)	2,259	(21,982)	
XI3800	89,883	10,258	17,102	10,190	37,550	(341)	(115,126)	(729)	-	(116,196)	(17,249)	5,001	(12,248)	
XI3900	153,043	17,694	29,499	8,432	55,625	(588)	(198,585)	(1,257)	(312)	(200,742)	(29,753)	3,242	(26,511)	
XI4000	95,449	10,893	18,161	17,049	46,103	(362)	(122,255)	(774)	-	(123,391)	(18,317)	10,730	(7,987)	
XI4100	374,879	42,783	71,327	9,713	123,823	(1,421)	(480,159)	(3,039)	(4,398)	(489,017)	(71,941)	(3,130)	(75,071)	
XI4200	387,776	44,255	73,780	8,465	126,500	(1,470)	(496,677)	(3,143)	(3,435)	(504,725)	(74,415)	(33)	(74,448)	
XI4500	79,787	9,106	15,181	4,113	28,400	(302)	(102,194)	(647)	(834)	(103,977)	(15,311)	456	(14,855)	
XI4600	157,396	17,963	29,947	-	47,910	(697)	(201,599)	(1,276)	(59,257)	(202,729)	(30,205)	(19,544)	(49,749)	
XI4700	98,733	11,268	18,785	8,250	38,303	(374)	(126,460)	(800)	(20)	(127,654)	(18,947)	5,982	(13,565)	
XI4900	141,198	16,114	26,865	9,528	52,507	(535)	(180,852)	(1,144)	(535)	(182,531)	(27,096)	4,308	(22,188)	
XI5000	112,358	12,823	21,378	4,195	38,396	(426)	(143,913)	(911)	(3,268)	(148,518)	(21,562)	(3,606)	(25,168)	
XI5100	41,228	4,705	7,844	-	12,549	(156)	(62,806)	(334)	(2,046)	(65,342)	(7,912)	(2,550)	(10,462)	
XI5200	51,728	5,903	9,842	1,526	17,271	(196)	(66,259)	(419)	(3,871)	(72,741)	(9,927)	(3,887)	(13,814)	
XI5400	1,197,145	136,625	227,775	53,987	418,387	(4,538)	(1,533,347)	(9,703)	(10,144)	(1,557,732)	(229,736)	(22,017)	(251,753)	
XI5500	174,218	19,883	33,148	18,482	71,513	(660)	(223,144)	(1,412)	(47)	(225,263)	(33,433)	7,866	(25,567)	
X20100	409,399	46,723	77,895	17,315	141,933	(1,552)	(524,374)	(3,318)	(1,705)	(530,949)	(78,565)	10,772	(67,793)	
X20200	746,711	85,219	142,073	671	227,963	(2,831)	(956,415)	(6,052)	(11,286)	(976,584)	(143,296)	(6,070)	(149,366)	
X20300	44,994	5,135	8,561	1,273	14,969	(171)	(57,630)	(365)	(61,378)	(61,378)	(8,635)	(1,470)	(10,105)	
X20400	232,539	26,539	44,244	4,650	75,433	(881)	(297,844)	(5,880)	(2,744)	(300,610)	(44,625)	7,694	(36,931)	
X20500	676,063	77,156	128,632	9,014	214,802	(2,563)	(865,927)	(5,480)	(873,970)	(873,970)	(129,739)	8,719	(121,020)	
X20600	53,892	6,721	11,205	-	17,926	(223)	(75,431)	(477)	(5,633)	(81,764)	(11,302)	(7,596)	(18,898)	

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, 2021

Employer Number	Net Pension Asset (Liability)	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense			
		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	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Pension Plan Investment Earnings on Contributions and 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 Pension Expense	Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Net Pension Expense (Offset)
X20601	25,021	2,856	4,761	2,174	9,791	(95)	(32,048)	(203)	(34,543)	(2,197)	(4,802)	(3,733)	(8,535)
X20602	26,461	3,020	5,035	-	8,055	(100)	(33,892)	(214)	(35,329)	(1,123)	(5,078)	(666)	(5,744)
X20700	89,470	10,211	17,023	4,497	31,731	(389)	(114,597)	(725)	(121,166)	(5,505)	(17,170)	(3,439)	(20,609)
X20701	6,391	729	1,216	-	1,945	(24)	(8,186)	(52)	(12,126)	(3,864)	(1,227)	(3,162)	(4,389)
X20800	441,242	50,357	83,953	3,379	137,689	(1,673)	(565,159)	(3,576)	(675,835)	(5,427)	(84,676)	(9,780)	(94,456)
X20900	569,201	64,960	108,299	35,760	209,019	(2,158)	(729,054)	(4,614)	(735,826)	-	(109,232)	(25,767)	(83,465)
X21000	1,287,853	146,977	245,034	1,283	393,294	(4,882)	(1,649,530)	(10,439)	(1,672,539)	(7,688)	(247,144)	(12,653)	(259,797)
X21100	559,193	63,818	106,395	5,459	175,672	(2,120)	(716,235)	(4,532)	(722,887)	-	(107,311)	(8,237)	(115,548)
X21200	3,542,691	404,312	674,052	76,527	1,154,891	(13,429)	(4,537,610)	(28,715)	(4,579,754)	-	(679,855)	5,839	(674,016)
X21300	-	-	-	-	-	-	-	-	-	-	-	(32)	(32)
X21400	1,269,785	144,915	241,596	16,089	402,600	(4,813)	(1,626,388)	(10,292)	(1,641,499)	(6)	(243,676)	14,042	(229,634)
X21500	659,058	75,215	125,396	28,082	228,693	(2,498)	(844,146)	(5,342)	(851,986)	-	(126,476)	19,079	(107,397)
X21600	2,894,573	330,345	550,738	-	881,083	(10,972)	(3,707,476)	(23,462)	(3,766,062)	(24,182)	(55,479)	(14,207)	(669,686)
X21700	119,382	13,625	22,714	4,166	40,505	(453)	(152,909)	(968)	(155,610)	(1,280)	(22,910)	(949)	(23,859)
X21701	144,772	16,522	27,545	3,387	47,454	(549)	(185,429)	(1,173)	(189,465)	(2,314)	(27,782)	(954)	(28,736)
X21800	4,020,850	458,882	765,029	29,548	1,253,459	(15,242)	(5,150,054)	(32,500)	(5,232,747)	(34,861)	(771,615)	(30,353)	(801,968)
X21901	9,085,725	1,036,914	1,728,701	-	2,765,615	(34,441)	(11,637,333)	(73,643)	(12,151,032)	(405,615)	(1,743,582)	(405,722)	(2,149,304)
X22000	1,614,059	184,206	307,100	-	491,306	(6,118)	(2,067,347)	-	(2,116,622)	(30,074)	(309,744)	(42,392)	(267,352)
X22001	-	-	-	-	-	-	-	-	-	-	-	(62,848)	(62,848)
X22100	30,271	3,455	5,760	3,043	12,258	(115)	(38,773)	(245)	(39,222)	(89)	(5,809)	1,887	(3,922)
X22300	590,131	67,349	112,282	9,906	189,537	(2,237)	(755,862)	(4,783)	(770,363)	(7,481)	(113,248)	1,171	(112,077)
X22500	649,471	74,121	123,572	9,541	207,234	(2,462)	(831,866)	(5,264)	(842,110)	(2,518)	(124,636)	9,478	(115,158)
X22600	259,641	29,632	49,401	8,495	87,528	(984)	(332,558)	(2,104)	(334,925)	(5,279)	(49,826)	(731)	(50,557)
X22700	2,675,943	305,736	509,711	-	815,447	(10,155)	(3,431,289)	(21,714)	(3,493,035)	(29,877)	(514,099)	(25,853)	(539,952)
X22800	445,438	50,836	84,752	40	135,628	(1,689)	(570,534)	(3,610)	(580,876)	(5,043)	(85,481)	1,604	(83,877)
X22900	1,211,288	138,239	230,466	13,445	382,150	(4,592)	(1,551,463)	(9,818)	(1,565,873)	-	(232,450)	19,630	(212,820)
X23000	127,801	14,585	24,316	1,490	40,391	(484)	(163,692)	(1,036)	(169,271)	(4,059)	(24,525)	(1,488)	(26,013)
X23001	1,528,987	174,497	290,914	41,045	506,456	(5,796)	(1,958,383)	(12,393)	(1,976,572)	-	(293,418)	35,506	(257,912)
X23002	550,167	62,788	104,678	-	167,466	(2,086)	(704,675)	(4,459)	(730,187)	(18,967)	(105,579)	(18,247)	(123,826)
X23003	511,169	55,338	97,258	2,103	157,699	(1,338)	(654,725)	(4,143)	(669,249)	(8,443)	(98,095)	(8,956)	(107,051)
X23004	100,690	11,491	19,158	-	30,649	(382)	(128,968)	(816)	(134,979)	(4,813)	(19,323)	(6,805)	(26,128)
X23100	186,948	21,336	35,570	-	56,906	(709)	(239,450)	(1,515)	(253,338)	(11,664)	(35,876)	(6,869)	(42,745)
X23200	33,133	3,781	6,304	-	10,085	(126)	(42,438)	(269)	(43,966)	(11,133)	(6,358)	(7,738)	(14,096)
X23300	2,706,194	308,846	514,896	2,181	825,923	(10,258)	(3,466,193)	(21,935)	(3,538,269)	(39,883)	(519,328)	(9,145)	(528,473)
X23500	315,478	36,004	60,025	-	96,029	(1,196)	(404,075)	(2,557)	(410,831)	(3,003)	(60,541)	(3,805)	(64,346)
X23600	20,289	2,316	3,860	-	6,176	(77)	(25,987)	(164)	(26,964)	(2,736)	(3,894)	(8,411)	(430,427)
X23700	2,041,087	232,940	388,349	14,046	635,335	(7,737)	(2,614,300)	(16,544)	(2,651,278)	(12,697)	(391,692)	(38,735)	(430,427)
X23802	1,158,489	132,213	220,421	8,908	361,542	(4,391)	(1,483,836)	(9,390)	(1,502,185)	(4,568)	(222,318)	(4,036)	(226,354)
X23900	13,582	1,550	2,584	-	4,134	(51)	(17,396)	(110)	(18,020)	(463)	(2,606)	(222)	(2,828)
X23901	156,966	17,914	29,865	8,175	55,954	(595)	(201,048)	(1,272)	(208,947)	(6,032)	(30,122)	9,557	(20,565)
X24001	311,026	35,496	59,178	3,078	97,752	(1,179)	(398,374)	(2,521)	(406,310)	(4,236)	(59,687)	(64,989)	(64,989)
X24100	3,526,844	402,503	671,037	12,909	1,086,449	(13,369)	(4,517,313)	(28,586)	(4,566,579)	(7,311)	(676,814)	15,299	(661,515)
X24200	740,126	84,467	140,821	-	225,288	(2,806)	(947,981)	(5,999)	(991,488)	(34,702)	(142,033)	(29,894)	(171,927)
X24300	297,594	33,963	56,622	13,759	104,344	(1,128)	(381,169)	(2,412)	(395,481)	(10,772)	(67,109)	(3,739)	(62,848)
X24400	560,580	63,977	106,659	3,424	174,060	(2,125)	(718,011)	(4,544)	(731,478)	(10,757)	(107,577)	(9,325)	(116,902)
X24500	735,658	83,957	139,970	3,134	227,061	(2,789)	(942,258)	(5,963)	(947,852)	(21,792)	(141,175)	3,938	(137,237)
X24600	82,298	9,392	15,658	923	25,973	(312)	(105,410)	(667)	(114,352)	(7,963)	(15,793)	80	(15,713)
X24700	2,139,846	244,211	407,139	-	651,350	(8,112)	(2,740,794)	(17,344)	(2,828,010)	(61,760)	(410,644)	(37,136)	(447,780)

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, 2021

Employer Number	Net Pension Asset (Liability)	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense			
		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	Difference Between Expected and Actual Experience	Net Difference Projected and Actual Investment Earnings on Pension Plan	Changes in Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Proportionate Share of Pension Contributions	Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Pension Contributions
X24800	55,854	6,374	10,627	17,491	(212)	(71,540)	(453)	(2,016)	(74,221)	(10,719)	(1,847)	(12,566)	(226,617)
X24900	1,225,660	139,879	233,201	403,138	(4,646)	(1,569,871)	(9,934)	(4,307)	(1,588,758)	(235,208)	8,591	(28,671)	(28,671)
X25000	142,463	16,259	27,106	43,365	(540)	(182,471)	(1,155)	(1,257)	(185,423)	(27,389)	(1,332)	(102,869)	(102,869)
X25100	522,468	59,627	99,408	159,219	(1,981)	(669,197)	(4,235)	(4,953)	(680,366)	(100,264)	(2,605)	(41,379)	(41,379)
X25200	245,058	27,967	46,626	83,197	(929)	(313,880)	(1,986)	(1,715)	(318,510)	(47,028)	(5,649)	(321,385)	(321,385)
X25300	1,911,881	218,195	363,765	614,363	(7,247)	(2,448,808)	(15,497)	(7,775)	(2,471,552)	(18,341)	(7,552)	(25,893)	(25,893)
X25400	95,572	10,907	18,184	36,440	(362)	(122,412)	(775)	(9,964)	(131,436)	(100,975)	852	(100,123)	(100,123)
X25500	526,175	60,050	100,113	177,401	(1,995)	(673,942)	(4,265)	(4,155)	(680,166)	(100,117)	4,374	(95,743)	(95,743)
X25600	521,705	59,540	99,262	164,266	(1,978)	(668,219)	(4,229)	(4,106)	(678,581)	(100,117)	4,374	(95,743)	(95,743)
X25700	217,149	24,782	41,316	66,578	(823)	(1,093,704)	(6,921)	(1,282)	(1,105,112)	(163,866)	2,429	(39,243)	(39,243)
X25800	853,898	97,452	162,467	278,439	(3,257)	(1,093,704)	(6,921)	(1,282)	(1,105,112)	(163,866)	2,429	(39,243)	(39,243)
X25900	158,107	18,044	30,082	48,629	(599)	(202,510)	(1,282)	(4,194)	(208,585)	(30,341)	1,081	(29,260)	(29,260)
X26000	920,612	105,065	175,161	303,851	(3,490)	(1,179,155)	(7,462)	(4,600)	(1,190,107)	(176,669)	22,739	(153,930)	(153,930)
X26100	127,669	14,570	24,291	40,894	(484)	(163,524)	(1,035)	(460)	(165,503)	(24,500)	(682)	(25,182)	(25,182)
X26200	1,848,284	210,937	351,665	591,856	(7,006)	(2,367,350)	(14,981)	(2,980)	(2,413,847)	(354,692)	(24,706)	(379,398)	(379,398)
X26300	273,688	31,235	52,073	83,308	(1,037)	(350,549)	(2,218)	(4,141)	(356,784)	(52,522)	(2,933)	(55,455)	(55,455)
X26600	510,836	58,299	97,194	157,106	(1,936)	(654,297)	(4,141)	(2,039)	(660,374)	(98,031)	1,665	(96,366)	(96,366)
X26700	65,915	7,523	12,541	22,301	(250)	(84,427)	(534)	(4,980)	(90,191)	(12,649)	(6,216)	(18,865)	(18,865)
X26800	77,021	8,790	14,655	29,100	(292)	(163,524)	(624)	(5,694)	(105,262)	(14,781)	(9,334)	(24,115)	(24,115)
X26900	955,238	109,017	181,749	290,766	(3,621)	(1,223,505)	(7,743)	(2,487)	(1,237,356)	(183,314)	(15,605)	(198,919)	(198,919)
X27000	708,328	80,838	134,770	215,608	(2,685)	(907,252)	(5,741)	(2,039)	(927,019)	(135,981)	(10,288)	(148,219)	(148,219)
X27001	509,080	58,099	96,860	157,682	(1,930)	(652,049)	(4,126)	(2,039)	(660,144)	(97,694)	(445)	(98,139)	(98,139)
X27100	260,141	29,689	49,496	87,192	(986)	(333,199)	(2,109)	(2,453)	(338,747)	(49,922)	(6,917)	(55,839)	(55,839)
X27200	175,245	20,000	33,343	53,643	(664)	(224,460)	(1,420)	(2,400)	(226,784)	(33,630)	3,349	(30,281)	(30,281)
X27300	309,999	35,379	58,982	100,137	(1,175)	(397,058)	(2,513)	(7,226)	(407,972)	(59,490)	(1,768)	(61,258)	(61,258)
X27400	270,264	30,844	51,422	85,494	(1,024)	(346,164)	(2,191)	(1,850)	(349,379)	(61,865)	(952)	(62,817)	(62,817)
X27500	225,255	26,050	43,429	70,369	(865)	(292,357)	(1,850)	(1,403)	(296,475)	(43,803)	4,167	(39,636)	(39,636)
X27600	520,660	59,421	99,064	158,485	(1,974)	(666,881)	(4,220)	(10,188)	(683,263)	(99,916)	(4,913)	(104,829)	(104,829)
X27700	448,880	51,229	85,406	176,116	(1,702)	(574,942)	(3,638)	(6,388)	(580,282)	(86,142)	35,706	(50,436)	(50,436)
X27800	152,945	17,455	29,100	46,647	(580)	(195,898)	(1,240)	(827)	(198,545)	(29,351)	(175)	(29,326)	(29,326)
X28000	89,945	10,265	17,113	29,896	(341)	(116,204)	(729)	(1,330)	(117,604)	(17,261)	(1,093)	(18,354)	(18,354)
X28100	583,599	66,604	111,039	182,597	(2,212)	(747,495)	(4,730)	(10,724)	(765,161)	(111,995)	2,652	(109,343)	(109,343)
X28200	485,402	55,397	92,355	154,075	(1,840)	(621,721)	(3,934)	(1,845)	(629,340)	(83,150)	8,346	(84,804)	(84,804)
X28300	185,326	21,493	35,832	61,859	(714)	(241,215)	(1,526)	(4,513)	(243,455)	(36,140)	5,805	(30,335)	(30,335)
X28400	14,820	1,691	2,820	4,631	(56)	(18,981)	(120)	(637)	(19,670)	(2,844)	(1,775)	(4,619)	(4,619)
X28500	106,107	12,110	20,189	38,337	(402)	(135,906)	(860)	(449)	(137,168)	(20,362)	(3,577)	(23,939)	(23,939)
X28600	55,363	6,318	10,534	17,408	(210)	(70,911)	(449)	(6,450)	(71,570)	(10,624)	1,378	(9,246)	(9,246)
X28700	267,279	30,503	50,854	82,713	(1,013)	(342,341)	(2,166)	(6,450)	(352,010)	(51,292)	8,228	(48,464)	(48,464)
X28800	1,715,680	195,803	326,435	545,356	(6,504)	(2,197,507)	(13,906)	(10,530)	(2,228,447)	(329,245)	10,087	(319,158)	(319,158)
X28900	62,702	7,156	11,930	19,086	(111)	(80,311)	(508)	(637)	(81,694)	(12,033)	2,109	(9,924)	(9,924)
X29000	263,240	30,042	50,086	80,817	(998)	(337,168)	(2,134)	(9,364)	(349,664)	(50,517)	(8,340)	(54,357)	(54,357)
X29100	111,217	12,693	21,161	34,070	(422)	(142,451)	(901)	(7,223)	(151,597)	(21,343)	(1,406)	(22,749)	(22,749)
X29200	628,418	71,719	119,566	213,023	(2,382)	(804,901)	(5,094)	(5,057)	(817,434)	(130,596)	2,410	(118,186)	(118,186)
X29300	205,051	23,402	39,014	62,416	(777)	(262,637)	(1,662)	(2,978)	(268,054)	(39,350)	(3,494)	(42,844)	(42,844)
X29400	101,323	11,564	19,278	33,534	(384)	(129,778)	(821)	(1,153)	(132,136)	(19,444)	(1,132)	(20,576)	(20,576)
X29500	94,729	10,811	18,024	30,318	(359)	(121,333)	(768)	(6,204)	(128,664)	(18,179)	(6,576)	(23,755)	(23,755)
X29600	106,081	12,107	20,184	33,805	(402)	(135,872)	(860)	(835)	(137,969)	(20,357)	(51)	(20,408)	(20,408)
X29700	89,128	10,172	16,958	35,411	(338)	(114,159)	(722)	(639)	(115,858)	(17,104)	3,860	(13,244)	(13,244)

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, 2021

Employer Number	Net Pension Asset (Liability)	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense			
		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	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan	Changes in Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Proportionate Share of Pension Contributions	Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions
X29800	59,752	6,819	11,369	2,746	20,934	(227)	(76,533)	(484)	(1,678)	(78,922)	(11,467)	(10,457)	(10,457)
X29900	511,529	58,379	97,326	9,895	165,600	(1,939)	(655,186)	(4,146)	(1,027)	(662,298)	(98,164)	(80,127)	(80,127)
X29901	261,704	29,867	49,793	7,335	86,995	(692)	(335,200)	(2,121)	(16,122)	(354,435)	(60,222)	(47,312)	(47,312)
X30000	277,322	31,650	52,765	15,801	100,216	(1,051)	(355,205)	(2,248)	(4,269)	(362,773)	(63,219)	(70,162)	(70,162)
X30100	243,469	27,886	46,324	4,799	78,909	(923)	(311,844)	(1,973)	(674)	(315,414)	(46,723)	(47,469)	(47,469)
X30101	100,155	11,430	19,056	11,201	41,687	(830)	(128,282)	(812)	-	(129,474)	(19,220)	(13,771)	(13,771)
X30200	648,408	74,000	123,370	-	197,370	(2,458)	(830,506)	(5,256)	(16,222)	(834,442)	(124,432)	(139,887)	(139,887)
X30300	152,076	17,356	28,935	38,917	85,208	(576)	(194,785)	(1,233)	-	(196,394)	(29,184)	(13,103)	(13,103)
X30400	135,501	15,464	25,781	34,675	75,920	(514)	(173,554)	(1,098)	-	(175,166)	(26,003)	(11,675)	(11,675)
X40000	28,840	3,291	5,487	7,380	16,158	(109)	(36,940)	(234)	-	(37,283)	(5,535)	(2,485)	(2,485)
X47000	3,117	356	593	797	1,746	(12)	(3,992)	(25)	-	(4,029)	(598)	330	(268)
X50100	69,243	7,902	13,175	21,077	21,077	(262)	(88,680)	(561)	(1,356)	(90,868)	(13,288)	(365)	(13,653)
X50200	157,660	17,993	29,997	1,575	49,565	(598)	(201,936)	(1,278)	(3,314)	(207,126)	(60,255)	(1,595)	(1,595)
X50500	275,795	31,475	52,474	5,018	88,967	(1,045)	(353,248)	(2,235)	-	(356,528)	(52,926)	5,945	(46,981)
X50600	255,681	29,180	48,647	482	78,309	(969)	(327,486)	(2,072)	(6,290)	(336,817)	(49,066)	(7,407)	(7,407)
X50800	2,497,561	283,036	475,200	11,296	771,532	(9,468)	(3,198,969)	(20,244)	(14,430)	(3,243,111)	(479,291)	(4,748)	(484,039)
X50900	569,175	64,957	108,294	-	173,251	(2,198)	(729,020)	(4,613)	(35,299)	(771,086)	(109,227)	(41,963)	(41,963)
X51100	999,118	114,025	190,098	25,677	329,800	(3,787)	(1,129,707)	(8,098)	(4,605)	(1,296,197)	(191,734)	18,213	(173,521)
X51200	90,638	10,344	17,245	1,069	28,658	(667)	(116,093)	(735)	(667)	(117,839)	(17,394)	661	(16,733)
X51300	184,762	21,086	35,154	330	56,570	(700)	(236,650)	(1,498)	(4,868)	(243,716)	(35,456)	(2,758)	(38,214)
X51400	4,380,769	499,958	833,510	115,838	1,449,306	(16,606)	(5,611,051)	(35,508)	(46,182)	(5,709,347)	(840,685)	(31,190)	(871,875)
X51600	146,861	16,761	27,943	5,547	50,251	(557)	(188,105)	(1,190)	(1,508)	(191,360)	(28,183)	908	(27,275)
X51800	1,495,037	170,622	284,454	7,542	462,618	(5,667)	(1,914,899)	(12,118)	(24,811)	(1,957,495)	(286,903)	(23,025)	(309,928)
X52100	339,553	61,577	102,658	-	164,235	(2,045)	(691,080)	(4,373)	(15,496)	(712,994)	(103,542)	(114,623)	(114,623)
X52200	87,592	9,996	16,666	-	26,662	(332)	(112,191)	(710)	(1,302)	(114,535)	(16,809)	1,257	(15,552)
X52300	2,092,692	238,830	398,167	34,952	671,949	(7,933)	(2,680,398)	(16,962)	(7,185)	(2,712,478)	(401,595)	12,343	(389,252)
X52301	188,133	21,471	35,795	-	57,266	(713)	(240,968)	(1,525)	(29,940)	(273,146)	(36,103)	(41,883)	(41,883)
X52700	27,629	3,153	5,257	908	9,318	(105)	(35,388)	(224)	(1,705)	(37,422)	(5,302)	(1,145)	(6,447)
X52800	1,925,542	219,754	366,364	-	586,118	(7,299)	(2,466,306)	(15,607)	(32,620)	(2,521,832)	(369,518)	(23,900)	(393,418)
X53200	93,632	10,686	17,815	4,826	33,327	(355)	(119,927)	(759)	(576)	(121,617)	(17,968)	(1,842)	(19,810)
X53300	75,257	8,989	14,319	-	22,908	(285)	(96,392)	(610)	(675)	(97,962)	(14,442)	(1,017)	(15,459)
X53400	130,136	14,852	24,760	899	40,511	(493)	(166,684)	(1,055)	(2,404)	(170,636)	(24,974)	(1,906)	(26,880)
X53600	68,435	7,810	13,021	131	20,962	(259)	(87,654)	(603)	(5,152)	(93,620)	(13,133)	(2,998)	(16,131)
X53700	74,449	8,497	14,165	-	22,662	(282)	(95,357)	(693)	(1,007)	(97,249)	(14,287)	114	(14,173)
X53800	714,587	81,553	135,961	6,774	224,288	(2,709)	(915,270)	(5,792)	(3,959)	(927,730)	(137,132)	(10,165)	(147,297)
X53900	279,105	31,853	53,104	16,792	101,749	(1,058)	(357,488)	(2,262)	-	(360,808)	(53,561)	4,155	(49,406)
X54100	296,628	33,853	56,438	-	90,291	(1,124)	(379,932)	(2,404)	(16,474)	(399,934)	(56,924)	(2,505)	(59,429)
X54200	1,546,458	176,490	294,238	5,392	476,120	(5,862)	(1,980,761)	(12,535)	(10,390)	(2,009,548)	(296,771)	(9,981)	(306,752)
X54400	67,961	7,756	12,931	3,392	24,079	(238)	(87,047)	(551)	(3,216)	(91,072)	(13,042)	(3,281)	(16,323)
X54500	404,772	46,195	77,014	993	124,202	(1,534)	(518,447)	(3,281)	(5,186)	(528,448)	(77,677)	1,554	(76,123)
X54900	296,725	33,864	56,457	90,321	35,800	(1,125)	(380,056)	(2,405)	(11,365)	(394,951)	(56,943)	(4,131)	(61,074)
X55000	172,067	19,637	32,738	1,298	53,673	(652)	(220,389)	(1,395)	(5,245)	(227,681)	(33,020)	1,950	(31,070)
X55100	855,944	97,685	162,857	6,313	266,855	(3,245)	(1,096,324)	(6,938)	(12,294)	(1,118,801)	(164,259)	(10,341)	(174,600)
X55300	331,570	37,841	63,086	-	100,927	(1,257)	(424,687)	(2,687)	(15,457)	(444,088)	(63,629)	(18,425)	(82,054)
X55400	2,094,132	238,994	398,441	65,767	703,202	(7,938)	(2,682,242)	(16,974)	(42,657)	(2,749,811)	(401,871)	86,299	(315,572)
X55401	190,969	21,794	36,335	1,694	59,823	(724)	(244,600)	(1,548)	(502)	(247,374)	(36,648)	1,027	(35,621)
X55500	354,879	40,501	67,521	1,694	108,022	(1,345)	(454,543)	(2,876)	(6,307)	(465,071)	(68,103)	(1,858)	(69,961)
X55600	373,642	42,870	71,472	-	114,342	(1,424)	(481,137)	(3,045)	(6,768)	(492,374)	(72,087)	(8,412)	(80,499)

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, 2021

Employer Number	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense		
	Net Pension Asset (Liability)	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	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Pension Plan Investment Earnings	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 Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Pension Expense (Offset)
X55800	513,066	58,554	97,619	3,438	159,611	(1,945)	(657,154)	(4,159)	(676,665)	(88,459)	(104,143)
X55900	104,659	11,944	19,913	978	32,835	(397)	(134,051)	(848)	(135,296)	(20,084)	(1,786)
X56100	34,582	3,947	6,580	1,134	11,661	(131)	(44,294)	(280)	(44,925)	(6,636)	(2,786)
X56300	316,663	36,139	60,250	1,004	97,393	(1,200)	(405,593)	(2,567)	(417,261)	(60,769)	(725)
X56500	85,739	9,785	16,313	648	26,746	(325)	(109,818)	(695)	(111,722)	(16,454)	(460)
X56700	410,435	46,841	78,092	-	124,933	(1,556)	(525,700)	(3,327)	(541,876)	(78,764)	(8,278)
X56800	238,658	27,237	45,408	333	72,978	(905)	(305,682)	(1,934)	(311,346)	(45,739)	(2,679)
X56900	252,819	28,853	48,103	7,873	84,829	(998)	(323,820)	(2,049)	(326,844)	(48,517)	(4,952)
X57100	473,208	54,005	90,035	4,206	148,246	(1,794)	(606,102)	(3,836)	(614,439)	(90,810)	4,065
X57200	171,382	19,559	32,608	927	53,094	(650)	(219,512)	(1,389)	(224,302)	(32,889)	51
X57300	270,747	30,899	51,514	6,367	88,780	(1,026)	(346,782)	(2,195)	(351,443)	(51,957)	894
X57400	224,032	25,568	42,626	892	69,086	(849)	(286,948)	(1,816)	(292,549)	(42,992)	(7,110)
X57600	267,525	30,531	50,901	598	82,030	(1,014)	(342,656)	(2,168)	(348,356)	(51,339)	(7,567)
X57700	163,252	18,631	31,061	1,941	51,693	(619)	(209,099)	(1,323)	(211,730)	(31,329)	2,642
X57900	482,637	55,081	91,829	3,114	150,024	(1,830)	(618,179)	(3,912)	(634,173)	(92,620)	(14,106)
X58000	377,583	43,092	71,841	908	115,841	(1,431)	(483,622)	(3,060)	(499,681)	(72,459)	(93,766)
X58300	34,968	3,991	6,653	2,595	13,239	(133)	(44,789)	(283)	(45,286)	(6,711)	1,656
X58400	55,161	6,295	10,495	2,510	19,300	(209)	(70,652)	(447)	(72,173)	(10,586)	(475)
X58600	216,297	24,685	41,154	4,704	70,543	(820)	(277,041)	(1,753)	(279,614)	(41,508)	2,074
X58700	213,953	24,418	40,708	-	65,136	(811)	(274,039)	(1,734)	(288,533)	(41,058)	(7,084)
X58800	64,388	7,348	12,251	1,286	20,885	(244)	(82,470)	(522)	(83,471)	(12,356)	43
X58900	172,958	19,693	32,832	3,026	55,551	(694)	(221,019)	(1,399)	(223,322)	(33,115)	1,514
X59000	228,623	26,092	43,499	8,700	78,291	(867)	(292,829)	(1,853)	(295,549)	(43,874)	5,482
X59100	121,963	13,919	23,205	67	37,191	(462)	(156,215)	(989)	(158,342)	(23,405)	(2,657)
X59200	368,145	42,015	70,045	4,070	116,130	(1,396)	(471,534)	(2,984)	(488,903)	(70,648)	(1,504)
X59300	240,080	27,399	45,679	1,231	74,309	(910)	(307,504)	(1,946)	(310,394)	(46,072)	1,282
X59500	315,548	36,012	60,038	194	96,244	(1,196)	(404,165)	(2,558)	(411,324)	(60,555)	(810)
X59600	1,359,221	155,122	258,613	9,235	422,970	(5,152)	(1,740,940)	(11,017)	(1,770,791)	(260,839)	2,163
X59700	314,090	35,846	59,761	-	95,607	(1,191)	(402,299)	(2,546)	(413,500)	(60,275)	(2,631)
X59800	139,583	15,930	26,558	-	42,488	(529)	(178,789)	(1,131)	(181,715)	(26,786)	(1,906)
X59900	103,668	12,059	20,105	2,806	34,970	(401)	(135,344)	(856)	(149,042)	(20,278)	(1,110)
X60000	157,651	17,992	29,996	321	48,309	(598)	(201,925)	(1,072)	(204,873)	(30,254)	(3,668)
X60200	155,737	17,774	29,631	1,129	48,534	(590)	(199,474)	(1,262)	(201,964)	(29,886)	287
X60300	-	-	-	-	-	-	-	-	(2,979)	-	(2,847)
X60400	271,651	31,002	51,686	3,729	86,417	(1,030)	(347,941)	(2,202)	(352,537)	(62,131)	9,140
X60600	75,783	8,649	14,419	1,675	27,743	(287)	(97,066)	(614)	(99,295)	(14,543)	(1,083)
X60700	40,727	4,648	7,749	915	13,312	(154)	(62,165)	(330)	(64,470)	(10,207)	(2,391)
X60800	-	-	-	-	-	-	-	-	-	-	(273)
X61200	40,526	4,625	7,711	-	12,336	(154)	(51,907)	(328)	(60,912)	(7,777)	(5,337)
X61300	224,787	25,654	42,769	-	68,423	(892)	(287,919)	(1,822)	(292,130)	(43,137)	(987)
X61400	53,651	6,123	10,208	180	16,511	(203)	(68,718)	(435)	(70,019)	(10,296)	283
X61600	363,597	41,496	69,180	21,081	131,757	(1,378)	(465,709)	(2,947)	(472,441)	(69,776)	4,753
X61800	731,049	83,431	139,093	1,240	223,764	(2,771)	(936,354)	(5,925)	(955,894)	(140,291)	(7,487)
X61900	187,992	21,455	35,768	-	57,223	(713)	(240,788)	(1,524)	(250,393)	(36,076)	(8,750)
X62000	-	-	-	-	-	-	-	-	(660)	-	(6,827)
X62100	57,241	6,533	10,891	-	17,424	(217)	(73,317)	(464)	(444,142)	(10,985)	(198,590)
X62200	187,984	21,454	35,767	-	57,221	(713)	(240,776)	(1,524)	(248,456)	(36,075)	(677)
X62300	418,205	47,728	79,570	50,413	177,711	(1,585)	(585,652)	(3,390)	(590,774)	(80,255)	12,804

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, 2021

Employer Number	Deferred Outflows of Resources										Deferred Inflows of Resources										Pension Expense	
	Net Pension Asset (Liability)	Difference Between Expected and Actual Experience	Changes in Assumptions	Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Pension Plan Investment Earnings	Changes in Assumptions	Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Pension Expense	Total Employer Pension Expense (Offset)									
X62500	118,504	13,524	22,547	-	36,071	(449)	(151,784)	(961)	(848)	(154,042)	(22,741)	(22,899)										
X62700	1,246,660	142,276	237,197	16,544	396,017	(4,796)	(1,596,769)	(10,105)	(6,300)	(1,617,900)	(239,238)	(237,621)										
X62800	1,812,227	206,822	344,804	10,927	562,553	(6,870)	(2,321,167)	(14,689)	(16,789)	(2,359,515)	(347,773)	(304,262)										
X62900	414,649	47,322	78,893	3,839	130,054	(1,572)	(631,098)	(3,361)	(9,258)	(645,289)	(79,573)	(77,058)										
X63000	278,279	31,759	52,947	1,033	85,739	(1,055)	(356,431)	(2,256)	(12,739)	(372,481)	(53,403)	(56,960)										
X63100	466,465	53,236	88,752	8,416	150,404	(1,768)	(597,466)	(3,781)	(1,524)	(604,539)	(89,516)	(86,736)										
X63200	14,442	1,648	2,748	-	4,396	(55)	(18,498)	(117)	(341)	(19,011)	(2,771)	(2,988)										
X63300	1,085,498	123,883	206,533	52,215	382,631	(4,115)	(1,390,346)	(8,798)	-	(1,403,289)	(208,311)	(200,892)										
X63400	154,420	17,623	29,381	504	47,508	(585)	(197,787)	(1,252)	(682)	(200,306)	(29,634)	(29,229)										
X63500	143,104	16,332	27,228	4,996	48,556	(542)	(183,292)	(1,160)	(151)	(183,320)	(27,462)	(27,462)										
X63800	422,349	48,201	80,358	16,088	144,647	(1,601)	(540,960)	(3,423)	(3,849)	(549,833)	(81,050)	(69,748)										
X63900	198,317	22,633	37,733	1,743	62,109	(752)	(254,012)	(1,607)	(474)	(256,845)	(68,058)	(67,887)										
X64200	76,003	8,674	14,461	333	23,468	(288)	(97,347)	(616)	(1,219)	(99,470)	(14,585)	(17,245)										
X64300	343,589	39,212	65,373	5,575	110,160	(1,302)	(440,082)	(2,785)	(2,268)	(446,437)	(65,936)	(61,837)										
X64500	178,379	20,358	33,939	1,166	55,463	(676)	(228,474)	(1,446)	(2,741)	(233,337)	(34,232)	(40,186)										
X64600	64,844	7,400	12,338	-	19,738	(246)	(83,055)	(526)	(10,678)	(94,505)	(12,444)	(19,241)										
X64700	64,897	7,406	12,348	-	19,754	(246)	(83,123)	(526)	(10,661)	(94,506)	(12,454)	(13,085)										
X64800	193,242	22,054	36,767	236	59,057	(733)	(247,512)	(1,566)	(2,418)	(252,229)	(37,084)	(39,997)										
X64900	357,759	40,829	68,069	18,380	127,278	(1,356)	(458,231)	(2,900)	(5,022)	(467,509)	(68,655)	(64,357)										
X65000	-	-	-	-	-	-	-	-	(224)	-	-	(886)										
X65200	223,059	25,685	42,821	14,376	82,882	(853)	(288,264)	(1,824)	(1,526)	(292,467)	(43,190)	(36,980)										
X65300	201,855	23,037	38,406	7,326	68,769	(765)	(258,543)	(1,636)	-	(260,944)	(38,737)	(36,932)										
X65400	57,119	10,868	6,519	402	17,789	(217)	(73,160)	(463)	(240)	(74,080)	(10,961)	(9,047)										
X65700	187,711	21,423	35,715	5,347	62,485	(712)	(240,428)	(1,521)	-	(242,661)	(36,022)	(29,103)										
X65800	225,893	25,780	42,980	1,692	70,452	(856)	(289,332)	(1,831)	(524)	(292,543)	(43,350)	(42,227)										
X65900	124,895	14,254	23,763	1,198	39,215	(473)	(159,970)	(1,012)	(1,698)	(163,153)	(23,968)	(24,212)										
X66000	-	-	-	-	-	-	-	-	(4,011)	-	-	(2,003)										
X66500	341,579	38,983	64,991	17,392	121,366	(1,295)	(437,506)	(2,769)	-	(441,570)	(65,550)	(60,725)										
X66600	410,742	46,876	78,150	-	125,026	(1,557)	(526,094)	(3,329)	(18,295)	(549,275)	(78,823)	(92,489)										
X66700	173,849	19,841	33,077	4,119	57,037	(659)	(222,672)	(1,409)	-	(224,740)	(33,362)	(29,787)										
X66900	66,407	7,579	12,635	3,124	23,338	(252)	(85,057)	(538)	(1,238)	(87,085)	(12,744)	(13,046)										
X67000	270,387	30,858	51,445	5,322	87,625	(1,025)	(346,321)	(2,192)	(7,723)	(357,261)	(51,888)	(39,002)										
X67100	224,954	25,673	42,801	4,383	72,857	(853)	(288,129)	(1,823)	(12,246)	(303,051)	(43,169)	(40,060)										
X67200	85,909	9,809	16,353	1,133	27,295	(326)	(110,088)	(697)	(23)	(111,134)	(16,494)	(14,645)										
X67300	412,893	47,122	78,559	-	125,681	(1,565)	(528,849)	(3,347)	(11,516)	(545,277)	(79,236)	(82,251)										
X67400	87,829	10,024	16,711	2,435	29,170	(333)	(112,494)	(712)	(1,451)	(114,990)	(16,855)	(13,782)										
X67500	50,938	5,813	9,692	-	15,505	(193)	(65,243)	(413)	(578)	(66,427)	(9,775)	(9,945)										
X67600	2,666,801	304,350	507,400	43,826	855,576	(10,109)	(3,415,737)	(21,615)	-	(3,447,461)	(511,768)	(465,023)										
X67700	26,724	3,050	5,085	1,693	9,828	(101)	(34,230)	(217)	(1,225)	(35,773)	(5,129)	(6,836)										
X67800	190,363	21,725	36,220	1,155	59,100	(722)	(243,824)	(1,543)	(417)	(246,506)	(36,531)	(35,852)										
X67900	60,885	6,949	11,584	-	18,533	(231)	(77,984)	(493)	(3,168)	(81,876)	(11,684)	(13,289)										
X68300	110,286	12,586	20,984	3,773	37,343	(418)	(141,259)	(894)	(1,784)	(144,355)	(21,164)	(17,593)										
X68400	79,286	9,049	15,085	-	24,134	(301)	(101,553)	(643)	(3,359)	(105,856)	(15,215)	(17,575)										
X68500	21,246	2,425	4,042	26	6,483	(81)	(27,213)	(172)	(547)	(28,013)	(4,077)	(4,570)										
X68600	260,168	29,692	49,501	2,579	81,772	(986)	(333,232)	(2,109)	(2,672)	(338,999)	(49,927)	(45,708)										
X68700	438,810	50,079	83,490	7,788	141,357	(1,663)	(562,044)	(3,557)	(1,444)	(568,708)	(84,209)	(79,346)										
X68800	957,661	109,294	182,210	54,761	346,265	(3,650)	(1,226,608)	(7,762)	(2,086)	(1,240,086)	(183,779)	(167,999)										
X68900	111,559	12,732	21,226	4,382	38,340	(423)	(142,889)	(904)	(674)	(144,890)	(21,409)	(19,605)										

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, 2021

Employer Number	Net Pension Asset (Liability)	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense			
		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	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan	Changes in Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Proportionate Share of Pension Expense	Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions
X69000	122,937	14,030	23,391	1,971	39,392	(466)	(157,463)	(996)	(1,048)	(159,973)	(23,592)	(698)	(24,290)
X69100	63,580	7,256	12,097	505	19,858	(241)	(81,436)	(515)	(2,814)	(85,006)	(12,201)	2,286	(9,915)
X69200	1,536,599	175,365	292,362	35,254	502,981	(5,825)	(1,968,133)	(12,455)	(2,212)	(1,988,625)	(294,879)	31,056	(263,823)
X69300	342,667	39,107	65,198	18,127	122,432	(1,299)	(438,901)	(2,777)	(628)	(443,505)	(65,759)	9,321	(66,438)
X69500	972,920	111,035	185,113	13,221	309,369	(3,688)	(1,246,152)	(7,886)	(12,606)	(1,270,332)	(186,707)	(1,981)	(188,688)
X69800	250,440	28,582	47,650	14,682	90,914	(949)	(320,773)	(2,030)	(868)	(324,620)	(48,060)	8,715	(39,345)
X69901	265,470	30,297	50,510	-	80,807	(1,006)	(340,024)	(2,152)	(4,411)	(347,593)	(50,945)	(600)	(51,545)
X70100	96,555	11,019	18,371	719	30,109	(366)	(123,672)	(783)	(862)	(125,683)	(18,529)	1,390	(17,139)
X70200	148,538	16,952	28,262	505	45,719	(563)	(190,253)	(1,204)	(1,223)	(193,243)	(28,505)	(162)	(28,667)
X70300	82,473	9,412	15,692	1,440	26,544	(313)	(105,635)	(668)	(1,129)	(107,745)	(15,827)	(536)	(16,363)
X70500	72,219	8,242	13,741	2,796	24,779	(274)	(92,501)	(585)	(588)	(93,948)	(13,859)	2,182	(11,677)
X70600	108,320	12,362	20,610	3,298	36,270	(411)	(138,740)	(878)	(2,766)	(142,795)	(20,787)	(3,962)	(24,749)
X70700	141,541	16,153	26,930	-	43,083	(537)	(181,291)	(1,147)	(1,339)	(184,314)	(27,162)	(1,425)	(28,587)
X70800	57,329	6,543	10,908	154	17,605	(217)	(73,429)	(465)	(3,516)	(77,627)	(11,002)	(2,076)	(13,078)
X70900	658,917	75,199	125,369	13,689	214,257	(2,498)	(843,966)	(5,341)	-	(851,805)	(126,449)	26,922	(99,527)
X71100	10,052	1,147	1,913	2	3,062	(38)	(12,875)	(81)	(91)	(13,085)	(1,929)	65	(1,864)
X71200	188,107	21,468	35,790	3,115	60,373	(713)	(240,934)	(1,525)	(562)	(243,734)	(36,098)	2,292	(33,806)
X71300	61,491	7,018	11,700	86	18,804	(233)	(78,759)	(498)	(1,351)	(80,841)	(11,800)	(164)	(11,964)
X71400	216,332	24,689	41,161	27,700	93,550	(820)	(277,086)	(1,753)	-	(279,659)	(41,515)	15,858	(25,657)
X71500	124,087	14,162	23,610	10,632	48,404	(470)	(158,936)	(1,006)	-	(160,412)	(23,813)	9,013	(14,800)
X71600	177,975	20,312	33,863	6,168	60,343	(675)	(227,957)	(1,443)	-	(230,075)	(34,154)	3,866	(30,288)
X71700	16,400	1,872	3,120	4,992	10,074	(62)	(21,006)	(133)	(311)	(21,512)	(3,147)	(381)	(3,528)
X71800	275,768	31,472	52,469	24,425	84,183	(1,045)	(353,214)	(2,235)	(2,051)	(358,545)	(52,921)	(837)	(53,758)
X72000	357,803	40,834	68,078	8,242	117,157	(1,356)	(458,287)	(2,900)	(8,325)	(470,868)	(68,664)	(2,199)	(70,863)
X72100	77,969	8,898	14,835	1,435	23,733	(296)	(99,866)	(632)	(2,753)	(103,547)	(14,963)	1,475	(13,488)
X72300	207,685	23,702	39,515	1,939	65,156	(787)	(266,010)	(1,683)	-	(268,480)	(39,855)	1,075	(38,780)
X72400	138,573	15,815	26,366	968	43,149	(525)	(177,490)	(1,123)	(1,139)	(180,277)	(26,593)	(153)	(26,746)
X72500	82,473	9,412	15,692	715	25,819	(313)	(105,635)	(668)	(2,790)	(109,406)	(15,827)	(316)	(16,143)
X72600	186,482	21,282	35,481	5,078	61,841	(707)	(238,854)	(1,512)	(3,762)	(244,835)	(35,787)	2,003	(33,784)
X72700	288,487	32,918	54,880	1,856	89,654	(1,093)	(369,441)	(2,388)	(12,326)	(385,198)	(65,392)	(5,397)	(60,749)
X72900	1,677	191	319	429	939	(6)	(2,148)	(14)	(1,060)	(3,228)	(322)	(2,523)	(2,845)
X73000	189,977	21,681	36,146	1,703	59,530	(720)	(243,329)	(1,540)	(3,660)	(245,949)	(36,457)	(4,241)	(40,698)
X73100	38,954	4,446	7,412	-	11,858	(148)	(49,894)	(316)	(403)	(50,761)	(7,475)	(417)	(7,892)
X73300	79,392	9,061	15,106	312	24,479	(301)	(101,688)	(643)	(2,923)	(105,555)	(15,236)	(2,064)	(17,300)
X73500	221,240	25,249	42,094	3,395	70,738	(839)	(283,372)	(1,793)	(5,661)	(291,665)	(42,457)	(9,102)	(51,559)
X73600	1,629,827	186,005	310,100	1,403	497,508	(6,178)	(2,087,543)	(13,210)	(9,864)	(2,116,795)	(312,769)	10,468	(302,301)
X73900	207,544	23,686	39,488	2,116	65,290	(787)	(265,830)	(1,682)	(9,868)	(278,967)	(39,828)	(10,726)	(50,554)
X74000	93,606	10,683	17,810	2,254	30,747	(355)	(119,893)	(759)	(3,211)	(124,218)	(17,963)	930	(17,033)
X74200	1,026,298	117,127	195,269	7,459	319,855	(3,890)	(1,314,521)	(8,319)	(4,313)	(1,331,043)	(196,950)	7,909	(189,041)
X74300	19,209	2,192	3,655	-	5,847	(73)	(24,604)	(166)	(258)	(25,091)	(3,686)	(366)	(4,052)
X74400	183,366	20,927	34,888	2,772	58,587	(695)	(234,862)	(1,486)	(4,611)	(237,504)	(35,189)	959	(34,230)
X74500	229,747	26,220	43,713	726	70,659	(871)	(294,269)	(1,862)	(2,300)	(299,302)	(44,089)	(46)	(44,135)
X74700	67,048	7,652	12,757	710	21,119	(254)	(85,878)	(543)	(502)	(87,177)	(12,867)	319	(12,548)
X74800	169,766	19,375	32,301	1,521	53,197	(644)	(217,443)	(1,376)	(2,198)	(221,661)	(32,579)	(1,437)	(34,016)
X74900	268,947	30,694	51,171	12,525	94,390	(1,019)	(344,477)	(2,180)	(1,310)	(348,986)	(51,612)	9,274	(42,338)
X75000	35,109	4,007	6,880	(133)	10,687	(133)	(44,968)	(285)	(1,739)	(47,125)	(6,737)	(661)	(7,398)
X75200	172,822	19,723	32,882	6,362	58,968	(655)	(221,356)	(1,401)	(3,433)	(226,845)	(33,165)	780	(32,385)
X75300	162,611	18,558	30,939	622	50,119	(616)	(208,279)	(1,318)	(913)	(211,126)	(31,206)	826	(30,380)

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, 2021

Employer Number	Net Pension Asset (Liability)	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense		
		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	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Pension Plan Investment Earnings on 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 Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	
X82600	83,009	9,473	15,794	5,211	30,478	(315)	(106,321)	(673)	(107,309)	(15,930)	(1,040)	(16,970)
X82700	85,151	9,718	16,201	1,117	27,036	(323)	(109,065)	(690)	(112,043)	(16,341)	(848)	(17,189)
X82900	57,891	6,607	11,015	418	18,040	(219)	(74,149)	(469)	(78,149)	(11,110)	(2,061)	(13,171)
X83100	140,057	16,984	26,648	449	43,081	(531)	(179,390)	(1,135)	(182,970)	(26,877)	(1,554)	(28,431)
X83300	82,851	9,455	15,764	-	25,219	(314)	(106,118)	(672)	(111,598)	(15,899)	(3,378)	(19,277)
X83500	62,509	7,134	11,893	-	19,027	(237)	(80,064)	(507)	(84,555)	(11,996)	(3,889)	(15,885)
X83700	63,431	7,239	12,069	3,692	23,000	(240)	(81,245)	(514)	(85,122)	(12,173)	(861)	(13,034)
X83900	-	-	-	-	-	-	-	-	(2,892)	-	(4,930)	(4,930)
X84100	44,248	5,050	8,419	324	13,793	(168)	(56,674)	(359)	(59,039)	(8,491)	(189)	(6,680)
X84300	38,550	4,400	7,335	-	11,735	(146)	(49,376)	(312)	(50,816)	(7,398)	(1,006)	(8,404)
X84400	24,810	2,832	4,721	-	7,553	(94)	(31,778)	(201)	(32,666)	(4,761)	(326)	(5,087)
X84500	60,200	6,870	11,454	15,405	33,729	(228)	(77,106)	(488)	(77,822)	(11,583)	6,366	(5,187)
X84600	149,284	17,037	28,404	2,399	47,840	(566)	(191,209)	(1,210)	(207,143)	(28,648)	236	(28,412)
X84700	907,698	103,592	172,704	14,226	290,522	(3,441)	(1,162,613)	(7,357)	(1,177,429)	(174,190)	7,720	(166,470)
X84900	87,662	10,004	16,679	2,941	29,624	(332)	(112,281)	(711)	(113,324)	(16,823)	3,451	(13,372)
X85000	34,599	3,949	6,583	-	10,532	(131)	(44,316)	(280)	(45,180)	(6,640)	(241)	(6,881)
X85100	163,414	18,650	31,093	325	50,068	(619)	(209,313)	(1,325)	(212,570)	(31,361)	(776)	(32,137)
X85200	511,450	58,370	97,311	13,904	169,585	(1,939)	(655,085)	(4,145)	(661,428)	(98,149)	10,341	(87,808)
X85300	295,715	33,749	56,264	10,795	100,808	(1,121)	(378,763)	(2,397)	(384,422)	(56,749)	415	(56,334)
X85500	94,071	10,736	17,898	94	28,728	(357)	(120,489)	(762)	(122,085)	(18,053)	(115)	(18,168)
X85700	156,712	17,885	29,817	344	48,046	(594)	(200,722)	(1,270)	(203,527)	(30,074)	(2,970)	(33,044)
X85800	668,180	76,256	127,132	5,768	209,186	(2,533)	(855,829)	(5,416)	(864,169)	(128,226)	7,064	(121,162)
X86000	135,773	15,495	25,833	8,278	49,606	(515)	(173,903)	(1,100)	(177,090)	(26,055)	(9,285)	(35,340)
X86100	585,829	66,858	111,463	8,910	187,231	(2,221)	(750,352)	(4,748)	(760,184)	(112,423)	(246)	(112,669)
X86400	3,000,855	342,475	570,960	47,605	961,040	(11,375)	(3,843,607)	(24,323)	(3,910,430)	(575,875)	2,528	(573,347)
X86500	602,352	68,744	114,607	4,065	187,416	(2,883)	(771,515)	(4,882)	(780,949)	(115,593)	2,068	(113,525)
X86700	77,776	8,876	14,798	4,935	28,609	(295)	(99,619)	(630)	(100,650)	(14,926)	2,076	(12,850)
X86800	555,971	63,450	105,782	7,615	176,847	(2,108)	(712,108)	(4,506)	(726,643)	(106,693)	(2,821)	(109,514)
X86900	67,777	7,735	12,896	1,219	21,850	(257)	(86,811)	(549)	(91,082)	(13,007)	1,092	(11,915)
X87000	359,875	41,071	68,472	11,981	121,524	(1,364)	(460,941)	(2,917)	(483,632)	(69,061)	4,951	(64,110)
X87200	370,831	42,321	70,556	13,487	126,364	(1,406)	(474,975)	(3,006)	(482,210)	(71,164)	3,040	(68,124)
X87300	111,384	12,712	21,192	35,489	70,389	(422)	(142,664)	(903)	(144,116)	(21,375)	938	(20,437)
X87400	264,715	30,211	50,366	1,585	80,577	(1,003)	(339,057)	(2,146)	(349,475)	(50,800)	(8,266)	(59,066)
X87500	-	-	-	-	-	-	-	-	(128)	-	(5,366)	(5,366)
X87600	65,951	7,527	12,548	-	20,075	(250)	(84,472)	(535)	(86,154)	(12,656)	(1,058)	(13,714)
X87700	120,304	14,730	22,890	1,393	38,013	(456)	(154,089)	(975)	(156,215)	(23,087)	2,574	(20,513)
X87900	83,035	9,476	15,799	2,011	27,286	(315)	(106,355)	(673)	(108,006)	(15,935)	(1,377)	(17,312)
X88000	458,344	52,309	87,207	4,659	144,175	(1,757)	(587,064)	(3,715)	(592,894)	(87,958)	6,067	(81,891)
X88100	1,011,874	115,481	192,525	21,630	329,636	(3,836)	(1,296,046)	(8,202)	(1,308,084)	(194,182)	25,492	(168,690)
X88200	19,727	2,251	3,753	-	6,004	(75)	(26,267)	(160)	(25,817)	(3,786)	(97)	(3,883)
X88300	128,117	14,621	24,376	-	38,997	(486)	(164,097)	(1,038)	(167,722)	(24,586)	2,371	(22,215)
X88400	232,170	26,497	44,174	1,277	71,948	(880)	(297,372)	(1,882)	(314,779)	(44,554)	(53,198)	(53,198)
X88500	316,636	36,136	60,245	12,966	109,347	(1,200)	(405,560)	(2,566)	(414,714)	(60,764)	(7,724)	(68,488)
X88700	75,064	8,567	14,282	4,210	27,059	(285)	(86,144)	(608)	(97,037)	(14,405)	3,204	(11,201)
X88900	16,540	1,888	3,147	126	5,161	(63)	(21,185)	(134)	(21,703)	(3,174)	17	(3,157)
X89000	33,204	3,789	6,317	290	10,396	(126)	(42,528)	(269)	(43,231)	(6,273)	99	(6,273)
X89100	680,892	77,707	129,550	2,132	209,389	(2,581)	(872,112)	(5,519)	(888,778)	(130,666)	12,055	(118,611)
X89200	26,321	3,004	5,008	-	8,012	(100)	(33,712)	(213)	(34,553)	(5,051)	(478)	(5,529)

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, 2021

Employer Number	Net Pension Asset (Liability)	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense			
		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	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan	Changes in Assumptions	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 Employer Pension Expense (Offset)
X89400	-	-	-	-	-	-	-	-	(644)	-	(4,041)	(4,041)	-
X89500	303,564	34,644	57,758	92,402	(1,151)	(388,816)	(2,460)	(2,460)	(398,346)	(68,255)	22,892	(35,363)	(82,363)
X89600	94,931	10,834	18,062	29,624	(860)	(121,591)	(769)	(769)	(128,890)	(18,218)	1,128	(17,090)	(18,218)
X89700	1,940,528	221,464	369,216	590,680	(7,356)	(2,485,501)	(15,729)	(15,729)	(2,658,873)	(372,394)	191,521	(180,873)	(180,873)
X89775	321,641	36,707	61,197	102,685	(1,219)	(411,968)	(2,607)	(2,607)	(416,657)	(61,724)	44,327	(17,397)	(17,397)
X89800	9,578	1,093	1,822	2,915	(36)	(12,268)	(78)	(78)	(12,679)	(1,838)	1,375	(463)	(463)
X89850	-	-	-	1,062	-	-	-	-	(1,669)	-	-	52	52
X89900	21,149	2,414	4,024	6,693	(80)	(27,089)	(171)	(171)	(29,469)	(4,059)	3,243	(816)	(816)
X89910	74,352	8,486	14,147	30,658	(282)	(95,233)	(603)	(603)	(98,949)	(14,268)	9,559	(4,709)	(4,709)
X90001	360,893	41,187	68,666	111,232	(1,368)	(462,245)	(2,925)	(2,925)	(479,438)	(69,257)	(12,391)	(81,648)	(81,648)
X90002	151,900	17,336	28,901	46,237	(576)	(194,560)	(1,231)	(1,231)	(200,572)	(29,150)	(5,530)	(34,680)	(34,680)
X90004	479,248	54,694	91,184	145,878	(1,817)	(613,838)	(3,884)	(3,884)	(624,275)	(91,969)	(1,096)	(93,065)	(93,065)
X90005	347,136	39,617	66,048	107,714	(1,316)	(444,625)	(2,814)	(2,814)	(453,774)	(66,617)	(4,621)	(71,238)	(71,238)
X90006	629,155	71,803	119,707	191,510	(2,385)	(805,845)	(5,100)	(5,100)	(828,585)	(120,737)	(13,256)	(133,993)	(133,993)
X90007	215,709	24,618	41,042	65,660	(818)	(276,288)	(1,748)	(1,748)	(282,624)	(41,395)	(2,315)	(43,710)	(43,710)
X90008	124,193	14,174	23,630	37,804	(471)	(159,071)	(1,007)	(1,007)	(169,902)	(23,833)	(8,177)	(30,010)	(30,010)
X90009	311,299	35,527	59,229	94,756	(1,180)	(398,723)	(2,523)	(2,523)	(410,861)	(63,739)	(5,639)	(69,378)	(69,378)
X90010	361,481	41,254	68,777	110,031	(1,370)	(462,999)	(2,930)	(2,930)	(490,018)	(69,370)	(14,839)	(84,209)	(84,209)
X90011	200,608	22,895	38,169	61,064	(760)	(256,947)	(1,626)	(1,626)	(267,237)	(38,497)	(6,863)	(45,360)	(45,360)
X90012	196,605	22,438	37,407	60,212	(745)	(251,819)	(1,594)	(1,594)	(257,872)	(37,729)	(3,395)	(41,124)	(41,124)
X90013	1,072,074	122,351	203,979	326,330	(4,064)	(1,375,152)	(8,690)	(8,690)	(1,410,550)	(205,735)	(16,590)	(222,325)	(222,325)
X90015	349,304	39,865	66,461	108,531	(1,324)	(447,402)	(2,831)	(2,831)	(458,886)	(67,033)	(8,818)	(72,851)	(72,851)
X90018	137,160	15,653	26,097	41,750	(520)	(175,680)	(1,112)	(1,112)	(180,152)	(26,321)	(2,524)	(28,845)	(28,845)
X90023	864,714	98,686	164,525	263,211	(3,278)	(1,107,558)	(7,009)	(7,009)	(1,137,604)	(165,942)	(19,129)	(185,071)	(185,071)
X90025	270,211	30,838	51,412	82,250	(1,024)	(346,096)	(2,190)	(2,190)	(355,035)	(51,854)	(5,002)	(56,856)	(56,856)
X90028	130,022	14,839	24,739	40,834	(493)	(166,537)	(1,054)	(1,054)	(169,223)	(24,932)	(1,160)	(26,112)	(26,112)
X90030	158,757	18,118	30,206	48,324	(602)	(203,342)	(1,287)	(1,287)	(214,445)	(30,466)	(6,264)	(36,730)	(36,730)
X99903	6,707	765	1,276	2,520	(25)	(8,591)	(54)	(54)	(8,988)	(1,287)	(13)	(1,300)	(1,300)
X99908	-	-	-	-	-	-	-	-	-	-	(3)	(3)	(3)
X99911	-	-	-	-	-	-	-	-	-	-	(8)	(8)	(8)
X99915	4,679	534	890	1,741	(18)	(5,994)	(38)	(38)	(6,498)	(898)	144	(754)	(754)
X99918	2,555	292	486	785	(10)	(3,272)	(21)	(21)	(3,637)	(490)	(623)	(1,113)	(1,113)
X99919	-	-	-	200	-	-	-	-	(619)	-	67	67	67
X99925	4,407	503	839	1,345	(17)	(5,645)	(36)	(36)	(6,057)	(846)	(581)	(1,427)	(1,427)
X99926	3,442	393	655	1,235	(13)	(4,408)	(28)	(28)	(4,617)	(680)	(520)	(1,180)	(1,180)
X99931	2,827	323	538	861	(11)	(3,621)	(23)	(23)	(3,871)	(543)	(937)	(1,480)	(1,480)
X99934	-	-	-	-	-	-	-	-	(274)	-	(661)	(661)	(661)
X99936	2,204	251	419	689	(8)	(2,822)	(18)	(18)	(3,153)	(423)	(384)	(807)	(807)
X99937	-	-	-	-	-	-	-	-	(273)	-	(732)	(732)	(732)
X99939	2,379	272	453	888	(9)	(3,047)	(19)	(19)	(3,128)	(457)	319	(138)	(138)
X99940	2,028	231	386	617	(8)	(2,598)	(16)	(16)	(2,759)	(389)	(577)	(446)	(446)
X99941	-	-	-	-	-	-	-	-	(98)	-	(535)	(535)	(535)
X99955	3,880	443	738	1,181	(15)	(4,970)	(31)	(31)	(5,043)	(745)	(25)	(770)	(770)
X99960	6,620	755	1,259	2,310	(25)	(8,479)	(54)	(54)	(8,690)	(1,270)	225	(1,045)	(1,045)
	\$ 877,936,000	\$ 100,195,000	\$ 167,041,000	\$ 276,801,792	\$ (3,328,000)	\$ (1,124,493,000)	\$ (7,116,000)	\$ (7,116,000)	\$ (1,144,502,792)	\$ (168,479,000)	\$ (9,565,792)	\$ (168,479,000)	\$ (168,479,000)

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.

The West Virginia State Legislature created the Consolidated Public Retirement Board (the Board) to administer ten of the State of West Virginia's eleven retirement systems. 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 eight retirement systems 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, 2021. 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, 2020 rolled forward to June 30, 2021, 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 3.42 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>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>	<u>Total</u>
Amount	\$ (449,637)	\$ (128,633)	\$ 112,814	\$ 301,564	\$ (1,656,039)			
Recognition period (years)	5.00	5.00	5.00	5.00	5.00			
Amount recongized in fiscal year:								
2017	\$ (89,928)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (89,928)	\$ (89,928)
2018	(89,928)	(25,727)	-	-	-	-	(115,655)	(115,655)
2019	(89,928)	(25,727)	22,563	-	-	22,563	(115,655)	(93,092)
2020	(89,928)	(25,727)	22,563	60,313	-	82,876	(115,655)	(32,779)
2021	(89,925)	(25,727)	22,563	60,313	(331,208)	82,876	(446,860)	(363,984)
2022	-	(25,725)	22,563	60,313	(331,208)	82,876	(356,933)	(274,057)
2023	-	-	22,562	60,313	(331,208)	82,875	(331,208)	(248,333)
2024	-	-	-	60,312	(331,208)	60,312	(331,208)	(270,896)
2025	-	-	-	-	(331,207)	-	(331,207)	(331,207)
Balance as of June 30:								
2017	\$ (359,709)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (359,709)	\$ (359,709)
2018	(269,781)	(102,906)	-	-	-	-	(372,687)	(372,687)
2019	(179,853)	(77,179)	90,251	-	-	90,251	(257,032)	(166,781)
2020	(89,925)	(51,452)	67,688	241,251	-	308,939	(141,377)	167,562
2021	-	(25,725)	45,125	180,938	(1,324,831)	226,063	(1,350,556)	(1,124,493)
2022	-	-	22,562	120,625	(993,623)	143,187	(993,623)	(850,436)
2023	-	-	-	60,312	(662,415)	60,312	(662,415)	(602,103)
2024	-	-	-	-	(331,207)	-	(331,207)	(331,207)

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

<u>Measurement date June 30</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>	<u>Total</u>
Amount	\$ (1,271)	\$ 16,954	\$ (26,020)	\$ 104,199	\$ 80,207			
Recognition period (years)	4.03	3.92	3.44	3.43	3.42			
Amount recongized in fiscal year:								
2017	\$ (316)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (316)	\$ (316)
2018	(316)	4,325	-	-	-	4,325	(316)	4,009
2019	(316)	4,325	(7,564)	-	-	4,325	(7,880)	(3,555)
2020	(316)	4,325	(7,564)	30,379	-	34,704	(7,880)	26,824
2021	(7)	3,979	(7,564)	30,379	23,453	57,811	(7,571)	50,240
2022	-	-	(3,328)	30,379	23,453	53,832	(3,328)	50,504
2023	-	-	-	13,062	23,453	36,515	-	36,515
2024	-	-	-	-	9,848	9,848	-	9,848
Balance as of June 30:								
2017	\$ (955)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (955)	\$ (955)
2018	(639)	12,629	-	-	-	12,629	(639)	11,990
2019	(323)	8,304	(18,456)	-	-	8,304	(18,779)	(10,475)
2020	(7)	3,979	(10,892)	73,820	-	77,799	(10,899)	66,900
2021	-	-	(3,328)	43,441	56,754	100,195	(3,328)	96,867
2022	-	-	-	13,062	33,301	46,363	-	46,363
2023	-	-	-	-	9,848	9,848	-	9,848

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>2021</u>	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>	<u>Total</u>
Amount	\$ (55,650)	\$ 236,067			
Recognition period (years)	3.44	3.42			
Amount recognized in					
fiscal year:					
2019	\$ (16,178)	\$ -	\$ -	\$ (16,178)	\$ (16,178)
2020	(16,178)	-	-	(16,178)	(16,178)
2021	(16,178)	69,026	69,026	(16,178)	52,848
2022	(7,116)	69,026	69,026	(7,116)	61,910
2023	-	69,026	69,026	-	69,026
2024	-	28,989	28,989	-	28,989
Balance as of June 30:					
2019	\$ (39,472)	\$ -	\$ -	\$ (39,472)	\$ (39,472)
2020	(23,294)	-	-	(23,294)	(23,294)
2021	(7,116)	167,041	167,041	(7,116)	159,925
2022	-	98,015	98,015	-	98,015
2023	-	28,989	28,989	-	28,989

4 - PENSION EXPENSE

The components of pension expense (offset) for the year ended June 30, 2021 (in thousands):

Service cost	\$ 130,480
Interest cost	549,214
Projected earnings on plan investments	(507,943)
Employee contributions	(78,762)
Recognition of current period deferred outflows/inflows:	
Changes in benefit terms	(20,850)
Changes in assumptions	69,026
Differences between expected and actual experience	23,453
Differences between projected and actual investment earnings	(331,208)
Recognition of prior years' deferred outflows/inflows:	
Changes in assumptions	(16,178)
Differences between expected and actual experience	26,787
Differences between projected and actual investment earnings	(32,776)
Other changes in fiduciary net position	<u>20,278</u>
Total pension expense (offset)	<u>\$ (168,479)</u>

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 asset (liability) is the portion of the actuarial present value of projected benefit payments related to past periods, net of the fiduciary net position. The net pension asset (liability) 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, 2021, are as follows (in thousands):

Total Pension Liability	\$ (7,927,948)
Fiduciary Net Position	8,805,884
Net Pension Asset (Liability)	<u>\$ 877,936</u>
Fiduciary Net Position as a percent of Total Pension Liability	111.07%

The total pension liabilities for financial reporting purposes were determined by actuarial valuation as of July 1, 2020 and rolled forward to June 30, 2021 using the actuarial assumptions and methods described, as follows:

Actuarial cost method	Individual entry age normal cost with level percentage of payroll
Asset valuation method	Fair value
Amortization method	Level dollar, fixed period
Amortization Period	Through Fiscal Year 2035
Actuarial assumptions:	
Investment rate of return	7.25%, net of investment expense
Projected salary increases:	
State	2.75% - 5.55%
Nonstate	3.60% - 6.75%
Inflation rate	2.75%
Discount rate	7.25%
Mortality rates	<i>Active</i> - 100% of Pub-2010 General Employees table, below-median, headcount weighted, projected generationally with scale MP-2018 <i>Healthy Male Retirees</i> - 108% of Pub-2010 General Retiree Male Table, below-median, headcount-weighted, projected generationally with Scale MP-2018 <i>Healthy Female Retirees</i> - 122% of Pub-2010 General Retiree Female Table, below-median, headcount-weighted, projected generationally with Scale MP-2018 <i>Disabled Males</i> - 118% of Pub-2010 General / Teachers Disabled Male Table, headcount-weighted, projected generationally with Scale MP-2018 <i>Disabled Females</i> - 117% of Pub-2010 General / Teachers Disabled Female Table, headcount-weighted, projected generationally with Scale MP-2018
Withdrawal rates:	
State	2.28% - 45.63%
Nonstate	2.50% - 35.88%
Disability rates	0.005% - 0.540%
Retirement rates	12% - 100%
Date range of most recent experience study	2015-2020 - Economic assumptions; 2013-2018 - All other assumptions

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)**

<u>Sensitivity of Discount Rate</u>	<u>1% Decrease (6.25%)</u>	<u>Current Discount Rate (7.25%)</u>	<u>1% Increase (8.25%)</u>
Net pension asset (liability)	\$ (10,032)	\$ 877,936	\$ 1,627,424