

Audited Schedules of Employer Allocations and Pension Amounts By Employer

West Virginia Public Employees' Retirement System

Administered by

The West Virginia Consolidated Public Retirement Board

As of and for the Year Ended June 30, 2015

West Virginia Public Employees' Retirement System
Audited Schedules of Employer Allocations and Pension Amounts By Employer
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INDEPENDENT AUDITOR'S REPORT

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

Report on the Schedules

We have audited the accompanying schedule of employer allocations of the West Virginia Public Employees' Retirement System (PERS), administered by the West Virginia Consolidated Public Retirement Board, as of and for the year ended June 30, 2015, and the related notes. We have also audited the total for all entities of the columns titled net pension liability, total deferred outflows of resources, total deferred inflows of resources, and total pension expense (specified column totals) included in the accompanying schedule of pension amounts by employer of the PERS as of and for the year ended June 30, 2015, and the related notes.

Management's Responsibility for the Schedules

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

Auditor's Responsibility

Our responsibility is to express an opinion on the schedule of employer allocations and the specified column totals included in the schedule of pension amounts by employer based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require we plan and perform the audit to obtain reasonable assurance about whether the schedule of employer allocations and specified column totals included in the schedule of pension amounts by employer are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the schedule of employer allocations and specified column totals included in the schedule of pension amounts by employer. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the schedule of employer allocations and specified column totals included in the schedule of pension amounts by employer, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the schedule of employer allocations and specified column totals included in the schedule of pension amounts by employer in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the schedule of employer allocations and specified column totals included in the schedule of pension amounts by employer.



We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the schedules referred to above present fairly, in all material respects, the employer allocations and net pension liability, total deferred outflows of resources, total deferred inflows of resources, and total pension expense for the total of all participating entities for the West Virginia Public Employees' Retirement System, as of and for the year ended June 30, 2015, in accordance with accounting principles generally accepted in the United States of America.

Other Matter

We have audited, in accordance with auditing standards generally accepted in the United States of America, the financial statements of the West Virginia Consolidated Public Retirement Board as of and for the year ended June 30, 2015, and our report thereon dated March 30, 2016, expressed an unmodified opinion on those financial statements.

Restrictions on Use

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

Charleston, West Virginia
December 8, 2016

WEST VIRGINIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM

SCHEDULE OF PENSION AMOUNTS BY EMPLOYER

As of and for the Year Ended June 30, 2015

Employer Number	State/Nonstate	Employer Name	Employer Contributions	Employer Allocation Percentage
778000	State	Jobs Investment Trust Board	39,121	0.020605%
930000	State	WV Parkways Authority	1,987,948	1.047062%
930100	State	WV Housing Development Fund	785,305	0.413624%
930200	State	WV Secondary School Activities Commission	88,289	0.046502%
990000	State	State Bar	150,217	0.079120%
3010100	State	Governors Office	374,763	0.197389%
3010200	State	WV Department of Administration	4,261,618	2.244614%
3010303	State	Division of Banking	208,739	0.109944%
3010304	State	Division of Tourism	256,180	0.134931%
3010305	State	Division of Forestry	558,961	0.294407%
3010306	State	WV Geological Survey	228,574	0.120391%
3010307	State	WV Development Office	558,399	0.294112%
3010308	State	WV Division of Labor	413,586	0.217838%
3010310	State	Division of Natural Resources	3,401,308	1.791485%
3010311	State	WV Environmental Quality Board	10,598	0.005582%
3010312	State	WV Solid Waste Management Board	70,918	0.037353%
3010313	State	Department of Environmental Protection	5,538,372	2.917087%
3010314	State	WV Office of Miners' Health, Safety & Training	1,066,916	0.561950%
3010315	State	Oil & Gas Conservation Commission	8,673	0.004568%
3010316	State	WV Water Development Authority	124,076	0.065352%
3010319	State	Miner's Health Safety & Training	19,550	0.010297%
3010323	State	Workforce West Virginia	1,880,370	0.990400%
3010327	State	WV Commerce Office of the Secretary	138,842	0.073129%
3010328	State	WV Division of Energy	40,103	0.021122%
3010431	State	Department of Education & the Arts	257,757	0.135762%
3010432	State	WV Division of Culture & History	470,066	0.247586%
3010433	State	WV Library Commission	204,045	0.107471%
3010439	State	Educational Broadcasting Authority	426,992	0.224899%
3010450	State	Higher Education Central Office	10,416	0.005486%
3010501	State	Department of Health & Human Resources - Secretary	40,713	0.021444%
3010505	State	Board of Barbers & Cosmetologists	36,802	0.019384%
3010506	State	Department of Health & Human Resources - Health	4,459,924	2.349063%
3010507	State	Health Care Authority	346,169	0.182329%
3010508	State	Bureau of Senior Services	217,219	0.114410%
3010509	State	Hospital Finance Authority	7,189	0.003786%
3010510	State	WV Human Rights Commission	106,332	0.056006%
3010511	State	Department of Health & Human Resources - Human Ser	14,546,674	7.661803%
3010601	State	Department of Military Affairs & Public Safety - Secretary	170,108	0.089597%
3010603	State	Adjutant General	25,186	0.013266%
3010605	State	Parole Board	92,545	0.048744%
3010606	State	Division of Homeland Security and Emergency Management	191,852	0.101049%
3010608	State	West Virginia Division of Corrections	1,685,709	0.887871%
3010612	State	State Police	1,599,728	0.842584%
3010613	State	Division of Veterans Affairs	718,213	0.378286%
3010615	State	Regional Jail Authority	4,401,546	2.318315%
3010618	State	Veterans Home	138,008	0.072689%
3010619	State	State Fire Commission	199,066	0.104849%
3010620	State	Division of Criminal Justice Services	174,818	0.092077%
3010621	State	WV Division of Juvenile Services	2,268,407	1.194781%
3010622	State	WV Division of Protective Services	165,549	0.087195%
3010701	State	State Tax Department - Office of the Secretary	85,617	0.045095%
3010702	State	State Tax Department	1,809,158	0.952892%
3010703	State	State Budget Office	62,609	0.032977%
3010704	State	WV Offices of the Insurance Commissioner	1,739,962	0.916446%
3010705	State	Lottery	1,035,067	0.545175%

WEST VIRGINIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM

SCHEDULE OF PENSION AMOUNTS BY EMPLOYER

As of and for the Year Ended June 30, 2015

Employer Number	State/Nonstate	Employer Name	Employer Contributions	Employer Allocation Percentage
3010706	State	Municipal Bond Commission	20,248	0.010665%
3010707	State	Racing Commission	281,790	0.148420%
3010708	State	Alcohol Beverage Control Administration	360,106	0.189669%
3010709	State	WV Office of Tax Appeals	35,844	0.018879%
3010802	State	West Virginia Division of Motor Vehicles	2,295,974	1.209300%
3010803	State	Division of Highways	25,452,820	13.406122%
3010804	State	WV State Rail Authority	60,111	0.031661%
3010805	State	Division of Public Transit	50,804	0.026759%
3010806	State	Public Port Authority	18,221	0.009597%
3010807	State	WV Department of Transportation Aeronautics Comm	17,598	0.009269%
3010808	State	DOT - Office of Admin Hearings	134,804	0.071002%
3010901	State	WV Real Estate Appraiser Licensing & Certification Board	17,711	0.009329%
3010902	State	Board of Funeral Service Examiners	10,120	0.005330%
3010903	State	WV Board of Professional Surveyors	9,856	0.005191%
3010904	State	Board of Counseling	11,276	0.005939%
3010905	State	Board of Social Work Examiners	8,876	0.004675%
3010906	State	WV Board of Examiners for Licensed Practical Nurses	43,266	0.022788%
3010907	State	WV Board of Examiners for Registered Professional Nurses	90,607	0.047723%
3010908	State	WV Board of Chiropractic	5,233	0.002756%
3010909	State	WV Board of Dental Examiners	14,855	0.007824%
3010911	State	Board of Occupational Therapy	4,140	0.002181%
3010912	State	West Virginia Board of Optometry	6,243	0.003288%
3010913	State	WV Board of Pharmacy	39,319	0.020710%
3010914	State	WV Board of Examiners of Psychologists	5,263	0.002772%
3010915	State	WV Medical Imaging & Radiation Therapy Technology Board of Exam	11,207	0.005903%
3010917	State	WV Board of Registration for Professional Engineers	46,684	0.024589%
3010918	State	WV Board of Accountancy	18,378	0.009680%
3010919	State	WV State Board of Architects	7,301	0.003845%
3010921	State	WV Board of Osteopathy	17,458	0.009195%
3010922	State	Board of Physical Therapy	9,681	0.005099%
3010923	State	WV Board of Veterinary Medicine	12,583	0.006628%
3010926	State	Public Service Commission of WV	1,622,948	0.854814%
3010927	State	WV Real Estate Commission	37,266	0.019628%
3010930	State	WV Board of Examiners for Speech Pathology & Audiology	6,949	0.003660%
3010932	State	WV Division of Rehabilitation Services	2,833,908	1.492633%
3010935	State	WV Board of Respiratory Care	5,783	0.003046%
3010938	State	Board of Massage Therapy	8,463	0.004458%
3010939	State	WV Courthouse Facilities Improvement Authority	9,117	0.004802%
3010942	State	Coal Heritage Highway Authority & Board	27,831	0.014659%
3010943	State	WV Center for Nursing	952	0.000501%
3010944	State	WV Economic Development Authority	84,516	0.044515%
3010945	State	WV Board of Medicine	85,482	0.045024%
3010946	State	WV Municipal Pensions Oversight Board	29,089	0.015321%
3010947	State	WV ERP Board	299,600	0.157801%
3011200	State	Auditor's Office	1,326,478	0.698662%
3011300	State	Treasurer's Office	849,297	0.447329%
3011400	State	Department of Agriculture	1,692,246	0.891314%
3011500	State	Attorney General	1,565,446	0.824528%
3011600	State	Secretary of State	313,308	0.165021%
3012100	State	Senate	432,374	0.227733%
3012200	State	House of Delegates	525,533	0.276801%
3012300	State	Joint Committee on Government & Finance	706,386	0.372057%
3012400	State	Supreme Court of Appeals	9,845,653	5.185752%
3012841	State	Hopemont Hospital	498,418	0.262519%
3012842	State	Lakin Hospital	559,430	0.294654%

WEST VIRGINIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM

SCHEDULE OF PENSION AMOUNTS BY EMPLOYER

As of and for the Year Ended June 30, 2015

Employer Number	State/Nonstate	Employer Name	Employer Contributions	Employer Allocation Percentage
3012843	State	John Manchin Sr Health Care Center	259,002	0.136418%
3012844	State	Jackie Withrow Hospital	595,731	0.313775%
3012845	State	Welch Community Hospital	1,269,538	0.668672%
3012926	State	William R Sharpe Jr Hospital	1,819,863	0.958530%
3012927	State	Mildred Mitchell Bateman Hospital	1,928,296	1.015643%
3018210	State	West Virginia Military Authority	2,302,190	1.212574%
3018380	State	Anthony Correctional Center	354,453	0.186692%
3018381	State	Salem Correctional Center	736,221	0.387771%
3018383	State	Ohio County Correctional Complex	109,509	0.057679%
3018384	State	Huttonsville Correctional Center	1,486,279	0.782830%
3018387	State	Pruntytown Correctional Center	548,977	0.289149%
3018389	State	Northern Correctional Facility	469,101	0.247078%
3018390	State	Mount Olive Correctional Complex	1,396,312	0.735444%
3018391	State	Saint Marys Correctional Center	922,019	0.485632%
3018392	State	Denmar Correctional Center	341,589	0.179916%
3018393	State	Lakin Correctional Center	658,650	0.346914%
3018394	State	Martinsburg Correctional Center	280,232	0.147600%
X00100	Nonstate	Barbour County Commission	181,812	0.095761%
X00200	Nonstate	Berkeley County Commission	1,177,065	0.619966%
X00300	Nonstate	Boone County Commission	584,196	0.307699%
X00400	Nonstate	Braxton County Commission	231,642	0.122007%
X00500	Nonstate	Brooke County Commission	191,067	0.100636%
X00600	Nonstate	Cabell County Commission	947,573	0.499091%
X00700	Nonstate	Calhoun County Commission	112,246	0.059121%
X00800	Nonstate	Clay County Commission	98,021	0.051628%
X00900	Nonstate	Doddridge County Commission	250,291	0.131830%
X01000	Nonstate	Fayette County Commission	543,366	0.286193%
X01100	Nonstate	Gilmer County Commission	101,918	0.053681%
X01200	Nonstate	Grant County Commission	225,369	0.118703%
X01300	Nonstate	Greenbrier County Commission	451,591	0.237855%
X01400	Nonstate	Hampshire County Commission	330,652	0.174156%
X01500	Nonstate	Hancock County Commission	392,706	0.206840%
X01600	Nonstate	Hardy County Commission	233,317	0.122889%
X01700	Nonstate	Harrison County Commission	1,085,045	0.571498%
X01800	Nonstate	Jackson County Commission	388,072	0.204399%
X01900	Nonstate	Jefferson County Commission	1,024,710	0.539720%
X02000	Nonstate	Kanawha County Commission	1,967,281	1.036176%
X02100	Nonstate	Lewis County Commission	395,987	0.208568%
X02200	Nonstate	Lincoln County Commission	237,899	0.125303%
X02300	Nonstate	Logan County Commission	737,925	0.388669%
X02400	Nonstate	McDowell County Commission	956,474	0.503779%
X02500	Nonstate	Marion County Commission	756,113	0.398248%
X02600	Nonstate	Marshall County Commission	444,484	0.234112%
X02700	Nonstate	Mason County Commission	351,115	0.184934%
X02800	Nonstate	Mercer County Commission	511,394	0.269354%
X02900	Nonstate	Mineral County Commission	317,454	0.167204%
X03000	Nonstate	Mingo County Commission	465,353	0.245104%
X03100	Nonstate	Monongalia County Commission	1,102,128	0.580496%
X03200	Nonstate	Monroe County Commission	142,595	0.075105%
X03300	Nonstate	Morgan County Commission	232,989	0.122716%
X03400	Nonstate	Nicholas County Commission	307,826	0.162134%
X03500	Nonstate	Ohio County Commission	453,634	0.238931%
X03600	Nonstate	Pendleton County Commission	151,619	0.079858%
X03700	Nonstate	Pleasants County Commission	217,468	0.114541%
X03800	Nonstate	Pocahontas County Commission	228,209	0.120199%

WEST VIRGINIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM

SCHEDULE OF PENSION AMOUNTS BY EMPLOYER

As of and for the Year Ended June 30, 2015

Employer Number	State/Nonstate	Employer Name	Employer Contributions	Employer Allocation Percentage
X03900	Nonstate	Preston County Commission	402,736	0.212123%
X04000	Nonstate	Putnam County Commission	600,437	0.316253%
X04100	Nonstate	Raleigh County Commission	754,689	0.397498%
X04200	Nonstate	Randolph County Commission	327,027	0.172247%
X04201	Nonstate	Randolph County Emergency Squad	10,926	0.005755%
X04300	Nonstate	Ritchie County Commission	146,816	0.077329%
X04400	Nonstate	Roane County Commission	170,380	0.089740%
X04500	Nonstate	Summers County Commission	193,855	0.102104%
X04600	Nonstate	Taylor County Commission	146,957	0.077403%
X04700	Nonstate	Tucker County Commission	197,843	0.104205%
X04800	Nonstate	Tyler County Commission	188,505	0.099287%
X04900	Nonstate	Upshur County Commission	321,716	0.169450%
X04901	Nonstate	Upshur County Development Authority	8,916	0.004696%
X05000	Nonstate	Wayne County Commission	400,561	0.210978%
X05100	Nonstate	Webster County Commission	149,072	0.078517%
X05200	Nonstate	Wetzel County Commission	308,040	0.162246%
X05300	Nonstate	Wirt County Commission	57,839	0.030464%
X05400	Nonstate	Wood County Commission	868,207	0.457289%
X05500	Nonstate	Wyoming County Commission	453,916	0.239080%
X10100	Nonstate	Barbour County Health Department	49,838	0.026250%
X10200	Nonstate	Berkeley County Health Department	104,433	0.055005%
X10300	Nonstate	Boone County Health Department	35,707	0.018807%
X10400	Nonstate	Braxton County Health Department	23,094	0.012164%
X10500	Nonstate	Brooke County Health Department	42,203	0.022228%
X10600	Nonstate	Cabell-Huntington Health Department	191,805	0.101025%
X10800	Nonstate	Clay County Health Department	66,666	0.035113%
X10900	Nonstate	Doddridge County Health Department	21,968	0.011571%
X11000	Nonstate	Fayette County Health Department	32,013	0.016861%
X11100	Nonstate	Gilmer County Health Department	14,115	0.007434%
X11101	Nonstate	Gilmer County Health Center	4,033	0.002124%
X11200	Nonstate	Grant County Health Department	40,632	0.021401%
X11300	Nonstate	Greenbrier County Board of Health	44,878	0.023637%
X11400	Nonstate	Hampshire County Health Department	34,602	0.018225%
X11500	Nonstate	Hancock County Board of Health	32,688	0.017217%
X11600	Nonstate	Hardy County Health Department	33,073	0.017420%
X11700	Nonstate	Harrison-Clarksburg Health Department	76,049	0.040055%
X11800	Nonstate	Jackson County Health Department	46,729	0.024612%
X11900	Nonstate	Jefferson County Health Department	68,055	0.035845%
X12000	Nonstate	Kanawha Charleston Health Department	194,443	0.102414%
X12100	Nonstate	Lewis County Health Department	29,434	0.015503%
X12200	Nonstate	Lincoln County Health Department	23,945	0.012612%
X12300	Nonstate	Logan County Board of Health	34,643	0.018247%
X12400	Nonstate	McDowell County Health Department	22,498	0.011850%
X12500	Nonstate	Marion County Health Department	47,027	0.024769%
X12600	Nonstate	Marshall County Health Department	42,545	0.022408%
X12700	Nonstate	Mason County Health Department	27,056	0.014251%
X12800	Nonstate	Mercer County Board of Health	52,780	0.027799%
X12900	Nonstate	Mineral County Health Department	36,878	0.019424%
X13000	Nonstate	Mingo County Board of Health	25,831	0.013605%
X13100	Nonstate	Monongalia County Health Department	302,788	0.159480%
X13300	Nonstate	Morgan County Health Department	23,439	0.012345%
X13400	Nonstate	Nicholas County Health Department	28,511	0.015017%
X13500	Nonstate	Wheeling-Ohio County Health Department	98,755	0.052015%
X13600	Nonstate	Pendleton County Health Department	23,032	0.012131%
X13800	Nonstate	Pocahontas County Board of Health	9,862	0.005194%

WEST VIRGINIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM

SCHEDULE OF PENSION AMOUNTS BY EMPLOYER

As of and for the Year Ended June 30, 2015

Employer Number	State/Nonstate	Employer Name	Employer Contributions	Employer Allocation Percentage
X13900	Nonstate	Preston County Health Department	33,165	0.017468%
X14100	Nonstate	Beckley-Raleigh County Board of Health	94,472	0.049759%
X14200	Nonstate	Randolph-Elkins Health Department	102,857	0.054175%
X14500	Nonstate	Summers County Health Department	20,852	0.010983%
X14600	Nonstate	Grafton-Taylor County Board of Health	57,775	0.030431%
X14700	Nonstate	Tucker County Health Department	12,945	0.006818%
X14900	Nonstate	Upshur-Buckhannon Health Department	27,234	0.014344%
X15000	Nonstate	Wayne County Health Department	34,329	0.018081%
X15100	Nonstate	Webster County Health Department	14,765	0.007777%
X15200	Nonstate	Wetzel-Tyler Health Department	25,149	0.013246%
X15400	Nonstate	Mid-Ohio Valley Health Department	292,313	0.153963%
X15500	Nonstate	Wyoming County Health Department	24,963	0.013148%
X20100	Nonstate	City of Montgomery	73,682	0.038809%
X20200	Nonstate	City of Follansbee	164,955	0.086882%
X20300	Nonstate	Town of Grant Town	14,702	0.007744%
X20400	Nonstate	Town of Pineville	46,413	0.024446%
X20500	Nonstate	City of Nitro	111,567	0.058763%
X20600	Nonstate	City of Williamson	19,441	0.010240%
X20601	Nonstate	Williamson Utility Board	9,272	0.004884%
X20602	Nonstate	City of Williamson Board of Parks & Rec	2,779	0.001463%
X20700	Nonstate	Town of Belle	30,355	0.015988%
X20701	Nonstate	Belle Sanitary Board	6,921	0.003645%
X20800	Nonstate	City of Hinton	94,645	0.049850%
X20900	Nonstate	City of Salem	65,046	0.034260%
X21000	Nonstate	City of Elkins	282,622	0.148858%
X21100	Nonstate	City of Wellsburg	113,230	0.059639%
X21200	Nonstate	City of Huntington	752,930	0.396572%
X21300	Nonstate	Village of Valley Grove	1,929	0.001016%
X21400	Nonstate	City of Lewisburg	242,709	0.127836%
X21500	Nonstate	Town of Fayetteville	96,958	0.051068%
X21600	Nonstate	City of Fairmont	645,070	0.339761%
X21700	Nonstate	Town of Bath	25,338	0.013346%
X21701	Nonstate	Berkeley Springs Water Works	31,574	0.016630%
X21800	Nonstate	City of Bridgeport	877,699	0.462288%
X21901	Nonstate	City of Charleston	2,441,094	1.285736%
X22000	Nonstate	City of Hurricane	190,668	0.100426%
X22001	Nonstate	City of Hurricane Water & Sewer	183,981	0.096904%
X22100	Nonstate	Town of Hundred	3,106	0.001636%
X22300	Nonstate	City of Ravenswood	125,285	0.065988%
X22500	Nonstate	City of Grafton	113,488	0.059775%
X22600	Nonstate	City of Mannington	49,810	0.026235%
X22700	Nonstate	City of Parkersburg	614,139	0.323470%
X22800	Nonstate	City of Romney	92,396	0.048665%
X22900	Nonstate	City of Saint Albans	237,001	0.124830%
X23000	Nonstate	Mary H Weir Public Library	29,978	0.015789%
X23001	Nonstate	City of Weirton	270,920	0.142695%
X23002	Nonstate	Weirton Area Water Board	135,351	0.071290%
X23003	Nonstate	City of Weirton Sanitary Board	115,950	0.061072%
X23004	Nonstate	City of Weirton Board of Park Commissioners	39,426	0.020766%
X23100	Nonstate	City of Weston	49,489	0.026066%
X23200	Nonstate	Town of Rivesville	18,418	0.009701%
X23300	Nonstate	City of Clarksburg	590,024	0.310768%
X23500	Nonstate	City of Saint Marys	73,903	0.038925%
X23600	Nonstate	Town of Fairview	9,370	0.004935%
X23700	Nonstate	City of Buckhannon	457,981	0.241221%

WEST VIRGINIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM

SCHEDULE OF PENSION AMOUNTS BY EMPLOYER

As of and for the Year Ended June 30, 2015

Employer Number	State/Nonstate	Employer Name	Employer Contributions	Employer Allocation Percentage
X23802	Nonstate	City of Charles Town	234,891	0.123718%
X23900	Nonstate	Town of Matewan	2,757	0.001452%
X23901	Nonstate	Town of Matewan Water Department	2,415	0.001272%
X24001	Nonstate	City of McMechen	36,710	0.019335%
X24002	Nonstate	City of McMechen Water & Sewer	7,660	0.004034%
X24100	Nonstate	City of Beckley	675,449	0.355762%
X24200	Nonstate	City of Philippi	204,714	0.107824%
X24300	Nonstate	City of Paden City	65,983	0.034753%
X24400	Nonstate	City of Dunbar	151,625	0.079861%
X24500	Nonstate	City of Keyser	153,449	0.080822%
X24600	Nonstate	Town of Elizabeth	16,850	0.008875%
X24700	Nonstate	City of South Charleston	499,750	0.263221%
X24800	Nonstate	Town of Farmington	13,424	0.007071%
X24900	Nonstate	City of Summersville	241,094	0.126985%
X25000	Nonstate	Town of Grantsville	28,035	0.014766%
X25100	Nonstate	City of Benwood	96,694	0.050929%
X25200	Nonstate	Town of West Union	39,257	0.020677%
X25300	Nonstate	City of Bluefield	260,038	0.136963%
X25400	Nonstate	City of Cameron	42,490	0.022380%
X25500	Nonstate	City of Shinnston	104,411	0.054994%
X25600	Nonstate	City of Kingwood	101,079	0.053239%
X25700	Nonstate	Town of Monongah	40,489	0.021326%
X25800	Nonstate	Town of Moorefield	159,548	0.084035%
X25900	Nonstate	Town of Franklin	32,490	0.017113%
X26000	Nonstate	City of Oak Hill	140,952	0.074240%
X26100	Nonstate	Town of Davis	26,309	0.013857%
X26200	Nonstate	City of New Martinsville	369,457	0.194595%
X26300	Nonstate	Town of Athens	53,966	0.028424%
X26600	Nonstate	City of Williamstown	88,822	0.046783%
X26700	Nonstate	City of Gary	22,763	0.011989%
X26800	Nonstate	City of Mullens	31,556	0.016620%
X26900	Nonstate	City of Ripley	232,687	0.122557%
X27000	Nonstate	City of Princeton	167,162	0.088045%
X27001	Nonstate	Princeton Sanitary Board	103,603	0.054568%
X27100	Nonstate	City of Spencer	56,536	0.029778%
X27200	Nonstate	Town of Sophia	32,549	0.017144%
X27300	Nonstate	City of Madison	74,913	0.039457%
X27400	Nonstate	City of Stonewood	56,747	0.029889%
X27500	Nonstate	Town of Marlinton	37,085	0.019533%
X27600	Nonstate	City of Glen Dale	114,899	0.060518%
X27700	Nonstate	Town of Anmoore	38,026	0.020029%
X27800	Nonstate	City of Belmont	29,795	0.015693%
X28000	Nonstate	City of Glenville	22,362	0.011778%
X28100	Nonstate	City of Kenova	92,318	0.048625%
X28200	Nonstate	Town of Nutter Fort	93,000	0.048983%
X28300	Nonstate	Town of Middlebourne	33,663	0.017731%
X28400	Nonstate	Town of Gauley Bridge	13,775	0.007255%
X28500	Nonstate	Town of Clendenin	26,564	0.013991%
X28600	Nonstate	Town of Wardensville	10,602	0.005584%
X28700	Nonstate	Town of Marmet	48,842	0.025725%
X28800	Nonstate	Village of Barboursville	293,520	0.154598%
X28900	Nonstate	Town of Union	9,535	0.005022%
X29000	Nonstate	Town of Winfield	62,338	0.032834%
X29100	Nonstate	Town of Ansted	18,463	0.009724%
X29200	Nonstate	City of White Sulphur Springs	114,182	0.060140%

WEST VIRGINIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM

SCHEDULE OF PENSION AMOUNTS BY EMPLOYER

As of and for the Year Ended June 30, 2015

Employer Number	State/Nonstate	Employer Name	Employer Contributions	Employer Allocation Percentage
X29300	Nonstate	City of Parsons	52,047	0.027413%
X29400	Nonstate	Town of Clay	26,011	0.013700%
X29500	Nonstate	Town of New Haven	28,398	0.014957%
X29600	Nonstate	City of Thomas	22,119	0.011650%
X29700	Nonstate	Town of Hamlin	17,752	0.009350%
X29800	Nonstate	Town of Capon Bridge	6,748	0.003554%
X29900	Nonstate	City of Milton	66,508	0.035030%
X29901	Nonstate	City of Milton Water Department	52,862	0.027843%
X30000	Nonstate	City of Richwood	68,704	0.036187%
X30100	Nonstate	City of Logan	48,460	0.025524%
X30101	Nonstate	City of Logan Sanitary Board	14,152	0.007454%
X30200	Nonstate	City of Welch	158,589	0.083529%
X50100	Nonstate	Center Public Service District	13,758	0.007246%
X50200	Nonstate	Moundsville-Marshall County Public Library	35,764	0.018837%
X50500	Nonstate	Williamson Housing Authority	48,322	0.025451%
X50600	Nonstate	Nitro Regional Wastewater Utility	63,552	0.033473%
X50800	Nonstate	Charleston Sanitary Board	514,307	0.270888%
X50900	Nonstate	Huntington WV Housing Authority	230,617	0.121467%
X51000	Nonstate	City of Saint Albans Municipal Water and Sewer	185,929	0.097930%
X51200	Nonstate	Upshur County Public Library	19,281	0.010156%
X51300	Nonstate	Weston Sanitary Board	47,686	0.025116%
X51400	Nonstate	Pocahontas Memorial Hospital	776,546	0.409010%
X51600	Nonstate	Wheeling Ohio County Airport	27,120	0.014284%
X51800	Nonstate	Charleston-Kanawha Housing Authority	355,433	0.187208%
X52100	Nonstate	Greater Huntington Park & Recreation District	131,138	0.069071%
X52200	Nonstate	Buckhannon Housing Authority	19,287	0.010159%
X52300	Nonstate	Huntington Sanitary Board	440,815	0.232180%
X52301	Nonstate	Huntington Stormwater Utility	3,548	0.001869%
X52700	Nonstate	Charles W Gibson Public Library	8,149	0.004292%
X52800	Nonstate	Parkersburg Utility Board	480,304	0.252979%
X53200	Nonstate	Saint Albans Housing Authority	17,415	0.009173%
X53300	Nonstate	Charleston Urban Renewal Authority	18,053	0.009509%
X53400	Nonstate	Housing Authority of City of South Charleston	30,544	0.016087%
X53600	Nonstate	Beckley Raleigh County Convention Center	25,893	0.013638%
X53700	Nonstate	Keyser-Mineral County Library	14,651	0.007717%
X53800	Nonstate	Wheeling Housing Authority	148,697	0.078320%
X53900	Nonstate	Kanawha Falls Public Service District	52,930	0.027878%
X54100	Nonstate	North Beckley Public Service District	66,498	0.035025%
X54200	Nonstate	Cabell County Public Library	333,775	0.175801%
X54400	Nonstate	City County Building Management Commission	19,063	0.010041%
X54500	Nonstate	Ohio County Public Library	78,061	0.041115%
X54900	Nonstate	Raleigh County Public Library	81,113	0.042723%
X55000	Nonstate	South Charleston Public Library	32,397	0.017064%
X55100	Nonstate	Bluefield Sanitary Board	191,778	0.101011%
X55300	Nonstate	Greenbrier Valley Airport Authority	63,695	0.033548%
X55400	Nonstate	Central West Virginia Regional Airport Authority	378,473	0.199344%
X55401	Nonstate	Raleigh County Memorial Airport	42,223	0.022239%
X55500	Nonstate	Kanawha County Parks & Recreation	88,545	0.046637%
X55600	Nonstate	Morgantown Public Library	83,200	0.043822%
X55800	Nonstate	City of South Charleston Sanitary Board	111,493	0.058724%
X55900	Nonstate	West Virginia Association of Counties	19,934	0.010499%
X56100	Nonstate	Pretera Center	14,204	0.007481%
X56300	Nonstate	Martinsburg Public Library	109,485	0.057666%
X56500	Nonstate	Elkins Housing Authority	18,509	0.009749%
X56700	Nonstate	Parkersburg & Wood County Public Library	83,039	0.043737%

WEST VIRGINIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM

SCHEDULE OF PENSION AMOUNTS BY EMPLOYER

As of and for the Year Ended June 30, 2015

Employer Number	State/Nonstate	Employer Name	Employer Contributions	Employer Allocation Percentage
X56800	Nonstate	Union Public Service District	48,662	0.025631%
X56900	Nonstate	Kingwood Water Works	33,770	0.017787%
X57100	Nonstate	Lubeck Public Service District	89,740	0.047267%
X57200	Nonstate	Sissonville Public Service District	35,779	0.018845%
X57300	Nonstate	BCKP Regional Intergovernmental Council	52,158	0.027472%
X57400	Nonstate	Fayette County Public Library	53,713	0.028291%
X57600	Nonstate	Dunbar Sanitary Board	64,899	0.034182%
X57700	Nonstate	Point Pleasant Housing Authority	27,733	0.014607%
X57900	Nonstate	Claywood Park Public Service District	110,672	0.058291%
X58000	Nonstate	Region 8 Planning & Development Council	125,499	0.066101%
X58300	Nonstate	Greenbrier Valley Conservation District	5,120	0.002697%
X58400	Nonstate	City of Spencer Sanitary Board	11,436	0.006023%
X58600	Nonstate	City of Spencer Waterworks	40,074	0.021107%
X58700	Nonstate	Mid Ohio Valley Regional Airport	50,852	0.026784%
X58800	Nonstate	Brooke County Public Library	12,884	0.006786%
X58900	Nonstate	Region VII Planning & Development Council	29,432	0.015502%
X59000	Nonstate	Region 4 Planning & Development Council	47,660	0.025103%
X59100	Nonstate	Craft Memorial Library	23,065	0.012148%
X59200	Nonstate	Green Acres Regional Center Inc	58,512	0.030818%
X59300	Nonstate	Region 1 Planning & Development Council	50,159	0.026419%
X59500	Nonstate	Lavalette Public Service District	68,062	0.035848%
X59600	Nonstate	Clarksburg Water Board	264,905	0.139527%
X59700	Nonstate	Craigsville Public Service District	69,149	0.036421%
X59800	Nonstate	Nettie-Leivasy Public Service District	31,995	0.016852%
X59900	Nonstate	Putnam County Parks & Recreation Commission	36,101	0.019015%
X60000	Nonstate	Spencer Housing Authority	34,585	0.018216%
X60200	Nonstate	Region II Planning & Development Council	28,574	0.015050%
X60300	Nonstate	Valley Healthcare System	7,031	0.003703%
X60400	Nonstate	Buffalo Creek Public Service District	39,374	0.020738%
X60600	Nonstate	Shortline Public Service District	19,444	0.010241%
X60700	Nonstate	Boone Madison Public Library	16,622	0.008755%
X60800	Nonstate	Westbrook Health Services Inc	4,899	0.002581%
X61200	Nonstate	Armstrong Deepwater Public Service District	18,735	0.009868%
X61300	Nonstate	Kyova Interstate Planning Commission	53,482	0.028169%
X61400	Nonstate	Wood County Parks & Recreation Commission	7,277	0.003833%
X61600	Nonstate	Beckley Housing Authority	62,571	0.032956%
X61800	Nonstate	Central WV Transit Authority	163,442	0.086086%
X61900	Nonstate	Marion County Parks & Recreation Commission	39,934	0.021033%
X62000	Nonstate	Arbuckle Public Service District	16,920	0.008912%
X62100	Nonstate	Wetzel County Hospital	473,298	0.249288%
X62200	Nonstate	Clarksburg-Harrison Public Library	38,696	0.020381%
X62300	Nonstate	Ohio County Public Service District	54,357	0.028630%
X62500	Nonstate	Greenbrier Public Service District #1	25,615	0.013491%
X62700	Nonstate	Ohio Valley Regional Transportation Authority	241,942	0.127432%
X62800	Nonstate	Berkeley County Public Service Water District	297,711	0.156806%
X62900	Nonstate	Parkersburg Housing Authority	80,890	0.042605%
X63000	Nonstate	Marion County Public Library	65,632	0.034568%
X63100	Nonstate	Mason County Public Service District	100,608	0.052991%
X63200	Nonstate	Monroe County Public Library	3,774	0.001988%
X63300	Nonstate	Kanawha County Emergency Ambulance Authority	191,530	0.100880%
X63400	Nonstate	Southern Jackson County Public Service District	34,875	0.018369%
X63500	Nonstate	Jackson County Public Library	27,392	0.014427%
X63800	Nonstate	Raleigh County Public Service District	68,773	0.036223%
X63900	Nonstate	Jackson County Housing Authority	41,389	0.021800%
X64200	Nonstate	Burnsville Public Utility Board	11,105	0.005849%

WEST VIRGINIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM

SCHEDULE OF PENSION AMOUNTS BY EMPLOYER

As of and for the Year Ended June 30, 2015

Employer Number	State/Nonstate	Employer Name	Employer Contributions	Employer Allocation Percentage
X64300	Nonstate	Kenova Municipal Water Works	47,739	0.025144%
X64500	Nonstate	Malden Public Service District	48,119	0.025344%
X64600	Nonstate	Boone County Parks & Recreation Board	29,718	0.015653%
X64700	Nonstate	Hardy County Rural Development Authority	16,672	0.008781%
X64800	Nonstate	Mineral Wells Public Service District	44,179	0.023269%
X64900	Nonstate	Housing Authority of Mingo County	47,814	0.025184%
X65000	Nonstate	Upper Ohio Conservation District	1,949	0.001026%
X65200	Nonstate	Town of West Hamlin	36,544	0.019248%
X65300	Nonstate	Eastern Panhandle Regional Planning & Development Council	29,510	0.015543%
X65400	Nonstate	Marshall County Public Service District #1	14,534	0.007655%
X65700	Nonstate	Warm Springs Public Service District	25,086	0.013213%
X65800	Nonstate	Wilderness Public Service District	45,660	0.024050%
X65900	Nonstate	Bradley Public Service District	28,823	0.015181%
X66000	Nonstate	Wood County Recreation Commission	5,757	0.003032%
X66500	Nonstate	Raleigh County Housing Authority	53,814	0.028344%
X66600	Nonstate	Fairmont Housing Authority	117,904	0.062100%
X66700	Nonstate	Town of Beverly	36,063	0.018995%
X66900	Nonstate	Southern Conservation District	21,618	0.011386%
X67000	Nonstate	Pocahontas County Public Service District	46,532	0.024509%
X67100	Nonstate	Huttonsville Public Service District	36,770	0.019367%
X67200	Nonstate	Grant County Housing Authority	14,549	0.007663%
X67300	Nonstate	Board of Parks & Recreation Commission	78,112	0.041142%
X67400	Nonstate	Putnam County Development Authority	17,658	0.009301%
X67500	Nonstate	Taylor County Public Library	10,196	0.005370%
X67600	Nonstate	Monroe Health Center	378,665	0.199444%
X67700	Nonstate	Louis Bennett Public Library	7,966	0.004196%
X67800	Nonstate	Region VIII Solid Waste Authority	38,516	0.020286%
X67900	Nonstate	Roane County Public Library	14,944	0.007871%
X68300	Nonstate	Cool Ridge-Flat Top Public Service District	18,759	0.009881%
X68400	Nonstate	Dunbar Housing Authority	24,068	0.012677%
X68500	Nonstate	Richwood Public Library	5,743	0.003025%
X68600	Nonstate	Glenville Utility	53,724	0.028297%
X68700	Nonstate	Flatwoods Canoe Run Public Service District	79,739	0.041999%
X68800	Nonstate	Raleigh County Emergency Services	150,050	0.079032%
X68900	Nonstate	Berkeley County Development Authority	24,599	0.012957%
X69000	Nonstate	Mount Hope Housing Authority	22,973	0.012100%
X69100	Nonstate	Doddridge County Public Library	12,631	0.006653%
X69200	Nonstate	Berkeley County Public Service Sewer District	243,372	0.128185%
X69300	Nonstate	Kanawha Public Service District	63,295	0.033338%
X69500	Nonstate	Logan County Public Service District	217,025	0.114308%
X69800	Nonstate	Workforce Investment Board of Kanawha County	26,576	0.013998%
X69901	Nonstate	Bluemont Public Service District	66,911	0.035242%
X70100	Nonstate	Ritchie County Public Library	16,631	0.008760%
X70200	Nonstate	Keyser Housing Authority	29,807	0.015699%
X70300	Nonstate	Branchland Midkiff Public Service District	16,497	0.008689%
X70500	Nonstate	Sugar Creek Public Service District	7,212	0.003798%
X70600	Nonstate	Southwestern Water District	24,202	0.012747%
X70700	Nonstate	Grant County Public Service District	29,466	0.015520%
X70800	Nonstate	Big Bend Public Service District	16,482	0.008681%
X70900	Nonstate	Benedum Airport Authority	81,104	0.042718%
X71100	Nonstate	Valley Head Public Library	2,593	0.001366%
X71200	Nonstate	Taylor County Public Service District	33,751	0.017777%
X71300	Nonstate	Webster Springs Public Service District	15,416	0.008120%
X71400	Nonstate	Eastern WV Regional Airport Authority	15,990	0.008422%
X71500	Nonstate	Huntington Cabell Wayne Animal Shelter	9,193	0.004842%

WEST VIRGINIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM

SCHEDULE OF PENSION AMOUNTS BY EMPLOYER

As of and for the Year Ended June 30, 2015

Employer Number	State/Nonstate	Employer Name	Employer Contributions	Employer Allocation Percentage
X71600	Nonstate	Boone County Housing & Redevelopment Authority	34,377	0.018106%
X71700	Nonstate	Craigsville Public Library	7,799	0.004108%
X71800	Nonstate	Charleston Convention & Visitors Bureau	58,853	0.030998%
X72000	Nonstate	Randolph County Housing Authority	60,442	0.031835%
X72100	Nonstate	Berkeley County Fire Service Board	18,160	0.009565%
X72300	Nonstate	Cowen Public Service District	42,401	0.022333%
X72400	Nonstate	Vienna Public Library	25,199	0.013272%
X72500	Nonstate	White Oak Public Service District	17,643	0.009292%
X72600	Nonstate	Marshall County Park & Recreation	31,259	0.016464%
X72700	Nonstate	Martinsburg Berkeley County Parks & Recreation Board	76,385	0.040233%
X72900	Nonstate	Mannington Sanitary Board	9,696	0.005107%
X73000	Nonstate	Elk Valley Public Service District	44,548	0.023463%
X73100	Nonstate	Lewis County Convention & Visitors Bureau	8,120	0.004277%
X73300	Nonstate	Leadsville Public Service District	15,026	0.007914%
X73500	Nonstate	Union Williams Public Service District	55,534	0.029250%
X73600	Nonstate	Coalfield Community Action Partnership Inc	326,943	0.172202%
X73900	Nonstate	Tucker County Solid Waste Authority	43,625	0.022977%
X74000	Nonstate	Hamrick Public Service District	18,116	0.009542%
X74200	Nonstate	Raleigh County Solid Waste Authority	234,730	0.123633%
X74300	Nonstate	Fayette County Solid Waste Authority	4,981	0.002623%
X74400	Nonstate	Red Sulphur Public Service District	37,231	0.019610%
X74500	Nonstate	Greenbrier County Public Service District #2	49,611	0.026130%
X74700	Nonstate	Putnam County Fire Service Board	14,186	0.007472%
X74800	Nonstate	Mercer County Solid Waste Authority	46,320	0.024397%
X74900	Nonstate	4C Economic Development Authority	35,343	0.018615%
X75000	Nonstate	Kanawha County Solid Waste Authority	11,686	0.006155%
X75200	Nonstate	Lincoln Public Service District	39,867	0.020998%
X75300	Nonstate	Sun Valley Public Service District	32,913	0.017335%
X75400	Nonstate	Pocahontas County Solid Waste Authority	17,908	0.009432%
X75600	Nonstate	Bluefield Housing Authority	43,521	0.022923%
X75800	Nonstate	Romney Public Housing Authority	18,361	0.009671%
X75900	Nonstate	Putnam County Solid Waste Authority	5,455	0.002873%
X76000	Nonstate	Ohio County Solid Waste Authority	3,103	0.001634%
X76100	Nonstate	Pleasants County Public Library	4,288	0.002259%
X76200	Nonstate	Kingwood Parks & Recreation Commission	6,222	0.003277%
X76400	Nonstate	Lynn Murray Memorial Library	5,980	0.003150%
X76500	Nonstate	Swaney Memorial Library	3,209	0.001690%
X76600	Nonstate	Wood County Solid Waste Authority	3,500	0.001843%
X76800	Nonstate	Mingo County Redevelopment Authority	32,898	0.017328%
X76900	Nonstate	Mountain Top Public Service District	21,033	0.011078%
X77100	Nonstate	Morgantown-Monongalia United Initiative	4,522	0.002382%
X77200	Nonstate	Northern Jackson County Public Service District	16,044	0.008450%
X77300	Nonstate	Hammond Public Service District	26,621	0.014021%
X77400	Nonstate	Harrison County Solid Waste Authority	17,836	0.009394%
X77700	Nonstate	Midland Public Service District	35,215	0.018548%
X77800	Nonstate	Danese Public Service District	19,092	0.010056%
X77900	Nonstate	Boone County Public Service District	38,731	0.020400%
X78200	Nonstate	Grandview-Doolin Public Service District	16,510	0.008696%
X78300	Nonstate	Jefferson County Parks & Recreation Commission	28,987	0.015267%
X78400	Nonstate	Putnam Public Service District	253,688	0.133619%
X78600	Nonstate	Chestnut Ridge Public Service District	17,007	0.008958%
X78700	Nonstate	Weirton Transit Corporation	16,941	0.008923%
X78800	Nonstate	Greenbrier County Solid Waste Authority	39,247	0.020672%
X78900	Nonstate	Harpers Ferry Bolivar Public Service District	16,158	0.008510%
X79100	Nonstate	Jefferson County Public Service District	67,214	0.035402%

WEST VIRGINIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM

SCHEDULE OF PENSION AMOUNTS BY EMPLOYER

As of and for the Year Ended June 30, 2015

Employer Number	State/Nonstate	Employer Name	Employer Contributions	Employer Allocation Percentage
X79300	Nonstate	Barbour County Development Authority	887	0.000467%
X79400	Nonstate	Wyoming County Economic Development Authority	16,356	0.008615%
X79600	Nonstate	Northern Wayne County Public Service District	37,423	0.019711%
X79700	Nonstate	Lincoln Economic Development Authority	8,252	0.004346%
X79800	Nonstate	Gauley River Public Service District	18,477	0.009732%
X79900	Nonstate	Elkins Road Public Service District	12,413	0.006538%
X80300	Nonstate	Crab Orchard MacArthur Public Service District	56,763	0.029897%
X80400	Nonstate	McDowell County Emergency Commission	61,094	0.032178%
X80500	Nonstate	Roane County Economic Development Authority	4,891	0.002576%
X80600	Nonstate	Metro Emergency Operations Center	474,963	0.250165%
X80700	Nonstate	Mercer County Airport Authority	19,250	0.010139%
X80900	Nonstate	Town of Eleanor	16,504	0.008693%
X81100	Nonstate	Wetzel County Emergency Ambulance Authority	3,343	0.001761%
X81200	Nonstate	Town of Harpers Ferry	60,642	0.031940%
X81400	Nonstate	Upper Kanawha Valley Enterprise Community	10,925	0.005754%
X81600	Nonstate	Brooke County Public Service District	16,438	0.008658%
X81700	Nonstate	Hancock County Shelter Workshop	140,316	0.073905%
X81900	Nonstate	Hampshire County Development Authority	14,910	0.007853%
X82000	Nonstate	Crum Public Service District	18,951	0.009982%
X82100	Nonstate	Central Communications Inc	55,512	0.029239%
X82200	Nonstate	Corridor G Regional Development Authority	6,300	0.003318%
X82300	Nonstate	Tucker County Parks and Recreation Commission	3,805	0.002004%
X82400	Nonstate	Berkeley County Emergency Ambulance Authority	29,113	0.015334%
X82600	Nonstate	Raleigh County Recreation Authority	14,242	0.007501%
X82700	Nonstate	Enlarged Hepzibah Public Service District	20,185	0.010631%
X82900	Nonstate	County Commissioners Association of WV	16,240	0.008554%
X83100	Nonstate	Greenbrier County Convention & Visitor Bureau	30,513	0.016071%
X83300	Nonstate	Boone County Ambulance Authority	24,905	0.013117%
X83500	Nonstate	Hamiin-Lincoln County Public Library	19,428	0.010233%
X83700	Nonstate	Greater Paw Paw Sanitary District	12,899	0.006794%
X83900	Nonstate	Greenbrier County Housing Authority	17,927	0.009442%
X84100	Nonstate	Elkins-Randolph County Airport	6,664	0.003510%
X84300	Nonstate	Summers County Public Library	8,967	0.004723%
X84400	Nonstate	Ritchie County Economic Development Authority	5,767	0.003037%
X84600	Nonstate	West Virginia Municipal League	38,525	0.020291%
X84700	Nonstate	Pride Community Services Inc	168,226	0.088605%
X84900	Nonstate	Jackson County Development Authority	16,148	0.008505%
X85000	Nonstate	Five Rivers Public Library	5,736	0.003021%
X85100	Nonstate	Hardy County Public Service District	36,321	0.019131%
X85200	Nonstate	Ritchie County Ambulance Authority	84,923	0.044729%
X85300	Nonstate	Preston County Senior Citizens Inc	60,144	0.031678%
X85500	Nonstate	Piedmont Housing Authority	19,276	0.010153%
X85700	Nonstate	Benwood-McMechen Housing Authority	38,128	0.020082%
X85800	Nonstate	Fairmont Marion County Transit Authority	115,321	0.060740%
X86000	Nonstate	Nicholas County Solid Waste Authority	48,718	0.025660%
X86100	Nonstate	Hatfield McCoy Regional Recreation Authority	117,692	0.061989%
X86400	Nonstate	City of Martinsburg	573,089	0.301849%
X86500	Nonstate	City of Point Pleasant	142,189	0.074892%
X86700	Nonstate	Norton-Harding-Jimtown Public Service District	10,319	0.005435%
X86800	Nonstate	Clarksburg-Harrison Regional Housing Authority	110,309	0.058100%
X86900	Nonstate	Marshall County Public Service District #4	15,387	0.008105%
X87000	Nonstate	Northern Panhandle Community Criminal Justice Board	78,675	0.041438%
X87200	Nonstate	Region 1 Workforce Investment Board	67,808	0.035715%
X87300	Nonstate	Century Volga Public Service District	23,015	0.012122%
X87400	Nonstate	Frankfort Public Service District	62,717	0.033033%

WEST VIRGINIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM

SCHEDULE OF PENSION AMOUNTS BY EMPLOYER

As of and for the Year Ended June 30, 2015

Employer Number	State/Nonstate	Employer Name	Employer Contributions	Employer Allocation Percentage
X87500	Nonstate	WV Affordable Housing Trust Fund	8,348	0.004397%
X87600	Nonstate	Clay County Public Service District	13,790	0.007263%
X87700	Nonstate	Adrian Public Service District	15,578	0.008205%
X87900	Nonstate	Marshal County Public Service District #3	18,680	0.009839%
X88000	Nonstate	Mercer County Communications Center	84,904	0.044719%
X88100	Nonstate	Charles Town Utility Board	162,868	0.085784%
X88200	Nonstate	Phillippi Public Library	3,969	0.002091%
X88300	Nonstate	Cottageville Public Service District	22,641	0.011925%
X88400	Nonstate	Mingo County Public Service District	71,336	0.037573%
X88500	Nonstate	City of Sistersville	50,213	0.026447%
X88700	Nonstate	Canaan Valley Public Service District	9,449	0.004977%
X88900	Nonstate	McDowell County Solid Waste Authority	7,770	0.004092%
X89000	Nonstate	Monongalia County Urban Mass Transit Authority	11,692	0.006158%
X89100	Nonstate	Ohio County Development Authority	97,411	0.051307%
X90001	Nonstate	Public Defender Corporation - 1st Judicial Circuit	99,642	0.052482%
X90002	Nonstate	Public Defender Corporation - 2nd Judicial Circuit	41,587	0.021904%
X90005	Nonstate	Public Defender Corporation - 5th Judicial Circuit	72,438	0.038153%
X90006	Nonstate	Public Defender Corporation for the Sixth & Twenty-Fourth Circui	161,755	0.085197%
X90007	Nonstate	Public Defender Corporation - 7th Judicial Circuit	49,764	0.026211%
X90008	Nonstate	Public Defender Corporation for the Eighth Judicial Circuit	38,938	0.020509%
X90009	Nonstate	Public Defender Corporation for the Ninth Judicial Circuit	78,637	0.041418%
X90010	Nonstate	Public Defender Corporation for the Tenth Judicial Circuit	92,691	0.048821%
X90011	Nonstate	Public Defender Corporation - 11th Judicial Circuit	47,816	0.025185%
X90012	Nonstate	Public Defender Corporation - 12th Judicial Circuit	47,088	0.024802%
X90013	Nonstate	Public Defender Corporation - 13th Judicial Circuit	256,261	0.134974%
X90015	Nonstate	Public Defender Corporation for the Fifteenth Judicial Circuit	90,924	0.047890%
X90018	Nonstate	Public Defender Corporation - 18th Judicial Circuit	37,443	0.019722%
X90023	Nonstate	Public Defender Corporation - 23rd Judicial Circuit	209,768	0.110486%
X90025	Nonstate	Public Defender Corporation - 25th Judicial Circuit	69,388	0.036547%
X90028	Nonstate	28th Judicial Circuit Public Defender Corp	29,868	0.015731%
X90030	Nonstate	Public Defender Corporation for the Thirtieth Judicial Circuit	46,074	0.024268%
X99903	Nonstate	Boone County Board of Education	1,747	0.000920%
X99908	Nonstate	Clay County Board of Education	493	0.000260%
X99911	Nonstate	Gilmer County Board of Education	470	0.000248%
X99918	Nonstate	Jackson County Board of Education	1,702	0.000897%
X99925	Nonstate	Marion County Board of Education	1,456	0.000767%
X99926	Nonstate	Lincoln County Board of Education	1,568	0.000826%
X99931	Nonstate	McDowell County Board of Education	2,419	0.001274%
X99936	Nonstate	Pendleton County Board of Education	1,008	0.000531%
X99937	Nonstate	Pocahontas County Board of Education	2,240	0.001180%
X99940	Nonstate	Tyler County Board of Education	784	0.000413%
X99941	Nonstate	Hancock County Board of Education	1,120	0.000590%
X99955	Nonstate	Wyoming County Board of Education	829	0.000437%
X99960	Nonstate	Raleigh County Board of Education	2,106	0.001109%
TOTALS:			<u>189,859,680</u>	<u>100.000000%</u>

The accompanying notes are an integral part of this schedule.

WEST VIRGINIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM

SCHEDULE OF PENSION AMOUNTS BY EMPLOYER
As of and for the Year Ended June 30, 2015

Employer Number	State/Nonstate	Employer Name	Net Pension Liability	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense			Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Total Employer Pension Expense
				Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Differences Between Expected and Actual Experience	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Proportionate Share of Contributions	Total Employer Pension Expense		
778000	State	Jobs Investment Trust Board	115,059	35,104	23,532	-	58,637	60,335	13,840	7,623	81,797	13,243	(2,740)	10,503	
930000	State	WV Parkways Authority	5,846,836	1,783,859	1,195,818	-	2,979,677	3,065,954	703,280	126,042	3,895,277	672,978	(45,463)	627,515	
930100	State	WV Housing Development Fund	2,309,693	704,683	472,388	83,701	1,260,771	1,211,153	277,819	-	1,488,972	265,849	36,847	302,696	
930200	State	WV Secondary School Activities Commission	259,669	79,225	53,109	9,154	141,487	136,165	31,234	-	167,399	29,888	3,523	33,411	
990000	State	State Bar	441,809	134,795	90,361	36,857	262,013	231,675	53,143	1,714	286,532	50,853	15,665	66,518	
3010100	State	Governors Office	1,102,228	336,288	225,432	33,010	594,730	577,985	132,580	55,737	766,302	126,868	(4,037)	122,831	
3010200	State	WV Department of Administration	12,534,014	3,824,104	2,563,506	-	6,387,610	6,572,566	1,507,640	76,246	8,156,452	1,442,681	(29,771)	1,412,910	
3010303	State	Division of Banking	613,932	187,309	125,564	11,734	324,607	321,933	73,846	-	395,779	70,664	4,009	74,673	
3010304	State	Division of Tourism	753,460	229,879	154,101	-	383,980	395,098	90,629	63,086	548,813	86,724	(24,671)	62,053	
3010305	State	Division of Forestry	1,643,980	501,575	336,233	17,768	855,577	862,068	197,744	20,700	1,080,512	189,224	927	190,151	
3010306	State	WV Geological Survey	672,268	205,108	137,495	-	342,603	352,523	80,863	75,310	508,696	77,379	(30,327)	47,052	
3010307	State	WV Development Office	1,642,333	501,073	335,896	5,585	842,554	861,204	197,546	187,260	1,246,010	189,035	(59,961)	129,074	
3010308	State	WV Division of Labor	1,216,416	371,126	248,786	-	619,912	637,862	146,315	98,021	882,199	140,011	(37,680)	102,331	
3010310	State	Division of Natural Resources	10,003,724	3,052,117	2,046,001	-	5,098,118	5,245,737	1,203,287	684,370	7,133,393	1,151,441	(245,999)	905,442	
3010311	State	WV Environmental Quality Board	31,170	9,510	6,375	98	15,983	16,345	3,749	-	20,094	3,588	36	3,624	
3010312	State	WV Solid Waste Management Board	208,581	63,638	42,660	5,842	112,139	109,375	25,089	7,678	142,142	24,008	13	24,021	
3010313	State	Department of Environmental Protection	16,289,130	4,969,783	3,331,518	263,525	8,564,825	8,541,668	1,959,320	34,905	10,535,893	1,874,899	104,454	1,979,353	
3010314	State	WV Office of Miners' Health, Safety & Training	3,137,951	957,383	641,786	-	1,599,169	1,645,474	377,445	173,022	2,195,941	361,182	(58,333)	302,849	
3010315	State	Oil & Gas Conservation Commission	25,508	7,782	5,217	366	13,365	13,376	3,068	-	16,444	2,936	137	3,073	
3010316	State	WV Water Development Authority	364,928	111,339	74,637	24,375	210,350	191,360	43,895	-	235,255	42,004	8,716	50,720	
3010319	State	Miner's Health Safety & Training	57,499	17,543	11,760	3,026	32,329	30,151	6,916	-	37,067	6,618	1,067	7,685	
3010323	State	Workforce West Virginia	5,530,433	1,687,325	1,131,106	-	2,818,431	2,900,040	665,222	257,687	3,822,949	636,560	(105,042)	531,518	
3010327	State	WV Commerce Office of the Secretary	408,355	124,588	83,518	18,136	226,243	214,133	49,119	2,438	265,689	47,002	4,972	51,974	
3010328	State	WV Division of Energy	117,946	35,985	24,123	-	60,108	61,848	14,187	30,213	106,248	13,576	(10,750)	2,826	
3010431	State	Department of Education & the Arts	758,100	231,295	155,050	57,116	443,461	397,531	91,187	-	488,719	87,258	20,788	108,046	
3010432	State	WV Division of Culture & History	1,382,530	421,807	282,761	-	704,568	724,969	166,296	68,647	959,912	159,131	(25,792)	133,339	
3010433	State	WV Library Commission	600,122	183,096	122,739	-	305,836	314,691	72,185	36,752	423,628	69,075	(12,400)	56,675	
3010439	State	Educational Broadcasting Authority	1,255,845	383,156	256,850	20,050	660,056	658,538	151,058	37,476	847,072	144,549	(9,825)	134,724	
3010450	State	Higher Education Central Office	30,634	9,346	6,265	8	15,620	16,064	3,685	159	19,908	3,526	(50)	3,476	
3010501	State	Department of Health & Human Resources - Secretary	119,744	36,534	24,491	74,281	135,305	62,791	14,403	25,536	102,731	13,783	24,211	37,994	
3010505	State	Board of Barbers & Cosmetologists	108,241	33,024	22,138	3,896	59,058	56,759	13,020	7,974	77,753	12,459	(942)	11,517	
3010506	State	Department of Health & Human Resources - Health	13,117,262	4,002,052	2,682,794	-	6,684,846	6,878,409	1,577,795	384,183	8,840,387	1,509,813	(155,173)	1,354,640	
3010507	State	Health Care Authority	1,018,132	310,630	208,232	29,660	548,523	533,887	122,465	8,863	665,215	117,188	10,111	127,299	
3010508	State	Bureau of Senior Services	638,870	194,918	130,664	77,882	403,464	335,010	76,846	-	411,855	73,535	27,426	100,961	
3010509	State	Hospital Finance Authority	21,141	6,450	4,324	13	10,787	11,086	2,543	34	13,663	2,433	(7)	2,426	
3010510	State	WV Human Rights Commission	312,740	95,416	63,963	24,009	183,388	163,994	37,618	36,062	237,674	35,997	(1,445)	34,552	
3010511	State	Department of Health & Human Resources - Human Ser	42,783,814	13,053,261	8,750,315	-	21,803,576	22,434,908	5,146,203	919,977	28,501,088	4,924,471	(391,897)	4,532,574	
3010601	State	Department of Military Affairs & Public Safety - Secretary	500,313	152,645	102,326	60,541	315,512	262,353	60,180	1,720	324,253	57,587	26,096	83,683	
3010603	State	Adjutant General	74,078	22,601	15,151	103,384	141,136	38,845	8,910	178,374	226,129	8,526	(13,915)	(5,389)	
3010605	State	Parole Board	272,188	83,044	55,669	8,247	146,960	142,730	32,740	2,545	178,015	31,329	1,629	32,958	
3010606	State	Division of Homeland Security and Emergency Management	564,262	172,155	115,405	-	287,560	295,887	67,872	63,703	427,461	64,947	(26,269)	38,678	
3010608	State	West Virginia Division of Corrections	4,957,907	1,512,648	1,014,011	772,168	3,298,827	2,599,819	596,356	-	3,196,176	570,661	267,194	837,855	
3010612	State	State Police	4,705,023	1,435,494	962,290	199,545	2,597,328	2,467,212	565,938	-	3,033,151	541,556	69,594	611,148	
3010613	State	Division of Veterans Affairs	2,112,364	644,478	432,029	-	1,076,507	1,107,678	254,083	191,042	1,552,803	243,136	(69,092)	174,044	
3010615	State	Regional Jail Authority	12,945,564	3,949,667	2,647,678	-	6,597,345	6,788,374	1,557,143	420,511	8,766,027	1,490,051	(168,467)	1,321,584	
3010618	State	Veterans Home	405,898	123,839	83,016	4,123	210,978	212,844	48,823	10,845	272,512	46,719	(1,800)	44,919	
3010619	State	State Fire Commission	585,481	178,629	119,745	-	298,374	307,014	70,424	67,235	444,673	67,390	(27,345)	40,045	
3010620	State	Division of Criminal Justice Services	514,162	156,870	105,158	25,314	269,615	287,342	61,845	2,552	334,013	59,817	7,314	66,495	
3010621	State	WV Division of Juvenile Services	6,671,705	2,035,524	1,364,524	49,841	3,449,889	3,498,498	802,499	1,927,875	6,228,871	767,922	(832,688)	(64,766)	
3010622	State	WV Division of Protective Services	486,900	148,552	99,583	-	248,135	255,320	58,566	30,257	344,143	56,043	(10,795)	45,248	

WEST VIRGINIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM

SCHEDULE OF PENSION AMOUNTS BY EMPLOYER
As of and for the Year Ended June 30, 2015

Employer Number	State/Nonstate	Employer Name	Net Pension Liability	Deferred Outflows of Resources			Deferred Inflows of Resources				Pension Expense			
				Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Differences Between Expected and Actual Experience	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Resources	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Deferred Difference in Assumptions	Changes in Proportion and Differences Between Employer Contributions and Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Total Employer Pension Expense			
3010701	State	State Tax Department - Office of the Secretary	251,812	76,827	51,502	48,104	176,433	132,045	30,289	-	162,334	28,984	19,942	48,926
3010702	State	State Tax Department	5,320,987	1,623,423	1,088,269	-	2,711,692	2,790,211	640,029	368,350	3,798,590	612,452	(152,090)	460,362
3010703	State	State Budget Office	184,145	56,182	37,662	9,022	102,866	96,562	22,150	-	118,711	21,195	3,277	24,472
3010704	State	WV Offices of the Insurance Commissioner	5,117,471	1,561,331	1,046,645	-	2,607,976	2,683,491	615,549	319,062	3,618,103	589,027	(123,734)	465,293
3010705	State	Lottery	3,044,279	928,804	622,628	41,644	1,593,076	1,596,354	366,178	35,594	1,998,126	350,400	6,480	356,880
3010706	State	Municipal Bond Commission	59,554	18,170	12,180	3,138	33,488	31,229	7,163	-	38,392	6,855	1,245	8,100
3010707	State	Racing Commission	828,783	252,860	169,506	-	422,366	434,596	99,689	97,000	631,285	95,394	(41,413)	53,981
3010708	State	Alcohol Beverage Control Administration	1,059,119	323,135	216,615	21,861	561,612	555,379	127,395	87,369	770,143	121,906	(31,200)	90,706
3010709	State	WV Office of Tax Appeals	105,421	32,164	21,561	-	53,725	55,281	12,680	22,029	89,990	12,134	(7,423)	4,711
3010802	State	West Virginia Division of Motor Vehicles	6,752,780	2,060,260	1,381,105	112,771	3,554,136	3,541,012	812,251	-	4,353,262	777,253	41,501	818,754
3010803	State	Division of Highways	74,860,371	22,839,756	15,310,739	307,682	38,458,176	39,255,169	9,004,495	1,738,872	49,998,536	8,616,517	(663,462)	7,953,055
3010804	State	WV State Rail Authority	176,796	53,940	36,159	-	90,099	92,708	21,266	21,437	135,411	20,349	(9,061)	11,288
3010805	State	Division of Public Transit	149,423	45,589	30,561	2,129	78,278	78,354	17,973	18,312	114,640	17,199	(5,167)	12,032
3010806	State	Public Port Authority	53,590	16,350	10,960	-	27,311	28,101	6,446	11,729	46,276	6,168	(4,331)	1,837
3010807	State	WV Department of Transportation Aeronautics Comm	51,758	15,791	10,586	622	26,999	27,141	6,226	11,893	45,260	5,957	(3,691)	2,266
3010808	State	DOT - Office of Admin Hearings	396,478	120,965	81,089	31,766	233,820	207,904	47,690	54,388	309,982	45,635	(13,370)	32,265
3010901	State	WV Real Estate Appraiser Licensing & Certification Board	52,094	15,894	10,654	12,633	39,181	27,317	6,266	-	33,583	5,996	4,687	10,683
3010902	State	Board of Funeral Service Examiners	29,763	9,081	6,087	11,067	26,235	15,607	3,580	9,552	28,739	3,426	(518)	2,908
3010903	State	WV Board of Professional Surveyors	28,987	8,844	5,928	-	14,772	15,200	3,487	5,907	24,594	3,336	(2,063)	1,273
3010904	State	Board of Counseling	33,164	10,118	6,783	1,890	18,791	17,390	3,989	1,157	22,536	3,817	121	3,938
3010905	State	Board of Social Work Examiners	26,105	7,965	5,339	-	13,304	13,689	3,140	11,756	28,585	3,005	(4,332)	(1,327)
3010906	State	WV Board of Examiners for Licensed Practical Nurses	127,249	38,823	26,025	2,312	67,161	66,727	15,306	-	82,033	14,647	-	15,473
3010907	State	WV Board of Examiners for Registered Professional Nurses	266,487	81,305	54,503	10,174	145,982	139,740	32,054	8,105	179,899	30,673	1,780	32,453
3010908	State	WV Board of Chiropractic	15,390	4,695	3,148	962	8,805	8,070	1,851	-	9,921	1,771	384	2,155
3010909	State	WV Board of Dental Examiners	43,690	13,330	8,936	562	22,827	22,910	5,255	4,511	32,676	5,029	(1,257)	3,772
3010911	State	Board of Occupational Therapy	12,179	3,716	2,491	450	6,657	6,386	1,465	16	7,867	1,402	143	1,545
3010912	State	West Virginia Board of Optometry	18,360	5,602	3,755	13	9,370	9,628	2,208	11	11,847	2,113	2	2,115
3010913	State	WV Board of Pharmacy	115,645	35,283	23,652	12,286	71,221	60,642	13,910	-	74,552	13,311	4,663	17,974
3010914	State	WV Board of Examiners of Psychologists	15,479	4,723	3,166	54	7,942	8,117	1,862	-	9,979	1,782	21	1,803
3010915	State	WV Medical Imaging & Radiation Therapy Technology Board of Exam	32,963	10,057	6,742	1,082	17,880	17,285	3,965	4,092	25,342	3,794	(1,441)	2,353
3010917	State	WV Board of Registration for Professional Engineers	137,306	41,892	28,082	20,961	90,935	72,000	16,516	9,717	98,233	15,804	5,994	21,798
3010918	State	WV Board of Accountancy	54,054	16,492	11,055	13,503	41,050	28,344	6,502	33,630	68,476	6,222	(5,262)	960
3010919	State	WV State Board of Architects	21,471	6,551	4,391	13	10,955	11,259	2,583	39	13,880	2,471	(9)	2,462
3010921	State	WV Board of Osteopathy	51,345	15,665	10,501	10,196	36,363	26,924	6,176	-	33,100	5,910	3,475	9,385
3010922	State	Board of Physical Therapy	28,473	8,687	5,823	3,865	18,375	14,931	3,425	723	19,078	3,277	1,461	4,738
3010923	State	WV Board of Veterinary Medicine	37,011	11,292	7,570	1,638	20,500	19,408	4,452	-	23,860	4,260	648	4,908
3010926	State	Public Service Commission of WV	4,773,316	1,456,330	976,257	-	2,432,587	2,503,024	574,153	252,346	3,329,522	549,415	(97,637)	451,778
3010927	State	WV Real Estate Commission	109,604	33,440	22,417	-	55,856	57,474	13,184	3,428	74,085	12,616	(1,436)	11,180
3010930	State	WV Board of Examiners for Speech Pathology & Audiology	20,438	6,235	4,180	3,839	14,254	10,717	2,458	-	13,175	2,352	1,467	3,819
3010932	State	WV Division of Rehabilitation Services	8,334,922	2,542,969	1,704,691	137,448	4,385,108	4,370,653	1,002,557	29,729	5,402,939	959,360	32,720	992,080
3010935	State	WV Board of Respiratory Care	17,009	5,189	3,479	32	8,700	8,919	2,046	-	10,965	1,958	12	1,970
3010938	State	Board of Massage Therapy	24,894	7,595	5,091	1,646	14,332	13,054	2,994	-	16,048	2,865	690	3,555
3010939	State	WV Courthouse Facilities Improvement Authority	26,815	8,181	5,484	50	13,715	14,061	3,225	6,837	24,123	3,086	(2,994)	92
3010942	State	Coal Heritage Highway Authority & Board	81,856	24,974	16,742	1,397	43,113	42,924	9,846	-	52,770	9,422	613	10,035
3010943	State	WV Center for Nursing	2,798	854	572	-	1,426	1,467	337	67,591	69,395	322	(27,865)	(27,543)
3010944	State	WV Economic Development Authority	248,574	75,839	50,839	16,774	143,453	130,347	29,899	-	160,246	28,611	6,266	34,877
3010945	State	WV Board of Medicine	251,416	76,706	51,421	43,707	171,834	131,837	30,241	-	162,078	28,938	16,575	45,513
3010946	State	WV Municipal Pensions Oversight Board	85,553	26,102	17,498	1,616	45,216	44,862	10,291	-	55,153	9,847	632	10,479
3010947	State	WV ERP Board	881,167	268,842	180,220	640,168	1,089,230	462,065	105,990	-	568,055	101,423	261,791	363,214
3011200	State	Auditor's Office	3,901,357	1,190,296	797,921	151,898	2,140,115	2,045,787	469,270	55,788	2,570,845	449,051	48,319	497,370

WEST VIRGINIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM

SCHEDULE OF PENSION AMOUNTS BY EMPLOYER
As of and for the Year Ended June 30, 2015

Employer Number	State/Nonstate	Employer Name	Net Pension Liability	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense		
				Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Differences Between Expected and Actual Experience	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Resources	Total Deferred Outflows of Resources	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Deferred Difference in Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Resources	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Proportionate Share of Contributions	Total Employer Pension Expense
3011300	State	Treasurer's Office	2,497,903	762,105	510,881	-	1,272,987	1,309,846	300,457	129,460	1,739,764	287,512	(48,890)	238,622
3011400	State	Department of Agriculture	4,977,133	1,518,514	1,017,943	-	2,536,457	2,609,901	598,669	292,876	3,501,446	572,874	(117,044)	455,830
3011500	State	Attorney General	4,604,197	1,404,732	941,669	141,133	2,487,534	2,414,342	553,811	238,787	3,206,939	529,949	(58,148)	471,801
3011600	State	Secretary of State	921,484	281,143	188,466	17,422	487,031	483,206	110,840	-	594,046	106,064	6,139	112,203
3012100	State	Senate	1,271,670	387,984	260,087	112,581	760,652	666,836	152,961	97,244	917,042	146,371	17,180	163,551
3012200	State	House of Delegates	1,545,668	471,580	316,126	19,862	807,568	810,515	185,919	72,159	1,068,593	177,908	(15,304)	162,604
3012300	State	Joint Committee on Government & Finance	2,077,581	633,866	424,915	-	1,058,781	1,089,439	249,900	196,170	1,535,508	239,132	(70,355)	168,777
3012400	State	Supreme Court of Appeals	28,957,447	8,834,862	5,922,492	940,001	15,697,355	15,184,659	3,483,114	-	18,667,773	3,333,038	376,520	3,709,558
3012836	State	WV Nursing Home Licensing Board	-	-	-	-	-	-	-	15,896	-	-	(7,003)	-
3012841	State	Hopemont Hospital	1,465,917	447,248	299,815	-	747,063	768,695	176,326	76,107	1,021,128	168,729	(26,522)	142,207
3012842	State	Lakin Hospital	1,645,360	501,996	336,515	20,257	858,769	862,791	197,910	121,777	1,182,478	189,383	(31,669)	157,714
3012843	State	John Manchin Sr Health Care Center	761,764	232,413	155,799	-	388,212	399,452	91,628	57,020	548,100	87,680	(20,049)	67,631
3012844	State	Jackie Withrow Hospital	1,752,132	534,572	358,353	34,089	927,014	918,780	210,753	13,715	1,143,248	201,673	10,444	212,117
3012845	State	Welch Community Hospital	3,733,891	1,139,203	763,670	71,454	1,974,327	1,957,972	449,127	-	2,407,099	429,776	30,739	460,515
3012926	State	William R Sharpe Jr Hospital	5,352,470	1,633,028	1,094,708	-	2,727,737	2,806,720	643,816	578,366	4,028,901	616,076	(202,586)	413,490
3012927	State	Mildred Mitchell Bateman Hospital	5,671,391	1,730,331	1,159,935	347,921	3,238,187	2,973,955	682,177	-	3,656,132	652,784	132,723	785,507
3018210	State	West Virginia Military Authority	6,771,062	2,065,838	1,384,844	228,984	3,679,666	3,550,998	814,450	499,562	4,864,610	779,358	(143,742)	635,616
3018380	State	Anthony Correctional Center	1,042,496	318,063	213,215	-	531,279	546,662	125,395	90,278	762,336	119,993	(37,491)	82,502
3018381	State	Salem Correctional Center	2,165,329	660,638	442,862	1,895,551	2,999,050	1,135,452	260,454	-	1,395,906	249,232	823,355	1,072,587
3018383	State	Ohio County Correctional Complex	322,082	65,873	164,140	-	168,893	38,741	36,630	244,264	37,072	12,637	24,435	-
3018384	State	Huttonsville Correctional Center	4,371,354	1,333,692	894,047	-	2,227,738	2,292,244	525,803	346,772	3,164,819	503,148	(125,333)	377,815
3018387	State	Pruntytown Correctional Center	1,614,620	492,617	330,228	-	822,846	846,672	194,213	72,709	1,113,593	185,845	(27,325)	158,520
3018389	State	Northern Correctional Facility	1,379,693	420,942	282,180	-	703,122	723,481	165,955	65,513	954,949	158,804	(27,918)	130,886
3018390	State	Mount Olive Correctional Complex	4,106,749	1,252,961	839,929	-	2,092,890	2,153,490	493,976	361,336	3,008,802	472,692	(131,453)	341,239
3018391	State	Saint Marys Correctional Center	2,711,789	827,362	554,626	-	1,381,987	1,422,003	326,184	82,012	1,830,200	312,130	(31,558)	280,572
3018392	State	Denmar Correctional Center	1,004,658	306,519	205,477	-	511,996	526,821	120,844	34,210	681,875	115,637	(12,705)	102,932
3018393	State	Lakin Correctional Center	1,937,182	591,030	396,200	54,528	1,041,759	1,015,816	233,012	15,463	1,264,291	222,972	11,365	234,337
3018394	State	Martinsburg Correctional Center	824,204	251,463	168,570	26,357	446,390	432,195	99,138	-	531,333	94,867	11,296	106,163
X00100	Nonstate	Barbour County Commission	534,733	163,146	109,366	26,640	299,152	280,403	64,320	23,880	368,602	61,548	(1,639)	59,909
X00200	Nonstate	Berkeley County Commission	3,461,915	1,056,224	708,045	427,033	2,191,301	1,815,353	416,413	-	2,231,766	398,471	166,404	564,875
X00300	Nonstate	Boone County Commission	1,718,204	524,221	351,414	66,597	942,231	900,889	206,672	45,193	1,152,854	197,767	14,273	212,040
X00400	Nonstate	Braxton County Commission	681,292	207,861	139,341	18,660	365,861	357,255	81,948	18,301	457,504	78,418	2,120	80,538
X00500	Nonstate	Brooke County Commission	561,955	171,452	114,933	7,002	293,387	294,677	67,594	2,135	364,406	64,682	2,372	67,054
X00600	Nonstate	Cabell County Commission	2,786,944	850,291	569,997	140,225	1,560,513	1,461,413	335,224	-	1,796,638	320,781	54,544	375,325
X00700	Nonstate	Calhoun County Commission	330,134	100,723	67,520	8,464	176,708	173,115	39,710	4,386	217,211	37,999	890	38,889
X00800	Nonstate	Clay County Commission	288,293	87,958	58,963	-	146,920	151,175	34,677	59,893	245,745	33,183	(21,530)	11,653
X00900	Nonstate	Doddridge County Commission	736,144	224,596	150,559	130,758	505,913	386,018	88,546	-	474,564	84,731	48,828	132,559
X01000	Nonstate	Fayette County Commission	1,598,113	487,581	326,852	43,791	858,225	838,016	192,227	27,905	1,058,148	183,945	9,989	193,934
X01100	Nonstate	Gilmer County Commission	299,757	91,455	61,307	1,275	154,038	157,186	36,056	5,875	199,117	34,502	(2,162)	32,340
X01200	Nonstate	Grant County Commission	662,842	202,232	135,567	42,373	380,172	347,580	79,729	-	427,309	76,294	15,530	91,824
X01300	Nonstate	Greenbrier County Commission	1,328,192	405,229	271,647	111,199	788,075	696,475	159,760	-	856,235	152,877	43,903	196,780
X01400	Nonstate	Hampshire County Commission	972,494	296,706	198,898	46,554	452,158	509,955	116,975	8,968	635,898	111,935	11,569	123,504
X01500	Nonstate	Hancock County Commission	1,155,003	352,389	236,226	46,166	634,781	605,659	138,928	-	744,587	132,942	20,123	153,065
X01600	Nonstate	Hardy County Commission	686,217	209,364	140,348	66,294	416,005	359,837	82,541	-	442,378	78,984	26,591	105,575
X01700	Nonstate	Harrison County Commission	3,191,268	973,650	652,691	165,624	1,791,964	1,673,432	383,858	-	2,057,290	367,319	68,203	435,522
X01800	Nonstate	Jackson County Commission	1,141,372	348,230	233,438	51,386	633,054	598,511	137,289	-	735,800	131,373	19,271	150,644
X01900	Nonstate	Jefferson County Commission	3,013,818	919,510	616,398	71,189	1,607,097	1,580,381	362,514	92,550	2,035,445	364,894	510	347,404
X02000	Nonstate	Kanawha County Commission	5,786,048	1,765,312	1,183,386	395,930	3,344,628	3,034,079	695,968	-	3,730,047	665,981	153,148	819,129
X02100	Nonstate	Lewis County Commission	1,164,652	355,333	238,199	106,787	700,319	610,718	140,089	-	750,807	134,053	38,030	172,083
X02200	Nonstate	Lincoln County Commission	699,697	213,476	143,105	68,227	424,808	366,906	84,162	-	451,068	80,536	29,847	110,383

WEST VIRGINIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM

SCHEDULE OF PENSION AMOUNTS BY EMPLOYER
As of and for the Year Ended June 30, 2015

Employer Number	State/Nonstate	Employer Name	Net Pension Liability	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense			Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Total Employer Pension Expense
				Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Differences Between Expected and Actual Experience	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Resources	Total Deferred Outflows of Resources	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Deferred Difference in Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Resources	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Proportionate Share of Contributions	Total Employer Pension Expense	
X02300	Nonstate	Logan County Commission	2,170,343	662,168	443,887	217,519	1,323,574	1,138,081	261,057	-	1,399,138	249,809	84,288	334,097	
X02400	Nonstate	McDowell County Commission	2,813,122	858,278	575,351	-	1,433,629	1,475,140	338,373	209,442	2,022,956	323,794	(71,706)	252,088	
X02500	Nonstate	Marion County Commission	2,223,833	678,487	454,827	114,488	1,247,802	1,166,130	267,491	-	1,433,621	255,966	49,061	305,027	
X02600	Nonstate	Marshall County Commission	1,307,291	398,852	267,372	96,156	762,380	685,515	157,246	-	842,761	150,471	37,720	188,191	
X02700	Nonstate	Mason County Commission	1,032,679	315,068	211,208	34,827	561,103	541,514	124,215	621	666,350	118,863	15,135	133,998	
X02800	Nonstate	Mercer County Commission	1,504,084	458,893	307,621	15,693	782,207	788,709	180,917	-	969,626	173,122	5,243	178,365	
X02900	Nonstate	Mineral County Commission	933,674	284,862	190,959	-	475,821	489,598	112,306	46,482	648,386	107,467	(16,311)	91,156	
X03000	Nonstate	Mingo County Commission	1,368,671	417,579	279,926	30,676	728,181	717,701	164,629	-	882,330	157,536	10,800	168,336	
X03100	Nonstate	Monongalia County Commission	3,241,513	988,979	662,967	317,187	1,969,133	1,699,779	389,902	-	2,089,681	373,102	127,764	500,866	
X03200	Nonstate	Monroe County Commission	419,389	127,955	85,775	42,123	255,853	219,919	50,446	-	270,364	48,272	15,774	64,046	
X03300	Nonstate	Morgan County Commission	685,251	209,069	140,150	15,367	364,586	359,331	82,425	-	441,755	78,873	5,641	84,514	
X03400	Nonstate	Nicholas County Commission	905,363	276,224	185,168	59,283	520,676	474,753	108,901	3,793	587,446	104,208	24,851	129,059	
X03500	Nonstate	Ohio County Commission	1,334,200	407,062	272,876	175,271	855,209	699,625	160,483	-	860,109	153,568	63,895	217,463	
X03600	Nonstate	Pendleton County Commission	445,930	136,052	91,203	37,173	264,429	233,836	53,638	-	287,474	51,327	13,852	65,179	
X03700	Nonstate	Pleasants County Commission	639,602	195,141	130,814	48,373	374,328	335,393	76,934	-	412,327	73,619	19,118	92,737	
X03800	Nonstate	Pocahontas County Commission	671,196	204,781	137,276	70,524	412,580	351,961	80,734	-	432,695	77,256	26,128	103,384	
X03900	Nonstate	Preston County Commission	1,184,503	361,390	242,259	144,641	748,290	621,128	142,477	-	763,605	136,338	54,331	190,669	
X04000	Nonstate	Putnam County Commission	1,765,969	538,794	361,183	59,396	959,373	926,036	212,418	-	1,138,454	203,265	25,610	228,875	
X04100	Nonstate	Raleigh County Commission	2,219,645	677,209	453,971	19,886	1,511,066	1,163,934	266,987	211,594	1,642,515	255,484	(61,771)	193,713	
X04200	Nonstate	Randolph County Commission	961,834	293,454	196,718	104,540	594,712	504,365	115,693	-	620,058	110,708	38,189	148,897	
X04201	Nonstate	Randolph County Emergency Squad	32,136	9,805	6,573	-	16,377	16,852	3,865	36,252	56,969	3,699	(14,573)	(10,874)	
X04300	Nonstate	Ritchie County Commission	431,808	131,744	88,315	71,475	291,534	226,431	51,940	-	278,370	49,702	28,453	78,155	
X04400	Nonstate	Roane County Commission	501,112	152,888	102,489	40,648	296,026	262,772	60,276	24,772	347,820	57,679	9,649	67,328	
X04500	Nonstate	Summers County Commission	570,153	173,953	116,610	81,194	371,756	298,976	68,580	-	367,556	65,625	33,284	98,909	
X04600	Nonstate	Taylor County Commission	432,221	131,870	88,400	-	220,270	226,648	51,989	13,939	292,576	49,749	(5,710)	44,039	
X04700	Nonstate	Tucker County Commission	581,885	177,532	119,009	43,069	339,610	305,128	69,991	-	375,119	66,976	16,060	83,036	
X04800	Nonstate	Tyler County Commission	554,423	169,153	113,393	62,757	345,303	290,727	66,688	19,389	376,804	63,815	21,182	84,997	
X04900	Nonstate	Upshur County Commission	946,216	288,689	193,524	-	482,212	496,175	113,814	84,501	694,490	108,911	(30,344)	78,567	
X04901	Nonstate	Upshur County Development Authority	26,223	8,000	5,363	26,748	40,112	13,751	3,154	-	16,905	3,018	8,917	11,935	
X05000	Nonstate	Wayne County Commission	1,178,110	359,439	240,952	38,582	638,973	617,775	141,708	-	759,483	135,602	16,451	152,053	
X05100	Nonstate	Webster County Commission	438,442	133,768	89,672	-	223,440	229,910	52,738	16,170	298,817	50,465	(6,542)	43,923	
X05200	Nonstate	Wetzel County Commission	905,988	276,415	185,296	176,498	638,210	475,081	108,976	-	584,056	104,280	68,025	172,305	
X05300	Nonstate	Wirt County Commission	170,112	51,901	34,792	16,700	103,393	89,203	20,462	-	109,665	19,580	6,397	25,977	
X05400	Nonstate	Wood County Commission	2,553,520	779,074	522,256	33,003	1,334,333	1,339,011	307,147	44,314	1,690,472	293,913	(8,520)	285,393	
X05500	Nonstate	Wyoming County Commission	1,335,030	407,316	273,046	29,078	709,440	700,062	160,583	-	860,645	153,664	11,950	165,614	
X10100	Nonstate	Barbour County Health Department	146,581	44,722	29,979	-	74,701	76,864	17,631	28,658	123,153	16,872	(11,207)	5,665	
X10200	Nonstate	Berkeley County Health Department	307,150	93,711	62,820	16,785	173,315	161,063	36,945	14,137	212,145	26,882	2,682	38,035	
X10300	Nonstate	Boone County Health Department	105,019	32,041	21,479	238	53,578	55,070	12,632	91	67,793	12,088	74	12,162	
X10400	Nonstate	Braxton County Health Department	67,924	20,724	13,892	-	34,616	35,618	8,170	8,968	52,756	7,818	(3,069)	4,749	
X10500	Nonstate	Brooke County Health Department	124,122	37,869	25,386	1,238	64,493	65,087	14,930	4,032	84,049	14,287	(799)	13,488	
X10600	Nonstate	Cabell-Huntington Health Department	564,128	172,114	115,378	21,334	308,826	295,816	67,855	15,151	378,823	64,932	4,347	69,279	
X10800	Nonstate	Clay County Health Department	196,072	59,821	40,102	11,787	111,710	102,816	23,584	-	126,400	22,568	4,304	26,872	
X10900	Nonstate	Doddridge County Health Department	64,613	19,713	13,215	15,122	48,050	33,882	7,772	12,310	53,964	7,437	(381)	7,056	
X11000	Nonstate	Fayette County Health Department	94,152	28,726	19,256	-	47,982	49,372	11,325	23,291	83,988	10,837	(8,440)	2,397	
X11100	Nonstate	Gilmer County Health Department	41,512	12,665	8,490	193	21,348	21,768	4,993	421	27,182	4,778	(56)	4,722	
X11101	Nonstate	Gilmer County Health Center	11,861	3,619	2,426	391	6,435	1,427	1,365	-	7,646	1,365	146	1,511	
X11200	Nonstate	Grant County Health Department	119,504	36,460	24,441	-	60,902	62,665	14,374	15,216	92,256	13,755	(5,747)	8,008	
X11300	Nonstate	Greenbrier County Board of Health	131,990	40,270	26,995	4,003	71,268	69,213	15,876	2,831	87,920	15,192	820	16,012	
X11400	Nonstate	Hampshire County Health Department	101,769	31,050	20,814	7,400	59,264	53,366	12,241	-	65,607	11,714	3,125	14,839	
X11500	Nonstate	Hancock County Board of Health	96,140	29,332	19,663	13,898	62,893	50,414	11,564	4,487	66,465	11,066	2,656	13,722	

WEST VIRGINIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM

SCHEDULE OF PENSION AMOUNTS BY EMPLOYER
As of and for the Year Ended June 30, 2015

Employer Number	State/Nonstate	Employer Name	Net Pension Liability	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense			Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Total Employer Pension Expense
				Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Differences Between Expected and Actual Experience	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Resources	Total Deferred Outflows of Resources	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Deferred Difference in Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Resources	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Proportionate Share of Contributions	Total Employer Pension Expense	
X11600	Nonstate	Hardy County Health Department	97,274	29,678	19,895	-	49,573	51,008	11,700	1,301	64,010	11,196	(439)	10,757	
X11700	Nonstate	Harrison-Clarksburg Health Department	223,669	68,241	45,746	-	113,987	117,287	26,904	25,769	169,960	25,745	(9,546)	16,199	
X11800	Nonstate	Jackson County Health Department	137,434	41,931	28,109	2,429	72,469	72,068	16,531	1,782	90,381	15,819	475	16,294	
X11900	Nonstate	Jefferson County Health Department	200,160	61,068	40,937	86,886	188,892	104,960	24,076	-	129,036	23,039	29,245	52,284	
X12000	Nonstate	Kanawha Charleston Health Department	571,884	174,481	116,964	-	291,445	299,884	68,788	120,785	489,457	65,825	(51,285)	14,540	
X12100	Nonstate	Lewis County Health Department	86,569	26,412	17,706	21,132	65,250	45,395	10,413	-	55,808	9,964	7,552	17,516	
X12200	Nonstate	Lincoln County Health Department	70,426	21,487	14,404	-	35,891	36,930	8,471	-	62,037	8,106	(5,802)	2,304	
X12300	Nonstate	Logan County Board of Health	101,892	31,087	20,839	7,868	59,794	53,430	12,256	2,842	68,528	11,728	2,519	14,247	
X12400	Nonstate	McDowell County Health Department	66,171	20,189	13,534	3,689	37,411	34,699	7,959	3,690	46,348	7,616	394	8,010	
X12500	Nonstate	Marion County Health Department	138,311	42,198	28,288	446	70,932	72,527	16,637	3,235	92,399	15,920	(882)	15,038	
X12600	Nonstate	Marshall County Health Department	125,127	38,176	25,592	1,652	65,420	65,614	15,051	11,767	92,432	14,402	(4,633)	9,769	
X12700	Nonstate	Mason County Health Department	79,578	24,279	16,276	-	40,555	41,729	9,572	1,694	52,995	9,160	(636)	8,524	
X12800	Nonstate	Mercer County Board of Health	155,231	47,361	31,748	3,281	82,390	81,400	18,672	10,766	110,837	17,867	(3,649)	14,218	
X12900	Nonstate	Mineral County Health Department	108,464	33,092	22,184	734	56,010	56,876	13,047	18,312	88,235	12,484	(5,782)	6,702	
X13000	Nonstate	Mingo County Board of Health	75,971	23,179	15,538	785	39,501	39,837	9,138	4,704	53,680	8,744	(1,223)	7,521	
X13100	Nonstate	Monongalia County Health Department	890,543	271,703	182,137	30,064	483,904	466,981	107,118	31,743	605,842	102,503	(3,962)	98,541	
X13300	Nonstate	Morgan County Health Department	68,935	21,032	14,099	-	35,131	36,148	8,292	9,054	53,494	7,935	(3,657)	4,278	
X13400	Nonstate	Nicholas County Health Department	83,856	25,584	17,150	-	42,735	43,972	10,086	9,948	64,006	9,652	(3,596)	6,056	
X13500	Nonstate	Wheeling-Ohio County Health Department	290,454	88,617	59,405	-	148,022	152,308	34,937	39,346	226,591	33,432	(15,173)	18,259	
X13600	Nonstate	Pendleton County Health Department	67,740	20,667	13,854	926	35,448	35,521	8,148	2,910	46,579	7,797	(563)	7,234	
X13800	Nonstate	Pocahontas County Board of Health	29,004	8,849	5,932	-	14,781	15,209	3,489	6,682	25,379	3,338	(2,700)	638	
X13900	Nonstate	Preston County Health Department	97,542	29,760	19,950	81	49,791	51,149	11,733	9,865	72,747	11,227	(3,253)	7,974	
X14100	Nonstate	Beckley-Raleigh County Board of Health	277,856	84,773	56,828	-	141,602	145,702	33,422	28,521	207,644	31,982	(10,073)	21,909	
X14200	Nonstate	Randolph-Elkins Health Department	302,515	92,297	61,872	2,693	156,862	158,633	36,388	18,138	213,158	34,820	(7,091)	27,729	
X14500	Nonstate	Summers County Health Department	61,330	18,712	12,543	3,425	34,680	32,160	7,377	1,657	41,194	7,059	956	8,015	
X14600	Nonstate	Grafton-Taylor County Board of Health	169,928	51,845	34,754	29,039	115,638	89,107	20,440	20,043	129,589	19,559	851	20,410	
X14700	Nonstate	Tucker County Health Department	38,072	11,616	7,787	3,838	23,240	19,964	4,579	541	25,085	4,382	1,510	5,892	
X14900	Nonstate	Upshur-Buckhannon Health Department	80,097	24,438	16,382	11,871	52,690	42,001	9,634	-	51,636	9,219	4,684	13,903	
X15000	Nonstate	Wayne County Health Department	100,965	30,804	20,650	-	51,454	52,944	12,144	12,653	77,741	11,621	(5,434)	6,187	
X15100	Nonstate	Webster County Health Department	43,427	13,250	8,882	3,519	25,650	22,772	5,224	478	28,474	4,999	1,390	6,389	
X15200	Nonstate	Wetzel-Tyler Health Department	73,966	22,567	15,128	-	37,695	38,786	8,897	15,136	62,819	8,514	(6,172)	2,342	
X15400	Nonstate	Mid-Ohio Valley Health Department	859,736	262,304	175,837	25,451	463,591	450,827	103,412	21,536	575,775	98,957	4,032	102,989	
X15500	Nonstate	Wyoming County Health Department	73,419	22,400	15,016	893	38,309	38,499	8,831	10,344	57,674	8,451	(4,258)	4,193	
X20100	Nonstate	City of Montgomery	216,711	66,118	44,323	21,908	132,349	113,639	26,067	-	139,705	24,944	9,065	34,009	
X20200	Nonstate	City of Follansbee	485,153	148,019	99,225	1,521	248,765	254,404	58,356	518	313,278	55,842	497	56,339	
X20300	Nonstate	Town of Grant Town	43,243	13,193	8,844	8,543	30,580	22,676	5,201	2,768	30,645	4,977	1,630	6,607	
X20400	Nonstate	Town of Pinetown	136,507	41,648	27,919	30,056	99,623	71,582	16,420	5,064	93,065	15,712	11,553	27,265	
X20500	Nonstate	City of Nitro	328,135	100,113	67,111	245	167,470	172,067	39,469	4,615	216,151	37,769	(1,951)	35,818	
X20600	Nonstate	City of Williamson	57,181	17,446	11,695	861	30,001	29,984	6,878	5,183	42,045	6,582	(1,349)	5,233	
X20601	Nonstate	Williamson Utility Board	27,272	8,321	5,578	1,061	14,960	14,301	3,280	5,588	23,170	3,139	(1,396)	1,743	
X20602	Nonstate	City of Williamson Board of Parks & Rec	8,169	2,492	1,671	8,333	12,496	4,284	983	-	5,267	940	2,778	3,718	
X20700	Nonstate	Town of Belle	89,278	27,238	18,259	51,217	96,715	46,815	10,739	49,259	106,813	10,276	6,141	16,417	
X20701	Nonstate	Belle Sanitary Board	20,354	6,210	4,163	1,196	11,569	10,673	2,448	5,215	18,336	2,343	(1,898)	445	
X20800	Nonstate	City of Hinton	278,364	84,928	56,932	24,293	166,154	145,968	33,483	18,154	197,605	32,040	102	32,142	
X20900	Nonstate	City of Salem	191,309	58,368	39,127	28,193	125,688	100,318	23,011	-	123,330	22,020	11,716	33,736	
X21000	Nonstate	City of Elkins	831,229	253,606	170,006	26,894	450,507	435,879	99,983	23,336	559,198	95,676	4,068	99,744	
X21100	Nonstate	City of Wellsburg	333,027	101,606	68,112	8,692	178,410	174,632	40,058	10,096	224,786	38,332	(1,550)	36,782	
X21200	Nonstate	City of Huntington	2,214,474	675,632	452,913	249,644	1,378,189	1,161,222	266,366	152,200	1,579,788	254,889	59,241	314,130	
X21300	Nonstate	Village of Valley Grove	5,673	1,731	1,160	1,440	4,331	2,975	682	74	3,731	653	609	1,262	
X21400	Nonstate	City of Lewisburg	713,841	217,792	145,998	15,674	379,463	374,323	85,864	9,945	470,132	82,164	3,589	85,753	

WEST VIRGINIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM

SCHEDULE OF PENSION AMOUNTS BY EMPLOYER
As of and for the Year Ended June 30, 2015

Employer Number	State/Nonstate	Employer Name	Net Pension Liability	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense		
				Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Differences Between Expected and Actual Experience	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Resources	Total Deferred Outflows of Resources	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Deferred Difference in Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Resources	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Proportionate Share of Employer Contributions	Total Employer Pension Expense
X21500	Nonstate	Town of Fayetteville	285,166	87,004	58,323	2,363	147,690	149,535	34,301	3,571	187,407	32,823	(150)	32,673
X21600	Nonstate	City of Fairmont	1,897,239	578,844	388,031	155,361	1,122,236	994,871	228,207	-	1,223,078	218,375	62,535	280,910
X21700	Nonstate	Town of Bath	74,525	22,737	15,242	-	37,979	39,079	8,964	8,760	56,803	8,578	(3,792)	4,786
X21701	Nonstate	Berkeley Springs Water Works	92,863	28,332	18,993	3,929	51,254	48,695	11,170	3,401	63,266	10,689	(187)	10,502
X21800	Nonstate	City of Bridgeport	2,581,435	787,591	527,965	150,447	1,466,003	1,353,649	310,505	-	1,664,154	297,126	58,080	355,206
X21901	Nonstate	City of Charleston	7,179,601	2,190,483	1,468,401	169,247	3,828,130	3,764,828	863,590	87,885	4,716,303	826,381	45,262	871,643
X22000	Nonstate	City of Hurricane	560,783	171,094	114,694	16,450	302,237	294,062	67,453	12,389	373,905	64,547	3,117	67,664
X22001	Nonstate	City of Hurricane Water & Sewer	541,116	165,093	110,671	11,829	287,594	283,749	65,088	-	348,837	62,283	4,101	66,384
X22100	Nonstate	Town of Hundred	9,135	2,787	1,868	3,003	7,659	4,790	1,099	1,064	6,953	1,052	967	2,019
X22300	Nonstate	City of Ravenswood	368,480	112,422	75,363	11,604	199,389	193,223	44,322	7,917	245,462	42,412	2,472	44,884
X22500	Nonstate	City of Grafton	333,786	101,837	68,267	28,793	198,898	175,030	40,149	-	215,179	38,419	10,965	49,384
X22600	Nonstate	City of Mannington	146,497	44,696	29,962	7,717	82,375	76,820	17,621	1,725	96,166	16,862	2,824	19,686
X22700	Nonstate	City of Parkersburg	1,806,269	551,089	369,425	99,729	1,020,244	947,169	217,265	-	1,164,434	207,904	39,401	247,305
X22800	Nonstate	City of Romney	271,747	82,910	55,579	15,150	153,638	142,498	32,687	5,349	180,534	31,278	4,891	36,169
X22900	Nonstate	City of Saint Albans	697,056	212,670	142,565	9,973	365,208	365,521	83,845	12,451	461,817	80,232	243	80,475
X23000	Nonstate	Mary H Weir Public Library	88,166	26,899	18,032	15,539	60,471	46,233	10,605	-	56,838	10,148	6,045	16,193
X23001	Nonstate	City of Weirton	796,815	243,107	162,968	14,785	420,859	417,832	95,844	28,036	541,712	91,714	(2,833)	88,881
X23002	Nonstate	Weirton Area Water Board	398,086	121,455	81,418	62,362	265,236	208,748	47,883	-	256,631	45,820	24,678	70,498
X23003	Nonstate	City of Weirton Sanitary Board	341,028	104,047	69,748	32,206	206,002	178,828	41,020	854	220,702	39,253	13,902	53,155
X23004	Nonstate	City of Weirton Board of Park Commissioners	115,958	35,379	23,716	8,553	67,648	60,806	13,948	-	74,754	13,347	3,312	16,659
X23100	Nonstate	City of Weston	145,554	44,408	29,769	42,581	116,758	76,325	17,508	-	93,833	16,753	15,643	32,396
X23200	Nonstate	Town of Rivesville	54,171	11,079	11,079	-	27,607	28,406	6,516	7,343	42,265	6,235	(3,144)	3,091
X23300	Nonstate	City of Clarksburg	1,735,341	529,449	354,919	59,355	943,723	909,975	208,734	2,397	1,121,106	199,740	25,347	225,087
X23500	Nonstate	City of Saint Marys	217,359	66,316	44,455	17,191	127,962	113,978	26,145	-	140,123	25,018	6,740	31,758
X23600	Nonstate	Town of Fairview	27,557	8,408	5,636	-	14,044	14,450	3,315	8,690	26,455	3,172	(3,638)	(466)
X23700	Nonstate	City of Buckhannon	1,346,988	410,963	275,491	97,782	784,237	706,331	162,021	-	868,352	155,040	42,410	197,450
X23802	Nonstate	City of Charles Town	690,846	210,776	141,295	40,412	392,482	362,265	83,098	-	445,363	79,517	15,569	95,086
X23900	Nonstate	Town of Matewan	8,108	2,474	1,658	1,408	5,540	4,252	975	2,210	7,437	933	(117)	816
X23901	Nonstate	Town of Matewan Water Department	7,103	2,167	1,453	-	3,620	3,725	854	94	4,673	818	(32)	786
X24001	Nonstate	City of McMechen	107,967	32,941	22,082	8,785	63,808	56,616	12,987	-	69,603	12,427	3,258	15,685
X24002	Nonstate	City of McMechen Water & Sewer	22,526	6,873	4,607	-	11,480	11,812	2,710	22,074	36,596	2,593	(7,533)	(4,940)
X24100	Nonstate	City of Beckley	1,986,589	606,105	406,305	79,395	1,091,805	1,041,724	238,955	166,242	1,446,921	228,659	(20,439)	208,220
X24200	Nonstate	City of Philippi	183,698	123,143	32,617	339,457	315,725	72,422	-	388,147	69,302	12,637	81,939	
X24300	Nonstate	City of Paden City	194,062	59,208	39,690	26,477	125,375	101,762	23,343	6,966	132,071	22,337	9,341	31,678
X24400	Nonstate	City of Dunbar	445,947	136,058	91,207	99,470	326,734	233,845	53,640	-	287,485	51,329	38,128	89,457
X24500	Nonstate	City of Keyser	451,313	137,695	92,304	14,555	244,554	236,659	54,286	36,700	327,645	51,947	(5,822)	46,125
X24600	Nonstate	Town of Elizabeth	49,558	15,120	10,136	6,943	32,199	25,987	5,961	927	32,875	5,704	1,907	7,611
X24700	Nonstate	City of South Charleston	1,469,837	448,444	300,617	-	749,061	770,751	176,798	148,615	1,096,163	169,180	(50,970)	118,210
X24800	Nonstate	Town of Farmington	39,485	12,047	8,076	2,914	23,036	20,705	4,749	513	25,967	4,545	1,113	5,658
X24900	Nonstate	City of Summersville	709,089	216,342	145,026	20,661	382,029	371,831	85,292	10,481	467,604	81,617	5,608	87,225
X25000	Nonstate	Town of Grantsville	82,454	25,157	16,864	12,523	54,543	43,237	9,918	-	53,155	9,491	5,171	14,662
X25100	Nonstate	City of Benwood	284,390	86,767	58,164	-	144,931	149,128	34,207	27,271	210,606	32,734	(10,625)	22,109
X25200	Nonstate	Town of West Union	115,461	35,227	23,615	15,294	74,136	60,545	13,888	-	74,433	13,290	5,204	18,494
X25300	Nonstate	City of Bluefield	764,807	233,341	156,421	145,041	534,803	401,048	91,994	7,364	500,406	88,030	45,103	133,133
X25400	Nonstate	City of Cameron	124,971	38,128	25,560	17,589	81,277	65,532	15,032	1,020	81,584	14,384	5,415	19,799
X25500	Nonstate	City of Shinnston	307,089	93,692	62,807	47,797	204,296	161,031	36,938	35,959	233,927	35,346	9,069	44,415
X25600	Nonstate	City of Kingwood	297,289	90,702	60,803	145	151,650	155,892	35,759	11,557	203,208	34,218	(3,789)	30,429
X25700	Nonstate	Town of Monongah	119,085	36,333	24,356	-	60,688	62,446	14,324	8,603	85,373	13,707	(3,486)	10,221
X25800	Nonstate	Town of Moorefield	469,255	143,169	95,974	51,278	290,421	246,067	56,444	-	302,511	54,012	22,135	76,147
X25900	Nonstate	Town of Franklin	95,560	29,155	19,544	1,435	50,134	50,109	11,494	1,265	62,869	10,999	(79)	10,920

WEST VIRGINIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM

SCHEDULE OF PENSION AMOUNTS BY EMPLOYER
As of and for the Year Ended June 30, 2015

Employer Number	State/Nonstate	Employer Name	Net Pension Liability	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense			Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Total Employer Pension Expense
				Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Differences Between Expected and Actual Experience	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Resources	Total Deferred Outflows of Resources	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Deferred Difference in Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Resources	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Proportionate Share of Contributions	Total Employer Pension Expense	
X26000	Nonstate	City of Oak Hill	414,559	126,481	84,787	21,324	232,592	217,386	49,865	4,664	271,915	47,716	7,838	55,554	
X26100	Nonstate	Town of Davis	77,378	23,608	15,826	1,388	40,822	40,575	9,307	-	49,883	8,906	572	9,478	
X26200	Nonstate	City of New Martinsville	1,086,626	331,528	222,241	35,904	589,673	569,803	130,704	-	700,507	125,072	14,357	139,429	
X26300	Nonstate	Town of Athens	158,721	48,425	32,462	4,465	85,353	83,230	19,092	-	102,321	18,269	1,795	20,064	
X26600	Nonstate	City of Williamstown	261,238	79,703	53,429	40,761	173,894	136,988	31,423	-	168,410	30,069	17,274	47,343	
X26700	Nonstate	City of Gary	66,947	20,425	13,692	12,959	47,077	35,106	8,053	9,159	52,317	7,706	2,655	10,361	
X26800	Nonstate	City of Mullens	92,807	28,315	18,981	39,616	86,912	48,666	11,163	47,671	107,500	10,682	(7,794)	2,888	
X26900	Nonstate	City of Ripley	684,363	208,798	139,969	56,619	405,386	358,865	82,318	-	441,183	78,771	21,802	100,573	
X27000	Nonstate	City of Princeton	491,647	150,001	100,554	46,884	297,438	257,809	59,137	-	316,946	56,589	15,821	72,410	
X27001	Nonstate	Princeton Sanitary Board	304,710	92,966	62,320	34,652	189,939	159,783	36,652	-	196,435	35,072	14,586	49,658	
X27100	Nonstate	City of Spencer	166,282	50,732	34,009	15,091	99,832	87,194	20,001	-	107,195	19,139	5,215	24,354	
X27200	Nonstate	Town of Sophia	95,733	29,208	19,580	89,831	138,619	50,200	11,515	-	61,715	11,019	34,035	45,054	
X27300	Nonstate	City of Madison	220,329	67,222	45,063	14,667	126,952	115,536	26,502	7,730	149,768	25,360	1,485	26,845	
X27400	Nonstate	City of Stonewood	166,901	50,921	34,135	30,332	115,389	87,519	20,076	-	107,595	19,211	11,698	30,909	
X27500	Nonstate	Town of Marlinton	109,073	33,278	22,308	12,503	68,089	57,196	13,120	7,507	77,822	12,554	3,005	15,559	
X27600	Nonstate	City of Glen Dale	337,935	103,103	69,116	10,403	182,622	177,206	40,648	14,764	232,618	38,897	(339)	38,558	
X27700	Nonstate	Town of Anmoore	111,843	34,123	22,875	61,837	118,835	58,648	13,453	11,199	83,300	12,873	15,680	28,553	
X27800	Nonstate	City of Belmont	87,630	26,736	17,923	2,300	46,958	45,951	10,541	1,857	58,349	10,086	394	10,480	
X28000	Nonstate	City of Glenville	65,769	20,066	13,451	5,638	39,155	34,488	7,911	-	42,399	7,570	2,329	9,899	
X28100	Nonstate	City of Kenova	271,524	82,841	55,533	22,244	160,619	142,381	32,660	-	175,041	31,253	8,978	40,231	
X28200	Nonstate	Town of Nutter Fort	273,523	83,451	55,942	24,158	163,551	143,430	32,900	-	176,330	31,483	8,513	39,996	
X28300	Nonstate	Town of Middlebourne	99,011	30,208	20,250	42,977	93,435	51,919	11,909	2,234	66,062	11,396	13,342	24,738	
X28400	Nonstate	Town of Gauley Bridge	40,512	12,360	8,286	6,541	27,187	21,244	4,873	6,653	32,770	4,663	664	5,327	
X28500	Nonstate	Town of Clendenin	78,126	23,836	15,979	2,170	41,985	40,968	9,397	8,066	58,431	8,992	(2,830)	6,162	
X28600	Nonstate	Town of Wardensville	31,181	9,513	6,377	-	15,891	16,351	3,751	32,835	52,936	3,589	(13,382)	(9,793)	
X28700	Nonstate	Town of Marmet	143,649	43,827	29,380	-	73,207	75,327	17,279	28,997	121,602	16,534	(10,220)	6,314	
X28800	Nonstate	Village of Barboursville	863,281	263,386	176,562	82,496	522,443	452,686	103,839	-	556,525	99,365	28,950	128,315	
X28900	Nonstate	Town of Union	28,043	8,556	5,735	262	14,553	14,705	3,373	79	18,157	3,228	88	3,316	
X29000	Nonstate	Town of Winfield	183,346	55,939	37,499	55,362	148,799	96,143	22,054	-	118,196	21,103	21,811	42,914	
X29100	Nonstate	Town of Ansted	54,299	16,567	11,105	2,517	30,189	28,473	6,531	9,678	44,683	6,250	(3,424)	2,826	
X29200	Nonstate	City of White Sulphur Springs	335,824	102,459	68,684	24,976	196,119	176,099	40,394	19,589	236,082	38,654	4,472	43,126	
X29300	Nonstate	City of Parsons	153,075	46,703	31,308	23,814	101,825	80,269	18,412	-	98,682	17,619	9,162	26,781	
X29400	Nonstate	Town of Clay	76,501	23,340	15,646	-	38,987	40,116	9,202	11,629	60,947	8,805	(4,930)	3,875	
X29500	Nonstate	Town of New Haven	83,520	25,482	17,082	8,607	51,171	43,796	10,046	13,112	66,955	9,613	(580)	9,033	
X29600	Nonstate	City of Thomas	65,054	19,848	13,305	7,373	40,526	34,113	7,825	-	41,938	7,488	2,882	10,370	
X29700	Nonstate	Town of Hamlin	52,211	15,929	10,678	-	26,608	27,378	6,280	14,750	48,408	6,010	(6,223)	(213)	
X29800	Nonstate	Town of Capon Bridge	19,846	6,055	4,059	513	10,627	10,407	2,387	3,608	16,402	2,284	(1,418)	866	
X29900	Nonstate	City of Milton	195,609	59,680	40,007	7,564	107,251	102,573	23,529	9,946	136,048	22,515	(1,860)	20,655	
X29901	Nonstate	City of Milton Water Department	155,476	47,436	31,799	8,981	88,215	81,528	18,701	12,725	112,955	17,896	(285)	17,611	
X30000	Nonstate	City of Richwood	202,070	61,651	41,328	3,798	106,777	105,961	24,306	-	130,267	23,258	1,289	24,547	
X30100	Nonstate	City of Logan	142,527	43,485	29,150	1,394	74,029	74,738	17,144	9,928	101,810	16,405	(2,696)	13,709	
X30101	Nonstate	City of Logan Sanitary Board	41,623	12,699	8,513	792	22,004	21,826	5,007	1,051	27,884	4,791	(199)	4,592	
X30200	Nonstate	City of Welch	466,429	142,307	95,396	-	237,703	244,585	56,104	4,439	305,128	53,687	(1,687)	52,000	
X50100	Nonstate	Center Public Service District	40,462	12,345	8,275	2,430	23,050	21,217	4,867	-	26,084	4,657	892	5,549	
X50200	Nonstate	Moundsville-Marshall County Public Library	105,187	32,092	21,513	5,001	58,606	55,158	12,652	-	67,810	12,107	1,669	13,776	
X50500	Nonstate	Williamson Housing Authority	142,119	43,360	29,067	7,222	79,649	74,524	17,095	-	91,619	16,358	2,664	19,022	
X50600	Nonstate	Nitro Regional Wastewater Utility	186,915	57,027	38,229	8,847	104,103	98,014	22,483	3,970	124,467	21,514	2,574	24,088	
X50800	Nonstate	Charleston Sanitary Board	1,512,649	461,506	309,373	87,646	858,526	793,201	181,947	-	997,363	174,108	31,205	205,313	
X50900	Nonstate	Huntington WV Housing Authority	678,277	206,941	138,724	-	345,665	355,674	81,586	116,801	554,060	78,070	(45,239)	32,831	
X51000	Nonstate	City of Saint Albans Municipal Water and Sewer	546,845	166,841	111,843	69,726	348,410	286,754	65,777	-	352,530	62,943	29,271	92,214	

WEST VIRGINIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM

SCHEDULE OF PENSION AMOUNTS BY EMPLOYER
As of and for the Year Ended June 30, 2015

Employer Number	State/Nonstate	Employer Name	Net Pension Liability	Deferred Outflows of Resources			Deferred Inflows of Resources				Pension Expense			Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Total Employer Pension Expense
				Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Differences Between Expected and Actual Experience	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Resources	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Deferred Difference in Assumptions	Changes in Proportion and Differences Between Employer Contributions and Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Proportionate and Share of Contributions	Total Employer Pension Expense		
X51200	Nonstate	Upshur County Public Library	56,712	17,303	11,599	1,993	30,894	29,738	6,821	-	36,560	6,528	805	7,333
X51300	Nonstate	Weston Sanitary Board	140,249	42,790	28,684	22,972	94,446	73,543	16,870	16,757	107,170	16,143	276	16,419
X51400	Nonstate	Pocahontas Memorial Hospital	2,283,928	696,822	467,118	501,681	1,665,621	1,197,643	274,720	3,519	1,475,881	262,883	165,678	428,561
X51600	Nonstate	Wheeling Ohio County Airport	79,762	24,335	16,313	-	40,649	41,826	9,594	6,514	57,934	9,181	(2,446)	6,735
X51800	Nonstate	Charleston-Kanawha Housing Authority	1,045,377	318,943	213,805	-	532,747	548,173	125,742	48,360	722,275	120,324	(20,573)	99,751
X52100	Nonstate	Greater Huntington Park & Recreation District	385,695	117,675	78,884	19,873	216,432	202,250	46,393	5,322	253,965	44,394	4,280	48,674
X52200	Nonstate	Buckhannon Housing Authority	56,728	17,308	11,602	553	29,463	29,747	6,823	9,483	46,054	6,529	(2,918)	3,611
X52300	Nonstate	Huntington Sanitary Board	1,296,502	395,560	265,166	272,476	933,202	679,858	155,948	-	835,806	149,229	94,008	243,237
X52301	Nonstate	Huntington Stormwater Utility	10,437	3,184	2,135	10,646	15,965	5,473	1,255	-	6,728	1,201	3,549	4,750
X52700	Nonstate	Charles W Gibson Public Library	23,967	7,312	4,902	1,115	13,329	12,568	2,883	17	15,467	2,759	485	3,244
X52800	Nonstate	Parkersburg Utility Board	1,412,645	430,995	288,920	29,388	749,303	740,760	169,918	-	910,679	162,597	10,619	173,216
X53200	Nonstate	Saint Albans Housing Authority	51,222	15,628	10,476	3,383	29,487	26,860	6,161	6,631	39,652	5,896	(1,793)	4,103
X53300	Nonstate	Charleston Urban Renewal Authority	53,099	16,200	10,860	1,320	28,380	27,844	6,387	210	34,441	6,112	510	6,622
X53400	Nonstate	Housing Authority of City of South Charleston	89,830	27,407	18,372	2,234	48,014	47,105	10,805	-	57,910	10,340	792	11,132
X53600	Nonstate	Beckley Raleigh County Convent Center	76,155	23,235	15,576	-	38,810	39,934	9,160	28,660	77,754	8,766	(10,772)	(2,006)
X53700	Nonstate	Keyser-Mineral County Library	43,092	13,147	8,813	1,847	23,808	22,597	5,183	2,238	30,018	4,960	66	5,026
X53800	Nonstate	Wheeling Housing Authority	437,342	133,432	89,447	3,178	226,057	229,333	52,605	3,779	285,717	50,339	(605)	49,734
X53900	Nonstate	Kanawha Falls Public Service District	155,672	47,495	31,839	9,962	89,296	81,631	18,725	-	100,356	17,918	4,081	21,999
X54100	Nonstate	North Beckley Public Service District	195,581	59,671	40,001	2,982	102,654	102,558	23,525	5,678	131,762	22,512	(580)	21,932
X54200	Nonstate	Cabell County Public Library	981,680	299,509	200,777	26,067	526,353	514,772	118,080	-	632,852	112,993	9,364	122,357
X54400	Nonstate	City County Building Management Commission	56,069	17,107	11,468	13,921	42,495	29,402	6,744	5,901	42,047	6,454	2,042	8,496
X54500	Nonstate	Ohio County Public Library	229,588	70,047	46,956	12,794	129,797	120,391	27,616	-	148,007	26,426	4,760	31,186
X54900	Nonstate	Raleigh County Public Library	238,567	72,786	48,793	2,875	124,454	125,099	28,696	-	153,795	27,459	1,136	28,595
X55000	Nonstate	South Charleston Public Library	95,286	29,072	19,488	5,617	54,177	49,966	11,461	1,566	62,993	10,968	1,952	12,920
X55100	Nonstate	Bluefield Sanitary Board	564,049	172,090	115,362	42,241	329,693	295,775	67,846	-	363,621	64,923	14,526	79,449
X55300	Nonstate	Greenbrier Valley Airport Authority	187,333	57,155	38,314	8,543	104,012	98,234	22,533	4,517	125,284	21,562	2,257	23,819
X55400	Nonstate	Central West Virginia Regional Airport Authority	1,113,145	339,618	227,665	39,337	606,620	583,709	133,893	10,817	728,419	128,124	8,347	136,471
X55401	Nonstate	Raleigh County Memorial Airport	124,183	37,888	25,398	5,698	68,985	65,119	14,937	-	80,056	14,294	2,488	16,782
X55500	Nonstate	Kanawha County Parks & Recreation	260,423	79,455	53,263	-	132,717	136,560	31,325	25,398	193,283	29,975	(10,754)	19,221
X55600	Nonstate	Morgantown Public Library	244,704	74,659	50,048	253	124,959	128,317	29,434	7,860	165,611	28,166	(2,509)	25,657
X55800	Nonstate	City of South Charleston Sanitary Board	327,917	100,047	67,067	25,337	192,451	171,953	39,443	-	211,396	37,744	9,015	46,759
X55900	Nonstate	West Virginia Association of Counties	58,627	17,887	11,991	3,518	33,396	30,743	7,052	6,761	44,556	6,748	(705)	6,043
X56100	Nonstate	Prestera Center	41,774	12,745	8,544	1,153	22,442	21,905	5,025	4,676	31,606	4,808	(1,051)	3,757
X56200	Nonstate	Town of Pratt Water Works Company	-	-	-	-	-	-	-	41,312	41,312	-	(16,887)	(16,887)
X56300	Nonstate	Martinsburg Public Library	322,009	98,244	65,859	2,028	166,131	168,855	38,733	4,392	211,979	37,064	(571)	36,493
X56500	Nonstate	Elkins Housing Authority	54,439	16,609	11,134	3,805	31,548	28,547	6,548	1,469	36,564	6,266	1,186	7,452
X56700	Nonstate	Parkersburg & Wood County Public Library	244,229	74,514	49,951	19,470	143,935	128,068	29,377	-	157,445	28,111	7,846	35,957
X56800	Nonstate	Union Public Service District	143,125	43,667	29,272	-	72,939	75,051	17,216	35,601	127,868	16,474	(14,145)	2,329
X56900	Nonstate	Kingwood Water Works	99,323	30,303	20,314	7,940	58,557	52,083	11,947	8,023	72,053	11,432	(887)	10,545
X57100	Nonstate	Lubeck Public Service District	263,941	80,528	53,982	39,137	173,647	138,405	31,748	-	170,153	30,380	14,145	44,525
X57200	Nonstate	Sissonville Public Service District	105,231	32,106	21,522	4,032	57,660	55,181	12,658	1,631	69,470	12,112	626	12,738
X57300	Nonstate	BCKP Regional Intergovernmental Council	153,405	46,803	31,375	9,403	87,581	80,442	18,452	9,614	108,508	17,657	936	18,593
X57400	Nonstate	Fayette County Public Library	157,978	48,199	32,310	31,743	112,252	82,840	19,002	-	101,843	18,183	11,865	30,048
X57600	Nonstate	Dunbar Sanitary Board	190,874	58,235	39,038	6,044	103,317	100,090	22,959	4,397	127,446	17,446	1,197	23,167
X57700	Nonstate	Point Pleasant Housing Authority	81,566	24,886	16,682	1,842	43,410	42,771	9,811	-	52,583	9,388	689	10,077
X57900	Nonstate	Claywood Park Public Service District	325,499	99,309	66,572	27,198	193,685	170,080	39,152	-	209,837	37,465	11,707	49,172
X58000	Nonstate	Region 8 Planning & Development Council	369,111	112,615	75,492	962	189,069	193,554	44,398	65,916	303,868	42,485	(21,548)	20,937
X58300	Nonstate	Greenbrier Valley Conservation District	15,060	4,595	3,080	-	7,675	7,897	1,811	5,706	15,415	1,733	(1,938)	(205)
X58400	Nonstate	City of Spencer Sanitary Board	33,633	10,261	6,879	3,606	20,746	17,636	4,045	8,749	30,431	3,871	(2,652)	1,219
X58600	Nonstate	City of Spencer Waterworks	117,862	35,960	24,106	11,004	71,069	61,804	14,177	8,532	84,513	13,566	2,002	15,568

WEST VIRGINIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM

SCHEDULE OF PENSION AMOUNTS BY EMPLOYER
As of and for the Year Ended June 30, 2015

Employer Number	State/Nonstate	Employer Name	Net Pension Liability	Deferred Outflows of Resources			Deferred Inflows of Resources				Pension Expense			Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Total Employer Pension Expense
				Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Differences Between Expected and Actual Experience	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Resources	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Deferred Difference in Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Resources	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Proportionate Share of Pension Expense	Total Employer Pension Expense	
X58700	Nonstate	Mid Ohio Valley Regional Airport	149,563	45,631	30,589	6,729	82,950	78,428	17,990	-	96,418	17,215	2,385	19,600
X58800	Nonstate	Brooke County Public Library	37,893	11,561	7,750	-	19,311	19,870	4,558	10,239	34,667	4,362	(4,447)	(85)
X58900	Nonstate	Region VII Planning & Development Council	86,564	26,410	17,704	-	44,115	45,392	10,412	11,361	67,165	9,964	(4,874)	5,090
X59000	Nonstate	Region 4 Planning & Development Council	140,176	42,767	28,669	460	71,897	73,505	16,861	24,436	114,802	16,134	(7,943)	8,191
X59100	Nonstate	Craft Memorial Library	67,835	20,696	13,874	3,969	38,539	35,571	8,159	3,383	47,114	7,808	620	8,428
X59200	Nonstate	Green Acres Regional Center Inc	172,089	52,504	35,196	26,366	114,066	90,240	20,700	26,475	137,414	19,808	2,789	22,597
X59300	Nonstate	Region 1 Planning & Development Council	147,525	45,010	30,172	-	75,182	77,359	17,745	21,099	116,203	16,980	(8,025)	8,955
X59500	Nonstate	Lavalette Public Service District	200,177	61,074	40,941	15,476	117,490	104,968	24,078	14,645	143,691	23,041	(1,293)	21,748
X59600	Nonstate	Clarksburg Water Board	779,124	237,709	159,350	59,131	456,190	408,556	93,716	-	502,272	89,678	23,297	112,975
X59700	Nonstate	Craigsville Public Service District	203,376	62,050	41,595	-	103,645	106,646	24,463	5,320	136,429	23,409	(2,258)	21,151
X59800	Nonstate	Nettie-Leivasy Public Service District	94,102	19,246	12,399	60,356	49,345	11,319	-	60,664	10,831	6,064	(5,043)	15,874
X59900	Nonstate	Putnam County Parks & Recreation Commission	106,181	32,395	21,716	13,830	67,942	55,679	12,772	8,225	76,676	12,222	3,351	15,573
X60000	Nonstate	Spencer Housing Authority	101,719	31,034	20,804	7,205	59,043	53,339	12,235	2,307	67,881	11,708	2,405	14,113
X60200	Nonstate	Region II Planning & Development Council	84,040	25,640	17,188	3,746	46,575	44,069	10,109	2,199	56,376	9,673	918	10,591
X60300	Nonstate	Valley Healthcare System	20,678	6,309	4,229	-	10,538	10,843	2,487	9,111	22,441	2,380	(3,378)	(998)
X60400	Nonstate	Buffalo Creek Public Service District	115,802	35,331	23,684	2,170	61,185	60,724	13,929	5,397	80,050	13,329	(1,654)	11,675
X60600	Nonstate	Shortline Public Service District	57,186	17,447	11,696	13,448	42,591	29,987	6,879	-	36,866	6,582	5,548	12,130
X60700	Nonstate	Boone Madison Public Library	48,888	14,916	9,999	11,556	36,471	25,636	5,880	-	31,516	5,627	4,963	10,590
X60800	Nonstate	Westbrook Health Services Inc	14,412	4,397	2,948	1,791	9,136	7,558	1,734	-	9,291	1,659	655	2,314
X61200	Nonstate	Armstrong Deepwater Public Service District	55,103	16,812	11,270	285	28,367	28,895	6,628	1,998	37,521	6,342	(785)	5,557
X61300	Nonstate	Kyova Interstate Planning Commission	157,297	47,991	32,171	44,655	124,817	82,483	18,920	-	101,403	18,105	16,132	34,237
X61400	Nonstate	Wood County Parks & Recreation Commission	21,404	6,530	4,378	1,279	12,187	11,224	2,575	10,754	24,552	2,464	(527)	(557)
X61600	Nonstate	Beckley Housing Authority	184,028	56,146	37,638	10,497	104,282	96,500	22,136	6,777	125,413	21,182	514	21,696
X61800	Nonstate	Central WV Transit Authority	480,708	146,663	98,316	47,626	292,605	252,073	57,821	5,793	315,687	55,330	19,050	74,380
X61900	Nonstate	Marion County Parks & Recreation Commission	117,449	35,834	24,021	14,479	74,334	61,588	14,127	-	75,715	13,519	5,323	18,842
X62000	Nonstate	Arbuckle Public Service District	49,765	15,183	10,178	10,040	35,401	26,096	5,986	-	32,082	5,728	3,554	9,282
X62100	Nonstate	Wetzel County Hospital	1,392,034	424,707	284,704	-	709,411	729,953	167,439	415,257	1,312,649	160,225	(157,552)	2,673
X62200	Nonstate	Clarksburg-Harrison Public Library	113,808	34,723	23,277	5,427	63,426	59,679	13,689	5,843	79,211	13,099	441	13,540
X62300	Nonstate	Ohio County Public Service District	159,871	48,776	32,697	-	81,474	83,833	19,230	21,027	124,090	18,401	(7,013)	11,388
X62500	Nonstate	Greenbrier Public Service District #1	75,334	22,984	15,408	13,759	52,151	39,504	9,061	-	48,565	8,671	4,843	13,514
X62700	Nonstate	Ohio Valley Regional Transportation Authority	711,585	217,103	145,536	32,613	395,253	373,140	85,592	-	458,732	81,904	10,904	92,808
X62800	Nonstate	Berkeley County Public Service Water District	875,611	267,147	179,083	32,912	479,143	459,151	105,322	29,291	593,764	100,784	(1,932)	98,852
X62900	Nonstate	Parkersburg Housing Authority	237,908	72,585	48,658	9,985	131,228	124,754	28,617	8,754	162,124	27,384	(527)	26,857
X63000	Nonstate	Marion County Public Library	193,029	58,893	39,479	4,876	103,248	101,220	23,218	96	124,535	22,218	2,115	24,333
X63100	Nonstate	Mason County Public Service District	295,904	90,280	60,519	34,095	184,894	155,166	35,592	-	190,758	34,059	13,070	47,129
X63200	Nonstate	Monroe County Public Library	11,101	3,387	2,270	24	5,681	5,821	1,335	1,902	9,058	1,278	(625)	653
X63300	Nonstate	Kanawha County Emergency Ambulance Authority	563,318	171,867	115,212	27,567	314,646	295,392	67,758	14,263	377,413	64,839	7,389	72,228
X63400	Nonstate	Southern Jackson County Public Service District	102,573	31,295	20,979	4,945	57,219	53,787	12,338	-	66,125	11,806	1,882	13,688
X63500	Nonstate	Jackson County Public Library	80,561	24,579	16,477	5,745	46,801	42,244	9,690	1,646	53,581	9,273	1,982	11,255
X63800	Nonstate	Raleigh County Public Service District	202,271	61,712	41,369	-	103,082	106,066	24,330	51,907	182,303	23,282	(20,913)	2,369
X63900	Nonstate	Jackson County Housing Authority	121,732	37,140	24,897	-	62,037	63,834	14,642	45,022	123,498	14,012	(16,233)	(2,221)
X64200	Nonstate	Burnsville Public Utility Board	32,661	9,965	6,880	6,485	23,130	17,127	3,929	-	21,055	3,759	2,497	6,256
X64300	Nonstate	Kenova Municipal Water Works	140,405	42,837	28,716	24,179	95,733	73,625	16,888	17,072	107,586	16,161	541	16,702
X64500	Nonstate	Malden Public Service District	141,522	43,178	28,945	10,761	82,884	74,211	17,023	2,750	93,984	16,289	3,823	20,112
X64600	Nonstate	Boone County Parks & Recreation Board	87,407	26,668	17,877	415	44,960	45,834	10,514	9,425	65,773	10,061	(4,013)	6,048
X64700	Nonstate	Hardy County Rural Development Authority	49,033	14,960	10,029	8,458	33,447	25,712	5,898	2,832	34,442	5,644	1,573	7,217
X64800	Nonstate	Mineral Wells Public Service District	129,935	39,643	26,575	597	66,815	68,135	15,629	4,653	88,417	14,956	(1,289)	13,667
X64900	Nonstate	Housing Authority of Mingo County	140,628	42,905	28,762	-	71,667	73,743	16,915	22,264	112,922	16,187	(8,533)	7,654
X65000	Nonstate	Upper Ohio Conservation District	5,729	1,748	1,172	-	2,920	3,004	689	2,315	6,008	659	(976)	(317)
X65200	Nonstate	Town of West Hamlin	107,482	32,792	21,983	-	54,775	56,361	12,928	544	69,833	12,371	(217)	12,154

WEST VIRGINIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM

SCHEDULE OF PENSION AMOUNTS BY EMPLOYER
As of and for the Year Ended June 30, 2015

Employer Number	State/Nonstate	Employer Name	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense			Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions
			Net Pension Liability	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Differences Between Expected and Actual Experience	Changes in Proportion and Differences Between Employer Contributions and Total Deferred Outflows of Resources	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Deferred Difference in Assumptions	Changes in Proportion and Differences Between Employer Contributions and Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Proportionate Share of Pension Expense	Total Employer Pension Expense		
X65300	Nonstate	Eastern Panhandle Regional Planning & Development Council	86,793	26,480	17,751	4,511	48,742	45,512	10,440	36,210	92,162	9,990	(14,447)	(4,457)
X65400	Nonstate	Marshall County Public Service District #1	42,746	13,042	8,743	3,993	25,777	22,415	5,142	3,263	30,820	4,920	(107)	4,813
X65700	Nonstate	Warm Springs Public Service District	73,782	22,511	15,090	10,942	48,543	38,690	8,875	6,334	53,898	8,492	858	9,350
X65800	Nonstate	Wilderness Public Service District	134,296	40,974	27,467	8,761	77,201	70,422	16,154	-	86,576	15,458	3,846	19,304
X65900	Nonstate	Bradley Public Service District	84,771	25,864	17,338	4,087	47,288	44,452	10,197	-	54,649	9,757	1,694	11,451
X66000	Nonstate	Wood County Recreation Commission	16,931	5,166	3,463	-	8,628	8,878	2,037	3,722	14,637	1,949	(1,377)	572
X66500	Nonstate	Raleigh County Housing Authority	158,274	48,289	32,371	-	80,660	82,995	19,038	3,477	105,510	18,218	(1,166)	17,052
X66600	Nonstate	Fairmont Housing Authority	346,769	105,799	70,923	18,243	194,964	181,838	41,711	-	223,549	39,914	7,155	47,069
X66700	Nonstate	Town of Beverly	106,069	32,361	21,694	1,895	55,950	55,620	12,758	4,436	72,815	12,209	(645)	11,564
X66900	Nonstate	Southern Conservation District	63,580	19,398	13,004	1,031	33,433	33,340	7,648	10,438	51,426	7,318	(4,254)	3,064
X67000	Nonstate	Pocahontas County Public Service District	136,859	41,755	27,991	3,967	73,713	71,766	16,462	-	88,228	15,753	1,697	17,450
X67100	Nonstate	Huttonsville Public Service District	108,146	32,995	22,118	25,830	80,944	56,709	13,008	-	69,718	12,448	9,828	22,276
X67200	Nonstate	Grant County Housing Authority	42,790	13,055	8,752	1,121	22,928	22,438	5,147	-	27,585	4,925	466	5,391
X67300	Nonstate	Board of Parks & Recreation Commission	229,739	70,093	46,987	-	117,080	120,470	27,634	16,195	164,299	26,443	(6,240)	20,203
X67400	Nonstate	Putnam County Development Authority	51,937	15,846	10,622	1,595	28,063	27,235	6,247	2,876	36,358	5,978	(735)	5,243
X67500	Nonstate	Taylor County Public Library	29,986	9,149	6,133	1,687	16,969	15,724	3,607	-	19,331	3,451	638	4,089
X67600	Nonstate	Monroe Health Center	1,113,703	339,789	227,779	57,633	625,201	584,002	133,961	3,644	721,606	128,189	17,607	145,796
X67700	Nonstate	Louis Bennett Public Library	23,431	7,149	4,792	3,850	15,791	12,287	2,818	7,619	22,724	2,697	(2,073)	624
X67800	Nonstate	Region VIII Solid Waste Authority	113,278	34,561	23,168	24,334	82,063	59,400	13,625	-	73,026	13,038	9,815	22,853
X67900	Nonstate	Roane County Public Library	43,952	13,410	8,989	5,317	27,716	23,047	5,287	-	28,334	5,059	2,235	7,294
X68300	Nonstate	Cool Ridge-Flat Top Public Service District	55,176	16,834	11,285	8,932	37,051	28,933	6,637	-	35,570	6,351	3,781	10,132
X68400	Nonstate	Dunbar Housing Authority	70,789	21,598	14,478	90	36,166	37,120	8,515	12,468	58,103	8,148	(4,117)	4,031
X68500	Nonstate	Richwood Public Library	16,892	5,154	3,455	662	9,270	8,858	2,032	-	10,889	1,944	248	2,192
X68600	Nonstate	Glenville Utility	158,012	48,209	32,317	2,868	83,394	82,858	19,006	1,418	103,282	18,187	790	18,977
X68700	Nonstate	Flatwoods Canoe Run Public Service District	234,524	71,553	47,966	15,049	134,568	122,979	28,209	1,121	152,310	26,994	6,255	33,249
X68800	Nonstate	Raleigh County Emergency Services	441,318	134,645	90,260	8,161	233,066	231,418	53,083	4,271	288,772	50,796	2,170	52,966
X68900	Nonstate	Berkeley County Development Authority	72,352	22,075	14,798	3,634	40,506	37,940	8,703	3,588	50,231	8,328	(368)	7,960
X69000	Nonstate	Mount Hope Housing Authority	67,567	20,615	13,819	2,734	37,168	35,431	8,127	3,539	47,097	7,777	(647)	7,130
X69100	Nonstate	Doddridge County Public Library	37,151	11,335	7,598	2,885	21,818	19,481	4,469	-	23,950	4,276	1,130	5,406
X69200	Nonstate	Berkeley County Public Service Sewer District	715,790	218,386	146,396	24,344	389,126	375,345	86,098	131,745	593,188	82,388	(49,921)	32,467
X69300	Nonstate	Kanawha County Public Service District	186,161	56,797	38,074	38,613	133,485	97,619	22,392	16,402	136,413	21,427	5,646	27,073
X69500	Nonstate	Logan County Public Service District	638,300	194,744	130,548	30,672	355,964	334,711	76,777	-	411,488	73,469	13,083	86,552
X69800	Nonstate	Workforce Investment Board of Kanawha County	78,165	23,848	15,987	4,266	44,101	40,988	9,402	42,974	93,364	8,997	(17,509)	(8,512)
X69901	Nonstate	Bluewell Public Service District	196,793	60,041	40,249	12,402	112,692	103,194	23,671	7,485	134,350	22,651	2,969	25,620
X70100	Nonstate	Ritchie County Public Library	48,916	14,924	10,005	-	24,929	25,651	5,884	7,153	38,687	5,630	(2,454)	3,176
X70200	Nonstate	Keyser Housing Authority	87,664	26,746	17,929	8,771	53,446	45,969	10,545	2,452	58,966	10,090	1,845	11,935
X70300	Nonstate	Branchland Midkiff Public Service District	48,520	14,803	9,923	1,462	26,189	25,443	5,836	-	31,279	5,585	643	6,228
X70500	Nonstate	Sugar Creek Public Service District	21,208	6,471	4,338	-	10,808	11,121	2,551	3,566	17,238	2,441	(1,365)	1,076
X70600	Nonstate	Southwestern Water District	71,180	21,717	14,558	660	36,935	37,325	8,562	725	46,612	8,193	(98)	8,095
X70700	Nonstate	Grant County Public Service District	86,664	26,441	17,725	2,748	46,914	45,445	10,424	3,907	59,776	9,975	(93)	9,882
X70800	Nonstate	Big Bend Public Service District	48,475	14,790	9,914	2,776	27,480	25,419	5,831	1,378	32,628	5,580	763	6,343
X70900	Nonstate	Benedum Airport Authority	238,539	72,778	48,787	37,650	159,215	125,085	28,692	-	153,777	27,456	14,445	41,901
X71100	Nonstate	Valley Head Public Library	7,628	2,327	1,560	146	4,033	4,000	918	125	5,042	878	23	901
X71200	Nonstate	Taylor County Public Service District	99,267	30,286	20,303	5,621	56,210	52,054	11,940	-	63,994	11,426	1,912	13,338
X71300	Nonstate	Webster Springs Public Service District	45,342	13,834	9,274	917	24,024	23,777	5,454	19	29,250	5,219	297	5,516
X71400	Nonstate	Eastern WV Regional Airport Authority	47,029	14,348	9,619	3,769	27,736	24,661	5,657	2,763	33,081	5,413	739	6,152
X71500	Nonstate	Huntington Cabell Wayne Animal Shelter	27,038	8,249	5,530	-	13,779	14,178	3,252	25,028	42,458	3,112	(9,784)	(6,672)
X71600	Nonstate	Boone County Housing & Redevelopment Authority	101,105	30,847	20,678	3,211	54,736	53,017	12,161	2,551	67,729	11,637	563	12,200
X71700	Nonstate	Craigsville Public Library	22,939	6,999	4,692	1,563	13,253	12,029	2,759	-	14,788	2,640	525	3,165
X71800	Nonstate	Charleston Convention & Visitors Bureau	173,094	52,811	35,402	9,416	97,629	90,767	20,820	12,913	124,500	19,923	(157)	19,766

WEST VIRGINIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM

SCHEDULE OF PENSION AMOUNTS BY EMPLOYER
As of and for the Year Ended June 30, 2015

Employer Number	State/Nonstate	Employer Name	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense			
			Net Pension Liability	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Differences Between Expected and Actual Experience	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Resources	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Deferred Difference in Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Resources	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Proportionate Share of Contributions	Total Employer Pension Expense	
X72000	Nonstate	Randolph County Housing Authority	177,768	54,237	36,358	16,907	107,501	93,218	21,383	18,494	133,094	20,461	1,282	21,743
X72100	Nonstate	Berkeley County Fire Service Board	53,411	16,296	10,924	16,345	43,565	28,008	6,425	-	34,432	6,148	7,179	13,327
X72300	Nonstate	Cowen Public Service District	124,708	38,048	25,506	8,538	72,092	65,394	15,000	170	80,565	14,354	2,772	17,126
X72400	Nonstate	Vienna Public Library	74,111	22,611	15,158	-	37,769	38,862	8,914	9,449	57,226	8,530	(3,172)	5,358
X72500	Nonstate	White Oak Public Service District	51,887	15,831	10,612	4,124	30,567	27,208	6,241	-	33,450	5,972	1,744	7,716
X72600	Nonstate	Marshall County Park & Recreation	91,936	28,049	18,803	13,875	60,727	48,209	11,058	7,848	67,115	10,582	1,168	11,750
X72700	Nonstate	Martinsburg Berkeley County Parks & Recreation Board	224,663	68,544	45,949	30,588	145,081	117,808	27,023	-	144,832	25,859	12,435	38,294
X72900	Nonstate	Mannington Sanitary Board	28,518	8,701	5,833	1,919	16,452	14,954	3,430	1,565	19,949	3,282	(50)	3,232
X73000	Nonstate	Elk Valley Public Service District	131,018	39,973	26,796	13,476	80,246	68,703	15,759	15,026	99,489	15,080	928	16,008
X73100	Nonstate	Lewis County Convention & Visitors Bureau	23,883	7,287	4,885	3,267	15,438	12,524	2,873	-	15,396	2,749	1,105	3,854
X73300	Nonstate	Leadville Public Service District	44,192	13,483	9,038	1,621	24,142	23,173	5,316	28,828	57,317	5,087	(8,896)	(3,809)
X73500	Nonstate	Union Williams Public Service District	163,333	49,833	33,406	4,801	88,039	85,648	19,646	269	105,564	18,800	1,483	20,283
X73600	Nonstate	Coalfield Community Action Partnership Inc	961,583	293,377	196,667	14,826	504,870	504,233	115,663	21,920	641,816	110,679	(4,714)	105,965
X73900	Nonstate	Tucker County Solid Waste Authority	128,304	39,145	26,241	251	65,638	67,280	15,433	2,250	84,963	14,768	(639)	14,129
X74000	Nonstate	Hamrick Public Service District	53,283	16,257	10,898	2,145	29,299	27,940	6,409	-	34,349	6,133	814	6,947
X74200	Nonstate	Raleigh County Solid Waste Authority	690,372	210,631	141,198	3,430	355,259	362,016	83,041	14,969	460,026	79,463	(3,479)	75,984
X74300	Nonstate	Fayette County Solid Waste Authority	14,647	4,469	2,996	318	7,782	7,681	1,762	6	9,448	1,686	104	1,790
X74400	Nonstate	Red Sulphur Public Service District	109,503	33,409	22,396	15,444	71,249	57,421	13,171	5,633	76,225	12,604	4,926	17,530
X74500	Nonstate	Greenbrier County Public Service District #2	145,911	44,517	29,842	10,774	85,133	76,513	17,551	-	94,063	16,795	4,034	20,829
X74700	Nonstate	Putnam County Fire Service Board	41,724	12,730	8,534	2,164	23,427	21,879	5,019	489	27,387	4,802	789	5,591
X74800	Nonstate	Mercer County Solid Waste Authority	136,234	41,565	27,863	24,951	94,379	71,438	16,387	-	87,825	15,681	9,418	25,099
X74900	Nonstate	4C Economic Development Authority	103,947	31,714	21,260	21,942	74,916	54,508	12,503	-	67,011	11,964	8,511	20,475
X75000	Nonstate	Kanawha County Solid Waste Authority	34,370	10,486	7,029	7,917	25,433	18,023	4,134	41,333	63,490	3,956	(15,569)	(11,613)
X75200	Nonstate	Lincoln Public Service District	117,254	35,774	23,981	1,806	61,561	61,485	14,104	16,121	91,710	13,496	(6,500)	6,996
X75300	Nonstate	Sun Valley Public Service District	96,799	29,533	19,798	17,065	66,396	50,759	11,643	2,402	64,805	11,142	4,631	15,773
X75400	Nonstate	Pocahontas County Solid Waste Authority	52,669	16,069	10,772	852	27,693	27,618	6,335	3,189	37,143	6,062	(689)	5,373
X75600	Nonstate	Bluefield Housing Authority	128,003	39,053	26,180	1,260	66,493	67,122	15,397	17,271	99,790	14,733	(5,202)	9,531
X75800	Nonstate	Romney Public Housing Authority	54,003	16,476	11,045	6,279	33,800	28,318	6,496	5,633	40,447	6,216	888	7,104
X75900	Nonstate	Putnam County Solid Waste Authority	16,043	4,895	3,281	2,651	10,827	8,413	1,930	-	10,342	1,847	1,007	2,854
X76000	Nonstate	Ohio County Solid Waste Authority	9,124	2,784	1,866	720	5,370	4,785	1,098	119	6,001	1,050	277	1,327
X76100	Nonstate	Pleasants County Public Library	12,614	3,849	2,580	-	6,429	6,615	1,517	3,003	11,135	1,452	(1,151)	301
X76200	Nonstate	Kingwood Parks & Recreation Commission	18,299	5,583	3,743	3,493	12,819	9,596	2,201	-	11,797	2,106	1,493	3,599
X76400	Nonstate	Lynn Murray Memorial Library	17,590	5,367	3,598	2,916	11,880	9,224	2,116	2,246	13,585	2,205	(16)	2,009
X76500	Nonstate	Swaney Memorial Library	9,437	2,879	1,930	-	4,809	4,949	1,135	4,050	10,134	1,086	(1,493)	(407)
X76600	Nonstate	Wood County Solid Waste Authority	10,291	3,140	2,105	10,497	15,742	1,238	-	6,634	1,185	3,500	4,685	
X76800	Nonstate	Mingo County Redevelopment Authority	96,760	29,521	19,790	4,955	54,266	50,739	11,639	24,840	87,218	11,137	(6,098)	5,039
X76900	Nonstate	Mountain Top Public Service District	61,860	18,873	12,652	567	32,092	32,438	7,441	2,432	42,311	7,120	(562)	6,558
X77100	Nonstate	Morgantown-Monongalia United Initiative	13,301	4,058	2,720	671	7,450	6,975	1,600	27,648	36,223	1,531	(8,922)	(7,391)
X77200	Nonstate	Northern Jackson County Public Service District	47,185	14,396	9,650	4,713	28,760	24,743	5,676	-	30,418	5,431	1,599	7,030
X77300	Nonstate	Hammond Public Service District	78,294	23,887	16,013	19,440	59,340	41,056	9,417	6,135	56,608	9,012	3,779	12,791
X77400	Nonstate	Harrison County Solid Waste Authority	52,456	16,004	10,729	-	26,733	27,507	6,310	18,959	52,776	6,038	(8,212)	(2,174)
X77700	Nonstate	Midland Public Service District	103,573	31,600	21,183	15,567	68,350	54,311	12,458	-	66,769	11,921	6,350	18,271
X77800	Nonstate	Danese Public Service District	56,153	17,132	11,485	9,125	37,742	29,445	6,754	5,994	42,194	6,463	402	6,865
X77900	Nonstate	Boone County Public Service District	113,914	34,755	23,298	4,528	62,581	59,734	13,702	2,890	76,326	13,112	236	13,348
X78200	Nonstate	Grandview-Doolin Public Service District	48,559	14,815	9,931	4,397	29,144	25,463	5,841	-	31,304	5,589	1,687	7,276
X78300	Nonstate	Jefferson County Parks & Recreation Commission	85,252	26,010	17,436	15,408	58,854	44,704	10,254	7,610	62,568	9,813	4,251	14,064
X78400	Nonstate	Putnam Public Service District	746,134	227,644	152,602	11,351	391,597	391,256	89,748	4,420	485,424	85,881	3,527	89,408
X78600	Nonstate	Chestnut Ridge Public Service District	50,022	15,262	10,231	844	26,336	26,230	6,017	-	32,247	5,758	354	6,112
X78700	Nonstate	Weirton Transit Corporation	49,826	15,202	10,191	7,750	33,143	26,128	5,993	6,642	38,763	5,735	1,200	6,935
X78800	Nonstate	Greenbrier County Solid Waste Authority	115,433	35,218	23,609	5,048	63,875	60,531	13,885	21,172	95,587	13,287	(4,834)	8,453

WEST VIRGINIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM

SCHEDULE OF PENSION AMOUNTS BY EMPLOYER
As of and for the Year Ended June 30, 2015

Employer Number	State/Nonstate	Employer Name	Net Pension Liability	Deferred Outflows of Resources			Deferred Inflows of Resources				Pension Expense			Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Total Employer Pension Expense
				Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Differences Between Expected and Actual Experience	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Resources	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Deferred Difference in Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Resources	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Proportionate Share of Pension Contributions	Total Employer Pension Expense	
X78900	Nonstate	Harpers Ferry Bolivar Public Service District	47,520	14,498	9,719	2,967	27,184	24,919	5,716	3,506	34,140	5,470	(554)	4,916
X79100	Nonstate	Jefferson County Public Service District	197,686	60,314	40,432	2,939	103,684	103,662	23,778	1,076	128,517	22,754	936	23,690
X79300	Nonstate	Barbour County Development Authority	2,608	796	533	-	1,329	1,367	314	7,340	9,021	300	(2,516)	(2,216)
X79400	Nonstate	Wyoming County Economic Development Authority	48,107	14,677	9,839	3,556	28,072	25,226	5,786	-	31,012	5,537	1,476	7,013
X79600	Nonstate	Northern Wayne County Public Service District	110,067	33,581	22,511	12,767	68,860	57,717	13,239	-	70,956	12,669	4,993	17,662
X79700	Nonstate	Lincoln Economic Development Authority	24,268	7,404	4,963	717	13,085	12,726	2,919	1,011	16,656	2,793	(205)	2,588
X79800	Nonstate	Gauley River Public Service District	54,344	16,580	11,115	-	27,695	28,497	6,537	1,840	36,873	6,255	(685)	5,570
X79900	Nonstate	Elkins Road Public Service District	36,508	11,139	7,467	162	18,768	19,144	4,391	-	23,536	4,202	58	4,260
X80300	Nonstate	Crab Orchard MacArthur Public Service District	166,946	50,935	34,144	15,972	101,051	87,543	20,081	759	108,383	19,216	4,990	24,206
X80400	Nonstate	McDowell County Emergency Commission	179,683	54,821	36,750	36,916	128,487	94,222	21,613	-	115,835	20,682	14,300	34,982
X80500	Nonstate	Roane County Economic Development Authority	14,384	4,389	2,942	2,454	9,785	7,543	1,730	-	9,273	1,656	1,002	2,658
X80600	Nonstate	Metro Emergency Operations Center	1,396,931	426,201	285,706	57,008	768,915	732,521	168,028	-	900,549	160,789	22,247	183,036
X80700	Nonstate	Mercer County Airport Authority	56,617	17,274	11,579	13,461	42,314	29,689	6,810	-	36,499	6,517	5,492	12,009
X80900	Nonstate	Town of Eleanor	48,542	14,810	9,928	2,529	27,267	25,454	5,839	-	31,293	5,587	1,083	6,670
X81100	Nonstate	Wetzel County Emergency Ambulance Authority	9,833	3,000	2,011	846	5,857	5,156	1,183	159	6,498	1,132	319	1,451
X81200	Nonstate	Town of Harpers Ferry	178,354	54,416	36,478	-	90,893	93,525	21,453	9,540	124,518	20,529	(3,446)	17,083
X81400	Nonstate	Upper Kanawha Valley Enterprise Community	32,131	9,803	6,571	-	16,374	16,849	3,865	33,318	54,031	3,698	(12,271)	(8,573)
X81500	Nonstate	Town of Whitesville	-	-	-	-	-	-	-	6,180	6,180	-	(2,723)	(2,723)
X81600	Nonstate	Brooke County Public Service District	48,347	14,750	9,888	8,042	32,681	25,352	5,815	8,954	40,121	5,565	558	6,123
X81700	Nonstate	Hancock County Shelter Workshop	412,688	125,910	84,405	-	210,315	216,405	49,640	28,777	294,822	47,501	(11,265)	36,236
X81900	Nonstate	Hampshire County Development Authority	43,851	13,379	8,969	490	22,838	22,995	5,275	654	28,923	5,047	(3)	5,044
X82000	Nonstate	Crum Public Service District	55,740	17,006	11,400	9,826	38,232	29,229	6,705	-	35,933	6,416	3,496	9,912
X82100	Nonstate	Central Communications Inc	163,272	49,814	33,393	2,568	85,775	85,616	19,639	1,553	106,808	18,793	173	18,966
X82200	Nonstate	Corridor G Regional Development Authority	18,528	5,653	3,789	1,523	10,965	9,716	2,229	979	12,923	2,133	344	2,477
X82300	Nonstate	Tucker County Parks and Recreation Commission	11,190	3,414	2,289	-	5,703	5,868	1,346	791	8,005	1,288	(321)	967
X82400	Nonstate	Berkeley County Emergency Ambulance Authority	85,626	26,124	17,513	5,196	48,833	44,900	10,299	17,168	72,368	9,856	(3,434)	6,422
X82500	Nonstate	Raleigh County Recreation Authority	41,886	12,779	8,567	17,407	38,753	21,964	5,038	-	27,002	4,821	7,521	12,342
X82700	Nonstate	Enlarged Hepzibah Public Service District	59,364	18,112	12,141	12,121	42,374	31,129	7,141	7,419	45,689	6,833	773	7,606
X82900	Nonstate	County Commissioners Association of WV	47,766	14,573	9,769	4,377	28,720	25,047	5,745	-	30,793	5,498	1,584	7,082
X83100	Nonstate	Greenbrier County Convention & Visitor Bureau	89,741	27,380	18,354	6,738	52,472	47,058	10,794	2,441	60,294	10,329	1,172	11,501
X83300	Nonstate	Boone County Ambulance Authority	73,246	22,347	14,981	-	37,328	38,409	8,810	42,471	89,690	8,431	(16,248)	(7,817)
X83500	Nonstate	Hamlin-Lincoln County Public Library	57,141	17,434	11,687	2,467	31,588	29,964	6,873	-	36,837	6,577	1,066	7,643
X83700	Nonstate	Greater Paw Paw Sanitary District	37,938	11,575	7,759	8,003	27,337	19,894	4,563	641	25,098	4,367	2,386	6,753
X83900	Nonstate	Greenbrier County Housing Authority	52,725	16,086	10,783	7,985	34,855	27,648	6,342	8,025	42,014	6,069	842	6,911
X84100	Nonstate	Elkins-Randolph County Airport	19,600	5,980	4,009	3,286	13,275	10,278	2,358	7	12,642	2,256	1,093	3,349
X84300	Nonstate	Summers County Public Library	26,373	8,046	5,394	774	14,214	13,830	3,172	4,644	21,646	3,036	(1,787)	1,249
X84400	Nonstate	Ritchie County Economic Development Authority	16,959	5,174	3,468	927	9,570	8,893	2,040	-	10,933	1,952	356	2,308
X84600	Nonstate	West Virginia Municipal League	113,306	34,569	23,174	3,707	61,450	59,415	13,629	516	73,560	13,042	1,010	14,052
X84700	Nonstate	Pride Community Services Inc	494,774	150,955	101,193	35,409	287,557	259,449	59,513	-	318,962	56,949	11,960	68,909
X84900	Nonstate	Jackson County Development Authority	47,492	14,490	9,713	3,463	27,666	24,904	5,713	6,579	37,195	5,466	(1,743)	3,723
X85000	Nonstate	Five Rivers Public Library	16,869	5,147	3,450	943	9,540	8,846	2,029	-	10,875	1,942	384	2,326
X85100	Nonstate	Hardy County Public Service District	106,828	32,593	21,849	10,629	65,071	56,018	12,850	-	68,868	12,296	4,639	16,935
X85200	Nonstate	Ritchie County Ambulance Authority	249,769	76,204	51,084	14,934	142,222	130,973	30,043	6,914	167,930	28,749	4,273	33,022
X85300	Nonstate	Preston County Senior Citizens Inc	176,891	53,969	36,178	-	90,148	92,758	21,277	4,729	118,764	20,360	(1,929)	18,431
X85500	Nonstate	Piedmont Housing Authority	56,695	17,297	11,595	-	28,893	29,730	6,819	27,220	63,769	6,526	(9,927)	(3,401)
X85700	Nonstate	Benwood-McMechen Housing Authority	112,139	34,213	22,935	419	57,567	58,803	13,488	2,352	74,644	12,907	(601)	12,306
X85800	Nonstate	Fairmont Marion County Transit Authority	339,175	103,482	69,369	15,522	188,373	177,856	40,797	-	218,653	39,039	6,408	45,447
X85900	Nonstate	Midland Trail Scenic Highway	-	-	-	-	-	-	-	38,620	-	-	(17,014)	(17,014)
X86000	Nonstate	Nicholas County Solid Waste Authority	143,286	43,716	29,306	-	73,022	75,136	17,235	105,942	198,313	16,492	(37,017)	(20,525)
X86100	Nonstate	Hatfield McCoy Regional Recreation Authority	346,149	105,609	70,796	89,627	266,032	181,513	41,636	-	223,149	39,842	33,831	73,673

WEST VIRGINIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM

SCHEDULE OF PENSION AMOUNTS BY EMPLOYER
As of and for the Year Ended June 30, 2015

Employer Number	State/Nonstate	Employer Name	Net Pension Liability	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense		
				Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Differences Between Expected and Actual Experience	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Resources	Total Deferred Outflows of Resources	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Deferred Difference in Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Resources	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Proportionate Share of Contributions	Total Employer Pension Expense
X86400	Nonstate	City of Martinsburg	1,685,537	514,254	344,733	28,637	887,624	883,859	202,743	-	1,086,602	194,007	12,545	206,552
X86500	Nonstate	City of Point Pleasant	418,200	127,592	85,532	-	213,124	219,295	50,303	35,984	305,582	48,135	(15,540)	32,595
X86700	Nonstate	Norton-Harding-Jimtown Public Service District	30,349	9,260	6,207	201	15,668	15,914	3,651	1,082	20,647	3,493	(273)	3,220
X86800	Nonstate	Clarksburg-Harrison Regional Housing Authority	324,433	98,984	66,354	4,528	169,866	170,126	39,024	5,447	214,597	37,343	(890)	36,453
X86900	Nonstate	Marshall County Public Service District #4	45,259	13,808	9,256	13,368	36,433	23,733	5,444	12,056	41,233	5,209	(854)	4,355
X87000	Nonstate	Northern Panhandle Community Criminal Justice Board	231,391	70,597	47,325	64,816	182,738	121,337	27,833	-	149,169	26,633	25,327	51,960
X87200	Nonstate	Region 1 Workforce Investment Board	199,434	60,847	40,789	5,138	106,774	104,579	23,989	71,413	199,981	22,955	(29,747)	(6,792)
X87300	Nonstate	Century Volga Public Service District	67,690	20,652	13,844	14,948	49,444	35,495	8,142	285	43,922	7,791	6,490	14,281
X87400	Nonstate	Frankfort Public Service District	184,458	56,278	37,726	-	94,004	96,726	22,187	7,287	126,200	21,231	(2,828)	18,403
X87500	Nonstate	WV Affordable Housing Trust Fund	24,553	7,491	5,022	199	12,712	12,875	2,953	10	15,838	2,826	62	2,888
X87600	Nonstate	Clay County Public Service District	40,557	12,374	8,295	-	20,669	21,267	4,878	7,607	33,752	4,668	(2,955)	1,713
X87700	Nonstate	Adrian Public Service District	45,817	13,979	9,371	4,670	28,019	24,025	5,511	-	29,537	5,274	2,044	7,318
X87900	Nonstate	Marshall County Public Service District #3	54,941	16,763	11,237	22,231	50,230	28,810	6,609	-	35,419	6,324	8,861	15,185
X88000	Nonstate	Mercer County Communications Center	249,713	76,187	51,072	-	127,259	130,944	30,036	9,430	170,410	28,742	(3,435)	25,307
X88100	Nonstate	Charles Town Utility Board	479,021	146,148	97,971	33,085	277,205	251,188	57,619	-	308,807	55,136	11,154	66,290
X88200	Nonstate	Phillippi Public Library	11,676	3,562	2,388	966	6,916	6,123	1,404	-	7,527	1,344	380	1,724
X88300	Nonstate	Cottageville Public Service District	66,590	20,316	13,619	11,348	45,284	34,918	8,010	2,438	45,366	7,665	4,186	11,851
X88400	Nonstate	Mingo County Public Service District	209,809	64,012	42,911	866	107,789	110,019	25,237	8,828	144,084	24,149	(2,562)	21,587
X88500	Nonstate	City of Sistersville	147,681	45,057	30,204	1,071	76,333	77,441	17,764	26,468	121,672	16,998	(11,303)	5,695
X88700	Nonstate	Canaan Valley Public Service District	27,792	8,479	5,684	7,029	21,192	14,573	3,343	1,646	19,562	3,199	2,548	5,747
X88900	Nonstate	McDowell County Solid Waste Authority	22,850	6,971	4,673	12,618	24,263	11,982	2,748	302	15,032	2,630	5,458	8,088
X89000	Nonstate	Monongalia County Urban Mass Transit Authority	34,387	10,491	7,033	-	17,524	18,032	4,136	11,912	34,080	3,958	(4,455)	(497)
X89100	Nonstate	Ohio County Development Authority	286,500	87,411	58,596	203,322	349,329	150,235	34,461	-	184,696	32,977	84,992	117,969
X90001	Nonstate	Public Defender Corporation - 1st Judicial Circuit	293,062	89,413	59,938	1,822	151,173	153,675	35,251	13,500	202,426	33,732	(5,339)	28,393
X90002	Nonstate	Public Defender Corporation - 2nd Judicial Circuit	122,313	37,317	25,016	6,386	68,719	64,138	14,712	6,032	84,882	14,078	802	14,880
X90005	Nonstate	Public Defender Corporation - 5th Judicial Circuit	213,048	65,001	43,573	13,471	122,045	111,718	25,626	1,292	138,636	24,522	5,503	30,025
X90006	Nonstate	Public Defender Corporation for the Sixth & Twenty-Fourth Circu	475,743	145,148	97,301	52,627	295,076	249,470	57,224	-	306,694	54,759	19,780	74,539
X90007	Nonstate	Public Defender Corporation - 7th Judicial Circuit	146,363	44,655	29,935	43	74,633	76,750	17,605	10,594	104,949	16,847	(3,513)	13,334
X90008	Nonstate	Public Defender Corporation for the Eighth Judicial Circuit	114,523	34,941	23,423	233	58,596	60,053	13,775	3,942	77,771	13,182	(1,659)	11,523
X90009	Nonstate	Public Defender Corporation for the Ninth Judicial Circuit	231,280	70,563	47,302	8,020	125,885	121,278	27,819	6,431	155,528	26,621	1,389	28,010
X90010	Nonstate	Public Defender Corporation for the Tenth Judicial Circuit	272,618	83,175	55,757	6,477	145,409	142,955	32,792	10,139	185,886	31,379	(527)	30,852
X90011	Nonstate	Public Defender Corporation - 11th Judicial Circuit	140,634	42,907	28,763	8,661	80,331	73,745	16,916	8,453	99,114	16,187	998	17,185
X90012	Nonstate	Public Defender Corporation - 12th Judicial Circuit	138,495	42,255	28,326	228	70,808	72,624	16,659	5,299	94,582	15,941	(2,258)	13,683
X90013	Nonstate	Public Defender Corporation - 13th Judicial Circuit	753,700	229,953	154,150	-	384,102	395,224	90,658	142,798	628,680	86,752	(49,305)	37,447
X90015	Nonstate	Public Defender Corporation for the Fifteenth Judicial Circuit	267,420	81,589	54,694	-	136,283	140,229	32,166	12,406	184,801	30,780	(4,566)	26,214
X90018	Nonstate	Public Defender Corporation - 18th Judicial Circuit	110,128	33,600	22,524	210	56,334	57,749	13,247	3,670	74,666	12,676	(1,546)	11,130
X90023	Nonstate	Public Defender Corporation - 23rd Judicial Circuit	616,958	188,233	126,183	-	314,416	323,520	74,210	31,101	428,831	71,013	(11,585)	59,428
X90025	Nonstate	Public Defender Corporation - 25th Judicial Circuit	204,080	62,264	41,739	8,262	112,266	107,015	24,548	-	131,563	23,490	2,823	26,313
X90028	Nonstate	28th Judicial Circuit Public Defender Corp	87,843	26,801	17,966	755	45,521	46,063	10,566	-	56,629	10,111	281	10,392
X90030	Nonstate	Public Defender Corporation for the Thirtieth Judicial Circuit	135,513	41,345	27,716	-	69,061	71,060	16,300	3,410	90,770	15,598	(1,144)	14,454
X99903	Nonstate	Boone County Board of Education	5,137	1,567	1,051	2,314	4,932	2,694	618	1,635	4,947	591	475	1,066
X99908	Nonstate	Clay County Board of Education	1,452	443	297	-	740	761	175	2,057	2,993	167	(687)	(520)
X99911	Nonstate	Gilmer County Board of Education	1,385	423	283	347	1,053	726	167	427	1,320	159	10	169
X99918	Nonstate	Jackson County Board of Education	5,009	1,528	1,024	120	2,673	2,627	602	-	3,229	577	52	629
X99919	Nonstate	Jefferson County Board of Education	-	-	-	-	-	-	-	1,564	1,564	-	(689)	(689)
X99925	Nonstate	Marion County Board of Education	4,283	1,307	876	5,790	7,973	2,246	515	2,438	5,199	493	1,738	2,231
X99926	Nonstate	Lincoln County Board of Education	4,612	1,407	943	171	2,522	2,419	555	57	3,030	531	57	588
X99931	Nonstate	McDowell County Board of Education	7,114	2,170	1,455	1,676	5,301	3,730	856	2,067	6,653	819	48	867
X99935	Nonstate	Ohio County Board of Education	-	-	-	1,853	1,853	-	-	2,313	2,313	-	45	45
X99936	Nonstate	Pendleton County Board of Education	2,965	905	606	578	2,089	1,555	357	922	2,834	341	(54)	287

WEST VIRGINIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM

SCHEDULE OF PENSION AMOUNTS BY EMPLOYER
As of and for the Year Ended June 30, 2015

			Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense			
Employer Number	State/Nonstate	Employer Name	Net Pension Liability	Net Difference Between Projected and Actual Investment Earnings on Pension Plan		Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Total Deferred Outflows of Resources		Net Difference Between Projected and Actual Investment Earnings on Pension Plan		Changes in Proportion and Differences Between Employer Contributions and Total Deferred Inflows of Resources		Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Total Employer Pension Expense		
				Expected	Actual	Proportionate Share of	Total Deferred Outflows of Resources	Earnings on Pension Plan Investments	Deferred Difference in Assumptions	Proportionate Share of	Total Deferred Inflows of Resources	Share of Pension Expense	Proportionate Share of Contributions	Total Pension Expense
X99937	Nonstate	Pocahontas County Board of Education	6,589	2,010	1,348	2,420	5,778	3,455	793	-	4,248	758	813	1,571
X99940	Nonstate	Tyler County Board of Education	2,306	704	472	360	1,535	1,209	277	-	1,487	265	133	398
X99941	Nonstate	Hancock County Board of Education	3,295	1,005	674	288	1,967	1,728	396	39	2,163	379	113	492
X99942	Nonstate	Putnam County Board of Education	-	-	-	-	-	-	-	1,524	1,524	-	(620)	(620)
X99955	Nonstate	Wyoming County Board of Education	2,440	745	499	2,336	3,580	1,280	294	-	1,573	281	871	1,152
X99960	Nonstate	Raleigh County Board of Education	6,193	1,889	1,267	5,790	8,946	3,247	745	489	4,481	713	2,387	3,100
X99961	Nonstate	Harrison County Board of Education	-	-	-	405	405	-	-	478	478	-	19	19
			558,404,000	170,368,000	114,207,000	18,932,411	303,507,411	292,815,000	67,167,000	18,932,411	378,914,411	64,273,000	-	64,273,000

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 - 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 68 requires governmental employers to recognize a net pension liability and/or a net pension asset as employees earn pension benefits. Governments participating in the West Virginia Public Employees' Retirement System (the PERS) will recognize their proportionate share of the collective pension amounts for all benefits provided through the plan.

Basis of Accounting

The schedules of employer allocations and pension amounts by employer for the PERS have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) as applied to governmental units. The GASB is the accepted standard setting body for establishing governmental accounting and financial reporting principles for governmental units.

Basis of Allocation

Pension amounts have been allocated to each participating employer based on their proportionate share of employer contributions to the PERS for the fiscal year ended June 30, 2015. Employer contributions are recognized when due. Retroactive service, military service, out of state service, and back pay employer contributions have been excluded from the allocation.

Accounting Estimates

The preparation of the schedule of employer allocations and pension amounts by employer in accordance with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of the net pension liability, deferred inflows of resources, deferred outflows of resources, and pension expense as of the measurement date. Actual amounts could differ from those estimates.

Measurement Date

Net pension liability, deferred inflows of resources, deferred outflows of resources, and pension expense were determined by actuarial valuations as of June 30, 2014 rolled forward to June 30, 2015, which is the measurement date.

2 - AMORTIZATION

The net difference between projected and actual investment earnings on pension plan investments is amortized over a five year period. All other deferred outflows of resources and deferred inflows of resources relating to pension amounts reported in these schedules are amortized and included in pension expense over the average remaining service life, rounded to the nearest whole year, of 4 years.

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

WEST VIRGINIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM

NOTES TO SCHEDULES OF EMPLOYER ALLOCATIONS AND
PENSION AMOUNTS

(Continued)

2 - AMORTIZATION (Continued)

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

Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments (in thousands):

Measurement date 6/30	2014	2015	Deferred Outflows of Resources	Deferred Inflows of Resources	Total
Amount	\$ (488,025)	\$ 212,961			
Recognition period (years)	5.00	5.00			
Amount recognized in fiscal year					
2014	\$ (97,605)	\$ -	\$ -	\$ (97,605)	\$ (97,605)
2015	(97,605)	42,593	42,593	(97,605)	(55,012)
2016	(97,605)	42,593	42,593	(97,605)	(55,012)
2017	(97,605)	42,593	42,593	(97,605)	(55,012)
2018	(97,605)	42,593	42,593	(97,605)	(55,012)
2019	-	42,589	42,589	-	42,589
Balance as of June 30					
2014	\$ (390,420)	\$ -	\$ -	\$ (390,420)	\$ (390,420)
2015	(292,815)	170,368	170,368	(292,815)	(122,447)
2016	(195,210)	127,775	127,775	(195,210)	(67,435)
2017	(97,605)	85,182	85,182	(97,605)	(12,423)
2018	-	42,589	42,589	-	42,589

Differences Between Expected and Actual Experience (in thousands):

Measurement date 6/30	2014	2015	Deferred Outflows of Resources	Deferred Inflows of Resources	Total
Amount	\$ -	\$ 152,277			
Recognition period (years)		4.00			
Amount recognized in fiscal year					
2014	\$ -	\$ -	\$ -	\$ -	\$ -
2015	-	38,070	38,070	-	38,070
2016	-	38,070	38,070	-	38,070
2017	-	38,070	38,070	-	38,070
2018	-	38,067	38,067	-	38,067
Balance as of June 30					
2014	\$ -	\$ -	\$ -	\$ -	\$ -
2015	-	114,207	114,207	-	114,207
2016	-	76,137	76,137	-	76,137
2017	-	38,067	38,067	-	38,067

WEST VIRGINIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM

NOTES TO SCHEDULES OF EMPLOYER ALLOCATIONS AND
PENSION AMOUNTS

(Continued)

2 - AMORTIZATION (Continued)Changes of Assumptions (in thousands)

<u>Measurement date 6/30</u>	<u>June 30 2014</u>	<u>June 30 2015</u>	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>	<u>Total</u>
Amount	\$ -	\$ (89,556)			
Recognition period (years)		4.00			
Amount recognized in fiscal year					
2014	\$ -	\$ -	\$ -	\$ -	\$ -
2015	-	(22,389)	-	(22,389)	(22,389)
2016	-	(22,389)	-	(22,389)	(22,389)
2017	-	(22,389)	-	(22,389)	(22,389)
2018	-	(22,389)	-	(22,389)	(22,389)
Balance as of June 30					
2014	\$ -	\$ -	\$ -	\$ -	\$ -
2015	-	(61,167)	-	(67,167)	(67,167)
2016	-	(44,778)	-	(44,778)	(44,778)
2017	-	(22,389)	-	(22,389)	(22,389)

3 - ACTUARIAL REVISIONS

Subsequent to the issuance of the West Virginia Consolidated Public Retirement Board's June 30, 2015 Comprehensive Annual Financial Report, certain actuarial amounts from the actuarial valuation as of June 30, 2014 rolled forward to June 30, 2015 were revised relating to the PERS. The amounts revised as of June 30, 2015 were used to prepare these schedules and are described below:

Total pension liability		\$ 6,411,960,000	
Plan fiduciary net position		<u>(5,853,556,000)</u>	
Net pension liability		<u>\$ 558,404,000</u>	
Plan fiduciary net position as a percentage of the total pension liability		91.29%	
<u>Sensitivity of Discount Rate</u>	<u>1% Decrease (6.5%)</u>	<u>Current Discount Rate (7.5%)</u>	<u>1% Increase (8.5%)</u>
Total net pension liability (asset)	\$ 1,287,826,000	\$ 558,404,000	\$ (57,848,000)