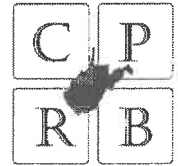


West Virginia Public Employee's Retirement System



*Administered by:
The West Virginia Consolidated Public Retirement Board*

Audited Schedules of Employer Allocations and Pension Amounts by Employer

As of and for the Year Ended June 30, 2022

2022

*Serving Those Who
Serve West Virginia*



West Virginia Public Employees' Retirement System
Audited Schedules of Employer Allocations and Pension Amounts By Employer
As of and for the Year Ended June 30, 2022

TABLE OF CONTENTS

	Page
Independent Auditor's Report	1 - 3
Schedule of Employer Allocations	4 - 14
Schedule of Pension Amounts By Employer	15 - 28
Notes to Schedules of Employer Allocations and Pension Amounts By Employer	29 – 34



Independent Auditor's Report

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

Report on Audit of Schedule of Allocations and Pension Amounts by Employer

Opinions

We have audited the accompanying schedule of employer allocations of the West Virginia Public Retirement System (PERS), administered by the West Virginia Consolidated Public Retirement Board as of and for the year ended June 30, 2022, and related notes. We have also audited the totals for the columns titled net pension liability (asset), total deferred outflows of resources, total deferred inflow of resources and total employer pension expense (expense offset) (specified column totals) included in the accompanying schedule of pension amounts by employer (collectively the Schedules) of PERS as of and for the year ended June 30, 2022 and related notes.

In our opinion, the Schedules referred to above present fairly, in all material respects, the employer allocations and net pension liability (asset) as of June 30, 2022, the net pension liability (asset), total deferred outflows of resources, total deferred inflow of resources, and total employer pension plan expense (expense offset) for the PERS as of and for the year ended June 30, 2022, in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Schedules section of our report. We are required to be independent of the West Virginia Consolidated Public Retirement Board and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Restatement and Reissuance

As discussed in Note 7 in our report dated May 7, 2023, we expressed an unmodified opinion on the Schedules. Subsequent to that date, it was determined that the net pension liability reported on pages 13-26 of the original Schedule of Pension Amounts By Employer was incorrect. The net pension liability reported on pages 15-28 in the revised Schedule of Pension Amounts By Employer and the net pension

liability reported in the notes to the schedules on pages 33-34 have been restated to correct these errors. Our opinion on the revised Schedules, as expressed herein, remains unmodified.

Other Matters

We have audited, in accordance with auditing standards generally accepted in the United States of America, the financial statements of West Virginia Consolidated Public Retirement Board as of and for the year ended June 30, 2022, and our report thereon, dated October 13, 2022, expressed an unmodified opinion on those financial statements.

Responsibilities of Management for the Schedules

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

Auditor's Responsibilities for the Audit of the Schedules

Our objectives are to obtain reasonable assurance about whether the Schedules as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the Schedules.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the Schedules, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the Schedules.
- Obtain an understanding of internal control relevant to the audit 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 West Virginia Consolidated Public Retirement Board's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the Schedules.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Restriction on Use

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

Eide Bailly LLP

Boise, Idaho

May 7, 2023, except for the net pension liability reported in the Schedule of Pension Amounts By Employer and notes 5 and 6 which is as of August 2, 2023.

WEST VIRGINIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM

Schedule of Employer Allocations

As of and for the Year Ended June 30, 2022

<u>Employer Number</u>	<u>State/ Nonstate</u>	<u>Employer Name</u>	<u>Employer Contributions</u>	<u>Allocation Percentage</u>
778000	State	Jobs Investment Trust Board	\$ 35,591	0.021986%
930100	State	WV Housing Development Fund	720,658	0.445175%
930200	State	WV Secondary School Activities Commission	41,900	0.025883%
990000	State	State Bar	124,354	0.076818%
0100	State	Governors Office	247,614	0.152959%
0200	State	WV Department of Administration	-	0.000000%
0201	State	Dept of Admin Secretary's Office	42,729	0.026395%
0203	State	Consolidated Public Retirement Board	433,618	0.267861%
0209	State	Dept of Admin - Finance	182,579	0.112785%
0210	State	IS&C	1,087,145	0.671566%
0211	State	General Services	469,724	0.290164%
0213	State	Purchasing	181,855	0.112338%
0214	State	Surplus Property	53,772	0.033217%
0215	State	Travel Management	39,525	0.024416%
0216	State	Fleet Management	41,495	0.025633%
0218	State	BRIM	160,369	0.099065%
0219	State	Grievance Board	65,971	0.040752%
0220	State	Ethics Commission	40,045	0.024737%
0221	State	Public Defender	144,421	0.089214%
0222	State	Personnel	252,279	0.155841%
0225	State	PEIA	233,697	0.144362%
0228	State	WV Prosecuting Attorney's Institute	32,740	0.020225%
0231	State	Office of Technology	29,988	0.018524%
0232	State	Retiree Health Benefit Trust Fund	14,700	0.009081%
0233	State	Real Estate Division	76,978	0.047552%
0303	State	Division of Banking	155,670	0.096163%
0304	State	Division of Tourism	149,109	0.092110%
0305	State	Division of Forestry	383,293	0.236773%
0306	State	WV Geological Survey	158,285	0.097778%
0307	State	WV Development Office	566,383	0.349874%
0308	State	WV Division of Labor	230,031	0.142098%
0310	State	Division of Natural Resources	2,197,222	1.357299%
0311	State	WV Environmental Quality Board	11,368	0.007022%
0312	State	WV Solid Waste Management Board	49,117	0.030341%
0313	State	Department of Environmental Protection	4,163,156	2.571723%
0314	State	WV Office of Miners' Health, Safety & Training	642,912	0.397149%
0315	State	Oil & Gas Conservation Commission	6,181	0.003818%
0316	State	WV Water Development Authority	90,364	0.055821%
0319	State	Miner's Health Safety & Training	10,503	0.006488%
0323	State	Workforce West Virginia	1,394,922	0.861691%
0327	State	WV Commerce Office of the Secretary	175,294	0.108285%
0328	State	WV Division of Energy	17,268	0.010667%
0405	State	Professional Charter School Board	111	0.000068%
0431	State	Department of Education & the Arts	-	0.000000%
0432	State	WV Division of Culture & History	371,372	0.229409%
0433	State	WV Library Commission	82,243	0.050804%
0439	State	Educational Broadcasting Authority	252,747	0.156130%
0441	State	WV Higher Education Policy Commission	8,446	0.005217%
0450	State	Higher Education Central Office	-	0.000000%
0484	State	Farmont State University	-	0.000000%
0486	State	Shepherd University	-	0.000000%
0490	State	WV State Univeristy	-	0.000000%
0501	State	Department of Health & Human Resources - Secretary	26,226	0.016201%
0505	State	Board of Barbers & Cosmetologists	33,736	0.020840%
0506	State	Department of Health & Human Resources - Health	8,314,606	5.136215%
0507	State	Health Care Authority	32,840	0.020286%
0508	State	Bureau of Senior Services	142,054	0.087752%
0509	State	Hospital Finance Authority	4,170	0.002576%
0510	State	WV Human Rights Commission	72,853	0.045004%
0511	State	Department of Health & Human Resources - Human Ser	11,926,529	7.367423%
0601	State	Department of Military Affairs & Public Safety - Secretary	128,222	0.079207%
0603	State	Adjutant General	2,728,762	1.685649%
0605	State	Parole Board	-	0.000000%
0606	State	Division of Homeland Security and Emergency Management	359,364	0.221992%
0608	State	West Virginia Division of Corrections	14,049,461	8.678831%

The accompanying notes are an integral part of this schedule

WEST VIRGINIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM

Schedule of Employer Allocations

As of and for the Year Ended June 30, 2022

Employer Number	State/ Nonstate	Employer Name	Employer Contributions	Allocation Percentage
0612	State	State Police	1,495,524	0.923836%
0613	State	Division of Veterans Affairs	645,585	0.398800%
0615	State	Regional Jail Authority	-	0.000000%
0618	State	Veterans Home	128,553	0.079412%
0619	State	State Fire Commission	193,017	0.119233%
0620	State	Division of Criminal Justice Services	-	0.000000%
0621	State	WV Division of Juvenile Services	-	0.000000%
0622	State	WV Division of Protective Services	187,427	0.115780%
0623	State	Division of Administrative Services	433,667	0.267891%
0701	State	State Tax Department - Office of the Secretary	53,490	0.033043%
0702	State	State Tax Department	1,571,121	0.970535%
0703	State	State Budget Office	41,178	0.025437%
0704	State	WV Offices of the Insurance Commissioner	1,059,231	0.654323%
0705	State	Lottery	797,739	0.492790%
0706	State	Municipal Bond Commission	15,616	0.009647%
0707	State	Racing Commission	157,729	0.097435%
0708	State	Alcohol Beverage Control Administration	267,424	0.165197%
0709	State	WV Office of Tax Appeals	28,514	0.017614%
0802	State	West Virginia Division of Motor Vehicles	2,033,572	1.256207%
0803	State	Division of Highways	23,992,856	14.821208%
0804	State	WV State Rail Authority	45,353	0.028016%
0805	State	Division of Public Transit	59,716	0.036888%
0806	State	Public Port Authority	-	0.000000%
0807	State	WV Department of Transportation Aeronautics Comm	5,640	0.003484%
0808	State	DOT - Office of Admin Hearings	3,230	0.001995%
0809	State	WV Parkways Authority	1,891,090	1.168190%
0901	State	WV Real Estate Appraiser Licensing & Certification Board	15,811	0.009767%
0902	State	Board of Funeral Service Examiners	-	0.000000%
0903	State	WV Board of Professional Surveyors	4,524	0.002795%
0904	State	Board of Counseling	10,053	0.006210%
0905	State	Board of Social Work Examiners	9,007	0.005564%
0906	State	WV Board of Examiners for Licensed Practical Nurses	28,573	0.017650%
0907	State	WV Board of Examiners for Registered Professional Nurses	94,315	0.058262%
0908	State	WV Board of Chiropractic	5,172	0.003195%
0909	State	WV Board of Dental Examiners	12,460	0.007697%
0911	State	Board of Occupational Therapy	3,265	0.002017%
0912	State	West Virginia Board of Optometry	5,561	0.003435%
0913	State	WV Board of Pharmacy	59,860	0.036977%
0914	State	WV Board of Examiners of Psychologists	4,950	0.003058%
0915	State	WV Medical Imaging & Radiation Therapy Technology Board of Exam	7,892	0.004875%
0917	State	WV Board of Registration for Professional Engineers	46,821	0.028923%
0918	State	WV Board of Accountancy	16,522	0.010206%
0919	State	WV State Board of Architects	6,634	0.004098%
0921	State	WV Board of Osteopathy	26,100	0.016123%
0922	State	Board of Physical Therapy	13,991	0.008643%
0923	State	WV Board of Veterinary Medicine	11,375	0.007027%
0926	State	Public Service Commission of WV	1,189,004	0.734488%
0927	State	WV Real Estate Commission	39,143	0.024180%
0930	State	WV Board of Examiners for Speech Pathology & Audiology	8,987	0.005552%
0932	State	WV Division of Rehabilitation Services	1,807,704	1.116681%
0935	State	WV Board of Respiratory Care	1,471	0.000909%
0938	State	Board of Massage Therapy	10,494	0.006483%
0939	State	WV Courthouse Facilities Improvement Authority	7,374	0.004555%
0941	State	National Coal Heritage Area	16,711	0.010323%
0943	State	WV Center for Nursing	-	0.000000%
0944	State	WV Economic Development Authority	94,596	0.058435%
0945	State	WV Board of Medicine	95,282	0.058859%
0946	State	WV Municipal Pensions Oversight Board	21,844	0.013494%
0947	State	WV ERP Board	200,433	0.123814%
1200	State	Auditor's Office	930,949	0.575079%
1300	State	Treasurer's Office	764,765	0.472421%
1400	State	Department of Agriculture	1,405,809	0.868416%
1500	State	Attorney General	1,115,636	0.689167%
1600	State	Secretary of State	257,829	0.159269%
2100	State	Senate	276,030	0.170513%

The accompanying notes are an integral part of this schedule

WEST VIRGINIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM

Schedule of Employer Allocations

As of and for the Year Ended June 30, 2022

Employer Number	State/ Nonstate	Employer Name	Employer Contributions	Allocation Percentage
2200	State	House of Delegates	349,260	0.215750%
2300	State	Joint Committee on Government & Finance	546,284	0.337458%
2400	State	Supreme Court of Appeals	8,284,404	5.117558%
X00100	Nonstate	Barbour County Commission	188,721	0.116579%
X00200	Nonstate	Berkeley County Commission	1,617,479	0.999172%
X00300	Nonstate	Boone County Commission	214,038	0.132219%
X00400	Nonstate	Braxton County Commission	202,747	0.125244%
X00500	Nonstate	Brooke County Commission	221,072	0.136564%
X00600	Nonstate	Cabell County Commission	756,806	0.467505%
X00700	Nonstate	Calhoun County Commission	79,510	0.049116%
X00800	Nonstate	Clay County Commission	105,305	0.065050%
X00900	Nonstate	Doddridge County Commission	299,761	0.185173%
X01000	Nonstate	Fayette County Commission	387,015	0.239072%
X01100	Nonstate	Gilmer County Commission	57,126	0.035289%
X01200	Nonstate	Grant County Commission	191,390	0.118228%
X01300	Nonstate	Greenbrier County Commission	358,834	0.221664%
X01400	Nonstate	Hampshire County Commission	358,096	0.221208%
X01500	Nonstate	Hancock County Commission	293,715	0.181438%
X01600	Nonstate	Hardy County Commission	215,174	0.132920%
X01700	Nonstate	Harrison County Commission	1,102,828	0.681254%
X01800	Nonstate	Jackson County Commission	316,958	0.195796%
X01900	Nonstate	Jefferson County Commission	773,581	0.477867%
X02000	Nonstate	Kanawha County Commission	1,538,300	0.950260%
X02100	Nonstate	Lewis County Commission	244,300	0.150913%
X02200	Nonstate	Lincoln County Commission	160,645	0.099236%
X02300	Nonstate	Logan County Commission	526,971	0.325528%
X02400	Nonstate	McDowell County Commission	239,443	0.147912%
X02500	Nonstate	Marion County Commission	633,101	0.391088%
X02600	Nonstate	Marshall County Commission	568,825	0.351382%
X02700	Nonstate	Mason County Commission	395,800	0.244499%
X02800	Nonstate	Mercer County Commission	468,854	0.289627%
X02900	Nonstate	Mineral County Commission	275,181	0.169989%
X03000	Nonstate	Mingo County Commission	216,862	0.133963%
X03100	Nonstate	Monongalia County Commission	1,144,236	0.706833%
X03200	Nonstate	Monroe County Commission	138,128	0.085326%
X03300	Nonstate	Morgan County Commission	227,613	0.140604%
X03400	Nonstate	Nicholas County Commission	222,168	0.137241%
X03500	Nonstate	Ohio County Commission	495,462	0.306064%
X03600	Nonstate	Pendleton County Commission	138,753	0.085712%
X03700	Nonstate	Pleasants County Commission	177,158	0.109436%
X03800	Nonstate	Pocahontas County Commission	170,026	0.105031%
X03900	Nonstate	Preston County Commission	355,131	0.219377%
X04000	Nonstate	Putnam County Commission	489,241	0.302221%
X04100	Nonstate	Raleigh County Commission	672,190	0.415235%
X04200	Nonstate	Randolph County Commission	278,386	0.171968%
X04201	Nonstate	Randolph County Emergency Squad	-	0.000000%
X04300	Nonstate	Ritchie County Commission	149,819	0.092548%
X04400	Nonstate	Roane County Commission	167,723	0.103608%
X04500	Nonstate	Summers County Commission	160,746	0.099298%
X04600	Nonstate	Taylor County Commission	167,446	0.103437%
X04700	Nonstate	Tucker County Commission	180,368	0.111419%
X04800	Nonstate	Tyler County Commission	224,900	0.138928%
X04900	Nonstate	Upshur County Commission	296,438	0.183120%
X04901	Nonstate	Upshur County Development Authority	10,393	0.006420%
X05000	Nonstate	Wayne County Commission	333,709	0.206144%
X05100	Nonstate	Webster County Commission	111,430	0.068834%
X05200	Nonstate	Wetzel County Commission	357,799	0.221025%
X05300	Nonstate	Wirt County Commission	52,804	0.032619%
X05400	Nonstate	Wood County Commission	674,836	0.416869%
X05500	Nonstate	Wyoming County Commission	274,834	0.169774%
X10100	Nonstate	Barbour County Health Department	7,125	0.004401%
X10200	Nonstate	Berkeley County Health Department	102,644	0.063407%
X10300	Nonstate	Boone County Health Department	18,089	0.011174%
X10400	Nonstate	Braxton County Health Department	11,477	0.007090%
X10500	Nonstate	Brooke County Health Department	28,925	0.017868%

The accompanying notes are an integral part of this schedule

WEST VIRGINIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM

Schedule of Employer Allocations

As of and for the Year Ended June 30, 2022

<u>Employer Number</u>	<u>State/Nonstate</u>	<u>Employer Name</u>	<u>Employer Contributions</u>	<u>Allocation Percentage</u>
X10600	Nonstate	Cabell-Huntington Health Department	167,964	0.103757%
X10800	Nonstate	Clay County Health Department	56,502	0.034903%
X10900	Nonstate	Doddridge County Health Department	20,598	0.012724%
X11000	Nonstate	Fayette County Health Department	60,724	0.037511%
X11100	Nonstate	Gilmer County Health Department	10,761	0.006648%
X11101	Nonstate	Gilmer County Health Center	3,059	0.001890%
X11200	Nonstate	Grant County Health Department	28,988	0.017907%
X11300	Nonstate	Greenbrier County Board of Health	55,180	0.034086%
X11400	Nonstate	Hampshire County Health Department	32,063	0.019807%
X11500	Nonstate	Hancock County Board of Health	27,160	0.016777%
X11600	Nonstate	Hardy County Health Department	25,803	0.015940%
X11700	Nonstate	Harrison-Clarksburg Health Department	83,268	0.051438%
X11800	Nonstate	Jackson County Health Department	30,652	0.018935%
X11900	Nonstate	Jefferson County Health Department	55,422	0.034236%
X12000	Nonstate	Kanawha Charleston Health Department	110,099	0.068012%
X12100	Nonstate	Lewis County Health Department	23,621	0.014592%
X12200	Nonstate	Lincoln County Health Department	14,134	0.008731%
X12300	Nonstate	Logan County Board of Health	22,212	0.013721%
X12400	Nonstate	McDowell County Health Department	11,745	0.007255%
X12500	Nonstate	Marion County Health Department	36,752	0.022703%
X12600	Nonstate	Marshall County Health Department	27,950	0.017266%
X12700	Nonstate	Mason County Health Department	18,208	0.011248%
X12800	Nonstate	Mercer County Board of Health	29,972	0.018515%
X12900	Nonstate	Mineral County Health Department	36,546	0.022576%
X13000	Nonstate	Mingo County Board of Health	37,902	0.023413%
X13100	Nonstate	Monongalia County Health Department	297,853	0.183994%
X13300	Nonstate	Morgan County Health Department	-	0.000000%
X13400	Nonstate	Nicholas County Health Department	14,546	0.008986%
X13500	Nonstate	Wheeling-Ohio County Health Department	61,311	0.037874%
X13600	Nonstate	Pendleton County Health Department	22,527	0.013915%
X13800	Nonstate	Pocahontas County Board of Health	20,349	0.012570%
X13900	Nonstate	Preston County Health Department	24,272	0.014994%
X14000	Nonstate	Putnam County Health Department	14,186	0.008763%
X14100	Nonstate	Beckley-Raleigh County Board of Health	50,372	0.031117%
X14200	Nonstate	Randolph-Elkins Health Department	74,949	0.046299%
X14500	Nonstate	Summers County Health Department	18,739	0.011576%
X14600	Nonstate	Grafton-Taylor County Board of Health	35,512	0.021937%
X14700	Nonstate	Tucker County Health Department	14,822	0.009156%
X14900	Nonstate	Upshur-Buckhannon Health Department	28,820	0.017803%
X15000	Nonstate	Wayne County Health Department	17,174	0.010609%
X15100	Nonstate	Webster County Health Department	6,888	0.004255%
X15200	Nonstate	Wetzel-Tyler Health Department	19,541	0.012071%
X15400	Nonstate	Mid-Ohio Valley Health Department	219,706	0.135720%
X15500	Nonstate	Wyoming County Health Department	29,970	0.018513%
X20100	Nonstate	City of Montgomery	89,562	0.055325%
X20200	Nonstate	City of Follansbee	138,482	0.085545%
X20300	Nonstate	Town of Grant Town	7,441	0.004597%
X20400	Nonstate	Town of Pineville	41,029	0.025345%
X20500	Nonstate	City of Nitro	114,950	0.071009%
X20600	Nonstate	City of Williamson	11,285	0.006971%
X20601	Nonstate	Williamson Utility Board	4,854	0.002999%
X20602	Nonstate	City of Williamson Board of Parks & Rec	4,616	0.002851%
X20700	Nonstate	Town of Belle	14,847	0.009172%
X20701	Nonstate	Belle Sanitary Board	6,175	0.003814%
X20800	Nonstate	City of Hinton	82,414	0.050910%
X20900	Nonstate	City of Salem	113,410	0.070057%
X21000	Nonstate	City of Elkins	239,601	0.148010%
X21100	Nonstate	City of Wellsburg	108,589	0.067079%
X21200	Nonstate	City of Huntington	821,889	0.507709%
X21300	Nonstate	Village of Valley Grove	-	0.000000%
X21400	Nonstate	City of Lewisburg	237,478	0.146698%
X21500	Nonstate	Town of Fayetteville	113,562	0.070151%
X21600	Nonstate	City of Fairmont	549,493	0.339441%
X21700	Nonstate	Town of Bath	26,909	0.016623%
X21701	Nonstate	Berkeley Springs Water Works	27,481	0.016976%

The accompanying notes are an integral part of this schedule

WEST VIRGINIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM

Schedule of Employer Allocations

As of and for the Year Ended June 30, 2022

Employer Number	State/Nonstate	Employer Name	Employer Contributions	Allocation Percentage
X21800	Nonstate	City of Bridgeport	779,248	0.481368%
X21901	Nonstate	City of Charleston	1,666,956	1.029736%
X22000	Nonstate	City of Hurricane	285,965	0.176650%
X22001	Nonstate	City of Hurricane Water & Sewer	-	0.000000%
X22100	Nonstate	Town of Hundred	5,936	0.003667%
X22300	Nonstate	City of Ravenswood	112,120	0.069260%
X22500	Nonstate	City of Grafton	118,854	0.073420%
X22600	Nonstate	City of Mannington	42,996	0.026560%
X22700	Nonstate	City of Parkersburg	533,608	0.329628%
X22800	Nonstate	City of Romney	89,188	0.055095%
X22900	Nonstate	City of Saint Albans	219,888	0.135832%
X23000	Nonstate	Mary H Weir Public Library	21,033	0.012993%
X23001	Nonstate	City of Weirton	300,441	0.185922%
X23002	Nonstate	Weirton Area Water Board	121,130	0.074826%
X23003	Nonstate	City of Weirton Sanitary Board	97,321	0.060118%
X23004	Nonstate	City of Weirton Board of Park Commissioners	27,026	0.016695%
X23100	Nonstate	City of Weston	42,743	0.026404%
X23200	Nonstate	Town of Rivesville	9,116	0.005632%
X23300	Nonstate	City of Clarksburg	503,805	0.311218%
X23400	Nonstate	Town of Reedsville	13,383	0.008267%
X23500	Nonstate	City of Saint Marys	55,763	0.034447%
X23600	Nonstate	Town of Fairview	6,661	0.004115%
X23700	Nonstate	City of Buckhannon	388,043	0.239707%
X23800	Nonstate	Clay County Public Library	2,996	0.001851%
X23802	Nonstate	City of Charles Town	223,843	0.138275%
X23900	Nonstate	Town of Matewan	2,509	0.001550%
X23901	Nonstate	Town of Matewan Water Department	27,976	0.017282%
X24001	Nonstate	City of McMechen	54,902	0.033915%
X24002	Nonstate	City of McMechen Water & Sewer	-	0.000000%
X24100	Nonstate	City of Beckley	671,536	0.414831%
X24200	Nonstate	City of Philippi	153,998	0.095130%
X24300	Nonstate	City of Paden City	62,447	0.038576%
X24400	Nonstate	City of Dunbar	110,475	0.068244%
X24500	Nonstate	City of Keyser	139,288	0.086043%
X24600	Nonstate	Town of Elizabeth	15,740	0.009723%
X24700	Nonstate	City of South Charleston	433,545	0.267815%
X24800	Nonstate	Town of Farmington	10,468	0.006466%
X24900	Nonstate	City of Summersville	223,706	0.138191%
X25000	Nonstate	Town of Grantsville	30,802	0.019027%
X25100	Nonstate	City of Benwood	93,759	0.057918%
X25200	Nonstate	Town of West Union	46,402	0.028664%
X25300	Nonstate	City of Bluefield	381,432	0.235624%
X25400	Nonstate	City of Cameron	19,519	0.012058%
X25500	Nonstate	City of Shinnston	117,428	0.072539%
X25600	Nonstate	City of Kingwood	91,685	0.056637%
X25700	Nonstate	Town of Monongah	38,176	0.023583%
X25800	Nonstate	Town of Moorefield	176,911	0.109284%
X25900	Nonstate	Town of Franklin	30,013	0.018540%
X26000	Nonstate	City of Oak Hill	195,935	0.121036%
X26100	Nonstate	Town of Davis	22,992	0.014203%
X26200	Nonstate	City of New Martinsville	355,382	0.219532%
X26300	Nonstate	Town of Athens	52,720	0.032567%
X26600	Nonstate	City of Williamstown	87,979	0.054348%
X26700	Nonstate	City of Gary	14,636	0.009041%
X26800	Nonstate	City of Mullens	15,499	0.009574%
X26900	Nonstate	City of Ripley	180,647	0.111592%
X27000	Nonstate	City of Princeton	141,128	0.087179%
X27001	Nonstate	Princeton Sanitary Board	85,445	0.052782%
X27100	Nonstate	City of Spencer	48,076	0.029698%
X27200	Nonstate	Town of Sophia	38,344	0.023687%
X27300	Nonstate	City of Madison	55,899	0.034531%
X27400	Nonstate	City of Stonewood	50,699	0.031319%
X27500	Nonstate	Town of Marlinton	37,648	0.023256%
X27600	Nonstate	City of Glen Dale	99,167	0.061259%
X27700	Nonstate	Town of Anmoore	87,530	0.054070%

The accompanying notes are an integral part of this schedule

WEST VIRGINIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM

Schedule of Employer Allocations

As of and for the Year Ended June 30, 2022

Employer Number	State/ Nonstate	Employer Name	Employer Contributions	Allocation Percentage
X27800	Nonstate	City of Belmont	28,816	0.017801%
X28000	Nonstate	City of Glenville	17,383	0.010738%
X28100	Nonstate	City of Kenova	112,338	0.069395%
X28200	Nonstate	Town of Nutter Fort	96,825	0.059812%
X28300	Nonstate	Town of Middlebourne	32,540	0.020101%
X28400	Nonstate	Town of Gauley Bridge	4,284	0.002646%
X28500	Nonstate	Town of Clendenin	25,033	0.015464%
X28600	Nonstate	Town of Wardensville	8,048	0.004972%
X28700	Nonstate	Town of Marmet	45,702	0.028232%
X28800	Nonstate	Village of Barboursville	330,128	0.203932%
X28900	Nonstate	Town of Union	12,088	0.007467%
X29000	Nonstate	Town of Winfield	50,620	0.031270%
X29100	Nonstate	Town of Ansted	24,162	0.014925%
X29200	Nonstate	City of White Sulphur Springs	120,543	0.074463%
X29300	Nonstate	City of Parsons	37,590	0.023221%
X29400	Nonstate	Town of Clay	17,897	0.011055%
X29500	Nonstate	Town of New Haven	22,889	0.014139%
X29600	Nonstate	City of Thomas	21,008	0.012977%
X29700	Nonstate	Town of Hamlin	14,635	0.009040%
X29800	Nonstate	Town of Capon Bridge	12,709	0.007851%
X29900	Nonstate	City of Milton	91,078	0.056262%
X29901	Nonstate	City of Milton Water Department	47,057	0.029068%
X30000	Nonstate	City of Richwood	43,459	0.026846%
X30100	Nonstate	City of Logan	48,977	0.030255%
X30101	Nonstate	City of Logan Sanitary Board	18,696	0.011549%
X30200	Nonstate	City of Welch	118,084	0.072944%
X30300	Nonstate	Town of Chapmanville	44,939	0.027760%
X39000	Nonstate	Preston County Public Service District #1	25,825	0.015953%
X40000	Nonstate	Greenbrier Valley Economic Development Corporation	19,891	0.012287%
X47000	Nonstate	Tucker County Ambulance Authority	4,012	0.002478%
X50100	Nonstate	Center Public Service District	11,943	0.007378%
X50200	Nonstate	Moundsville-Marshall County Public Library	30,420	0.018791%
X50500	Nonstate	Williamson Housing Authority	52,734	0.032576%
X50600	Nonstate	Nitro Regional Wastewater Utility	51,002	0.031506%
X50800	Nonstate	Charleston Sanitary Board	467,883	0.289027%
X50900	Nonstate	Huntington WV Housing Authority	102,715	0.063450%
X51000	Nonstate	City of Saint Albans Municipal Water and Sewer	185,968	0.114879%
X51200	Nonstate	Upshur County Public Library	18,761	0.011589%
X51300	Nonstate	Weston Sanitary Board	36,472	0.022530%
X51400	Nonstate	Pocahontas Memorial Hospital	829,263	0.512264%
X51600	Nonstate	Wheeling Ohio County Airport	27,600	0.017050%
X51800	Nonstate	Charleston-Kanawha Housing Authority	255,105	0.157587%
X52100	Nonstate	Greater Huntington Park & Recreation District	100,865	0.062308%
X52200	Nonstate	Buckhannon Housing Authority	17,236	0.010647%
X52300	Nonstate	Huntington Sanitary Board	431,469	0.266533%
X52301	Nonstate	Huntington Stormwater Utility	55,069	0.034018%
X52700	Nonstate	Charles W Gibson Public Library	5,343	0.003301%
X52800	Nonstate	Parkersburg Utility Board	376,150	0.232361%
X53200	Nonstate	Saint Albans Housing Authority	22,705	0.014026%
X53300	Nonstate	Charleston Urban Renewal Authority	13,388	0.008270%
X53400	Nonstate	Housing Authority of City of South Charleston	24,506	0.015138%
X53600	Nonstate	Beckley Raleigh County Convention Center	16,777	0.010363%
X53700	Nonstate	Keyser-Mineral County Library	13,447	0.008306%
X53800	Nonstate	Wheeling Housing Authority	127,914	0.079017%
X53900	Nonstate	Kanawha Falls Public Service District	54,286	0.033534%
X54100	Nonstate	North Beckley Public Service District	60,565	0.037413%
X54200	Nonstate	Cabell County Public Library	282,248	0.174354%
X54400	Nonstate	City County Building Management Commission	13,045	0.008058%
X54500	Nonstate	Ohio County Public Library	69,770	0.043099%
X54900	Nonstate	Raleigh County Public Library	55,965	0.034572%
X55000	Nonstate	South Charleston Public Library	36,140	0.022325%
X55100	Nonstate	Bluefield Sanitary Board	173,334	0.107074%
X55300	Nonstate	Greenbrier Valley Airport Authority	67,541	0.041723%
X55400	Nonstate	Central West Virginia Regional Airport Authority	428,326	0.264591%
X55401	Nonstate	Raleigh County Memorial Airport	38,169	0.023578%

The accompanying notes are an integral part of this schedule

WEST VIRGINIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM

Schedule of Employer Allocations

As of and for the Year Ended June 30, 2022

Employer Number	State/Nonstate	Employer Name	Employer Contributions	Allocation Percentage
X55500	Nonstate	Kanawha County Parks & Recreation	71,422	0.044120%
X55600	Nonstate	Morgantown Public Library	71,381	0.044094%
X55800	Nonstate	City of South Charleston Sanitary Board	97,976	0.060523%
X55900	Nonstate	West Virginia Association of Counties	15,369	0.009494%
X56100	Nonstate	Prestera Center	6,368	0.003934%
X56200	Nonstate	Town of Pratt Water Works Company	-	0.000000%
X56300	Nonstate	Martinsburg Public Library	58,075	0.035875%
X56500	Nonstate	Elkins Housing Authority	16,340	0.010094%
X56700	Nonstate	Parkersburg & Wood County Public Library	82,982	0.051261%
X56800	Nonstate	Union Public Service District	39,989	0.024703%
X56900	Nonstate	Kingwood Water Works	47,595	0.029401%
X57100	Nonstate	Lubeck Public Service District	86,216	0.053258%
X57200	Nonstate	Sissonville Public Service District	30,785	0.019017%
X57300	Nonstate	BCKP Regional Intergovernmental Council	43,579	0.026920%
X57400	Nonstate	Fayette County Public Library	38,365	0.023699%
X57600	Nonstate	Dunbar Sanitary Board	47,667	0.029446%
X57700	Nonstate	Point Pleasant Housing Authority	31,876	0.019691%
X57900	Nonstate	Claywood Park Public Service District	93,533	0.057779%
X58000	Nonstate	Region 8 Planning & Development Council	73,541	0.045429%
X58300	Nonstate	Greenbrier Valley Conservation District	6,287	0.003884%
X58400	Nonstate	City of Spencer Sanitary Board	10,897	0.006731%
X58600	Nonstate	City of Spencer Waterworks	40,591	0.025074%
X58700	Nonstate	Mid Ohio Valley Regional Airport	40,918	0.025276%
X58800	Nonstate	Brooke County Public Library	13,470	0.008321%
X58900	Nonstate	Region VII Planning & Development Council	38,204	0.023600%
X59000	Nonstate	Region 4 Planning & Development Council	50,089	0.030942%
X59100	Nonstate	Craft Memorial Library	22,745	0.014050%
X59200	Nonstate	Green Acres Regional Center Inc	64,415	0.039791%
X59300	Nonstate	Region 1 Planning & Development Council	55,726	0.034424%
X59500	Nonstate	Lavalette Public Service District	61,319	0.037879%
X59600	Nonstate	Clarksburg Water Board	245,749	0.151807%
X59700	Nonstate	Craigsville Public Service District	57,278	0.035382%
X59800	Nonstate	Nettie-Leivasy Public Service District	24,328	0.015028%
X59900	Nonstate	Putnam County Parks & Recreation Commission	20,935	0.012933%
X60000	Nonstate	Spencer Housing Authority	33,722	0.020831%
X60200	Nonstate	Region II Planning & Development Council	35,885	0.022167%
X60300	Nonstate	Valley Healthcare System	-	0.000000%
X60400	Nonstate	Buffalo Creek Public Service District	44,038	0.027204%
X60600	Nonstate	Shortline Public Service District	14,730	0.009099%
X60700	Nonstate	Boone Madison Public Library	7,453	0.004604%
X60800	Nonstate	Westbrook Health Services Inc	-	0.000000%
X61200	Nonstate	Armstrong Deepwater Public Service District	10,465	0.006464%
X61300	Nonstate	Kyova Interstate Planning Commission	43,041	0.026588%
X61400	Nonstate	Wood County Parks & Recreation Commission	9,841	0.006079%
X61600	Nonstate	Beckley Housing Authority	67,307	0.041578%
X61800	Nonstate	Central WV Transit Authority	138,416	0.085504%
X61900	Nonstate	Marion County Parks & Recreation Commission	42,194	0.026065%
X62000	Nonstate	Arbuckle Public Service District	-	0.000000%
X62100	Nonstate	Wetzel County Hospital	-	0.000000%
X62200	Nonstate	Clarksburg-Harrison Public Library	32,613	0.020146%
X62300	Nonstate	Ohio County Public Service District	73,191	0.045213%
X62500	Nonstate	Greenbrier Public Service District #1	22,768	0.014065%
X62700	Nonstate	Ohio Valley Regional Transportation Authority	216,847	0.133954%
X62800	Nonstate	Berkeley County Public Service Water District	359,303	0.221954%
X62900	Nonstate	Parkersburg Housing Authority	89,983	0.055586%
X63000	Nonstate	Marion County Public Library	59,334	0.036652%
X63100	Nonstate	Mason County Public Service District	95,003	0.058686%
X63200	Nonstate	Monroe County Public Library	2,619	0.001618%
X63300	Nonstate	Kanawha County Emergency Ambulance Authority	217,291	0.134228%
X63400	Nonstate	Southern Jackson County Public Service District	29,039	0.017938%
X63500	Nonstate	Jackson County Public Library	23,737	0.014663%
X63800	Nonstate	Raleigh County Public Service District	86,688	0.053550%
X63900	Nonstate	Jackson County Housing Authority	37,665	0.023267%
X64200	Nonstate	Burnsville Public Utility Board	13,888	0.008579%
X64300	Nonstate	Kenova Municipal Water Works	63,039	0.038941%

The accompanying notes are an integral part of this schedule

WEST VIRGINIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM

Schedule of Employer Allocations

As of and for the Year Ended June 30, 2022

<u>Employer Number</u>	<u>State/Nonstate</u>	<u>Employer Name</u>	<u>Employer Contributions</u>	<u>Allocation Percentage</u>
X64500	Nonstate	Malden Public Service District	32,486	0.020068%
X64600	Nonstate	Boone County Parks & Recreation Board	12,766	0.007886%
X64700	Nonstate	Hardy County Rural Development Authority	12,171	0.007518%
X64800	Nonstate	Mineral Wells Public Service District	35,482	0.021918%
X64900	Nonstate	Housing Authority of Mingo County	50,626	0.031273%
X65000	Nonstate	Upper Ohio Conservation District	-	0.000000%
X65200	Nonstate	Town of West Hamlin	44,764	0.027652%
X65300	Nonstate	Eastern Panhandle Regional Planning & Development Council	31,544	0.019486%
X65400	Nonstate	Marshall County Public Service District #1	10,783	0.006661%
X65700	Nonstate	Warm Springs Public Service District	32,789	0.020255%
X65800	Nonstate	Wilderness Public Service District	42,218	0.026080%
X65900	Nonstate	Bradley Public Service District	24,394	0.015069%
X66000	Nonstate	Wood County Recreation Commission	-	0.000000%
X66500	Nonstate	Raleigh County Housing Authority	65,777	0.040632%
X66600	Nonstate	Fairmont Housing Authority	81,312	0.050229%
X66700	Nonstate	Town of Beverly	39,339	0.024301%
X66900	Nonstate	Southern Conservation District	13,872	0.008569%
X67000	Nonstate	Pocahontas County Public Service District	53,360	0.032962%
X67100	Nonstate	Huttonsville Public Service District	43,527	0.026888%
X67200	Nonstate	Grant County Housing Authority	15,622	0.009651%
X67300	Nonstate	Board of Parks & Recreation Commission	76,895	0.047501%
X67400	Nonstate	Putnam County Development Authority	15,086	0.009319%
X67500	Nonstate	Taylor County Public Library	10,273	0.006346%
X67600	Nonstate	Monroe Health Center	528,049	0.326194%
X67700	Nonstate	Louis Bennett Public Library	6,395	0.003950%
X67800	Nonstate	Region VIII Solid Waste Authority	35,505	0.021933%
X67900	Nonstate	Roane County Public Library	12,866	0.007948%
X68300	Nonstate	Cool Ridge-Flat Top Public Service District	20,028	0.012372%
X68400	Nonstate	Dunbar Housing Authority	13,319	0.008228%
X68500	Nonstate	Richwood Public Library	4,181	0.002583%
X68600	Nonstate	Glenville Utility	48,394	0.029895%
X68700	Nonstate	Flatwoods Canoe Run Public Service District	92,033	0.056852%
X68800	Nonstate	Raleigh County Emergency Services	179,687	0.110999%
X68900	Nonstate	Berkeley County Development Authority	27,414	0.016935%
X69000	Nonstate	Mount Hope Housing Authority	20,400	0.012602%
X69100	Nonstate	Doddridge County Public Library	9,540	0.005893%
X69200	Nonstate	Berkeley County Public Service Sewer District	309,460	0.191164%
X69300	Nonstate	Kanawha Public Service District	61,703	0.038116%
X69500	Nonstate	Logan County Public Service District	193,482	0.119521%
X69800	Nonstate	Workforce Investment Board of Kanawha County	61,718	0.038125%
X69901	Nonstate	Bluewell Public Service District	48,328	0.029854%
X70100	Nonstate	Ritchie County Public Library	20,612	0.012733%
X70200	Nonstate	Keyser Housing Authority	23,484	0.014507%
X70300	Nonstate	Branchland Midkiff Public Service District	16,181	0.009996%
X70500	Nonstate	Sugar Creek Public Service District	13,700	0.008463%
X70600	Nonstate	Southwestern Water District	19,851	0.012263%
X70700	Nonstate	Grant County Public Service District	28,645	0.017695%
X70800	Nonstate	Big Bend Public Service District	10,690	0.006603%
X70900	Nonstate	Benedum Airport Authority	124,431	0.076865%
X71100	Nonstate	Valley Head Public Library	1,848	0.001142%
X71200	Nonstate	Taylor County Public Service District	41,545	0.025664%
X71300	Nonstate	Webster Springs Public Service District	12,224	0.007551%
X71400	Nonstate	Eastern WV Regional Airport Authority	58,456	0.036110%
X71500	Nonstate	Huntington Cabell Wayne Animal Shelter	26,509	0.016375%
X71600	Nonstate	Boone County Housing & Redevelopment Authority	38,193	0.023593%
X71700	Nonstate	Craigsville Public Library	1,718	0.001062%
X71800	Nonstate	Charleston Convention & Visitors Bureau	47,778	0.029514%
X72000	Nonstate	Randolph County Housing Authority	74,263	0.045875%
X72100	Nonstate	Berkeley County Fire Service Board	18,790	0.011607%
X72300	Nonstate	Cowen Public Service District	43,708	0.027000%
X72400	Nonstate	Vienna Public Library	25,768	0.015918%
X72500	Nonstate	White Oak Public Service District	16,106	0.009949%
X72600	Nonstate	Marshall County Park & Recreation	43,851	0.027088%
X72700	Nonstate	Martinsburg Berkeley County Parks & Recreation Board	67,702	0.041822%
X72900	Nonstate	Mannington Sanitary Board	3,424	0.002115%

The accompanying notes are an integral part of this schedule

WEST VIRGINIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM

Schedule of Employer Allocations

As of and for the Year Ended June 30, 2022

Employer Number	State/ Nonstate	Employer Name	Employer Contributions	Allocation Percentage
X73000	Nonstate	Elk Valley Public Service District	32,162	0.019868%
X73100	Nonstate	Lewis County Convention & Visitors Bureau	7,080	0.004374%
X73300	Nonstate	Leadsville Public Service District	15,849	0.009791%
X73500	Nonstate	Union Williams Public Service District	42,937	0.026524%
X73600	Nonstate	Coalfield Community Action Partnership Inc	319,117	0.197129%
X73900	Nonstate	Tucker County Solid Waste Authority	39,435	0.024360%
X74000	Nonstate	Hamrick Public Service District	14,594	0.009015%
X74200	Nonstate	Raleigh County Solid Waste Authority	183,800	0.113539%
X74300	Nonstate	Fayette County Solid Waste Authority	3,501	0.002163%
X74400	Nonstate	Red Sulphur Public Service District	32,795	0.020259%
X74500	Nonstate	Greenbrier County Public Service District #2	42,467	0.026233%
X74700	Nonstate	Putnam County Fire Service Board	10,611	0.006555%
X74800	Nonstate	Mercer County Solid Waste Authority	31,332	0.019355%
X74900	Nonstate	4C Economic Development Authority	60,414	0.037320%
X75000	Nonstate	Kanawha County Solid Waste Authority	11,207	0.006923%
X75200	Nonstate	Lincoln Public Service District	28,810	0.017797%
X75300	Nonstate	Sun Valley Public Service District	31,203	0.019275%
X75400	Nonstate	Pocahontas County Solid Waste Authority	20,266	0.012519%
X75600	Nonstate	Bluefield Housing Authority	45,054	0.027831%
X75800	Nonstate	Romney Public Housing Authority	17,747	0.010963%
X75900	Nonstate	Putnam County Solid Waste Authority	4,333	0.002677%
X76000	Nonstate	Ohio County Solid Waste Authority	-	0.000000%
X76100	Nonstate	Pleasants County Public Library	3,022	0.001867%
X76200	Nonstate	Kingwood Parks & Recreation Commission	3,728	0.002303%
X76400	Nonstate	Lynn Murray Memorial Library	-	0.000000%
X76500	Nonstate	Swaney Memorial Library	1,077	0.000665%
X76600	Nonstate	Wood County Solid Waste Authority	8,156	0.005038%
X76800	Nonstate	Mingo County Redevelopment Authority	20,175	0.012463%
X76900	Nonstate	Mountain Top Public Service District	17,288	0.010679%
X77100	Nonstate	Morgantown-Monongalia United Initiative	-	0.000000%
X77200	Nonstate	Northern Jackson County Public Service District	14,169	0.008753%
X77300	Nonstate	Hammond Public Service District	20,696	0.012785%
X77400	Nonstate	Harrison County Solid Waste Authority	9,699	0.005991%
X77700	Nonstate	Midland Public Service District	37,098	0.022917%
X77800	Nonstate	Danese Public Service District	23,551	0.014548%
X77900	Nonstate	Boone County Public Service District	26,720	0.016506%
X78200	Nonstate	Grandview-Doolin Public Service District	15,074	0.009312%
X78300	Nonstate	Jefferson County Parks & Recreation Commission	37,499	0.023164%
X78400	Nonstate	Putnam Public Service District	196,772	0.121553%
X78600	Nonstate	Chestnut Ridge Public Service District	12,546	0.007750%
X78700	Nonstate	Weirton Transit Corporation	9,271	0.005727%
X78800	Nonstate	Greenbrier County Solid Waste Authority	49,087	0.030322%
X78900	Nonstate	Harpers Ferry Bolivar Public Service District	10,060	0.006214%
X79100	Nonstate	Jefferson County Public Service District	-	0.000000%
X79300	Nonstate	Barbour County Development Authority	4,502	0.002781%
X79400	Nonstate	Wyoming County Economic Development Authority	18,182	0.011232%
X79600	Nonstate	Northern Wayne County Public Service District	42,839	0.026463%
X79700	Nonstate	Lincoln Economic Development Authority	5,298	0.003273%
X79800	Nonstate	Gauley River Public Service District	12,105	0.007478%
X79900	Nonstate	Elkins Road Public Service District	11,252	0.006951%
X80300	Nonstate	Crab Orchard MacArthur Public Service District	37,370	0.023085%
X80400	Nonstate	McDowell County Emergency Commission	-	0.000000%
X80500	Nonstate	Roane County Economic Development Authority	5,453	0.003369%
X80600	Nonstate	Metro Emergency Operations Center	442,777	0.273518%
X80700	Nonstate	Mercer County Airport Authority	13,962	0.008625%
X80900	Nonstate	Town of Eleanor	18,530	0.011446%
X81100	Nonstate	Wetzel County Emergency Ambulance Authority	3,888	0.002402%
X81200	Nonstate	Town of Harpers Ferry	53,926	0.033312%
X81400	Nonstate	Upper Kanawha Valley Enterprise Community	-	0.000000%
X81500	Nonstate	Town of Whitesville	-	0.000000%
X81600	Nonstate	Brooke County Public Service District	14,856	0.009177%
X81700	Nonstate	Hancock County Shelter Workshop	67,398	0.041634%
X81900	Nonstate	Hampshire County Development Authority	8,181	0.005054%
X82000	Nonstate	Crum Public Service District	16,904	0.010442%
X82100	Nonstate	Central Communications Inc	49,818	0.030774%

The accompanying notes are an integral part of this schedule

WEST VIRGINIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM

Schedule of Employer Allocations

As of and for the Year Ended June 30, 2022

Employer Number	State/ Nonstate	Employer Name	Employer Contributions	Allocation Percentage
X82200	Nonstate	Corridor G Regional Development Authority	-	0.000000%
X82300	Nonstate	Tucker County Parks and Recreation Commission	3,587	0.002216%
X82400	Nonstate	Berkeley County Emergency Ambulance Authority	29,991	0.018526%
X82600	Nonstate	Raleigh County Recreation Authority	15,586	0.009628%
X82700	Nonstate	Enlarged Hepzibah Public Service District	15,392	0.009508%
X82900	Nonstate	County Commissioners Association of WV	10,685	0.006601%
X83100	Nonstate	Greenbrier County Convention & Visitor Bureau	27,547	0.017017%
X83300	Nonstate	Boone County Ambulance Authority	15,619	0.009648%
X83500	Nonstate	Hamlin-Lincoln County Public Library	12,298	0.007597%
X83700	Nonstate	Greater Paw Paw Sanitary District	11,019	0.006807%
X83900	Nonstate	Greenbrier County Housing Authority	-	0.000000%
X84100	Nonstate	Elkins-Randolph County Airport	8,184	0.005055%
X84300	Nonstate	Summers County Public Library	7,559	0.004669%
X84400	Nonstate	Ritchie County Economic Development Authority	4,962	0.003065%
X84500	Nonstate	Development Authority of Mercer County	13,876	0.008572%
X84600	Nonstate	West Virginia Municipal League	26,800	0.016555%
X84700	Nonstate	Pride Community Services Inc	179,089	0.110629%
X84900	Nonstate	Jackson County Development Authority	16,974	0.010485%
X85000	Nonstate	Five Rivers Public Library	6,895	0.004259%
X85100	Nonstate	Hardy County Public Service District	33,050	0.020416%
X85200	Nonstate	Ritchie County Ambulance Authority	101,203	0.062516%
X85300	Nonstate	Preston County Senior Citizens Inc	52,003	0.032124%
X85500	Nonstate	Piedmont Housing Authority	17,770	0.010977%
X85700	Nonstate	Benwood-McMechen Housing Authority	31,083	0.019201%
X85800	Nonstate	Fairmont Marion County Transit Authority	125,267	0.077381%
X86000	Nonstate	Nicholas County Solid Waste Authority	28,492	0.017600%
X86100	Nonstate	Hatfield McCoy Regional Recreation Authority	137,018	0.084641%
X86400	Nonstate	City of Martinsburg	573,030	0.353980%
X86500	Nonstate	City of Point Pleasant	107,056	0.066132%
X86700	Nonstate	Norton-Harding-Jimtown Public Service District	14,991	0.009261%
X86800	Nonstate	Clarksburg-Harrison Regional Housing Authority	104,194	0.064364%
X86900	Nonstate	Marshall County Public Service District #4	16,092	0.009941%
X87000	Nonstate	Northern Panhandle Community Criminal Justice Board	80,875	0.049959%
X87200	Nonstate	Region 1 Workforce Investment Board	67,996	0.042003%
X87300	Nonstate	Century Volga Public Service District	18,434	0.011387%
X87400	Nonstate	Frankfort Public Service District	50,221	0.031023%
X87500	Nonstate	WV Affordable Housing Trust Fund	-	0.000000%
X87600	Nonstate	Clay County Public Service District	11,797	0.007287%
X87700	Nonstate	Adrian Public Service District	19,563	0.012085%
X87900	Nonstate	Marshall County Public Service District #3	15,619	0.009648%
X88000	Nonstate	Mercer County Communications Center	92,198	0.056954%
X88100	Nonstate	Charles Town Utility Board	189,825	0.117261%
X88200	Nonstate	Phillippi Public Library	3,683	0.002275%
X88300	Nonstate	Cottageville Public Service District	22,361	0.013813%
X88400	Nonstate	Mingo County Public Service District	51,409	0.031757%
X88500	Nonstate	City of Sistersville	54,344	0.033570%
X88700	Nonstate	Canaan Valley Public Service District	16,241	0.010033%
X88900	Nonstate	McDowell County Solid Waste Authority	3,119	0.001927%
X89000	Nonstate	Monongalia County Urban Mass Transit Authority	2,103	0.001299%
X89100	Nonstate	Ohio County Development Authority	114,655	0.070826%
X89200	Nonstate	Berkeley County Farmland Protection	7,024	0.004339%
X89300	Nonstate	Grant Public Service District	-	0.000000%
X89400	Nonstate	Midland Trail Scenic Highway	-	0.000000%
X89500	Nonstate	City of Mount Hope	68,568	0.042357%
X89600	Nonstate	Tomlinson Public Service District	18,547	0.011457%
X89700	Nonstate	Stevens Correctional Center	337,329	0.208380%
X89775	Nonstate	Shady Spring Public Service District	59,460	0.036730%
X89800	Nonstate	Capon Bridge Public Library	1,994	0.001232%
X89850	Nonstate	Hardy County Emergency Ambulance Authority	-	0.000000%
X89900	Nonstate	Oakland Public Service District	4,034	0.002492%
X89910	Nonstate	Pleasant Valley Public Service District	16,349	0.010099%
X90001	Nonstate	Public Defender Corporation - 1st Judicial Circuit	75,617	0.046711%
X90002	Nonstate	Public Defender Corporation - 2nd Judicial Circuit	29,860	0.018446%
X90004	Nonstate	Public Defender Corporation - 4th Judicial Circuit	96,013	0.059311%
X90005	Nonstate	Public Defender Corporation - 5th Judicial Circuit	66,612	0.041149%

The accompanying notes are an integral part of this schedule

WEST VIRGINIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM

Schedule of Employer Allocations

As of and for the Year Ended June 30, 2022

Employer Number	State/ Nonstate	Employer Name	Employer Contributions	Allocation Percentage
X90006	Nonstate	Public Defender Corporation - 6th & 24th Judicial Circuit	125,652	0.077620%
X90007	Nonstate	Public Defender Corporation - 7th Judicial Circuit	35,991	0.022233%
X90008	Nonstate	Public Defender Corporation - 8th Judicial Circuit	28,542	0.017631%
X90009	Nonstate	Public Defender Corporation - 9th Judicial Circuit	66,345	0.040984%
X90010	Nonstate	Public Defender Corporation - 10th Judicial Circuit	70,555	0.043584%
X90011	Nonstate	Public Defender Corporation - 11th Judicial Circuit	38,903	0.024032%
X90012	Nonstate	Public Defender Corporation - 12th Judicial Circuit	38,318	0.023670%
X90013	Nonstate	Public Defender Corporation - 13th Judicial Circuit	210,875	0.130265%
X90015	Nonstate	Public Defender Corporation - 15th Judicial Circuit	71,862	0.044392%
X90017	Nonstate	Public Defender Corporation - 17th Judicial Circuit	1,423	0.000879%
X90018	Nonstate	Public Defender Corporation - 18th Judicial Circuit	27,434	0.016947%
X90023	Nonstate	Public Defender Corporation - 23rd Judicial Circuit	165,595	0.102293%
X90025	Nonstate	Public Defender Corporation - 25th Judicial Circuit	56,294	0.034774%
X90028	Nonstate	Public Defender Corporation - 28th Judicial Circuit	23,595	0.014576%
X90030	Nonstate	Public Defender Corporation - 30th Judicial Circuit	32,365	0.019993%
X99903	Nonstate	Boone County Board of Education	1,376	0.000850%
X99908	Nonstate	Clay County Board of Education	-	0.000000%
X99911	Nonstate	Gilmer County Board of Education	-	0.000000%
X99915	Nonstate	Logan County Board of Education	656	0.000405%
X99918	Nonstate	Jackson County Board of Education	400	0.000247%
X99919	Nonstate	Jefferson County Board of Education	-	0.000000%
X99925	Nonstate	Marion County Board of Education	688	0.000425%
X99926	Nonstate	Lincoln County Board of Education	832	0.000514%
X99931	Nonstate	McDowell County Board of Education	464	0.000287%
X99934	Nonstate	Nicholas County Board of Education	-	0.000000%
X99935	Nonstate	Ohio County Board of Education	-	0.000000%
X99936	Nonstate	Pendleton County Board of Education	528	0.000326%
X99937	Nonstate	Pocahontas County Board of Education	-	0.000000%
X99939	Nonstate	Preston County Board of Education	416	0.000257%
X99940	Nonstate	Tyler County Board of Education	384	0.000237%
X99941	Nonstate	Hancock County Board of Education	-	0.000000%
X99942	Nonstate	Putnam County Board of Education	-	0.000000%
X99955	Nonstate	Wyoming County Board of Education	656	0.000405%
X99960	Nonstate	Raleigh County Board of Education	1,152	0.000712%
X99961	Nonstate	Harrison County Board of Education	-	0.000000%
X99963	Nonstate	Wayne County Board of Education	736	0.000455%
			\$ 161,881,961	100.000000%

The accompanying notes are an integral part of this schedule

WEST VIRGINIA PUBLIC EMPLOYEES RETIREMENT SYSTEM
Schedule of Pension Amounts By Employer
As of and for the Year Ended June 30, 2022

Employer Number	Previously Stated Net Pension Asset (Liability)	Adjustment for Contribution in FY22	Revised Net Pension Asset (Liability)	Difference Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings on Pension Plan	Deferred Outflows of Resources			Deferred Inflows of Resources			Net Pension Expenses		
						Net Pension Asset (Liability)	Change in Assumptions	Proportionate Share of Contributions	Change in Assumptions	Proportionate Share of Contributions	Change in Assumptions	Proportionate Share of Contributions	Amortization of Deferred Amounts from Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	
778000	\$ (31,449)	\$ (1,293)	\$ (32,742)	\$ 12,561	\$ 19,743	\$ 21,550	\$ 2,968	\$ 56,822	\$ -	\$ -	\$ 16,730	\$ 1,158	\$ 17,888	
930100	(635,778)	(28,172)	(663,950)	254,328	389,754	436,338	43,402	1,133,822	(9,471)	(9,471)	338,751	13,550	352,301	
930200	(37,022)	(1,522)	(38,545)	14,787	23,242	25,369	16,108	79,506	(1,633)	(1,633)	19,695	2,644	22,339	
990000	(109,880)	(4,516)	(114,396)	43,886	68,980	75,293	813	188,972	(7,154)	(7,154)	58,454	(4,387)	54,067	
0100	(218,793)	(8,993)	(227,786)	87,385	137,353	149,923	12,604	387,265	(5,527)	(5,527)	116,393	(14,791)	101,602	
0200	(37,755)	(1,552)	(39,307)	15,079	23,702	25,871	419	65,071	(2,534)	(2,534)	20,085	(2,861)	17,224	
0203	(888,148)	(18,748)	(906,896)	153,029	240,533	262,544	73	656,177	(6,874)	(6,874)	203,826	(6,399)	208,187	
0209	(161,328)	(6,631)	(167,959)	64,434	101,278	110,546	15,640	291,898	(2,277)	(2,277)	85,823	52,360	138,183	
0210	(960,608)	(39,482)	(1,000,090)	383,666	603,046	658,235	14,864	1,659,811	(15,076)	(15,076)	511,021	(52,393)	458,628	
0211	(415,051)	(17,059)	(432,110)	165,771	260,559	284,404	15,403	726,137	(2,250)	(2,250)	220,797	27,422	248,219	
0213	(160,688)	(6,604)	(167,292)	64,179	100,876	110,108	9,554	283,717	(5,974)	(5,974)	85,482	(5,278)	80,204	
0214	(47,514)	(1,953)	(49,467)	18,977	29,928	32,558	5,102	86,465	(1,919)	(1,919)	25,276	5,464	30,740	
0215	(34,925)	(1,436)	(36,360)	13,949	21,925	23,951	3,666	60,171	(3,171)	(3,171)	18,579	(8,283)	10,296	
0216	(36,555)	(1,507)	(38,062)	14,644	23,018	25,124	1,368	64,154	(1,277)	(1,277)	19,505	13,415	32,920	
0218	(141,703)	(5,894)	(147,597)	56,596	88,567	97,089	2,083	244,735	(2,250)	(2,250)	75,383	3,927	79,310	
0219	(58,292)	(2,396)	(60,688)	23,282	36,594	39,943	235	100,054	(5,626)	(5,626)	31,010	(3,723)	27,287	
0220	(35,384)	(1,454)	(36,838)	14,132	22,213	24,246	-	60,591	-	-	18,853	(4,746)	14,077	
0221	(127,612)	(5,245)	(132,857)	50,968	80,111	87,443	15,002	233,524	(3,232)	(3,232)	67,887	17,366	85,253	
0222	(229,915)	(9,162)	(239,077)	89,032	138,941	152,748	1,278	382,999	(34,283)	(34,283)	118,566	(19,305)	99,261	
0225	(206,495)	(8,487)	(214,982)	82,474	129,633	141,496	1,788	355,391	(4,584)	(4,584)	109,851	9,443	119,294	
0228	(28,980)	(1,189)	(30,119)	11,555	18,161	19,824	4,073	63,613	(3,202)	(3,202)	15,390	2,372	17,682	
0231	(26,437)	(1,085)	(27,522)	10,583	16,156	17,156	1,924	47,297	(5,491)	(5,491)	14,096	2,738	16,834	
0232	(12,989)	(534)	(13,523)	5,188	8,154	8,901	1,447	23,690	(1,188)	(1,188)	6,910	981	7,891	
0233	(68,018)	(2,796)	(70,814)	27,166	42,700	46,608	4,627	121,101	-	-	36,184	3,084	39,268	
0303	(137,552)	(5,653)	(143,205)	54,938	86,851	94,254	-	285,543	(18,853)	(18,853)	73,174	(10,176)	62,999	
0304	(131,754)	(5,415)	(137,169)	52,622	82,712	90,282	5,120	230,736	(4,618)	(4,618)	70,090	4,225	74,315	
0305	(338,680)	(18,920)	(357,600)	135,268	212,615	232,973	2,970	582,926	(11,042)	(11,042)	180,170	7,638	187,808	
0306	(139,862)	(6,748)	(146,610)	55,861	87,802	95,837	-	239,500	(9,410)	(9,410)	74,403	(6,841)	67,562	
0307	(500,460)	(20,569)	(521,029)	199,883	314,176	342,929	20,635	877,623	(3,033)	(3,033)	266,233	3,561	269,794	
0308	(203,257)	(8,354)	(211,611)	81,181	127,600	139,277	407	348,525	(25,030)	(25,030)	108,128	(22,752)	85,366	
0310	(1,941,480)	(79,796)	(2,021,276)	775,425	1,218,614	1,390,857	32,765	3,357,361	(240,453)	(240,453)	1,032,823	(118,264)	914,559	
0311	(10,044)	(413)	(10,457)	4,012	6,306	6,883	133	17,354	(59)	(59)	5,343	522	5,865	
0312	(48,400)	(1,784)	(50,184)	17,334	27,245	29,789	818	75,136	(1,748)	(1,748)	23,088	(705)	22,383	
0313	(3,678,593)	(151,193)	(3,829,786)	1,469,225	2,300,330	2,520,674	20,327	6,319,556	(72,520)	(72,520)	1,956,927	(75,915)	1,881,012	
0314	(668,082)	(23,349)	(691,431)	226,891	356,628	389,266	6,072	978,857	(59,863)	(59,863)	302,207	(36,478)	265,729	
0315	(5,611)	(224)	(5,835)	3,428	5,218	5,655	327	9,678	(1)	(1)	2,905	652	3,557	
0316	(79,846)	(3,282)	(83,128)	31,891	50,126	54,713	55	136,785	(2,231)	(2,231)	42,476	1,940	44,416	
0319	(9,280)	(381)	(9,661)	3,707	5,926	6,359	1,760	17,652	(187)	(187)	4,937	(657)	4,080	
0323	(1,232,563)	(50,659)	(1,283,222)	492,284	773,773	844,566	71,765	2,182,408	(1,657)	(1,657)	655,695	52,124	707,819	
0327	(154,891)	(6,366)	(161,257)	61,863	97,237	106,136	25,193	290,429	(1,842)	(1,842)	82,398	(1,842)	80,556	
0328	(15,258)	(627)	(15,885)	6,094	9,579	10,465	-	26,128	(3,510)	(3,510)	8,117	(2,576)	5,542	
0405	(97)	(4)	(101)	39	61	67	-	167	(5)	(5)	52	(2)	50	
0431	(328,147)	(13,487)	(341,634)	131,061	206,002	224,855	1,524	563,442	(10,393)	(10,393)	174,566	(49,065)	(49,065)	
0432	(72,670)	(2,987)	(75,657)	29,024	46,620	49,796	367	124,797	(25,378)	(25,378)	38,659	5,763	44,422	
0439	(233,328)	(9,179)	(242,507)	89,197	140,200	153,031	2,992	385,420	(18,530)	(18,530)	118,806	(6,009)	112,797	
0441	(7,462)	(307)	(7,769)	3,280	4,665	5,113	6	12,784	(226)	(226)	3,970	(3,769)	3,645	
0501	(23,174)	(952)	(24,126)	9,256	14,548	15,879	14,548	39,683	(3,769)	(3,769)	12,328	(6,419)	5,909	
0505	(29,810)	(1,245)	(31,055)	11,906	18,714	20,426	5,522	56,568	-	-	15,858	5,510	21,368	
0506	(346,812)	(301,960)	(648,772)	2,934,320	4,612,167	5,034,261	97,065	12,677,813	(13,574)	(13,574)	3,908,828	(36,911)	3,871,917	
0507	(29,017)	(1,193)	(30,210)	11,589	18,216	19,863	-	49,688	-	-	15,436	-	15,436	

The accompanying notes are an integral part of this schedule

WEST VIRGINIA PUBLIC EMPLOYERS' RETIREMENT SYSTEM
Schedule of Pension Amounts By Employer
 As of and for the Year Ended June 30, 2022

Employee Number	Net Pension Asset (Liability) Restated				Deferred Outflows of Resources				Deferred Inflows of Resources				Net Pension Expense	
	Previously Stated Net Pension Asset (Liability)	Adjustment for Contribution in FY%	Revised Net Pension Asset (Liability)	Difference Between Expected and Actual	Difference Between Projected and Actual Earnings on Pension Plan Investment	Changes in Assumptions	Changes in Proportionate and Employer Contributions	Total Deferred Outflows of Resources	Difference Between Expected and Actual Experience	Changes in Proportionate and Employer Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Amortization of Deferred Amounts from Proportionate and Employer Contributions	Total Employer Expense (Waste)
0508	(125,520)	(5,189)	(130,679)	50,133	78,799	86,010	124	215,056	(11,055)	(11,055)	66,774	(12,562)	54,212	
0509	(3,585)	(161)	(3,836)	1,472	2,313	2,525	96	6,406	(147)	(147)	1,960	(166)	1,794	
0510	(64,374)	(2,646)	(67,020)	25,711	40,412	44,111	4,135	114,369	-	-	34,245	1,828	36,073	
0511	(10,538,382)	(483,134)	(10,971,496)	4,209,009	6,615,725	7,241,180	110,411	18,156,925	(4,239)	(4,239)	5,606,167	254,635	5,860,802	
0601	(113,298)	(4,657)	(117,955)	45,251	71,126	77,635	20,537	214,549	(46,508)	(46,508)	60,272	(10,031)	50,241	
0603	(2,411,162)	(89,100)	(2,510,232)	963,011	1,513,662	1,652,189	67,891	4,196,763	(21,344)	(21,344)	1,282,678	(34,224)	1,493,602	
0605	(317,537)	(13,051)	(330,588)	126,824	199,342	217,585	4	636,000	(1,058)	(1,058)	168,923	(34,013)	134,910	
0608	(12,414,200)	(510,232)	(12,924,432)	4,958,216	7,793,330	8,506,556	328,990	21,587,092	(62,258)	(62,258)	6,604,070	17,599	186,522	
0612	(1,321,465)	(54,313)	(1,375,768)	527,788	826,577	905,498	36,266	2,259,129	(1,058)	(1,058)	702,984	2,671,195	9,275,265	
0613	(570,444)	(23,446)	(593,890)	227,834	358,110	390,584	50	976,878	(52,258)	(52,258)	303,463	(39,629)	263,834	
0615	(113,591)	(4,669)	(118,260)	45,368	71,310	77,836	2,284	196,798	(2,814)	(2,814)	60,428	6,388	66,816	
0619	(170,561)	(7,010)	(177,561)	68,118	107,068	116,866	110	292,162	(15,849)	(15,849)	90,729	(6,601)	85,128	
0620	-	-	-	-	-	-	-	-	(38,981)	(38,981)	-	(91,083)	(91,083)	
0622	(165,612)	(6,807)	(172,419)	66,145	103,967	113,482	1,651	285,245	(3,188)	(3,188)	88,102	(567,733)	(567,733)	
0623	(383,191)	(15,749)	(398,940)	153,846	240,568	262,573	48,082	704,269	(12,509)	(12,509)	203,649	2,169	205,818	
0701	(47,265)	(1,943)	(49,208)	18,877	29,672	32,387	4,106	85,042	(225)	(225)	25,144	(423)	24,721	
0702	(1,388,253)	(67,058)	(1,455,311)	564,467	871,511	951,270	11,504	2,388,752	(41,812)	(41,812)	738,519	46,975	785,494	
0703	(36,385)	(1,495)	(37,880)	14,532	22,842	24,332	649	62,955	(919)	(919)	19,356	357	19,713	
0704	(935,944)	(89,488)	(1,025,432)	373,815	587,562	641,385	2,668	1,605,875	(56,023)	(56,023)	497,901	(86,238)	411,662	
0705	(704,887)	(28,971)	(733,858)	281,531	442,511	483,008	1,150	1,208,200	(18,938)	(18,938)	374,984	(19,990)	354,994	
0706	(18,799)	(567)	(19,366)	5,511	8,663	9,456	-	23,630	(2,114)	(2,114)	7,341	(862)	6,479	
0707	(130,371)	(5,728)	(136,099)	55,665	87,494	95,501	188	238,848	(258)	(258)	74,142	(8,897)	65,245	
0708	(236,298)	(9,712)	(246,010)	94,377	148,342	161,918	919	405,566	(6,498)	(6,498)	125,705	(624)	125,081	
0709	(25,195)	(1,056)	(26,231)	10,053	15,817	17,264	1,505	44,649	(97)	(97)	13,403	2,713	16,116	
0802	(1,796,878)	(73,853)	(1,870,731)	717,671	1,128,086	1,231,271	15,285	3,092,263	(31,471)	(31,471)	965,898	36,292	992,190	
0803	(21,200,255)	(871,345)	(22,071,600)	8,467,346	13,308,982	14,527,007	-	36,303,345	(106,971)	(106,971)	11,278,049	175,980	11,454,029	
0804	(40,074)	(1,647)	(41,721)	16,006	25,168	27,460	2,133	70,757	-	-	21,318	1,600	23,118	
0805	(52,765)	(2,169)	(54,934)	21,074	33,124	36,156	6,722	97,076	(2,805)	(2,805)	28,070	4,734	32,804	
0806	(4,984)	(205)	(5,189)	1,990	3,129	3,415	573	9,107	(2,464)	(2,464)	2,651	(3,374)	(3,374)	
0808	(2,854)	(117)	(2,971)	1,140	1,791	1,955	3,071	7,957	(29,635)	(29,635)	1,518	(18,581)	(17,063)	
0809	(1,670,979)	(68,678)	(1,739,657)	667,387	1,049,659	1,145,001	10,339	2,871,727	(20,641)	(20,641)	888,922	14,012	902,934	
0901	(13,971)	(574)	(14,545)	5,580	8,770	9,573	683	24,506	-	-	7,482	269	7,751	
0902	(3,998)	(164)	(4,162)	1,597	2,510	2,740	220	7,067	(889)	(889)	2,127	(1,154)	(1,154)	
0903	(8,883)	(365)	(9,248)	3,548	5,576	6,087	2,715	17,926	(964)	(964)	4,725	(116)	4,609	
0904	(7,969)	(327)	(8,296)	3,179	4,996	5,454	702	14,331	(86)	(86)	4,234	1,646	5,880	
0906	(25,247)	(1,038)	(26,285)	10,083	15,819	17,300	3,828	47,060	(809)	(809)	13,431	(1,422)	12,009	
0907	(63,388)	(3,425)	(66,813)	33,285	52,318	57,105	514	143,222	(7,308)	(7,308)	44,334	(1,127)	43,207	
0908	(4,570)	(188)	(4,758)	1,825	2,869	3,132	-	7,826	(188)	(188)	2,431	(266)	2,165	
0909	(1,010)	(453)	(1,463)	4,397	6,912	7,544	330	19,183	(1,086)	(1,086)	5,857	(2,497)	3,360	
0911	(2,885)	(119)	(3,004)	1,152	1,811	1,977	-	4,940	(79)	(79)	1,535	(109)	1,426	
0912	(4,913)	(202)	(5,115)	1,962	3,367	3,624	4	8,418	(121)	(121)	2,614	(96)	2,518	
0913	(52,892)	(2,174)	(55,066)	21,125	33,204	36,243	3,217	93,789	(491)	(491)	28,137	2,908	31,045	
0914	(4,374)	(180)	(4,554)	1,747	2,997	3,246	108	7,490	(100)	(100)	2,827	(70)	2,757	
0915	(6,973)	(287)	(7,260)	2,785	4,378	4,778	108	12,049	(597)	(597)	3,710	(1,574)	2,136	
0917	(41,371)	(1,700)	(43,071)	16,524	26,972	28,349	755	71,600	(192)	(192)	22,009	(242)	21,757	
0918	(14,599)	(600)	(15,199)	5,831	9,165	10,003	85	25,084	(364)	(364)	7,766	24	7,790	

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, 2022

Employer Number	Net Pension Asset (Liability) Re-stated		Deferred Outflows of Resources				Deferred Inflows of Resources				Net Pension Expenses			
	Previously Stated Net Pension Asset (Liability)	Adjustment for Contribution Defraction in FY%	Revised Net Pension Asset (Liability)	Difference Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings on Pension Plan	Changes in Assumptions	Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference Between Expected and Actual Experience	Changes in Assumptions	Proportionate Share of Contributions	Total Inflows of Resources	Proportionate Share of Pension Expense	Amortization of Deferred Amounts from Changes in Differences Between Employer Contributions and Proportionate Share of Contributions
0919	(5,862)	(241)	(6,103)	2,341	3,680	4,017	10,988	(157)	(157)	3,118	(157)	(227)	2,891	
0921	(23,062)	(948)	(24,010)	9,211	14,478	15,803	39,492	(401)	(401)	12,269	(401)	(6)	12,263	
0922	(12,363)	(508)	(12,871)	4,938	7,761	8,471	21,663	(19)	(19)	6,577	(19)	1,449	8,026	
0923	(10,051)	(413)	(10,464)	4,015	6,310	6,888	17,213	(880)	(880)	5,347	(880)	(646)	4,701	
0926	(1,050,612)	(43,181)	(1,093,793)	419,613	659,548	719,908	1,801,828	2,759	2,759	588,901	(27,574)	(9,595)	549,306	
0927	(34,587)	(1,422)	(36,009)	13,814	21,713	23,700	61,396	(2,169)	(2,169)	18,400	(588)	5,456	23,856	
0930	(7,942)	(326)	(8,268)	3,172	4,986	5,442	13,769	(1,832)	(1,832)	4,225	(1,119)	259	4,484	
0932	(1,597,301)	(65,650)	(1,662,951)	637,960	1,022,746	1,094,515	2,737,053	1,832	1,832	849,727	(114,131)	(196,131)	653,596	
0935	(1,380)	(53)	(1,433)	519	816	891	2,292	(66)	(66)	692	(866)	(1,392)	(700)	
0938	(9,273)	(381)	(9,654)	3,704	5,822	6,354	16,803	(923)	(923)	4,983	(1,112)	1,412	6,345	
0939	(6,515)	(288)	(6,783)	2,602	4,080	4,465	11,157	(196)	(196)	3,466	(896)	(3,070)	3,070	
0941	(14,760)	(607)	(15,333)	5,898	9,270	10,118	25,286	(378)	(378)	7,855	(378)	(2,059)	5,796	
0943	(83,585)	(3,435)	(87,020)	33,384	52,473	57,275	151,638	(8,506)	(8,506)	44,466	(919)	2,203	46,759	
0944	(84,192)	(3,460)	(87,652)	33,626	52,954	57,691	146,897	(8,666)	(8,666)	44,788	(1,396)	3,468	48,256	
0945	(19,302)	(793)	(20,095)	7,709	12,117	13,226	33,136	(84)	(84)	10,268	(588)	(656)	9,612	
0947	(177,104)	(7,279)	(184,383)	70,735	111,181	121,856	304,713	(1,441)	(1,441)	94,215	(1,117)	(2,409)	91,806	
1200	(822,993)	(33,809)	(856,402)	328,543	516,404	563,664	1,409,023	(412)	(412)	45,880	(45,880)	(31,706)	405,895	
1300	(675,751)	(27,774)	(703,525)	269,894	424,220	463,043	1,159,497	(2,340)	(2,340)	359,484	(13,628)	(1,289)	358,195	
1400	(242,182)	(61,055)	(303,237)	496,126	779,812	851,178	2,129,931	(2,815)	(2,815)	660,812	(6,451)	9,039	669,851	
1500	(985,784)	(40,516)	(1,026,300)	393,721	618,851	675,487	1,711,384	(23,325)	(23,325)	524,415	(6,451)	13,157	537,572	
1600	(227,818)	(9,364)	(237,182)	90,890	143,019	156,108	392,507	(2,990)	(2,990)	121,194	(6,097)	(9,546)	111,648	
2100	(245,902)	(10,025)	(255,927)	97,414	167,128	187,128	490,196	(2,538)	(2,538)	129,750	(9,509)	(11,765)	117,985	
2200	(308,609)	(12,684)	(321,293)	123,258	193,737	211,467	528,491	(29)	(29)	164,173	(22,817)	(25,755)	138,418	
2300	(482,700)	(19,839)	(502,539)	192,790	309,027	330,759	833,495	(6,919)	(6,919)	256,785	(1,840)	21,099	277,884	
2400	(7,320,155)	(300,863)	(7,621,018)	2,923,661	4,595,414	5,015,974	12,535,049	(12,535,049)	(12,535,049)	3,894,155	(85,137)	(123,733)	3,770,416	
X00100	(166,756)	(6,894)	(173,650)	66,602	104,684	114,265	291,095	(5,644)	(5,644)	88,710	(3,332)	(6,071)	83,689	
X00200	(1,429,216)	(58,742)	(1,487,958)	570,827	897,226	979,338	2,553,627	(106,236)	(106,236)	700,310	(9,272)	120,993	881,303	
X00300	(189,128)	(7,773)	(196,901)	75,637	118,729	129,594	324,118	(258)	(258)	100,611	(48,831)	(81,385)	19,226	
X00400	(179,149)	(7,363)	(186,512)	71,552	112,465	122,758	309,358	(2,583)	(2,583)	95,303	(4,355)	(10,046)	85,257	
X00500	(195,341)	(8,029)	(203,370)	78,019	123,630	133,853	352,906	(18,404)	(18,404)	103,917	(1,030)	(7,803)	119,069	
X00600	(668,719)	(27,485)	(696,204)	267,086	419,805	458,225	1,152,232	(7,126)	(7,126)	355,743	(1,656)	6,775	362,518	
X00700	(70,256)	(2,885)	(73,144)	28,060	44,105	48,141	120,306	(4,112)	(4,112)	37,374	(3,047)	(6,947)	30,427	
X00800	(95,048)	(3,824)	(98,872)	37,163	58,413	63,747	163,747	(4,412)	(4,412)	49,459	(332)	4,546	54,045	
X00900	(264,871)	(10,886)	(275,757)	105,789	166,280	181,497	459,483	(5,917)	(5,917)	140,906	(6,116)	(6,180)	135,726	
X01000	(341,969)	(14,055)	(356,024)	136,582	214,679	234,326	592,787	(7,200)	(7,200)	181,919	(3,177)	(9,645)	172,274	
X01100	(50,477)	(2,075)	(52,552)	20,161	31,688	34,589	87,317	(879)	(879)	26,853	(1,030)	(7,803)	19,069	
X01200	(169,113)	(6,951)	(176,064)	67,544	106,165	115,881	290,308	(718)	(718)	89,964	(1,899)	(6,101)	83,863	
X01300	(317,068)	(13,062)	(330,130)	126,637	199,048	217,264	542,949	(4,859)	(4,859)	168,326	(13,614)	(19,468)	148,210	
X01400	(329,421)	(13,164)	(342,585)	126,376	198,638	216,817	546,690	(4,859)	(4,859)	168,326	(13,614)	(19,468)	148,210	
X01500	(255,529)	(10,587)	(266,116)	103,656	162,926	177,836	444,418	(1,772,379)	(1,772,379)	363,628	(464)	(22,343)	381,391	
X01600	(190,129)	(7,814)	(197,943)	75,937	119,358	130,282	348,143	(23,566)	(23,566)	101,144	(12,714)	14,228	115,372	
X01700	(974,466)	(40,051)	(1,014,517)	389,200	611,746	667,731	1,691,237	(22,960)	(22,960)	518,393	(706)	18,079	537,072	
X01800	(280,067)	(11,511)	(291,578)	111,858	178,819	191,909	480,480	(894)	(894)	168,989	(6,166)	(17,361)	151,628	
X01900	(683,541)	(28,094)	(711,635)	273,005	429,110	468,381	1,172,379	(1,874)	(1,874)	363,628	(13,479)	(31,237)	332,391	
X02000	(1,359,252)	(55,866)	(1,415,118)	542,884	853,305	931,397	2,327,586	(47,051)	(47,051)	723,091	(69,363)	(69,363)	653,723	
X02100	(215,866)	(8,872)	(224,738)	86,217	135,515	147,917	369,679	(30)	(30)	114,896	(13,163)	(21,301)	93,595	
X02200	(141,947)	(5,834)	(147,781)	56,694	89,111	97,266	243,071	(89)	(89)	75,513	(4,842)	(13,989)	61,524	
X02300	(466,695)	(19,138)	(485,833)	185,974	292,314	319,066	797,612	(256)	(256)	247,707	(21,103)	(41,364)	206,343	
X02400	(211,573)	(8,596)	(220,169)	84,502	132,821	144,976	362,299	(14,887)	(14,887)	112,552	(26,037)	(26,037)	86,515	
X02500	(553,412)	(22,992)	(576,404)	223,429	351,185	383,325	966,328	(8,389)	(8,389)	297,695	(2,454)	(7,880)	289,815	

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, 2022

Employer Number	Previously Stated Net Pension Asset (Liability)	Adjustment for Contribution Correction in F-2: (Liability)	Revised Net Pension Asset (Liability)	Difference Between Projected and Actual Investment in Pension Plan	Deferred Outflows of Resources				Deferred Inflows of Resources				Total Employer Pension Expense (Offset)	
					Changes in Assumptions	Proportionate Share of Contributions	Changes in Assumptions	Proportionate Share of Contributions	Changes in Assumptions	Proportionate Share of Contributions	Changes in Assumptions	Proportionate Share of Contributions		
X02500	(502,617)	(20,658)	(523,275)	315,530	344,407	1,502	872,184	(599)	(3,080)	(599)	(3,080)	267,381	26,406	293,787
X02700	(349,781)	(14,374)	(364,155)	219,563	239,646	96,070	694,951	(3,080)	(3,080)	(599)	(3,080)	239,646	53,190	292,836
X02800	(414,282)	(17,027)	(431,309)	260,076	283,878	1,755	711,173	(15,133)	(15,133)	(1,755)	(15,133)	220,389	(9,602)	210,787
X02900	(243,152)	(9,894)	(253,046)	182,645	165,615	10,399	426,774	(4,905)	(4,905)	10,399	(4,905)	129,351	(6,147)	123,204
X03000	(191,621)	(7,876)	(199,497)	120,295	131,304	-	328,132	(10,845)	(10,845)	-	(10,845)	101,938	(24,419)	77,519
X03100	(1,011,054)	(41,556)	(1,052,610)	634,715	692,802	8,404	1,738,735	(6,411)	(6,411)	8,404	(6,411)	537,868	16,892	554,760
X03200	(122,050)	(5,016)	(127,066)	76,620	83,632	6,870	215,869	(110)	(110)	6,870	(110)	64,928	8,995	73,923
X03300	(291,120)	(8,265)	(299,385)	137,813	137,813	15,339	369,737	-	-	15,339	-	106,991	13,985	120,976
X03400	(196,310)	(8,068)	(204,378)	123,238	134,517	24,326	360,487	-	-	24,326	-	104,432	16,859	121,291
X03500	(487,794)	(17,994)	(505,788)	274,836	299,989	16,365	766,044	(1,403)	(1,403)	16,365	(1,403)	232,896	14,105	247,001
X03600	(122,602)	(5,039)	(127,641)	76,967	84,011	76,967	209,945	(2,431)	(2,431)	76,967	(2,431)	65,222	(4,838)	60,384
X03700	(156,587)	(6,434)	(163,021)	107,264	107,264	3,095	271,090	(1,949)	(1,949)	3,095	(1,949)	83,274	(6,355)	76,919
X03800	(150,236)	(6,175)	(156,411)	94,315	102,946	190	257,455	(7,715)	(7,715)	190	(7,715)	79,922	(9,640)	70,282
X03900	(313,797)	(12,897)	(326,694)	186,994	215,022	4,879	542,225	(11,228)	(11,228)	4,879	(11,228)	166,933	(2,960)	163,973
X04000	(432,297)	(17,768)	(450,065)	271,385	296,222	-	740,266	(11,268)	(11,268)	-	(11,268)	229,972	(26,398)	203,574
X04100	(593,953)	(24,412)	(618,365)	372,869	406,993	742	1,017,828	(6,797)	(6,797)	742	(6,797)	315,969	(21,269)	294,680
X04200	(245,983)	(10,110)	(256,093)	154,422	168,554	-	421,221	(5,949)	(5,949)	-	(5,949)	130,857	(10,311)	120,546
X04300	(132,381)	(5,441)	(137,822)	83,105	90,711	4,644	231,333	(117)	(117)	4,644	(117)	70,423	5,395	75,818
X04400	(146,201)	(6,091)	(152,292)	93,037	101,561	4,885	268,664	(589)	(589)	4,885	(589)	76,839	4,335	81,174
X04500	(142,036)	(5,838)	(147,874)	98,167	97,327	2,377	245,600	(599)	(599)	2,377	(599)	75,560	957	76,517
X04600	(147,966)	(6,061)	(154,027)	92,863	101,984	2,789	256,120	-	-	2,789	-	78,709	856	79,565
X04700	(159,374)	(6,550)	(165,924)	100,051	109,207	4,967	277,879	(179)	(179)	4,967	(179)	84,783	6,942	91,725
X04800	(188,723)	(8,188)	(196,911)	124,763	136,170	5,693	345,986	(1,183)	(1,183)	5,693	(1,183)	105,716	2,593	108,309
X04900	(261,935)	(10,766)	(272,701)	164,436	179,485	6,237	454,774	(4,740)	(4,740)	6,237	(4,740)	139,343	(7,200)	132,143
X05000	(284,868)	(12,119)	(296,987)	185,111	202,052	5,068	510,001	(3,752)	(3,752)	5,068	(3,752)	156,863	(4,483)	152,380
X05100	(284,868)	(12,119)	(296,987)	185,111	202,052	5,068	510,001	(3,752)	(3,752)	5,068	(3,752)	156,863	(4,483)	152,380
X05200	(316,154)	(12,994)	(329,148)	198,474	216,638	17,531	598,915	(615)	(615)	17,531	(615)	168,187	(7,700)	160,487
X05300	(46,658)	(1,918)	(48,576)	29,291	31,972	5,485	85,383	(1,464)	(1,464)	5,485	(1,464)	24,821	2,202	27,023
X05400	(596,289)	(24,508)	(620,797)	374,336	408,594	7,070	1,028,157	(5,283)	(5,283)	7,070	(5,283)	317,212	(30,736)	286,476
X05500	(242,845)	(9,981)	(252,826)	152,452	166,404	-	415,848	(11,037)	(11,037)	-	(11,037)	129,188	(23,370)	105,818
X10100	(6,295)	(239)	(6,534)	3,952	4,314	15	10,795	(12,431)	(12,431)	15	(12,431)	3,349	(12,645)	(9,296)
X10200	(60,697)	(3,728)	(64,425)	36,224	62,148	22,205	177,315	(767)	(767)	22,205	(767)	48,249	31,505	79,754
X10300	(15,983)	(657)	(16,640)	10,034	10,952	2,037	29,407	(397)	(397)	2,037	(397)	8,503	(159)	8,344
X10400	(10,142)	(417)	(10,559)	6,367	6,949	2,355	19,722	(397)	(397)	2,355	(397)	5,395	501	5,896
X10500	(25,558)	(1,050)	(26,608)	16,045	17,513	5,027	48,793	(8,692)	(8,692)	5,027	(8,692)	13,596	2,569	16,165
X10600	(148,414)	(6,100)	(154,514)	93,171	101,697	3,618	254,144	(1,733)	(1,733)	3,618	(1,733)	78,953	(8,914)	70,039
X10800	(49,925)	(2,052)	(51,977)	31,342	34,210	7,858	89,110	(1,733)	(1,733)	7,858	(1,733)	26,559	3,878	30,437
X10900	(18,209)	(748)	(18,957)	11,426	12,471	3,618	39,024	(343)	(343)	3,618	(343)	9,682	4,489	14,165
X11000	(53,656)	(2,205)	(55,861)	33,684	36,766	4,485	80,219	(429)	(429)	4,485	(429)	28,544	19,445	47,989
X11100	(9,509)	(391)	(9,900)	6,516	6,516	4,485	20,719	(343)	(343)	4,485	(343)	5,059	1,647	6,706
X11200	(25,614)	(1,053)	(26,667)	16,090	17,552	6,173	50,035	(88)	(88)	6,173	(88)	13,626	3,671	17,297
X11300	(48,757)	(2,004)	(50,761)	30,608	33,409	11,969	95,459	(161)	(161)	11,969	(161)	25,937	9,175	35,112
X11400	(28,322)	(1,164)	(29,486)	17,786	19,414	8,003	56,519	(192)	(192)	8,003	(192)	15,072	5,810	20,882
X11500	(23,998)	(696)	(24,694)	15,065	16,444	5,341	46,435	-	-	5,341	-	12,766	4,967	17,733
X11600	(22,801)	(997)	(23,798)	14,314	15,624	573	39,618	(122)	(122)	573	(122)	12,129	(447)	11,682
X11700	(73,577)	(3,024)	(76,601)	46,190	50,417	7,233	133,227	(465)	(465)	7,233	(465)	39,141	5,057	44,198
X11800	(28,198)	(1,113)	(29,311)	18,559	20,318	13,103	59,483	(765)	(765)	13,103	(765)	26,052	9,675	35,727
X11900	(48,971)	(2,013)	(50,984)	30,743	33,556	-	83,858	(765)	(765)	-	(765)	26,052	3,253	29,305
X12000	(97,284)	(3,986)	(101,270)	61,073	66,662	8,872	175,462	-	-	8,872	-	51,753	(4,056)	47,697

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, 2022

Employer Number	Net Pension Asset (Liability) Restated		Deferred Outflows of Resources				Deferred Inflows of Resources				Net Pension Expense	
	Previously Stated Net Pension Asset (Liability)	Adjustment for Contribution Correction in FY2	Revised Net Pension Asset (Liability)	Difference Between Projected and Actual Pension Plan Investment Earnings on	Changes in Assumptions	Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference Between Expected and Actual Experience	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions
X12100	(20,872)	(678)	(21,730)	8,336	14,302	6,689	42,430	(6)	(6)	11,104	4,888	15,992
X12800	(12,489)	(513)	(13,002)	7,840	8,558	1,828	23,214	(683)	(1,977)	6,644	(1,197)	5,447
X12900	(19,627)	(807)	(20,434)	7,839	13,449	7,363	40,972	(1,428)	(1,428)	10,441	1,197	11,638
X12400	(10,378)	(487)	(10,865)	4,145	7,111	5	17,776	(190)	(190)	5,521	(538)	4,983
X12500	(32,474)	(1,355)	(33,829)	12,970	22,252	10,790	66,399	-	-	17,276	5,924	22,800
X12600	(24,697)	(1,016)	(25,712)	9,864	16,923	6,577	48,868	-	-	13,136	6,495	19,598
X12700	(16,089)	(661)	(16,750)	6,426	11,025	4,127	31,678	(51)	(51)	8,559	4,756	13,315
X12800	(26,484)	(1,085)	(27,572)	10,578	18,147	305	45,656	(4,412)	(4,412)	14,089	(4,811)	9,278
X12900	(32,293)	(1,327)	(33,620)	12,898	20,273	10,138	65,437	-	-	17,179	8,759	25,978
X13000	(33,490)	(1,376)	(34,866)	13,376	22,948	7,129	64,477	(1,064)	(1,064)	17,816	8,098	20,914
X13100	(263,185)	(10,817)	(274,002)	105,116	180,342	33,662	484,341	(828)	(828)	140,008	18,718	168,726
X13200	(12,854)	(528)	(13,382)	5,134	8,808	3,592	25,603	(84)	(84)	6,838	(5,900)	(6,900)
X13300	(54,175)	(2,227)	(56,402)	21,637	37,122	67	92,896	(2,802)	(2,802)	28,820	1,904	8,742
X13500	(19,904)	(818)	(20,722)	7,950	13,639	3,594	37,678	(147)	(147)	10,588	2,149	12,737
X13800	(17,980)	(789)	(18,771)	7,181	12,320	5,527	36,315	(168)	(168)	9,565	4,592	14,157
X13900	(21,447)	(881)	(22,328)	8,566	13,464	4,748	41,474	-	-	11,410	3,645	15,055
X14000	(12,585)	(615)	(13,050)	5,066	8,589	6,471	27,995	-	-	6,668	10,794	17,462
X14100	(44,510)	(1,829)	(46,339)	17,777	30,459	6,533	82,791	(718)	(718)	23,678	686	24,364
X14200	(66,226)	(2,722)	(68,948)	26,451	46,380	3,904	117,310	(459)	(459)	35,231	1,061	36,292
X14500	(16,558)	(681)	(17,239)	6,613	11,346	2,413	30,767	(357)	(357)	8,809	968	9,777
X14600	(31,379)	(1,290)	(32,669)	12,533	21,502	-	53,794	(27,505)	(27,505)	16,693	(32,162)	(15,469)
X14700	(13,097)	(538)	(13,635)	5,231	8,974	4,459	26,866	-	-	6,967	3,985	10,952
X14900	(25,465)	(1,047)	(26,512)	10,171	17,450	4,808	48,416	(124)	(124)	13,547	4,666	18,213
X15000	(15,175)	(624)	(15,799)	6,061	10,398	2,619	28,605	(649)	(649)	8,073	(819)	7,254
X15100	(6,086)	(280)	(6,366)	2,431	4,171	32	10,455	(663)	(663)	3,288	(1,370)	1,918
X15200	(17,266)	(710)	(17,976)	6,896	11,831	896	30,462	(2,007)	(2,007)	9,185	(3,866)	5,319
X15300	(194,134)	(7,979)	(202,113)	77,557	133,026	31,724	364,159	(546)	(546)	103,275	12,730	116,005
X15500	(26,481)	(1,088)	(27,569)	10,576	18,146	10,882	56,228	(14)	(14)	14,087	7,701	21,788
X20100	(79,137)	(3,253)	(82,390)	31,607	54,227	8,855	144,369	(1,137)	(1,137)	42,099	7,004	49,103
X20200	(122,364)	(6,029)	(128,393)	48,872	83,847	209,536	209,536	(5,910)	(5,910)	65,095	(4,755)	60,340
X20300	(6,576)	(270)	(6,846)	2,626	4,128	38	11,298	(1,430)	(1,430)	3,498	(493)	3,005
X20400	(36,253)	(1,490)	(37,743)	14,480	24,842	1,704	63,785	-	-	19,286	3,063	22,349
X20500	(10,571)	(415)	(10,986)	4,057	6,959	3,263	17,719	-	-	54,094	6,365	60,399
X20600	(9,971)	(410)	(10,381)	3,983	6,833	6,260	17,076	(1,519)	(1,519)	5,305	(4,141)	1,164
X20700	(4,290)	(178)	(4,468)	1,713	2,693	1,275	8,620	(686)	(686)	2,282	(727)	1,555
X20800	(168)	(624)	(792)	2,560	2,794	12	6,995	(320)	(320)	2,169	(798)	1,371
X20900	(13,120)	(539)	(13,659)	5,240	8,236	1,425	23,891	(733)	(733)	6,979	(1,596)	5,383
X21000	(72,822)	(2,988)	(75,810)	29,085	49,899	1,988	126,683	(338)	(338)	38,789	(2,841)	35,948
X21100	(100,210)	(4,119)	(104,329)	40,024	62,909	16,550	188,149	(376)	(376)	53,309	(19,051)	34,258
X21200	(21,714)	(870)	(22,584)	84,558	145,072	754	363,293	(1,316)	(1,316)	112,627	(5,376)	107,251
X21300	(95,950)	(3,944)	(99,894)	60,235	38,322	1,695	165,999	(243)	(243)	51,043	6,661	57,704
X21400	(29,848)	(1,230)	(31,078)	290,054	497,631	40,263	1,283,865	(7,489)	(7,489)	386,336	33,090	419,428
X21500	(6,624)	(824)	(7,448)	83,809	143,786	6,655	365,980	(148)	(148)	111,628	9,365	120,993
X21600	(100,344)	(4,124)	(104,468)	40,077	62,993	15,072	186,901	-	-	53,381	13,513	66,894
X21700	(485,586)	(19,986)	(505,572)	193,923	304,908	-	831,494	(6,940)	(6,940)	288,294	(18,212)	240,082
X21800	(23,778)	(977)	(24,755)	9,497	16,293	2,446	43,163	(395)	(395)	12,649	527	13,176
X21900	(24,282)	(988)	(25,270)	9,988	16,659	1,759	43,340	(732)	(732)	12,918	(4)	12,914
X22000	(688,549)	(28,300)	(716,849)	275,006	432,254	17,338	1,196,411	(9,297)	(9,297)	366,292	(15,747)	350,545
X22100	(1,472,984)	(60,539)	(1,533,523)	588,288	924,672	371	2,522,627	(129,544)	(129,544)	788,567	(275,914)	502,653

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, 2022

Employer Number	Previously Stated Net Pension Asset (Liability)	Adjustment for Contribution Correction in FY2	Revised Net Pension Asset (Liability)	Deferred Outflows of Resources			Deferred Inflows of Resources			Pension Expenses		
				Difference Between Projected and Actual Investment Earnings on Pension Plan Investment	Changes in Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Difference Between Expected and Actual Experience	Changes in Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense
X22000	(252,680)	(10,385)	(263,065)	158,626	173,143	518	433,207	(10,550)	134,420	(19,303)	115,117	
X22001	(5,245)	(216)	(5,461)	3,293	3,594	996	9,978	(15)	2,790	1,951	4,741	
X22002	(93,070)	(4,072)	(97,142)	62,198	67,855	5,424	175,070	(2,396)	52,703	(612)	51,891	
X22003	(105,336)	(4,316)	(109,652)	65,929	71,963	5,116	184,953	-	55,868	1,964	57,832	
X22004	(37,991)	(1,561)	(39,552)	23,650	26,033	5,201	70,268	(1,493)	-	(184)	20,027	
X22005	(471,500)	(19,379)	(490,879)	295,996	323,085	-	807,397	(11,238)	250,827	(21,145)	229,682	
X22006	(76,808)	(3,289)	(80,097)	49,474	54,001	28	134,974	(1,348)	41,924	(4,124)	37,800	
X22007	(194,294)	(7,986)	(202,280)	121,973	133,136	6,821	339,531	-	103,360	6,843	110,203	
X22008	(18,585)	(764)	(19,349)	11,667	12,735	560	32,385	(2,039)	9,887	(928)	8,959	
X22009	(265,471)	(10,911)	(276,382)	166,656	181,908	14,769	469,362	(822)	141,224	25,928	167,152	
X22010	(107,081)	(4,399)	(111,480)	67,192	73,841	-	183,281	(9,088)	56,938	(11,124)	45,814	
X22011	(85,993)	(3,534)	(89,527)	53,984	58,925	1,234	148,488	(2,539)	45,746	(5,229)	40,517	
X22012	(23,881)	(981)	(24,862)	14,992	16,364	-	40,894	(2,637)	12,704	(2,813)	9,891	
X22013	(37,768)	(1,552)	(39,320)	23,710	25,880	-	64,675	(5,983)	20,092	(6,201)	13,888	
X22014	(8,856)	(631)	(9,487)	5,057	5,528	-	13,795	(4,380)	4,286	(6,943)	(2,657)	
X22015	(445,165)	(18,297)	(463,462)	279,464	305,040	-	762,303	(12,780)	236,818	(25,226)	211,592	
X22016	(1,825)	(486)	(1,339)	7,424	8,193	-	20,260	(694)	6,291	(952)	6,039	
X22017	(49,273)	(2,025)	(51,298)	30,932	33,763	107	84,482	(968)	26,212	(1,990)	24,222	
X22018	(6,886)	(242)	(7,128)	3,695	4,033	-	10,079	(1,060)	3,131	(1,861)	1,270	
X22019	(342,877)	(14,092)	(356,969)	215,250	234,949	8,241	595,385	(1,667)	182,403	(5,966)	176,437	
X22020	(109)	(1,057)	(1,166)	1,662	1,814	-	4,593	(139)	1,408	(56)	1,352	
X22021	(197,780)	(8,129)	(205,909)	124,167	135,530	2,335	341,029	(1,827)	105,219	3,185	108,404	
X22022	(2,217)	(91)	(2,308)	1,392	1,519	-	3,797	(92)	1,179	(371)	808	
X22023	(24,720)	(1,016)	(25,736)	15,519	16,939	2,502	44,833	(539)	13,151	241	13,392	
X22024	(48,912)	(1,994)	(50,906)	30,455	33,242	1,915	84,988	(1,339)	25,807	(2,786)	23,022	
X22025	(593,374)	(24,388)	(617,762)	372,506	406,697	2,170	1,018,266	(6,283)	315,662	7,319	322,981	
X22026	(136,074)	(5,593)	(141,667)	85,424	93,242	-	233,014	(13,325)	72,388	(22,485)	49,903	
X22027	(55,179)	(2,263)	(57,442)	34,640	37,810	8,074	102,562	(2,519)	29,354	(3,947)	25,407	
X22028	(97,610)	(4,012)	(101,622)	61,281	66,889	2,009	169,167	(848)	51,930	(1,385)	46,945	
X22029	(128,076)	(6,068)	(134,144)	77,264	84,335	-	210,785	(9,721)	65,474	(9,347)	56,127	
X22030	(113,908)	(5,722)	(119,630)	8,731	9,530	-	23,816	(3,529)	7,399	(3,547)	3,852	
X22031	(383,083)	(15,746)	(398,829)	240,480	262,499	-	695,992	(25,820)	203,791	(38,408)	165,388	
X22032	(9,249)	(340)	(9,589)	3,694	4,038	288	16,126	(382)	4,920	(1,443)	3,477	
X22033	(8,124)	(312)	(8,436)	124,091	135,448	17,739	356,227	(744)	105,155	8,901	114,056	
X22034	(27,216)	(1,119)	(28,335)	17,086	18,649	-	46,605	(703)	14,478	(841)	13,637	
X22035	(62,846)	(3,405)	(66,251)	52,009	56,768	222	142,088	(1,190)	44,072	(3,638)	40,434	
X22036	(41,001)	(1,685)	(42,686)	16,376	18,061	5,048	75,258	(418)	21,812	2,182	23,994	
X22037	(337,937)	(13,862)	(351,799)	211,589	230,947	9,569	586,711	(4,283)	179,296	(2,290)	201,586	
X22038	(17,248)	(709)	(17,957)	6,889	7,413	4,313	33,849	(1,668)	9,175	(3,301)	5,874	
X22039	(103,780)	(4,265)	(108,045)	65,138	71,099	7,713	185,392	(906)	55,198	(828)	54,375	
X22040	(81,014)	(3,330)	(84,344)	50,858	55,513	3,032	141,760	(1,250)	43,097	(188)	42,909	
X22041	(34,738)	(1,386)	(36,124)	21,177	23,115	84	57,849	(303)	17,945	(189)	17,756	
X22042	(156,320)	(6,425)	(162,745)	98,134	107,115	9,913	277,596	(864)	83,159	6,991	90,150	
X22043	(26,520)	(1,090)	(27,610)	16,648	18,172	111	45,623	(1,299)	14,108	(2,557)	11,551	
X22044	(173,130)	(7,116)	(180,246)	108,687	118,633	11,171	307,639	(1,163)	92,101	(11,961)	104,062	
X22045	(20,316)	(814)	(21,130)	12,754	13,921	779	35,568	-	10,808	831	11,639	
X22046	(314,019)	(12,906)	(326,925)	197,133	215,174	17,166	554,892	(5,156)	167,051	(8,188)	158,863	
X22047	(46,584)	(1,915)	(48,499)	29,244	31,921	-	79,771	(1,292)	24,782	(1,828)	22,953	
X22048	(77,735)	(3,104)	(80,839)	48,803	53,269	1,033	134,154	-	41,356	971	42,327	
X22049	(12,932)	(592)	(13,524)	8,119	8,862	1,312	23,458	(1,287)	6,880	(2,925)	3,955	

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, 2022

Employer Number	Previously Stated Net Pension Asset (Liability)	Adjustment for Contribution in FY2	Revised Net Pension Asset (Liability)	Difference Between Projected and Actual Investment Earnings on Pension Plan	Deferred Outflows of Resources			Deferred Inflows of Resources			Not Pension Expenses		
					Changes in Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Difference Between Expected and Actual Experience	Changes in Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Amortization of Deferred Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense (Offset)
X26800	(13,695)	(63)	(14,258)	5,470	9,384	3,318	26,769	(529)	(529)	(529)	7,285	(2,910)	4,375
X26900	(159,621)	(6,561)	(166,182)	100,206	109,377	-	273,336	(7,553)	(7,553)	(7,553)	84,915	(15,219)	69,696
X27000	(124,701)	(5,125)	(129,826)	78,284	85,448	-	213,537	(3,633)	(3,633)	(3,633)	66,338	(8,373)	57,965
X27100	(75,499)	(3,193)	(78,692)	30,154	51,734	1,972	131,257	(266)	(266)	(266)	40,164	(489)	39,675
X27200	(42,480)	(1,746)	(44,226)	16,966	29,108	4,698	77,440	(160)	(160)	(160)	22,598	1,093	23,691
X27300	(33,892)	(1,393)	(35,285)	13,552	23,217	90	58,109	(341)	(341)	(341)	18,024	(70)	17,954
X27400	(49,393)	(2,030)	(51,423)	19,728	33,846	2,781	87,363	(2,173)	(2,173)	(2,173)	26,276	(1,978)	24,298
X27500	(44,798)	(1,841)	(46,640)	17,893	30,697	1,356	78,070	(39)	(39)	(39)	23,832	1,856	25,688
X27600	(33,265)	(1,367)	(34,632)	13,286	22,794	513	57,476	(422)	(422)	(422)	17,696	(325)	17,371
X27700	(87,625)	(3,601)	(91,226)	34,997	55,009	-	150,049	(4,050)	(4,050)	(4,050)	46,614	(6,388)	40,226
X27800	(77,342)	(3,179)	(80,521)	30,890	52,997	11,826	144,266	(211)	(211)	(211)	41,144	27,565	68,709
X27900	(25,469)	(1,047)	(26,516)	15,985	17,448	54	43,657	(207)	(207)	(207)	13,545	(621)	12,924
X28000	(15,360)	(631)	(15,991)	6,135	9,642	1,476	27,778	(55)	(55)	(55)	8,171	(285)	7,886
X28100	(95,263)	(4,060)	(103,343)	39,645	68,018	2,907	172,885	(3,318)	(3,318)	(3,318)	52,805	(5,658)	47,147
X28200	(65,555)	(3,516)	(69,071)	34,171	53,709	1,651	148,156	(1,408)	(1,408)	(1,408)	45,513	3,772	49,285
X28300	(28,752)	(1,182)	(29,934)	11,484	18,050	1,733	50,969	-	-	-	15,266	2,939	18,205
X28400	(3,785)	(156)	(3,941)	1,512	2,376	36	6,517	(2,625)	(2,625)	(2,625)	2,013	(1,902)	111
X28500	(22,120)	(909)	(23,029)	8,835	13,886	1,868	39,746	(2,43)	(2,43)	(2,43)	11,767	1,868	13,635
X28600	(7,112)	(292)	(7,404)	2,841	4,465	393	12,572	-	-	-	3,783	300	4,083
X28700	(40,388)	(1,560)	(42,043)	16,129	25,351	159	69,311	(2,362)	(2,362)	(2,362)	21,488	(2,705)	18,783
X28800	(29,174)	(1,199)	(30,373)	11,650	19,984	13,565	513,080	(2,968)	(2,968)	(2,968)	155,180	1,120	156,300
X28900	(10,681)	(489)	(11,170)	4,266	7,819	-	18,290	(301)	(301)	(301)	5,682	(368)	5,313
X29000	(44,729)	(1,838)	(46,567)	17,865	28,080	-	76,594	(3,735)	(3,735)	(3,735)	23,795	(6,072)	18,723
X29100	(21,849)	(877)	(22,726)	8,627	13,402	-	36,558	(4,056)	(4,056)	(4,056)	11,857	(3,780)	7,577
X29200	(106,512)	(4,378)	(110,890)	42,541	66,866	11,993	194,385	(207)	(207)	(207)	56,662	4,600	61,262
X29300	(38,216)	(1,365)	(39,581)	13,266	22,760	10	56,888	(1,066)	(1,066)	(1,066)	17,670	(1,908)	15,762
X29400	(15,813)	(650)	(16,463)	6,316	9,927	10,836	28,594	(328)	(328)	(328)	8,412	302	8,714
X29500	(20,224)	(763)	(20,987)	8,078	12,686	870	35,502	(1,690)	(1,690)	(1,690)	10,759	(4,244)	6,515
X29600	(18,562)	(681)	(19,243)	7,414	11,653	686	32,472	(65)	(65)	(65)	9,875	(34)	9,841
X29700	(12,931)	(531)	(13,462)	5,165	8,118	3,664	25,808	(191)	(191)	(191)	6,879	4,283	11,162
X29800	(11,200)	(462)	(11,662)	4,485	7,050	980	20,210	(75)	(75)	(75)	5,874	58	6,032
X29900	(80,477)	(3,308)	(83,785)	32,142	60,522	2,985	140,794	(605)	(605)	(605)	42,812	6,691	49,503
X30000	(41,579)	(1,709)	(43,288)	16,697	26,102	2,231	73,431	(9,460)	(9,460)	(9,460)	22,119	(1,482)	20,637
X30100	(38,401)	(1,578)	(39,979)	15,337	24,107	8,511	74,268	(647)	(647)	(647)	20,428	3,506	23,934
X30200	(43,277)	(1,779)	(45,056)	17,285	29,654	2,816	76,923	(152)	(152)	(152)	23,022	1,246	24,268
X30300	(17,520)	(679)	(18,199)	6,598	10,371	5,355	38,824	(10)	(10)	(10)	8,788	5,662	14,450
X30400	(104,339)	(4,288)	(108,627)	41,673	65,027	65	178,736	(4,942)	(4,942)	(4,942)	55,506	(1,252)	54,254
X30500	(59,708)	(1,692)	(61,400)	15,859	27,209	22,836	90,832	(750)	(750)	(750)	21,124	15,763	36,887
X30600	(22,819)	(938)	(23,757)	9,114	14,325	20,347	45,422	(37)	(37)	(37)	12,139	14,312	26,451
X30700	(17,579)	(722)	(18,301)	7,020	11,063	4,380	34,426	(647)	(647)	(647)	9,350	2,776	12,126
X30800	(3,545)	(146)	(3,691)	1,416	2,429	467	6,537	(152)	(152)	(152)	1,886	265	2,151
X30900	(10,558)	(434)	(10,992)	4,216	6,625	87	18,109	(474)	(474)	(474)	5,614	(867)	4,747
X31000	(26,879)	(1,105)	(27,984)	10,735	18,418	925	46,952	(938)	(938)	(938)	14,299	(1,800)	12,499
X31100	(46,597)	(1,915)	(48,512)	18,611	29,262	2,150	81,942	(84)	(84)	(84)	24,768	2,633	27,621
X31200	(46,066)	(1,852)	(47,918)	17,599	28,291	-	77,171	(2,709)	(2,709)	(2,709)	23,974	(3,343)	20,631
X31300	(413,424)	(16,992)	(430,416)	165,121	259,538	6,628	714,577	(3,963)	(3,963)	(3,963)	219,832	(6,264)	213,568
X31400	(90,759)	(3,730)	(94,489)	36,249	62,191	99	155,515	(14,520)	(14,520)	(14,520)	48,282	(20,735)	27,547
X31500	(164,323)	(6,754)	(171,077)	65,630	103,158	7,878	289,260	(77)	(77)	(77)	87,416	13,169	100,585
X31600	(17,258)	(681)	(17,939)	6,621	10,407	626	29,013	(242)	(242)	(242)	8,819	(113)	8,706
X31700	(32,227)	(1,325)	(33,552)	12,871	20,231	188	55,378	(1,224)	(1,224)	(1,224)	17,144	(3,658)	13,486
X31800	(30,116)	(1,150)	(31,266)	292,656	459,998	67,971	1,322,721	(9,323)	(9,323)	(9,323)	389,802	9,649	399,451
X31900	(24,386)	(1,002)	(25,388)	16,712	3,080	-	44,793	(23)	(23)	(23)	12,874	999	13,873

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, 2022

Employer Number	Previously Stated Net Pension Asset (Liability)	Net Pension Asset (Liability) Restated		Deferred Outflows of Resources			Deferred Inflows of Resources			Net Pension Expenses				
		Adjustment for Contribution in FYt	Revised Net Pension Asset (Liability)	Difference Between Projected and Actual Earnings on Pension Plan Investment	Changes in Assumptions	Changes in Proportionate and Employer Contributions	Difference Between Expected and Actual Experience	Changes in Assumptions	Changes in Proportionate and Employer Contributions	Total Deferred Outflows of Resources	Changes in Proportionate and Employer Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Pension Expense
X51800	(225,412)	(9,265)	(234,677)	141,508	154,459	5,338	391,334	(6,699)	119,914	(6,699)	(6,699)	119,914	(14,618)	105,306
X52100	(89,125)	(3,663)	(92,788)	55,951	61,071	-	152,619	(6,563)	47,413	(6,563)	(6,563)	47,413	(10,030)	37,383
X52200	(15,229)	(626)	(15,855)	9,561	10,436	-	26,080	(577)	8,102	(577)	(577)	8,102	(794)	7,308
X52300	(381,249)	(15,670)	(396,919)	289,339	261,242	15,070	667,921	(2,025)	202,816	(2,025)	(2,025)	202,816	11,839	214,655
X52301	(48,659)	(2,000)	(50,659)	30,547	33,343	-	83,324	(4,546)	25,886	(4,546)	(4,546)	25,886	(16,682)	9,204
X52700	(4,722)	(194)	(4,916)	2,964	3,235	533	8,618	(493)	2,612	(493)	(493)	2,612	(863)	1,659
X52800	(332,369)	(13,661)	(346,030)	208,653	227,749	-	569,150	(11,452)	176,813	(11,452)	(11,452)	176,813	(22,502)	154,311
X53200	(20,063)	(825)	(20,888)	12,595	13,748	2,832	37,188	(315)	10,673	(315)	(315)	10,673	1,389	12,062
X53300	(11,829)	(486)	(12,315)	7,426	8,106	22	20,279	(318)	6,293	(318)	(318)	6,293	(348)	5,945
X53400	(21,653)	(890)	(22,543)	13,593	14,838	528	37,607	(647)	11,619	(647)	(647)	11,619	(1,518)	10,091
X53600	(14,823)	(609)	(15,432)	9,306	10,157	-	25,383	(3,078)	7,886	(3,078)	(3,078)	7,886	(2,206)	5,680
X53700	(11,881)	(488)	(12,369)	7,469	8,111	13	20,396	(322)	6,320	(322)	(322)	6,320	(860)	5,640
X53800	(113,026)	(4,645)	(117,671)	70,955	77,449	3,420	196,966	-	60,127	-	-	60,127	(362)	59,765
X53900	(49,967)	(1,971)	(51,938)	30,113	32,868	8,385	90,474	(125)	25,517	(125)	(125)	25,517	8,404	33,921
X54100	(63,516)	(2,200)	(65,716)	33,596	36,670	-	91,640	(8417)	28,469	(8417)	(8417)	28,469	(8,428)	20,041
X54200	(249,396)	(10,256)	(259,646)	166,565	170,893	1,761	428,817	(4,300)	132,673	(4,300)	(4,300)	132,673	(2,268)	130,405
X54400	(11,526)	(474)	(12,000)	7,236	7,898	1,990	21,728	(778)	6,132	(778)	(778)	6,132	(1,068)	5,064
X54500	(61,649)	(2,594)	(64,243)	38,702	42,243	216	105,783	(2,349)	32,796	(2,349)	(2,349)	32,796	(1,760)	31,046
X54900	(49,452)	(2,032)	(51,484)	31,045	33,886	-	84,682	(5,114)	26,307	(5,114)	(5,114)	26,307	(6,330)	19,977
X55000	(31,934)	(1,312)	(33,246)	20,047	21,882	-	54,683	(2,190)	16,988	(2,190)	(2,190)	16,988	(2,096)	14,892
X55100	(163,159)	(6,295)	(169,454)	96,149	104,949	3,704	265,973	(4,038)	81,477	(4,038)	(4,038)	81,477	(6,627)	74,850
X55300	(59,581)	(2,463)	(62,044)	37,466	40,895	-	102,197	(3,235)	31,749	(3,235)	(3,235)	31,749	(12,627)	19,122
X55400	(378,471)	(15,555)	(394,026)	237,595	259,339	11,840	659,935	(26,904)	201,338	(26,904)	(26,904)	201,338	35,506	236,844
X55401	(83,795)	(3,366)	(87,161)	21,174	23,110	994	58,746	(290)	17,941	(290)	(290)	17,941	231	18,172
X55500	(63,109)	(2,592)	(65,703)	39,618	43,244	-	108,068	(2,245)	33,573	(2,245)	(2,245)	33,573	(4,377)	29,136
X55600	(63,072)	(2,982)	(66,054)	39,595	43,219	-	108,000	(3,364)	33,593	(3,364)	(3,364)	33,593	(3,918)	30,685
X55800	(86,572)	(3,568)	(90,140)	54,348	59,322	1,033	149,280	(5,813)	46,054	(5,813)	(5,813)	46,054	(6,402)	40,652
X55900	(13,580)	(558)	(14,138)	8,525	9,306	620	23,875	(35)	7,224	(35)	(35)	7,224	606	7,880
X56100	(5,627)	(231)	(5,858)	3,533	3,856	666	10,302	(35)	2,994	(35)	(35)	2,994	284	3,278
X56200	-	-	-	-	-	-	-	-	-	-	-	-	-	-
X56300	(51,316)	(2,109)	(53,425)	32,215	35,163	14	87,887	(3,832)	27,299	(3,832)	(3,832)	27,299	(3,059)	24,240
X56300	(14,438)	(693)	(15,131)	9,064	9,894	196	24,921	(488)	7,081	(488)	(488)	7,081	22	7,003
X56500	(73,324)	(3,014)	(76,338)	46,031	50,243	-	125,559	(4,458)	39,007	(4,458)	(4,458)	39,007	(7,297)	31,710
X56800	(95,345)	(1,452)	(96,797)	22,183	24,213	374	69,883	(718)	18,798	(718)	(718)	18,798	(1,894)	16,904
X56900	(42,055)	(1,729)	(43,784)	26,401	28,817	4,234	76,249	(49)	22,372	(49)	(49)	22,372	3,609	25,981
X57100	(76,180)	(3,151)	(79,331)	47,824	52,901	2,367	132,818	(1,614)	40,526	(1,614)	(1,614)	40,526	(802)	39,724
X57200	(97,202)	(1,118)	(98,320)	17,077	18,640	93	46,674	(483)	14,471	(483)	(483)	14,471	(250)	14,221
X57300	(38,566)	(1,583)	(40,149)	24,173	26,866	3,675	69,513	(632)	20,465	(632)	(632)	20,465	2,186	22,671
X57400	(33,899)	(1,393)	(35,292)	21,229	23,229	652	58,701	(532)	18,034	(532)	(532)	18,034	(1,981)	16,053
X57600	(42,120)	(1,731)	(43,851)	26,442	28,861	263	72,378	(156)	22,407	(156)	(156)	22,407	(1,912)	20,495
X57700	(29,166)	(1,158)	(30,324)	11,249	12,449	782	49,013	(79)	14,984	(79)	(79)	14,984	435	15,419
X57900	(82,647)	(3,397)	(86,044)	51,884	56,632	1,827	143,352	(2,595)	43,966	(2,595)	(2,595)	43,966	(6,657)	37,309
X58000	(64,982)	(2,671)	(67,653)	40,794	44,527	534	111,809	(2,155)	34,569	(2,155)	(2,155)	34,569	(9,285)	25,284
X58000	(5,565)	(248)	(5,813)	3,488	3,907	788	10,902	(29)	2,955	(29)	(29)	2,955	1,769	4,714
X58400	(9,628)	(396)	(10,024)	6,044	6,597	1,131	17,617	(32)	5,122	(32)	(32)	5,122	502	5,624
X58600	(35,866)	(1,474)	(37,340)	22,516	24,376	2,011	63,428	(82)	19,080	(82)	(82)	19,080	2,680	21,760
X58700	(38,155)	(1,486)	(39,641)	14,440	15,474	-	61,911	(3,728)	19,234	(3,728)	(3,728)	19,234	(8,314)	10,920
X58800	(11,902)	(489)	(12,391)	7,474	8,166	647	21,029	(71)	6,332	(71)	(71)	6,332	974	6,706
X58900	(33,757)	(1,387)	(35,144)	21,192	23,132	1,407	59,214	(359)	17,958	(359)	(359)	17,958	1,321	19,279
X59000	(44,269)	(1,819)	(46,078)	27,786	30,328	3,987	79,777	(633)	23,545	(633)	(633)	23,545	4,564	28,108
X59100	(20,097)	(826)	(20,923)	12,616	13,771	40	34,454	(158)	10,691	(158)	(158)	10,691	(605)	10,086
X59200	(56,917)	(2,339)	(59,256)	36,731	39,091	1,378	98,843	(6,894)	30,279	(6,894)	(6,894)	30,279	(5,182)	27,097

The accompanying notes are an integral part of this schedule

WEST VIRGINIA PUBLIC EMPLOYERS' RETIREMENT SYSTEM
Schedule of Pension Amounts By Employer
As of and for the Year Ended June 30, 2022

Employer Number	Net Pension Asset (Liability) Restricted				Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense	
	Previously Stated Net Pension Asset (Liability)	Adjustment for Correction in FYs	Revised Net Pension Asset (Liability)	Difference Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings on Pension Plan	Changes in Assumptions	Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference Between Expected and Actual Experience	Changes in Assumptions	Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportionate and Differences Between Employer Contributions and Proportionate Share of Contributions
X63300	(49,240)	(2,024)	(51,264)	19,666	30,912	33,741	119	84,438	(527)	(527)	(527)	26,195	884	27,079
X63500	(54,182)	(2,227)	(56,409)	21,640	34,014	37,127	-	92,781	(1,767)	(1,767)	(1,767)	28,824	(5,482)	27,142
X63600	(217,145)	(8,925)	(226,070)	86,727	136,318	148,794	5,464	377,303	(4,115)	(4,115)	(4,115)	115,516	(5,488)	110,028
X63700	(50,610)	(2,060)	(52,670)	20,214	31,772	34,680	28	86,694	(2,311)	(2,311)	(2,311)	26,924	(5,141)	21,783
X63800	(21,486)	(884)	(22,370)	8,585	13,495	14,730	63	36,873	(429)	(429)	(429)	11,435	(617)	10,618
X63900	(18,499)	(760)	(19,259)	7,389	11,613	12,676	-	31,678	(6,292)	(6,292)	(6,292)	9,841	(4,435)	5,406
X64000	(29,797)	(1,225)	(31,022)	11,901	18,706	20,418	188	51,213	(438)	(438)	(438)	15,851	(795)	15,056
X64200	(31,708)	(1,303)	(33,011)	12,664	19,905	21,727	563	54,859	(1,632)	(1,632)	(1,632)	16,888	(205)	16,683
X64400	(38,913)	(1,599)	(40,512)	15,542	24,428	26,664	480	67,114	(801)	(801)	(801)	20,701	(1,347)	19,354
X64500	(13,015)	(535)	(13,550)	5,198	8,171	8,918	791	23,078	(34)	(34)	(34)	6,924	(458)	6,466
X64700	(6,586)	(271)	(6,857)	2,630	4,134	4,513	279	11,536	(846)	(846)	(846)	3,503	(335)	3,168
X64800	-	-	-	-	-	-	-	-	-	-	-	-	-	-
X61206	(9,246)	(380)	(9,626)	3,693	5,804	6,386	-	15,833	(4,761)	(4,761)	(4,761)	4,919	(8,951)	968
X61300	(38,031)	(1,563)	(39,594)	15,190	23,875	26,060	-	65,125	(441)	(441)	(441)	20,232	(1,201)	19,031
X61400	(8,695)	(357)	(9,052)	3,473	5,499	5,958	108	14,988	(195)	(195)	(195)	4,626	(388)	4,238
X61500	(59,473)	(2,444)	(61,917)	23,754	37,336	40,753	9,545	111,988	(1,2)	(1,2)	(1,2)	31,638	9,124	40,762
X61800	(122,305)	(5,027)	(127,332)	48,848	76,780	83,807	373	269,808	(4,178)	(4,178)	(4,178)	65,063	(6,028)	59,035
X61900	(37,283)	(1,532)	(38,815)	14,891	23,406	25,548	-	63,845	(3,257)	(3,257)	(3,257)	19,834	(4,887)	14,947
X62000	-	-	-	-	-	-	-	-	-	-	-	-	-	(660)
X62100	-	-	-	-	-	-	-	-	-	-	-	-	-	(169,407)
X62200	(28,817)	(1,184)	(29,001)	11,509	18,091	19,746	91	49,487	(3,140)	(3,140)	(3,140)	15,350	(2,266)	13,084
X62300	(64,673)	(2,638)	(67,311)	25,830	40,600	44,316	18,060	129,406	-	-	-	34,404	21,852	56,256
X62500	(20,119)	(827)	(20,946)	8,403	12,630	13,786	-	34,451	(352)	(352)	(352)	10,703	(654)	10,049
X62700	(191,608)	(7,875)	(199,483)	76,528	120,287	131,295	10,285	338,395	(6,672)	(6,672)	(6,672)	101,931	1,750	103,681
X62800	(317,483)	(13,049)	(330,532)	126,802	199,308	217,548	-	543,658	(7,672)	(7,672)	(7,672)	168,894	290	169,114
X62900	(79,510)	(3,268)	(82,778)	31,756	49,912	54,483	1,009	137,163	(6,033)	(6,033)	(6,033)	42,298	(1,250)	41,048
X63000	(62,427)	(2,155)	(64,582)	20,939	32,912	35,924	-	89,775	(6,946)	(6,946)	(6,946)	27,890	(2,266)	25,624
X63100	(83,944)	(3,450)	(87,394)	33,527	52,698	57,521	4,938	148,684	(505)	(505)	(505)	44,657	1,890	46,547
X63200	(2,314)	(95)	(2,409)	924	1,453	1,586	2	3,965	(136)	(136)	(136)	1,231	(204)	1,027
X63300	(192,000)	(7,891)	(199,891)	76,684	120,533	131,564	26,352	355,133	(761)	(761)	(761)	102,139	25,541	127,680
X63400	(25,659)	(1,055)	(26,714)	10,248	16,108	17,582	280	44,218	(231)	(231)	(231)	13,650	(268)	13,382
X63500	(20,974)	(822)	(21,796)	8,377	13,167	14,372	2,469	38,385	(45)	(45)	(45)	11,158	2,589	13,747
X63600	(78,598)	(3,148)	(81,746)	20,593	48,086	52,487	9,440	140,606	(1,523)	(1,523)	(1,523)	40,748	3,765	44,513
X63700	(33,281)	(1,368)	(34,649)	13,292	20,893	22,805	780	57,770	(48)	(48)	(48)	17,705	468	18,173
X64200	(12,771)	(504)	(13,275)	4,901	7,704	8,409	202	21,216	(136)	(136)	(136)	6,528	(944)	5,584
X64300	(55,701)	(2,289)	(57,990)	22,247	34,968	38,168	2,313	97,696	(683)	(683)	(683)	29,632	1,697	31,329
X64500	(28,705)	(1,180)	(29,885)	11,465	18,020	19,670	702	49,857	(492)	(492)	(492)	15,271	(1,758)	13,512
X64600	(11,280)	(464)	(11,744)	4,505	7,729	8,409	-	19,315	(5,000)	(5,000)	(5,000)	6,001	272	5,729
X64700	(10,754)	(442)	(11,196)	4,295	6,781	7,369	-	18,115	(381)	(381)	(381)	5,721	(698)	5,023
X64800	(31,352)	(1,289)	(32,641)	12,522	19,682	21,483	1,45	53,852	(595)	(595)	(595)	16,678	(1,724)	14,954
X64900	(44,733)	(1,830)	(46,563)	17,866	26,982	30,652	11,466	88,066	(385)	(385)	(385)	23,797	3,250	27,047
X65000	-	-	-	-	-	-	-	-	-	-	-	-	-	(224)
X65200	(39,553)	(1,626)	(41,179)	15,798	24,831	27,103	8,435	76,167	(423)	(423)	(423)	21,042	4,632	25,674
X65300	(27,873)	(1,146)	(29,019)	11,132	17,498	19,099	3,967	51,696	-	-	-	14,828	3,718	18,546
X65400	(9,328)	(392)	(9,720)	3,805	5,981	6,529	236	16,591	(63)	(63)	(63)	5,069	(27)	5,042
X65700	(28,973)	(1,191)	(30,164)	11,572	18,188	19,853	1,992	51,605	-	-	-	15,413	3,470	18,883
X65800	(37,305)	(1,583)	(38,888)	14,809	23,419	25,562	5,35	64,416	(25)	(25)	(25)	19,845	622	20,467
X65900	(21,555)	(886)	(22,441)	8,609	13,532	14,770	615	37,526	(570)	(570)	(570)	11,467	(631)	10,836
X66000	-	-	-	-	-	-	-	-	(2,140)	(2,140)	(2,140)	-	-	(1,871)
X66500	(58,120)	(2,389)	(60,509)	23,213	36,486	39,825	9,321	108,845	(124)	(124)	(124)	30,919	8,015	38,934
X66600	(71,848)	(2,953)	(74,801)	28,656	46,104	49,232	-	123,052	(8,421)	(8,421)	(8,421)	38,221	(10,226)	37,995

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, 2022

Employer Number	Net Pension Asset (Liability) Restated				Deferred Outflows of Resources				Deferred Inflows of Resources				Net Pension Expense	
	Previously Stated Net Pension Asset (Liability)	Adjustment for Contribution Correction in F22	Revised Net Pension Asset (Liability)	Difference Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings on Pension Plan Investment	Changes in Assumptions	Changes in Proportion and Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference Between Expected and Actual Experience	Changes in Assumptions	Changes in Proportion and Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Proportionate Share of Pension Expense
X66700	(34,760)	(1,429)	(36,189)	13,883	21,822	21,819	2,019	61,543	(323)	(323)	(323)	18,492	1,963	20,455
X66900	(12,257)	(504)	(12,761)	4,895	7,695	8,399	1,542	22,531	(72)	(72)	(72)	6,520	313	6,833
X67000	(47,149)	(1,938)	(49,087)	18,831	29,599	32,308	3,208	80,738	(3,082)	(3,082)	(3,082)	25,082	460	25,542
X67100	(38,461)	(4,561)	(43,022)	15,361	24,145	26,354	1,182	67,042	(7,276)	(7,276)	(7,276)	20,460	(1,898)	18,562
X67200	(13,805)	(567)	(14,372)	5,514	8,666	9,459	107	23,746	(14)	(14)	(14)	7,344	1,031	8,375
X67300	(67,946)	(2,798)	(70,744)	27,137	42,654	46,658	4,658	116,349	(6,711)	(6,711)	(6,711)	36,145	(4,851)	31,294
X67400	(13,330)	(548)	(13,878)	5,324	8,368	9,134	1,320	24,146	(436)	(436)	(436)	7,091	170	7,261
X67500	(9,077)	(373)	(9,450)	3,625	5,699	6,220	544	15,544	(310)	(310)	(310)	4,829	(324)	4,505
X67600	(466,588)	(19,177)	(485,765)	186,355	292,912	319,719	19,171	818,157	(1,613)	(1,613)	(1,613)	248,214	23,972	272,186
X67700	(5,560)	(282)	(5,842)	2,257	3,547	3,872	716	10,392	(65)	(65)	(65)	3,606	(276)	3,330
X67800	(31,373)	(1,289)	(32,662)	12,530	19,695	21,498	678	54,401	(127)	(127)	(127)	16,690	161	16,851
X67900	(11,869)	(467)	(12,336)	4,541	7,137	7,790	1,790	19,468	(1,697)	(1,697)	(1,697)	6,048	(1,576)	4,472
X68000	(17,697)	(727)	(18,424)	7,068	11,137	12,126	1,812	32,116	(536)	(536)	(536)	9,414	732	10,146
X68100	(11,769)	(484)	(12,253)	4,701	7,388	8,065	58	20,212	(1,089)	(1,089)	(1,089)	6,261	(2,246)	4,015
X68200	(3,695)	(152)	(3,847)	1,476	2,319	2,532	253	6,327	(238)	(238)	(238)	1,966	(300)	1,666
X68300	(42,762)	(1,758)	(44,520)	17,079	26,845	29,302	1,513	74,739	(747)	(747)	(747)	22,748	(896)	21,852
X68400	(81,321)	(3,342)	(84,663)	32,480	51,051	55,723	2,430	141,684	(494)	(494)	(494)	43,261	3,705	46,966
X68500	(138,773)	(6,526)	(145,299)	63,414	99,674	108,796	30,430	302,314	(1,885)	(1,885)	(1,885)	84,464	1,648	86,112
X68600	(24,224)	(996)	(25,220)	9,675	15,207	16,599	1,931	43,412	(304)	(304)	(304)	12,887	142	13,029
X68700	(18,096)	(741)	(18,837)	7,200	11,816	12,352	1,240	32,108	(316)	(316)	(316)	9,569	142	9,711
X68800	(8,429)	(346)	(8,775)	3,367	5,292	5,776	97	14,532	(1,395)	(1,395)	(1,395)	4,484	(873)	3,611
X68900	(273,441)	(11,289)	(284,730)	109,212	171,660	187,369	17,916	486,157	(1,180)	(1,180)	(1,180)	145,464	14,637	160,101
X69000	(54,521)	(2,241)	(56,762)	21,776	34,227	37,359	10,643	104,005	(158)	(158)	(158)	29,004	7,208	36,212
X69100	(170,963)	(7,027)	(177,990)	68,282	107,326	117,149	7,618	300,375	(4,417)	(4,417)	(4,417)	90,948	(3,480)	87,468
X69200	(54,534)	(2,241)	(56,775)	21,781	34,235	37,368	10,643	104,005	(158)	(158)	(158)	29,004	7,208	36,212
X69300	(42,703)	(1,755)	(44,458)	17,056	26,808	29,261	27	73,152	(719)	(719)	(719)	22,717	(2,682)	20,035
X70100	(18,213)	(749)	(18,962)	7,274	11,434	12,480	1,246	31,188	(563)	(563)	(563)	9,689	242	9,931
X70200	(20,751)	(835)	(21,586)	8,266	13,022	14,219	468	36,002	(213)	(213)	(213)	11,039	(728)	10,311
X70300	(14,298)	(588)	(14,886)	5,711	8,976	9,798	845	25,330	(307)	(307)	(307)	7,606	(289)	7,317
X70400	(12,105)	(498)	(12,603)	4,835	7,600	8,295	1,614	22,344	(193)	(193)	(193)	6,440	761	7,201
X70500	(17,541)	(721)	(18,262)	7,006	11,012	12,020	997	31,035	(1,358)	(1,358)	(1,358)	9,331	901	10,232
X70600	(25,811)	(1,040)	(26,851)	10,109	15,890	17,844	46	43,843	(564)	(564)	(564)	13,465	(938)	12,527
X70700	(9,445)	(388)	(9,833)	3,772	5,929	6,472	46	16,219	(1,341)	(1,341)	(1,341)	5,024	(2,078)	2,946
X70800	(109,948)	(4,519)	(114,467)	43,913	69,022	75,939	3,577	191,561	(130)	(130)	(130)	58,490	10,057	68,547
X70900	(1,634)	(67)	(1,701)	652	1,119	1,259	1	2,797	(23)	(23)	(23)	869	(67)	802
X71000	(36,710)	(1,509)	(38,219)	14,662	23,046	25,155	1,228	64,091	(473)	(473)	(473)	19,529	1,364	20,893
X71100	(10,801)	(444)	(11,245)	4,314	7,401	8,026	26	18,522	(468)	(468)	(468)	5,746	(879)	4,867
X71200	(51,562)	(2,123)	(53,685)	20,630	32,486	35,393	14,112	102,561	(625)	(625)	(625)	27,478	13,239	40,717
X71300	(23,423)	(963)	(24,386)	9,355	14,704	16,050	4,211	44,320	(161)	(161)	(161)	12,460	6,353	18,813
X71400	(33,747)	(1,387)	(35,134)	13,479	21,186	23,125	2,801	60,591	(289)	(289)	(289)	17,963	3,268	21,231
X71500	(1,519)	(62)	(1,581)	607	954	1,041	58	2,660	(118)	(118)	(118)	808	(168)	640
X71600	(42,217)	(1,735)	(43,952)	16,861	26,503	28,928	228	72,520	(1,969)	(1,969)	(1,969)	22,458	(1,843)	20,615
X71700	(65,620)	(2,697)	(68,317)	26,208	44,964	48,837	4,837	117,203	(1,455)	(1,455)	(1,455)	34,908	(3,474)	31,434
X71800	(16,603)	(682)	(17,285)	6,631	11,428	12,425	1,177	28,491	(1,455)	(1,455)	(1,455)	8,832	(1,577)	7,255
X71900	(38,621)	(1,587)	(40,208)	15,425	24,245	26,464	772	66,906	(240)	(240)	(240)	20,545	1,065	21,610
X72000	(22,769)	(986)	(23,755)	9,094	14,384	15,602	568	39,558	(240)	(240)	(240)	12,113	(413)	11,600
X72100	(14,231)	(585)	(14,816)	5,834	9,752	10,584	37	24,407	(1,676)	(1,676)	(1,676)	7,571	(491)	7,080
X72200	(38,747)	(1,593)	(40,340)	15,475	24,324	26,550	1,528	67,877	(2,329)	(2,329)	(2,329)	20,612	1,522	22,134
X72300	(59,822)	(2,459)	(62,281)	23,893	37,555	40,992	1,089	103,529	(3,765)	(3,765)	(3,765)	31,824	(8,712)	23,112
X72400	(3,149)	(124)	(3,273)	1,268	1,899	2,073	252	5,432	(138)	(138)	(138)	1,609	(942)	667
X72500	(26,419)	(1,168)	(27,587)	11,351	17,841	19,474	658	49,324	(183)	(183)	(183)	15,118	866	15,984
X72600	(6,257)	(287)	(6,544)	2,499	3,928	4,287	4	10,718	(183)	(183)	(183)	3,328	(218)	3,110

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, 2022

Employer Number	Net Pension Asset (Liability) Restated			Deferred Outflows of Resources				Deferred Inflows of Resources				Net Pension Expense	
	Previously Stated Net Pension Asset (Liability)	Adjustment for Contribution Correlation in F22	Revised Net Pension Asset (Liability)	Difference Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings on Pension Plan	Changes in Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference Between Expected and Actual Experience	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Amortization of Deferred Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions
X73300	(11,005)	(576)	(11,581)	5,594	8,792	9,597	182	21,165	-	(845)	7,450	(2,026)	5,424
X73500	(39,499)	(37,940)	(77,439)	16,153	23,818	25,997	1,020	65,988	-	(1,308)	20,183	(2,114)	18,069
X73600	(281,973)	(11,589)	(293,562)	112,020	177,016	193,216	-	482,852	-	(3,814)	150,003	(5,823)	144,180
X73900	(34,845)	(1,432)	(36,277)	13,917	21,875	23,876	1,241	60,909	-	(2,481)	18,536	(7,366)	11,170
X74000	(12,895)	(6,530)	(19,425)	5,150	8,095	8,836	1,440	23,521	-	(779)	6,800	(1,452)	5,348
X74200	(162,466)	(6,676)	(169,142)	64,365	101,966	111,285	2,368	280,463	-	(1,297)	86,396	2,429	88,825
X74300	(3,094)	(127)	(3,221)	1,236	1,942	2,120	2	5,300	-	(55)	1,646	(202)	1,444
X74400	(28,978)	(1,191)	(30,169)	11,574	18,182	19,857	1,298	59,921	-	-	15,416	1,077	16,493
X74500	(37,524)	(1,542)	(39,066)	14,987	23,556	25,712	426	64,681	-	-	19,962	(1,311)	18,651
X74700	(9,376)	(3,955)	(13,331)	3,745	5,886	6,425	495	16,551	-	(131)	4,988	(46)	4,943
X74800	(27,686)	(1,138)	(28,823)	11,058	17,380	18,971	822	48,231	-	(661)	14,728	(840)	13,888
X74900	(53,363)	(2,194)	(55,557)	21,321	33,512	36,579	2,040	93,452	-	(1,249)	28,398	9,740	38,138
X75000	(9,903)	(407)	(10,310)	3,955	6,217	6,786	-	16,958	-	(1,170)	5,268	(868)	4,400
X75200	(25,457)	(1,046)	(26,503)	10,167	15,981	17,444	3,285	46,877	-	-	13,542	(162)	13,380
X75300	(27,571)	(1,133)	(28,704)	11,012	17,398	18,892	186	47,398	-	(45)	14,667	(45)	14,622
X75400	(17,907)	(756)	(18,663)	7,152	11,242	12,270	365	31,029	-	(418)	9,526	(137)	9,389
X75600	(39,809)	(1,636)	(41,445)	15,900	24,991	27,279	27	68,197	-	(738)	21,178	153	21,331
X75800	(16,681)	(646)	(17,327)	6,263	9,844	10,745	-	26,852	-	(292)	8,342	(446)	7,896
X75900	(3,829)	(157)	(3,986)	1,529	2,404	2,624	4	6,561	-	(159)	2,037	(309)	1,728
X76000	(2,671)	(110)	(2,781)	1,067	1,677	1,830	555	5,129	-	(38)	1,421	230	1,651
X76200	(3,294)	(135)	(3,429)	1,316	2,068	2,257	17	5,658	-	(1,804)	1,752	(1,788)	14
X76400	(961)	(39)	(1,000)	380	597	652	42	1,671	-	(75)	506	(134)	372
X76500	(2,266)	(296)	(2,562)	2,878	4,524	4,938	2,773	15,113	-	(50)	3,834	2,004	5,838
X76800	(17,827)	(733)	(18,560)	7,120	11,191	12,216	700	31,227	-	(416)	9,484	2,154	11,638
X76900	(15,275)	(628)	(15,903)	6,101	9,589	10,467	213	26,370	-	(859)	8,126	(445)	7,681
X77100	(12,520)	(515)	(13,035)	5,001	7,860	8,579	95	21,535	-	(118)	6,661	(267)	6,394
X77200	(16,288)	(762)	(17,050)	7,304	11,481	12,531	772	32,088	-	(96)	9,729	129	9,858
X77300	(8,570)	(352)	(8,922)	3,423	5,872	6,300	13	14,688	-	(75)	4,559	(251)	4,308
X77400	(32,780)	(1,347)	(34,127)	13,092	20,579	22,462	781	56,914	-	(73)	17,438	139	17,577
X77500	(29,809)	(855)	(30,664)	8,311	13,064	14,259	485	36,119	-	(30)	11,070	592	11,662
X77600	(23,610)	(970)	(24,580)	9,430	14,822	16,178	20	40,450	-	(1,421)	12,560	(3,068)	9,492
X78200	(13,320)	(547)	(13,867)	5,320	8,362	9,127	272	23,081	-	(457)	7,086	(724)	6,362
X78300	(33,134)	(1,362)	(34,496)	13,234	20,801	22,704	-	56,739	-	(3,402)	17,626	(2,955)	14,671
X78400	(173,869)	(7,146)	(181,015)	69,443	109,151	119,140	-	297,734	-	(15,738)	92,495	(16,413)	76,082
X78600	(4456)	(11,086)	(15,542)	4,428	6,959	7,596	-	18,983	-	(1,260)	5,897	(664)	5,233
X78700	(8,192)	(337)	(8,529)	3,272	5,143	5,613	-	14,028	-	(3,374)	4,358	(5,942)	(1,584)
X78800	(43,378)	(1,783)	(45,161)	17,823	27,228	29,720	126	74,397	-	(708)	23,073	(1,085)	21,988
X78900	(8,889)	(365)	(9,254)	3,550	5,580	6,091	20	15,241	-	(121)	4,728	(162)	4,566
X79100	(3,978)	(163)	(4,141)	1,589	2,497	2,726	-	6,812	-	(170)	2,116	(319)	1,797
X79300	(16,068)	(650)	(16,718)	6,417	10,086	11,009	1,298	28,810	-	(137)	8,547	637	9,184
X79600	(37,853)	(1,556)	(39,409)	15,118	23,763	25,938	-	64,819	-	(978)	20,137	(738)	19,399
X79700	(4,682)	(182)	(4,864)	1,870	2,989	3,208	-	8,017	-	(301)	2,491	(818)	1,673
X79800	(10,697)	(440)	(11,137)	4,272	6,715	7,300	466	18,783	-	(1,487)	5,690	(3,460)	2,230
X79900	(9,943)	(409)	(10,352)	3,971	6,242	6,813	753	17,779	-	(282)	5,289	225	5,514
X80300	(33,021)	(1,357)	(34,378)	13,188	20,730	22,627	-	56,545	-	(6,789)	17,566	(7,335)	9,631
X80400	(4,819)	(198)	(5,017)	1,925	3,025	3,302	182	8,434	-	(18)	2,564	157	2,721
X80500	(391,240)	(16,080)	(407,320)	156,261	246,611	268,089	-	669,961	-	(4,937)	208,131	(10,572)	197,559

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, 2022

Employer Number	Net Pension Asset (Liability) Restated		Deferred Outflow of Resources				Deferred Inflow of Resources				Net Pension Expense			
	Previously Stated Net Pension Asset (Liability)	Adjustment for Contribution Curtailment in FY2	Revised Net Pension Asset (Liability)	Difference Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings on Pension Plan	Changes in Assumptions	Changes in Proportion and Share of Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference Between Expected and Actual Experience	Changes in Assumptions	Changes in Proportion and Share of Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Amortization of Deferred Amounts from Prior Years and Changes in Proportion and Share of Employer Contributions and Proportionate Share of Contributions
X80700	(12,337)	(507)	(12,844)	4,127	7,745	8,154	463	21,989	-	(91)	(91)	6,563	(109)	6,454
X81500	(13,127)	(640)	(13,667)	5,243	8,241	8,995	1,410	23,889	-	-	-	6,983	620	7,603
X81600	(69,553)	(2,448)	(69,901)	23,766	37,386	40,808	254	102,234	-	(11,290)	(11,290)	31,681	(18,440)	13,241
X81700	(7,229)	(297)	(7,526)	2,887	4,538	4,954	12,379	9,833	-	(983)	(983)	3,846	(1,639)	2,207
X82000	(14,936)	(614)	(15,550)	5,966	9,377	10,235	375	25,963	-	(102)	(102)	7,946	(604)	7,342
X82100	(44,019)	(1,809)	(45,828)	17,581	27,634	30,163	1,635	77,013	-	(595)	(595)	23,417	(781)	22,636
X82200	-	-	-	1,266	1,990	2,172	-	5,428	-	(305)	(305)	-	(2,004)	(2,004)
X82300	(3,170)	(130)	(3,300)	10,584	16,636	18,158	3,964	49,342	-	(133)	(133)	14,097	(1,411)	12,686
X82400	(26,500)	(1,069)	(27,569)	10,584	16,636	18,158	3,964	49,342	-	(66)	(66)	14,097	3,772	17,869
X82500	(14,338)	(566)	(14,904)	5,432	8,538	9,319	1,524	25,107	-	(13)	(13)	7,326	3,682	11,008
X82600	(13,600)	(659)	(14,159)	5,432	8,538	9,319	671	23,960	-	(511)	(511)	7,235	(986)	6,249
X82700	(9,442)	(388)	(9,830)	9,458	14,866	16,226	245	41,989	-	(934)	(934)	5,023	(2,206)	2,817
X82900	(24,341)	(1,009)	(25,341)	9,722	15,281	16,679	-	41,682	-	(904)	(904)	12,849	(670)	12,179
X83100	(13,800)	(667)	(14,367)	5,512	8,664	9,456	-	23,652	-	(1,526)	(1,526)	7,342	(2,990)	4,352
X83300	(10,867)	(447)	(11,314)	4,340	6,822	7,446	-	18,608	-	(1,452)	(1,452)	5,781	(2,344)	3,437
X83700	(9,737)	(400)	(10,137)	3,889	6,112	6,672	1,141	17,814	-	(1,050)	(1,050)	5,180	521	5,701
X84500	(7,231)	(297)	(7,528)	2,888	4,539	4,955	27	12,409	-	(216)	(216)	-	(690)	(690)
X84300	(6,679)	(275)	(6,954)	2,667	4,193	4,576	-	11,436	-	(553)	(553)	3,847	(509)	3,338
X84400	(4,384)	(180)	(4,564)	1,751	2,752	3,004	-	7,507	-	(281)	(281)	2,332	(336)	1,996
X84500	(12,261)	(504)	(12,765)	4,897	7,697	8,402	9,039	30,035	-	(124)	(124)	6,523	(6,314)	12,837
X84600	(23,680)	(973)	(24,653)	9,458	14,866	16,226	1,439	41,989	-	(3,608)	(3,608)	12,597	(9,544)	3,053
X84700	(158,244)	(6,504)	(164,748)	63,202	98,342	108,433	6,433	277,410	-	(620)	(620)	84,182	(3,854)	80,328
X84900	(14,998)	(616)	(15,614)	5,390	9,415	10,277	963	26,645	-	(36)	(36)	7,978	1,963	9,941
X85000	(6,092)	(230)	(6,322)	2,433	3,824	4,174	-	10,431	-	(192)	(192)	3,241	(294)	2,947
X85100	(29,203)	(1,200)	(30,403)	18,333	28,333	30,011	190	50,198	-	(335)	(335)	15,535	(1,027)	14,508
X85200	(89,428)	(3,675)	(93,103)	35,715	56,137	61,275	5,973	159,100	-	(306)	(306)	47,571	7,544	55,115
X85300	(45,950)	(1,889)	(47,839)	18,352	28,846	31,486	5,252	84,209	-	-	-	24,444	3,286	27,730
X85500	(15,702)	(645)	(16,347)	6,271	9,857	10,759	55	26,942	-	(125)	(125)	8,353	(340)	8,013
X85700	(27,465)	(1,129)	(28,594)	17,242	27,242	28,820	203	47,235	-	(327)	(327)	14,611	(609)	14,002
X85800	(110,686)	(4,549)	(115,235)	44,208	68,486	76,845	2,696	192,135	-	(91)	(91)	58,882	2,742	61,624
X86000	(25,175)	(1,035)	(26,210)	10,055	15,804	17,251	4,543	47,653	-	(154)	(154)	13,393	(2,098)	11,295
X86100	(121,070)	(4,976)	(126,046)	48,355	76,005	82,961	5,228	212,549	-	(1,731)	(1,731)	64,407	717	65,124
X86200	(506,333)	(20,811)	(527,144)	202,229	317,863	346,953	27,933	894,978	-	(7,215)	(7,215)	269,358	(5,486)	263,872
X86500	(94,595)	(3,888)	(98,483)	37,781	59,366	64,819	1,401	163,386	-	(230)	(230)	50,322	881	51,203
X86700	(13,247)	(544)	(13,791)	5,291	8,316	9,077	2,868	25,552	-	(29)	(29)	7,047	1,949	8,996
X86800	(92,066)	(3,784)	(95,850)	36,771	57,799	63,086	2,289	169,943	-	(3,976)	(3,976)	48,977	878	49,855
X86900	(14,220)	(584)	(14,804)	5,679	8,927	9,744	367	24,717	-	(1,873)	(1,873)	7,565	(967)	6,598
X87000	(71,461)	(2,947)	(74,398)	28,542	44,862	48,967	4,429	126,800	-	(6,181)	(6,181)	38,016	(5,595)	32,421
X87200	(60,081)	(2,469)	(62,550)	23,996	37,717	41,169	7,096	109,978	-	-	-	31,962	3,592	35,554
X87300	(16,288)	(669)	(16,957)	6,605	10,225	11,161	896	28,787	-	-	-	8,665	697	9,362
X87400	(44,375)	(1,824)	(46,199)	17,723	27,558	30,407	-	75,988	-	(1,941)	(1,941)	23,607	(5,417)	18,190
X87500	-	-	-	4,163	6,544	7,142	16	17,865	-	-	-	5,545	(128)	5,417
X87600	(10,423)	(428)	(10,851)	4,163	6,544	7,142	16	17,865	-	(334)	(334)	5,545	(566)	4,979
X87700	(17,285)	(710)	(17,995)	6,904	10,862	11,845	818	30,419	-	(208)	(208)	9,196	256	9,452
X87900	(13,800)	(567)	(14,367)	5,512	8,604	9,456	1,180	24,812	-	(192)	(192)	7,342	341	7,683

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, 2022

Employer Number	Previously Stated Net Pension Asset (Liability)	Adjustment for Contribution Correlation as F.Y.	Revised Net Pension Asset (Liability)	Deferred Outflows of Resources				Deferred Inflows of Resources				Net Pension Expenses			
				Differences Between Expected and Actual Experience	Differences Between Projected and Actual Investment Earnings on Pension Plan	Changes in Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Differences Between Expected and Actual Experience	Changes in Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions	Proportionate Share of Pension Expense	Total Employer Pension Expense (After)		
X88000	(81,467)	(3,348)	(84,815)	32,558	51,143	55,823	2,370	141,874	(341)	(341)	(341)	43,839	1,766	45,105	
X88100	(157,730)	(6,894)	(164,624)	66,391	105,297	114,933	4,359	291,620	(144)	(144)	(144)	89,229	17,170	106,399	
X88200	(3,254)	(134)	(3,388)	1,300	2,043	2,230	-	5,573	(130)	(130)	(130)	1,731	(188)	1,543	
X88300	(19,758)	(812)	(20,570)	7,891	12,404	13,539	56	33,890	(588)	(588)	(588)	10,511	(1,489)	9,022	
X88400	(46,425)	(1,867)	(48,292)	18,143	28,147	31,127	-	77,787	(5,279)	(5,279)	(5,279)	24,165	(6,635)	15,530	
X88500	(48,019)	(1,974)	(49,993)	19,179	30,145	32,904	5,716	87,944	-	-	-	25,545	2,117	27,662	
X88700	(14,351)	(560)	(14,911)	5,732	9,009	9,834	1,343	25,918	(107)	(107)	(107)	7,635	2,822	10,457	
X88900	(2,756)	(113)	(2,869)	1,101	1,730	1,889	74	4,794	(92)	(92)	(92)	1,466	(181)	1,285	
X89000	(1,958)	(76)	(2,034)	742	1,166	1,273	348	3,529	(29)	(29)	(29)	988	(85)	905	
X89100	(101,310)	(4,164)	(105,474)	40,463	63,600	69,420	523	174,006	(5,026)	(5,026)	(5,026)	53,894	(1,242)	52,652	
X89200	(6,207)	(255)	(6,462)	2,479	3,896	4,253	-	10,698	(270)	(270)	(270)	3,302	(395)	2,907	
X89300	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
X89400	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
X89500	(60,587)	(2,490)	(63,077)	24,199	38,035	41,516	-	103,750	(3,057)	(3,057)	(3,057)	32,231	(6,558)	28,573	
X89600	(16,388)	(673)	(17,061)	10,288	15,264	16,564	427	28,490	(1,649)	(1,649)	(1,649)	8,718	(4,286)	4,432	
X89700	(298,067)	(12,251)	(310,318)	119,047	187,119	204,244	910	511,320	(65,731)	(65,731)	(65,731)	158,565	(84,171)	74,394	
X89775	(52,539)	(2,159)	(54,698)	20,964	32,982	36,001	2,806	92,773	(17)	(17)	(17)	27,949	1,120	29,069	
X89800	(1,762)	(72)	(1,834)	704	1,106	1,208	-	3,018	(151)	(151)	(151)	937	(160)	777	
X89850	-	-	-	-	-	-	320	(979)	(979)	(979)	(979)	52	52	52	
X89900	(3,565)	(147)	(3,712)	1,424	2,238	2,443	-	6,105	(715)	(715)	(715)	1,896	(1,155)	741	
X89910	(14,446)	(594)	(15,040)	5,770	9,069	9,899	1,434	26,172	(1,778)	(1,778)	(1,778)	7,658	5,371	13,029	
X90001	(66,815)	(2,746)	(69,561)	26,686	41,945	45,784	809	115,224	(3,762)	(3,762)	(3,762)	35,544	(9,142)	26,402	
X90002	(26,388)	(1,084)	(27,472)	10,598	16,564	18,080	-	45,182	(1,116)	(1,116)	(1,116)	14,036	(3,206)	10,830	
X90003	(84,838)	(3,487)	(88,325)	33,884	53,259	58,134	-	145,277	(1,824)	(1,824)	(1,824)	45,132	(3,395)	41,737	
X90005	(56,860)	(2,419)	(59,279)	23,508	36,951	40,832	1,202	101,993	(1,333)	(1,333)	(1,333)	31,312	(3,004)	28,308	
X90006	(111,028)	(4,563)	(115,591)	44,344	69,700	76,079	-	190,123	(4,903)	(4,903)	(4,903)	59,064	(10,962)	48,102	
X90007	(31,802)	(1,307)	(33,109)	12,702	19,965	21,792	168	54,627	(1,528)	(1,528)	(1,528)	16,918	(2,177)	14,741	
X90008	(25,219)	(1,037)	(26,256)	10,073	15,832	17,281	-	43,186	(4,332)	(4,332)	(4,332)	13,416	(5,378)	8,038	
X90009	(58,624)	(2,469)	(61,093)	23,414	36,802	40,170	-	100,386	(4,244)	(4,244)	(4,244)	31,186	(7,183)	24,003	
X90010	(62,343)	(2,522)	(64,865)	24,900	39,137	42,719	-	106,796	(6,139)	(6,139)	(6,139)	33,165	(13,627)	19,538	
X90011	(34,376)	(1,413)	(35,789)	13,729	21,580	23,555	-	58,964	(3,482)	(3,482)	(3,482)	18,287	(4,641)	13,746	
X90012	(33,858)	(1,392)	(35,250)	13,523	20,200	22,200	214	58,192	(976)	(976)	(976)	18,011	(2,719)	15,292	
X90013	(186,331)	(7,658)	(193,989)	74,420	116,974	127,679	-	319,073	(9,728)	(9,728)	(9,728)	99,124	(15,752)	83,372	
X90015	(63,498)	(2,610)	(66,108)	25,361	39,863	43,511	662	109,397	(3,895)	(3,895)	(3,895)	33,780	(2,362)	31,418	
X90017	(1,257)	(52)	(1,309)	502	789	882	-	2,158	(63)	(63)	(63)	669	(27)	642	
X90018	(24,241)	(996)	(25,237)	9,682	15,218	16,611	-	41,511	(1,061)	(1,061)	(1,061)	12,896	(1,915)	10,981	
X90023	(146,320)	(6,014)	(152,334)	58,440	91,856	100,362	-	260,558	(6,629)	(6,629)	(6,629)	77,839	(13,519)	64,320	
X90025	(49,741)	(2,044)	(51,785)	19,866	31,226	34,084	-	85,176	(1,928)	(1,928)	(1,928)	26,461	(4,206)	22,255	
X90028	(20,850)	(857)	(21,707)	8,327	13,089	14,287	754	36,457	(194)	(194)	(194)	11,091	(419)	10,672	
X90030	(28,598)	(1,175)	(29,773)	11,422	17,953	19,596	-	48,971	(3,283)	(3,283)	(3,283)	15,213	(6,126)	9,087	
X99903	(1,216)	(50)	(1,266)	486	763	833	166	2,248	(101)	(101)	(101)	647	87	734	
X99908	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
X99911	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
X99915	(579)	(24)	(603)	231	364	397	169	1,161	(134)	(134)	(134)	308	(153)	155	
X99918	(353)	(15)	(368)	141	222	242	8	613	(21)	(21)	(21)	188	(309)	(121)	
X99919	-	-	-	-	-	-	-	-	(232)	(232)	(232)	-	(187)	(187)	
X99925	(608)	(25)	(633)	243	382	417	7	1,049	(81)	(81)	(81)	323	(324)	(1)	
X99926	(735)	(30)	(765)	294	462	504	56	1,316	(670)	(670)	(670)	391	(379)	(1)	
X99931	(411)	(17)	(428)	164	238	281	3	706	(259)	(259)	(259)	218	(511)	(293)	
X99934	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
X99935	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

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, 2022

Employer Number	Net Pension Asset (Liability) Recast		Deferred Outflows of Resources				Deferred Inflows of Resources				Net Pension Expense		
	Previously Stated Net Pension Asset (Liability)	Adjustment for Contribution Correction in FY22	Revised Net Pension Asset (Liability)	Difference Between Projected and Actual Pension Plan Investment	Changes in Assumptions	Changes in Proportionate and Employer Contributions	Total Deferred Outflows of Resources	Difference Between Expected and Actual Experience	Changes in Assumptions	Changes in Proportionate and Employer Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions
X99936	(466)	(19)	(485)	293	320	6	805	-	-	(82)	248	(218)	30
X99937	-	-	-	-	-	-	-	-	-	-	-	(273)	(273)
X99939	(368)	(15)	(383)	231	252	5	635	-	-	(16)	196	122	318
X99940	(398)	(14)	(412)	213	232	-	580	-	-	(56)	180	(82)	98
X99941	-	-	-	-	-	-	-	-	-	-	-	(98)	(98)
X99942	-	-	-	-	-	-	-	-	-	-	-	-	-
X99955	(579)	(24)	(603)	364	397	3	995	-	-	(7)	308	(19)	289
X99960	(1,018)	(42)	(1,060)	639	698	66	1,810	-	-	(77)	542	179	721
X99961	-	-	-	409	446	-	1,115	-	-	(83)	346	(14)	332
	\$ (143,040,000)	\$ (6,879,039)	\$ (149,919,039)	\$ 89,797,000	\$ 98,015,000	\$ 3,142,953	\$ 248,084,953	\$ -	\$ -	\$ (3,142,953)	\$ 76,094,000	\$ -	\$ 76,094,000

The accompanying notes are an integral part of this schedule

WEST VIRGINIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM

NOTES TO SCHEDULES OF EMPLOYER ALLOCATIONS AND PENSION AMOUNTS BY EMPLOYER

1 - NATURE OF ENTITY

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

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

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

2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Introduction - The Government Accounting Standards Board (GASB) Statement No. 68, *Accounting and Financial Reporting for Pensions*, establishes financial reporting requirements for governments that provide employees with pension benefits. GASB Statement No. 68 requires governmental employers to recognize a net pension liability and/or a net pension asset as employees earn pension benefits. Governments participating in the PERS will recognize their proportionate share of the collective pension amounts for all benefits provided through the plan.

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

Basis of Allocation - Pension amounts have been allocated to each participating employer based on their proportionate share of employer contributions to the PERS for the fiscal year ended June 30, 2022. Employer contributions are recognized when due. Retroactive service, military service, out of state service, and back pay employer contributions related to prior fiscal years have been excluded from the allocation. Due to errors in recording employer contributions in the Annual Comprehensive Financial Report (ACFR), total employer contributions per the Schedule of Employer Allocations are different than what was reported in the ACFR for the year ended June 30, 2022.

WEST VIRGINIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM

NOTES TO SCHEDULES OF EMPLOYER ALLOCATIONS AND PENSION AMOUNTS BY EMPLOYER

(Continued)

2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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

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

Measurement Date - Net pension liability, deferred inflows of resources, deferred outflows of resources, and pension expense were determined by actuarial valuations as of July 1, 2021 rolled forward to June 30, 2022, which is the measurement date.

3 - AMORTIZATION

The net difference between projected and actual investment earnings on pension plan investments is amortized over a five-year period. All other deferred outflows of resources and deferred inflows of resources relating to pension amounts reported in these schedules are amortized and included in pension expense over the average expected remaining service life of 3.36 years.

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

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

WEST VIRGINIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM

NOTES TO SCHEDULES OF EMPLOYER ALLOCATIONS AND
PENSION AMOUNTS BY EMPLOYER

(Continued)

3 - AMORTIZATION (Continued)

Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments (in thousands, excluding the recognition period):

Measurement date June 30	2018	2019	2020	2021	2022	Deferred Outflows of Resources	Deferred Inflows of Resources	Total
Amount	\$ (128,633)	\$ 112,814	\$ 301,564	\$ (1,656,039)	\$ 1,175,292			
Recognition period (years)	5.00	5.00	5.00	5.00	5.00			
Amount recognized in fiscal year:								
2018	(25,727)	-	-	-	-	-	(25,727)	(25,727)
2019	(25,727)	22,563	-	-	-	22,563	(25,727)	(3,164)
2020	(25,727)	22,563	60,313	-	-	82,876	(25,727)	57,149
2021	(25,727)	22,563	60,313	(331,208)	-	82,876	(356,935)	(274,059)
2022	(25,725)	22,563	60,313	(331,208)	235,059	317,935	(356,933)	(38,998)
2023	-	22,562	60,313	(331,208)	235,059	317,934	(331,208)	(13,274)
2024	-	-	60,312	(331,208)	235,059	295,371	(331,208)	(35,837)
2025	-	-	-	(331,207)	235,059	235,059	(331,207)	(96,148)
2026	-	-	-	-	235,056	235,056	-	235,056
Balance as of June 30:								
2018	(102,906)	-	-	-	-	-	(102,906)	(102,906)
2019	(77,179)	90,251	-	-	-	90,251	(77,179)	13,072
2020	(51,452)	67,688	241,251	-	-	308,939	(51,452)	257,487
2021	(25,725)	45,125	180,938	(1,324,831)	-	226,063	(1,350,556)	(1,124,493)
2022	-	22,562	120,625	(993,623)	940,233	1,083,420	(993,623)	89,797
2023	-	-	60,312	(662,415)	705,174	765,486	(662,415)	103,071
2024	-	-	-	(331,207)	470,115	470,115	(331,207)	138,908
2025	-	-	-	-	235,056	235,056	-	235,056

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

Measurement date June 30	2018	2019	2020	2021	2022	Deferred Outflows of Resources	Deferred Inflows of Resources	Total
Amount	\$ 16,954	\$ (26,020)	\$ 104,199	\$ 80,207	\$ 15,330			
Recognition period (years)	3.92	3.44	3.43	3.42	3.36			
Amount recognized in fiscal year:								
2018	4,325	-	-	-	-	4,325	-	4,325
2019	4,325	(7,564)	-	-	-	4,325	(7,564)	(3,239)
2020	4,325	(7,564)	30,379	-	-	34,704	(7,564)	27,140
2021	3,979	(7,564)	30,379	23,453	-	57,811	(7,564)	50,247
2022	-	(3,328)	30,379	23,453	4,563	58,395	(3,328)	55,067
2023	-	-	13,062	23,453	4,563	41,078	-	41,078
2024	-	-	-	9,848	4,563	14,411	-	14,411
2025	-	-	-	-	1,641	1,641	-	1,641
Balance as of June 30:								
2018	12,629	-	-	-	-	12,629	-	12,629
2019	8,304	(18,456)	-	-	-	8,304	(18,456)	(10,152)
2020	3,979	(10,892)	73,820	-	-	77,799	(10,892)	66,907
2021	-	(3,328)	43,441	56,754	-	100,195	(3,328)	96,867
2022	-	-	13,062	33,301	10,767	57,130	-	57,130
2023	-	-	-	9,848	6,204	16,052	-	16,052
2024	-	-	-	-	1,641	1,641	-	1,641

WEST VIRGINIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM

NOTES TO SCHEDULES OF EMPLOYER ALLOCATIONS AND
PENSION AMOUNTS BY EMPLOYER

(Continued)

3 - AMORTIZATION (Continued)

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

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

4 - PENSION EXPENSE

The components of pension expense (offset) for the year ended June 30, 2022 (in thousands):

Service cost	\$ 142,897
Interest cost	566,913
Projected earnings on plan investments	(629,272)
Employee contributions	(81,165)
Recognition of current period deferred outflows/inflows:	
Differences between expected and actual experience	4,563
Differences between projected and actual investment earnings	235,059
Recognition of prior years' deferred outflows/inflows:	
Changes in assumptions	61,910
Differences between expected and actual experience	50,504
Differences between projected and actual investment earnings	(274,057)
Other changes in fiduciary net position	(1,258)
Total pension expense (offset)	\$ 76,094

WEST VIRGINIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM

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

(Continued)

5 - NET PENSION LIABILITY AND ACTUARIAL INFORMATION (restated)

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

The components of the net pension liability as of June 30, 2022, are as follows (in thousands):

Total Pension Liability	\$ (8,150,369)
Fiduciary Net Position	8,007,329
Adjustment for contributions correction in FY22	<u>(5,879)</u>
Fiduciary Net Position Restated	<u>8,001,450</u>
Net Pension Asset (Liability) Restated	<u>\$ (148,919)</u>
 Fiduciary Net Position as a percent of Total Pension Liability	 98.17%

The total pension liabilities for financial reporting purposes were determined by actuarial valuation as of July 1, 2021 and rolled forward to June 30, 2022 using the actuarial assumptions and methods described, as follows:

Actuarial cost method	Individual entry age normal cost with level percentage of payroll
Asset valuation method	Fair value
Amortization method	Level dollar, fixed period
Amortization Period	Through Fiscal Year 2035
Actuarial assumptions:	
Investment rate of return	7.25%, net of investment expense
Projected salary increases:	
State	2.75% - 5.55%
Nonstate	3.60% - 6.75%
Inflation rate	2.75%
Discount rate	7.25%
Mortality rates	<i>Active</i> - 100% of Pub-2010 General Employees table, below-median, headcount weighted, projected generationally with scale MP-2018 <i>Healthy Male Retirees</i> - 108% of Pub-2010 General Retiree Male Table, below-median, headcount-weighted, projected generationally with Scale MP-2018 <i>Healthy Female Retirees</i> - 122% of Pub-2010 General Retiree Female Table, below-median, headcount-weighted, projected generationally with Scale MP-2018 <i>Disabled Males</i> - 118% of Pub-2010 General / Teachers Disabled Male Table, headcount-weighted, projected generationally with Scale MP-2018 <i>Disabled Females</i> - 117% of Pub-2010 General / Teachers Disabled Female Table, headcount-weighted, projected generationally with Scale MP-2018 <i>Beneficiary Males</i> - 112% of Pub-2010 Contingent Survivor Male Table, below-median, headcount weighted, projected generationally with Scale MP-2018 <i>Beneficiary Females</i> - 115% of Pub-2010 Contingent Survivor Female Table, below-median, headcount weighted, projected generationally with Scale MP-2018
Withdrawal rates:	
State	2.28% - 45.63%
Nonstate	2.50% - 35.88%
Disability rates	0.005% - 0.540%
Retirement rates	12% - 100%
Date range of most recent experience study	2015-2020 - Economic assumptions; 2013-2018 - All other assumptions

WEST VIRGINIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM

NOTES TO SCHEDULES OF EMPLOYER ALLOCATIONS AND
PENSION AMOUNTS BY EMPLOYER

(Continued)

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

<u>Sensitivity of Discount Rate</u>	<u>1% Decrease (6.25%)</u>	<u>Current Discount Rate (7.25%)</u>	<u>1% Increase (8.25%)</u>
Net pension asset (liability)	<u>\$ (1,053,722)</u>	<u>\$ (148,919)</u>	<u>\$ 625,462</u>

7 - RESTATEMENT

Subsequent to the issuance of the schedules, management became aware that there were errors in the Schedule of Pension Amount By Employer. The net pension liability included in the Schedule of Pension Amounts By Employer was restated due to errors in employer contributions used by the actuary which resulted in understating the pension liability in the original report dated May 7, 2023.