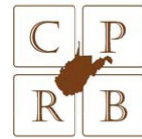


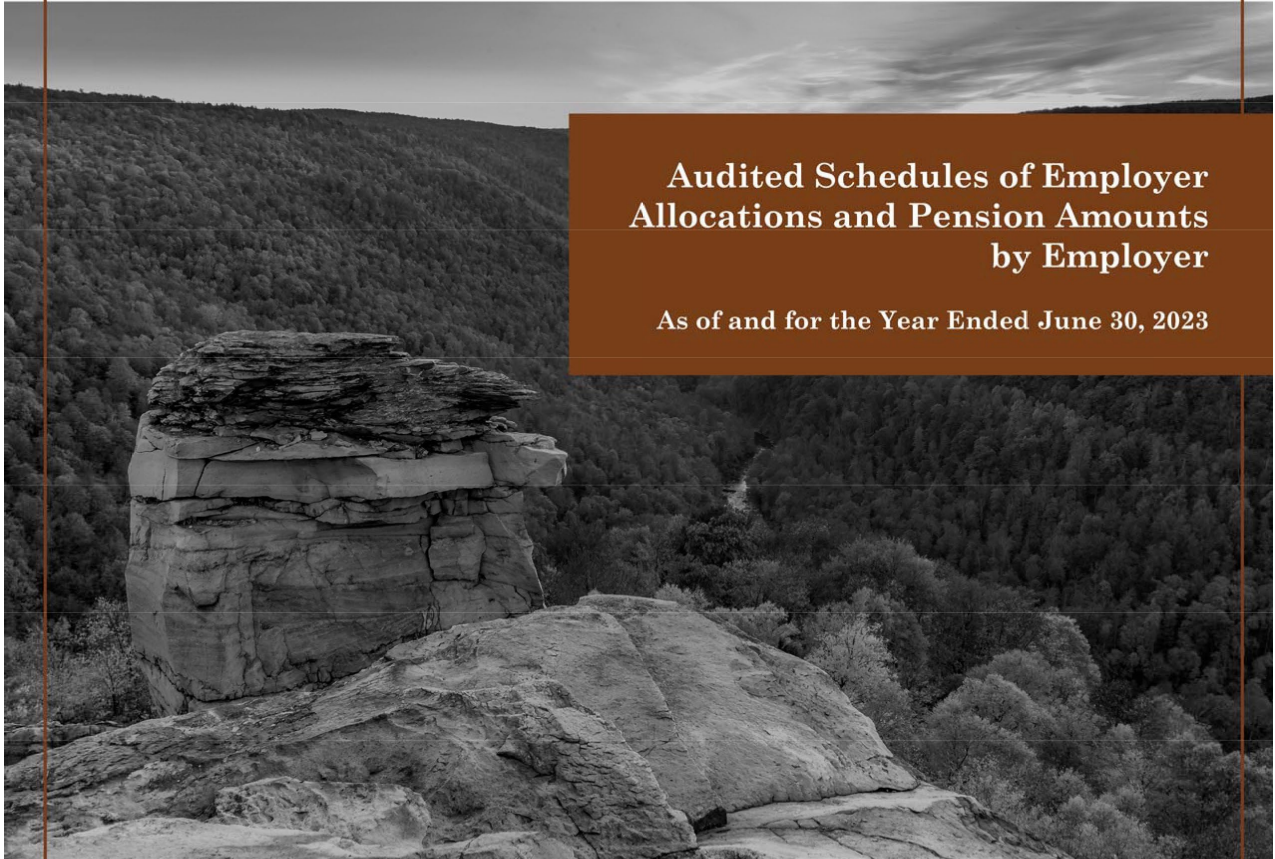
West Virginia Public Employee's
Retirement System



*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, 2023



*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, 2023

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The accompanying notes are an integral part of this schedule



Independent Auditor's Report

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

Report on Schedule of Allocations and Pension Amounts by Employer

Opinions

We have audited the accompanying schedule of employer allocations of West Virginia Public Employees' Retirement System (PERS), administered by the West Virginia Consolidated Public Retirement Board, for the year ended June 30, 2023, and related notes. We have also audited the total for the columns titled net pension asset (liability), total deferred outflows of resources, total deferred inflow of resources and total employer pension expense (expense offset) (specified column totals) included in the accompanying schedule of pension amounts by employer (collectively the Schedules) of PERS as of and for the year ended June 30, 2023, and related notes.

In our opinion, the Schedules referred to above present fairly, in all material respects, the employer allocations, net pension asset (liability), total deferred outflows of resources, total deferred inflow of resources, and total employer pension expense (expense offset) for the PERS as of and for the year ended June 30, 2023, 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.

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, 2023, and our report thereon, dated October 12, 2023, 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.



Boise, Idaho

March 14, 2024

WEST VIRGINIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
Schedule of Employer Allocations
For the Year Ended June 30, 2023

Employer	State/ Nonstate	Employer Name	Employer Contributions	Allocation Percentage
0100	State	Governors Office	\$ 231,180	0.151420%
0201	State	Dept of Admin Secretary's Office	39,897	0.026132%
0203	State	Consolidated Public Retirement Board	407,738	0.267063%
0209	State	Dept of Admin - Finance	173,169	0.113423%
0210	State	IS&C	1,002,507	0.656628%
0211	State	General Services	463,390	0.303514%
0213	State	Purchasing	157,802	0.103358%
0214	State	Surplus Property	51,140	0.033496%
0215	State	Travel Management	34,315	0.022476%
0216	State	Fleet Management	39,479	0.025858%
0218	State	BRIM	148,986	0.097584%
0219	State	Grievance Board	60,249	0.039462%
0220	State	Ethics Commission	37,050	0.024267%
0221	State	Public Defender	116,074	0.076027%
0222	State	Personnel	216,502	0.141806%
0225	State	PEIA	232,297	0.152151%
0228	State	WV Prosecuting Attorney's Institute	27,320	0.017894%
0231	State	Office of Technology	26,089	0.017088%
0232	State	Retiree Health Benefit Trust Fund	11,759	0.007702%
0233	State	Real Estate Division	74,238	0.048625%
0303	State	Division of Banking	150,072	0.098295%
0304	State	Division of Tourism	147,425	0.096561%
0305	State	Division of Forestry	352,786	0.231070%
0306	State	WV Geological Survey	140,475	0.092009%
0307	State	WV Development Office	529,457	0.346787%
0308	State	WV Division of Labor	208,898	0.136825%
0310	State	Division of Natural Resources	2,093,164	1.370993%
0311	State	WV Environmental Quality Board	10,925	0.007156%
0312	State	WV Solid Waste Management Board	42,427	0.027789%
0313	State	Department of Environmental Protection	3,939,446	2.580282%
0314	State	WV Office of Miners' Health, Safety & Training	592,594	0.388141%
0315	State	Oil & Gas Conservation Commission	6,009	0.003936%
0316	State	WV Water Development Authority	83,199	0.054494%
0319	State	Miner's Health Safety & Training	6,541	0.004284%
0323	State	Workforce West Virginia	1,277,058	0.836455%
0327	State	WV Commerce Office of the Secretary	198,155	0.129789%
0328	State	WV Division of Energy	-	0.000000%
0405	State	Professional Charter School Board	8,803	0.005766%
0431	State	Department of Education & the Arts	-	0.000000%
0432	State	WV Division of Culture & History	408,609	0.267633%
0433	State	WV Library Commission	-	0.000000%
0439	State	Educational Broadcasting Authority	253,972	0.166348%
0441	State	WV Higher Education Policy Commission	7,852	0.005143%
0501	State	Department of Health & Human Resources - Secretary	22,184	0.014530%
0505	State	Board of Barbers & Cosmetologists	28,746	0.018828%
0506	State	Department of Health & Human Resources - Health	7,898,226	5.173228%
0507	State	Health Care Authority	26,541	0.017384%
0508	State	Bureau of Senior Services	130,355	0.085381%
0510	State	WV Human Rights Commission	76,469	0.050086%
0511	State	Department of Health & Human Resources - Human Ser	12,027,459	7.877818%
0601	State	Department of Military Affairs & Public Safety - Secretary	137,554	0.090096%
0603	State	Adjutant General	2,519,922	1.650514%
0606	State	Division of Homeland Security and Emergency Management	368,608	0.241433%
0608	State	West Virginia Division of Corrections	12,830,818	8.404007%
0612	State	State Police	1,445,443	0.946745%
0613	State	Division of Veterans Affairs	646,606	0.423518%
0618	State	Veterans Home	130,111	0.085221%
0619	State	State Fire Commission	193,793	0.126932%
0622	State	WV Division of Protective Services	176,485	0.115595%
0623	State	Division of Administrative Services	436,162	0.285680%

The accompanying notes are an integral part of this schedule

WEST VIRGINIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
Schedule of Employer Allocations
For the Year Ended June 30, 2023

Employer	State/ Nonstate	Employer Name	Employer Contributions	Allocation Percentage
0701	State	State Tax Department - Office of the Secretary	39,491	0.025866%
0702	State	State Tax Department	1,513,936	0.991607%
0703	State	State Budget Office	40,396	0.026459%
0704	State	WV Offices of the Insurance Commissioner	882,610	0.578097%
0705	State	Lottery	803,674	0.526395%
0706	State	Municipal Bond Commission	17,359	0.011370%
0707	State	Racing Commission	148,408	0.097205%
0708	State	Alcohol Beverage Control Administration	270,632	0.177260%
0709	State	WV Office of Tax Appeals	31,932	0.020915%
0802	State	West Virginia Division of Motor Vehicles	2,322,469	1.521185%
0803	State	Division of Highways	22,639,073	14.828278%
0805	State	Division of Public Transit	6	0.000004%
0809	State	WV Parkways Authority	1,789,272	1.171948%
0810	State	WV Division of Multimodal Transportation Facilities	101,949	0.066775%
0901	State	WV Real Estate Appraiser Licensing & Certification Board	13,338	0.008736%
0903	State	WV Board of Professional Surveyors	6,058	0.003968%
0904	State	Board of Counseling	9,805	0.006422%
0905	State	Board of Social Work Examiners	9,493	0.006218%
0906	State	WV Board of Examiners for Licensed Practical Nurses	27,013	0.017693%
0907	State	WV Board of Examiners for Registered Professional Nurses	88,475	0.057950%
0908	State	WV Board of Chiropractic	5,460	0.003576%
0909	State	WV Board of Dental Examiners	12,319	0.008069%
0911	State	Board of Occupational Therapy	3,076	0.002015%
0912	State	West Virginia Board of Optometry	5,225	0.003422%
0913	State	WV Board of Pharmacy	68,594	0.044928%
0914	State	WV Board of Examiners of Psychologists	5,073	0.003323%
0915	State	WV Medical Imaging & Radiation Therapy Technology Board of Exam	7,449	0.004879%
0917	State	WV Board of Registration for Professional Engineers	46,096	0.030192%
0918	State	WV Board of Accountancy	16,255	0.010647%
0919	State	WV State Board of Architects	6,327	0.004144%
0921	State	WV Board of Osteopathy	25,565	0.016745%
0922	State	Board of Physical Therapy	13,877	0.009089%
0923	State	WV Board of Veterinary Medicine	11,075	0.007254%
0926	State	Public Service Commission of WV	1,146,583	0.750996%
0927	State	WV Real Estate Commission	31,970	0.020940%
0930	State	WV Board of Examiners for Speech Pathology & Audiology	3,817	0.002500%
0932	State	WV Division of Rehabilitation Services	1,716,078	1.124007%
0935	State	WV Board of Respiratory Care	3,044	0.001994%
0938	State	Board of Massage Therapy	9,667	0.006332%
0939	State	WV Courthouse Facilities Improvement Authority	6,860	0.004493%
0944	State	WV Economic Development Authority	115,447	0.075616%
0945	State	WV Board of Medicine	90,527	0.059294%
0946	State	WV Municipal Pensions Oversight Board	17,248	0.011297%
0947	State	WV ERP Board	195,172	0.127835%
1200	State	Auditor's Office	884,907	0.579602%
1300	State	Treasurer's Office	734,890	0.481343%
1400	State	Department of Agriculture	1,369,730	0.897154%
1500	State	Attorney General	1,040,659	0.681617%
1600	State	Secretary of State	244,390	0.160072%
2100	State	Senate	250,682	0.164193%
2200	State	House of Delegates	326,099	0.213590%
2300	State	Joint Committee on Government & Finance	541,752	0.354840%
2400	State	Supreme Court of Appeals	7,978,536	5.225830%
930100	State	WV Housing Development Fund	614,453	0.402458%
930200	State	WV Secondary School Activities Commission	49,525	0.032438%
990000	State	State Bar	122,578	0.080287%

The accompanying notes are an integral part of this schedule

WEST VIRGINIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
Schedule of Employer Allocations
For the Year Ended June 30, 2023

Employer	State/ Nonstate	Employer Name	Employer Contributions	Allocation Percentage
X00100	Nonstate	Barbour County Commission	171,338	0.112224%
X00200	Nonstate	Berkeley County Commission	1,616,560	1.058824%
X00300	Nonstate	Boone County Commission	193,178	0.126529%
X00400	Nonstate	Braxton County Commission	174,508	0.114300%
X00500	Nonstate	Brooke County Commission	203,470	0.133270%
X00600	Nonstate	Cabell County Commission	667,145	0.436971%
X00700	Nonstate	Calhoun County Commission	74,011	0.048476%
X00800	Nonstate	Clay County Commission	96,199	0.063009%
X00900	Nonstate	Doddridge County Commission	265,975	0.174210%
X01000	Nonstate	Fayette County Commission	359,130	0.235225%
X01100	Nonstate	Gilmer County Commission	60,684	0.039747%
X01200	Nonstate	Grant County Commission	170,903	0.111939%
X01300	Nonstate	Greenbrier County Commission	325,483	0.213187%
X01400	Nonstate	Hampshire County Commission	352,849	0.231111%
X01500	Nonstate	Hancock County Commission	261,480	0.171266%
X01600	Nonstate	Hardy County Commission	190,873	0.125019%
X01700	Nonstate	Harrison County Commission	978,491	0.640898%
X01800	Nonstate	Jackson County Commission	290,197	0.190075%
X01900	Nonstate	Jefferson County Commission	715,240	0.468472%
X02000	Nonstate	Kanawha County Commission	1,352,768	0.886044%
X02100	Nonstate	Lewis County Commission	228,803	0.149863%
X02200	Nonstate	Lincoln County Commission	140,568	0.092070%
X02300	Nonstate	Logan County Commission	498,904	0.326775%
X02400	Nonstate	McDowell County Commission	210,598	0.137939%
X02500	Nonstate	Marion County Commission	597,017	0.391038%
X02600	Nonstate	Marshall County Commission	613,607	0.401904%
X02700	Nonstate	Mason County Commission	324,155	0.212317%
X02800	Nonstate	Mercer County Commission	430,084	0.281699%
X02900	Nonstate	Mineral County Commission	246,288	0.161315%
X03000	Nonstate	Mingo County Commission	205,467	0.134578%
X03100	Nonstate	Monongalia County Commission	1,019,553	0.667793%
X03200	Nonstate	Monroe County Commission	135,815	0.088957%
X03300	Nonstate	Morgan County Commission	210,223	0.137693%
X03400	Nonstate	Nicholas County Commission	207,791	0.136100%
X03500	Nonstate	Ohio County Commission	455,775	0.298526%
X03600	Nonstate	Pendleton County Commission	133,206	0.087248%
X03700	Nonstate	Pleasants County Commission	163,332	0.106980%
X03800	Nonstate	Pocahontas County Commission	152,127	0.099641%
X03900	Nonstate	Preston County Commission	311,854	0.204260%
X04000	Nonstate	Putnam County Commission	441,834	0.289395%
X04100	Nonstate	Raleigh County Commission	624,589	0.409097%
X04200	Nonstate	Randolph County Commission	271,616	0.177905%
X04300	Nonstate	Ritchie County Commission	137,882	0.090311%
X04400	Nonstate	Roane County Commission	150,557	0.098613%
X04500	Nonstate	Summers County Commission	161,010	0.105459%
X04600	Nonstate	Taylor County Commission	166,326	0.108941%
X04700	Nonstate	Tucker County Commission	164,979	0.108059%
X04800	Nonstate	Tyler County Commission	199,001	0.130343%
X04900	Nonstate	Upshur County Commission	274,597	0.179857%
X04901	Nonstate	Upshur County Development Authority	9,739	0.006379%
X05000	Nonstate	Wayne County Commission	300,048	0.196527%
X05100	Nonstate	Webster County Commission	94,979	0.062210%
X05200	Nonstate	Wetzel County Commission	323,891	0.212144%
X05300	Nonstate	Wirt County Commission	47,462	0.031087%
X05400	Nonstate	Wood County Commission	610,425	0.399820%
X05500	Nonstate	Wyoming County Commission	248,019	0.162449%
X10100	Nonstate	Barbour County Health Department	6,501	0.004258%

The accompanying notes are an integral part of this schedule

WEST VIRGINIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
Schedule of Employer Allocations
For the Year Ended June 30, 2023

Employer	State/ Nonstate	Employer Name	Employer Contributions	Allocation Percentage
X10200	Nonstate	Berkeley County Health Department	98,483	0.064505%
X10300	Nonstate	Boone County Health Department	9,872	0.006466%
X10400	Nonstate	Braxton County Health Department	9,162	0.006001%
X10500	Nonstate	Brooke County Health Department	26,196	0.017158%
X10600	Nonstate	Cabell-Huntington Health Department	161,698	0.105910%
X10800	Nonstate	Clay County Health Department	56,916	0.037279%
X10900	Nonstate	Doddridge County Health Department	16,081	0.010533%
X11000	Nonstate	Fayette County Health Department	57,265	0.037508%
X11100	Nonstate	Gilmer County Health Department	8,591	0.005627%
X11101	Nonstate	Gilmer County Health Center	2,820	0.001847%
X11200	Nonstate	Grant County Health Department	18,010	0.011796%
X11300	Nonstate	Greenbrier County Board of Health	50,906	0.033343%
X11400	Nonstate	Hampshire County Health Department	27,181	0.017803%
X11500	Nonstate	Hancock County Board of Health	24,005	0.015723%
X11600	Nonstate	Hardy County Health Department	22,739	0.014894%
X11700	Nonstate	Harrison-Clarksburg Health Department	80,281	0.052583%
X11800	Nonstate	Jackson County Health Department	15,519	0.010165%
X11900	Nonstate	Jefferson County Health Department	59,534	0.038994%
X12000	Nonstate	Kanawha Charleston Health Department	118,567	0.077660%
X12100	Nonstate	Lewis County Health Department	17,239	0.011291%
X12200	Nonstate	Lincoln County Health Department	15,472	0.010134%
X12300	Nonstate	Logan County Board of Health	31,504	0.020635%
X12400	Nonstate	McDowell County Health Department	10,945	0.007169%
X12500	Nonstate	Marion County Health Department	29,373	0.019239%
X12600	Nonstate	Marshall County Health Department	24,590	0.016106%
X12700	Nonstate	Mason County Health Department	19,367	0.012685%
X12800	Nonstate	Mercer County Board of Health	29,320	0.019204%
X12900	Nonstate	Mineral County Health Department	25,199	0.016505%
X13000	Nonstate	Mingo County Board of Health	41,144	0.026949%
X13100	Nonstate	Monongalia County Health Department	289,096	0.189354%
X13400	Nonstate	Nicholas County Health Department	13,993	0.009165%
X13500	Nonstate	Wheeling-Ohio County Health Department	68,485	0.044857%
X13600	Nonstate	Pendleton County Health Department	16,472	0.010789%
X13800	Nonstate	Pocahontas County Board of Health	15,489	0.010145%
X13900	Nonstate	Preston County Health Department	19,961	0.013074%
X14000	Nonstate	Putnam County Health Department	16,364	0.010718%
X14100	Nonstate	Beckley-Raleigh County Board of Health	46,363	0.030367%
X14200	Nonstate	Randolph-Elkins Health Department	70,009	0.045855%
X14500	Nonstate	Summers County Health Department	6,887	0.004511%
X14600	Nonstate	Grafton-Taylor County Board of Health	29,480	0.019309%
X14700	Nonstate	Tucker County Health Department	12,174	0.007974%
X14900	Nonstate	Upshur-Buckhannon Health Department	19,950	0.013067%
X15000	Nonstate	Wayne County Health Department	15,168	0.009935%
X15100	Nonstate	Webster County Health Department	7,350	0.004814%
X15200	Nonstate	Wetzel-Tyler Health Department	24,368	0.015961%
X15400	Nonstate	Mid-Ohio Valley Health Department	193,015	0.126422%
X15500	Nonstate	Wyoming County Health Department	19,349	0.012673%
X20100	Nonstate	City of Montgomery	77,360	0.050670%
X20200	Nonstate	City of Follansbee	137,992	0.090383%
X20300	Nonstate	Town of Grant Town	6,418	0.004204%
X20400	Nonstate	Town of Pineville	32,650	0.021385%
X20500	Nonstate	City of Nitro	112,147	0.073455%
X20600	Nonstate	City of Williamson	11,522	0.007547%
X20601	Nonstate	Williamson Utility Board	4,464	0.002924%
X20602	Nonstate	City of Williamson Board of Parks & Rec	4,147	0.002716%
X20700	Nonstate	Town of Belle	11,339	0.007427%
X20701	Nonstate	Belle Sanitary Board	6,078	0.003981%

The accompanying notes are an integral part of this schedule

WEST VIRGINIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
Schedule of Employer Allocations
For the Year Ended June 30, 2023

Employer	State/ Nonstate	Employer Name	Employer Contributions	Allocation Percentage
X20800	Nonstate	City of Hinton	69,224	0.045341%
X20900	Nonstate	City of Salem	93,204	0.061047%
X21000	Nonstate	City of Elkins	246,159	0.161231%
X21100	Nonstate	City of Wellsburg	95,349	0.062452%
X21200	Nonstate	City of Huntington	762,398	0.499360%
X21400	Nonstate	City of Lewisburg	224,928	0.147325%
X21500	Nonstate	Town of Fayetteville	117,019	0.076646%
X21600	Nonstate	City of Fairmont	511,170	0.334809%
X21700	Nonstate	Town of Bath	16,556	0.010844%
X21701	Nonstate	Berkeley Springs Water Works	24,281	0.015904%
X21800	Nonstate	City of Bridgeport	755,210	0.494652%
X21901	Nonstate	City of Charleston	1,520,165	0.995687%
X22000	Nonstate	City of Hurricane	269,311	0.176395%
X22001	Nonstate	City of Hurricane Water & Sewer	5,139	0.003366%
X22300	Nonstate	City of Ravenswood	109,653	0.071821%
X22500	Nonstate	City of Grafton	114,694	0.075123%
X22600	Nonstate	City of Mannington	32,578	0.021338%
X22700	Nonstate	City of Parkersburg	462,173	0.302717%
X22800	Nonstate	City of Romney	75,618	0.049529%
X22900	Nonstate	City of Saint Albans	202,030	0.132327%
X23000	Nonstate	Mary H Weir Public Library	19,373	0.012689%
X23001	Nonstate	City of Weirton	294,586	0.192950%
X23002	Nonstate	Weirton Area Water Board	112,117	0.073435%
X23003	Nonstate	City of Weirton Sanitary Board	92,408	0.060526%
X23004	Nonstate	City of Weirton Board of Park Commissioners	23,039	0.015090%
X23100	Nonstate	City of Weston	43,824	0.028704%
X23200	Nonstate	Town of Rivesville	4,127	0.002703%
X23300	Nonstate	City of Clarksburg	443,118	0.290236%
X23400	Nonstate	Town of Reedsville	16,820	0.011017%
X23500	Nonstate	City of Saint Marys	55,600	0.036417%
X23600	Nonstate	Town of Fairview	11,104	0.007273%
X23700	Nonstate	City of Buckhannon	360,366	0.236035%
X23800	Nonstate	Clay County Public Library	5,289	0.003464%
X23802	Nonstate	City of Charles Town	201,577	0.132030%
X23900	Nonstate	Town of Matewan	2,267	0.001485%
X23901	Nonstate	Town of Matewan Water Department	24,683	0.016167%
X24001	Nonstate	City of McMechen	48,195	0.031567%
X24100	Nonstate	City of Beckley	638,015	0.417891%
X24200	Nonstate	City of Philippi	144,214	0.094458%
X24300	Nonstate	City of Paden City	53,641	0.035134%
X24400	Nonstate	City of Dunbar	89,422	0.058570%
X24500	Nonstate	City of Keyser	123,120	0.080642%
X24600	Nonstate	Town of Elizabeth	14,776	0.009678%
X24700	Nonstate	City of South Charleston	402,853	0.263863%
X24800	Nonstate	Town of Farmington	7,796	0.005106%
X24900	Nonstate	City of Summersville	201,267	0.131827%
X25000	Nonstate	Town of Grantsville	27,048	0.017716%
X25100	Nonstate	City of Benwood	89,982	0.058937%
X25200	Nonstate	Town of West Union	41,346	0.027081%
X25300	Nonstate	City of Bluefield	333,928	0.218718%
X25400	Nonstate	City of Cameron	23,906	0.015658%
X25500	Nonstate	City of Shinnston	97,613	0.063935%
X25600	Nonstate	City of Kingwood	90,454	0.059246%
X25700	Nonstate	Town of Monongah	34,848	0.022825%
X25800	Nonstate	Town of Moorefield	152,174	0.099672%

The accompanying notes are an integral part of this schedule

WEST VIRGINIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
Schedule of Employer Allocations
For the Year Ended June 30, 2023

Employer	State/ Nonstate	Employer Name	Employer Contributions	Allocation Percentage
X25900	Nonstate	Town of Franklin	30,785	0.020164%
X26000	Nonstate	City of Oak Hill	190,213	0.124587%
X26100	Nonstate	Town of Davis	21,579	0.014134%
X26200	Nonstate	City of New Martinsville	332,459	0.217756%
X26300	Nonstate	Town of Athens	50,154	0.032850%
X26600	Nonstate	City of Williamstown	79,371	0.051987%
X26700	Nonstate	City of Gary	11,399	0.007466%
X26800	Nonstate	City of Mullens	9,615	0.006298%
X26900	Nonstate	City of Ripley	164,634	0.107833%
X27000	Nonstate	City of Princeton	123,616	0.080967%
X27001	Nonstate	Princeton Sanitary Board	79,342	0.051968%
X27100	Nonstate	City of Spencer	40,169	0.026310%
X27200	Nonstate	Town of Sophia	33,248	0.021777%
X27300	Nonstate	City of Madison	46,769	0.030633%
X27400	Nonstate	City of Stonewood	46,490	0.030450%
X27500	Nonstate	Town of Marlinton	34,705	0.022731%
X27600	Nonstate	City of Glen Dale	104,053	0.068153%
X27700	Nonstate	Town of Anmoore	73,466	0.048119%
X27800	Nonstate	City of Belmont	25,233	0.016527%
X28000	Nonstate	City of Glenville	15,642	0.010245%
X28100	Nonstate	City of Kenova	104,112	0.068192%
X28200	Nonstate	Town of Nutter Fort	96,382	0.063129%
X28300	Nonstate	Town of Middlebourne	28,109	0.018411%
X28400	Nonstate	Town of Gauley Bridge	6,744	0.004417%
X28500	Nonstate	Town of Clendenin	28,165	0.018448%
X28600	Nonstate	Town of Wardensville	8,348	0.005468%
X28700	Nonstate	Town of Marmet	46,969	0.030764%
X28800	Nonstate	Village of Barboursville	318,257	0.208454%
X28900	Nonstate	Town of Union	10,136	0.006639%
X29000	Nonstate	Town of Winfield	40,902	0.026790%
X29100	Nonstate	Town of Ansted	25,120	0.016453%
X29200	Nonstate	City of White Sulphur Springs	119,862	0.078508%
X29300	Nonstate	City of Parsons	34,202	0.022402%
X29400	Nonstate	Town of Clay	14,965	0.009802%
X29500	Nonstate	Town of New Haven	21,759	0.014252%
X29600	Nonstate	City of Thomas	17,742	0.011621%
X29700	Nonstate	Town of Hamlin	12,377	0.008107%
X29800	Nonstate	Town of Capon Bridge	11,759	0.007702%
X29900	Nonstate	City of Milton	68,374	0.044784%
X29901	Nonstate	City of Milton Water Department	42,728	0.027986%
X30000	Nonstate	City of Richwood	41,363	0.027092%
X30100	Nonstate	City of Logan	47,502	0.031113%
X30101	Nonstate	City of Logan Sanitary Board	13,811	0.009046%
X30200	Nonstate	City of Welch	108,518	0.071078%
X30300	Nonstate	Town of Chapmanville	45,998	0.030128%
X30400	Nonstate	Town of Man	4,997	0.003273%
X39000	Nonstate	Preston County Public Service District #1	24,057	0.015757%
X40000	Nonstate	Greenbrier Valley Economic Development Corporation	18,107	0.011860%
X47000	Nonstate	Tucker County Ambulance Authority	5,534	0.003625%
X50100	Nonstate	Center Public Service District	11,057	0.007242%
X50200	Nonstate	Moundsville-Marshall County Public Library	22,081	0.014463%
X50500	Nonstate	Williamson Housing Authority	57,513	0.037670%
X50600	Nonstate	Nitro Regional Wastewater Utility	49,316	0.032301%
X50800	Nonstate	Charleston Sanitary Board	412,670	0.270293%
X50900	Nonstate	Huntington WV Housing Authority	86,081	0.056382%
X51000	Nonstate	City of Saint Albans Municipal Water and Sewer	159,454	0.104440%
X51200	Nonstate	Upshur County Public Library	15,336	0.010045%
X51300	Nonstate	Weston Sanitary Board	34,627	0.022680%

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WEST VIRGINIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
Schedule of Employer Allocations
For the Year Ended June 30, 2023

Employer	State/ Nonstate	Employer Name	Employer Contributions	Allocation Percentage
X51400	Nonstate	Pocahontas Memorial Hospital	780,479	0.511203%
X51600	Nonstate	Wheeling Ohio County Airport	25,031	0.016395%
X51800	Nonstate	Charleston-Kanawha Housing Authority	231,588	0.151687%
X52100	Nonstate	Greater Huntington Park & Recreation District	97,262	0.063705%
X52200	Nonstate	Buckhannon Housing Authority	16,765	0.010981%
X52300	Nonstate	Huntington Sanitary Board	353,098	0.231274%
X52301	Nonstate	Huntington Stormwater Utility	49,517	0.032433%
X52700	Nonstate	Charles W Gibson Public Library	4,044	0.002649%
X52800	Nonstate	Parkersburg Utility Board	319,132	0.209027%
X53200	Nonstate	Saint Albans Housing Authority	18,167	0.011899%
X53300	Nonstate	Charleston Urban Renewal Authority	12,022	0.007874%
X53400	Nonstate	Housing Authority of City of South Charleston	22,026	0.014427%
X53600	Nonstate	Beckley Raleigh County Convention Center	17,761	0.011633%
X53700	Nonstate	Keyser-Mineral County Library	10,774	0.007057%
X53800	Nonstate	Wheeling Housing Authority	108,066	0.070782%
X53900	Nonstate	Kanawha Falls Public Service District	45,483	0.029791%
X54100	Nonstate	North Beckley Public Service District	55,252	0.036189%
X54200	Nonstate	Cabell County Public Library	243,764	0.159662%
X54400	Nonstate	City County Building Management Commission	11,672	0.007645%
X54500	Nonstate	Ohio County Public Library	64,782	0.042431%
X54900	Nonstate	Raleigh County Public Library	45,013	0.029483%
X55000	Nonstate	South Charleston Public Library	29,046	0.019025%
X55100	Nonstate	Bluefield Sanitary Board	168,262	0.110209%
X55300	Nonstate	Greenbrier Valley Airport Authority	59,748	0.039134%
X55400	Nonstate	Central West Virginia Regional Airport Authority	388,811	0.254666%
X55401	Nonstate	Raleigh County Memorial Airport	27,675	0.018127%
X55500	Nonstate	Kanawha County Parks & Recreation	64,927	0.042526%
X55600	Nonstate	Morgantown Public Library	66,081	0.043282%
X55800	Nonstate	City of South Charleston Sanitary Board	89,469	0.058601%
X55900	Nonstate	West Virginia Association of Counties	18,692	0.012243%
X56100	Nonstate	Prestera Center	6,423	0.004207%
X56300	Nonstate	Martinsburg Public Library	54,546	0.035727%
X56500	Nonstate	Elkins Housing Authority	14,191	0.009295%
X56700	Nonstate	Parkersburg & Wood County Public Library	79,246	0.051905%
X56800	Nonstate	Union Public Service District	35,572	0.023299%
X56900	Nonstate	Kingwood Water Works	44,685	0.029268%
X57100	Nonstate	Lubeck Public Service District	76,287	0.049967%
X57200	Nonstate	Sissonville Public Service District	27,865	0.018251%
X57300	Nonstate	BCKP Regional Intergovernmental Council	38,466	0.025195%
X57400	Nonstate	Fayette County Public Library	35,100	0.022990%
X57600	Nonstate	Dunbar Sanitary Board	43,587	0.028549%
X57700	Nonstate	Point Pleasant Housing Authority	28,779	0.018850%
X57900	Nonstate	Claywood Park Public Service District	84,351	0.055249%
X58000	Nonstate	Region 8 Planning & Development Council	64,640	0.042338%
X58300	Nonstate	Greenbrier Valley Conservation District	5,840	0.003825%
X58400	Nonstate	City of Spencer Sanitary Board	12,657	0.008290%
X58600	Nonstate	City of Spencer Waterworks	33,705	0.022076%
X58700	Nonstate	Mid Ohio Valley Regional Airport	33,498	0.021941%
X58800	Nonstate	Brooke County Public Library	12,048	0.007891%
X58900	Nonstate	Region VII Planning & Development Council	40,761	0.026698%
X59000	Nonstate	Region 4 Planning & Development Council	43,639	0.028583%
X59100	Nonstate	Craft Memorial Library	21,205	0.013889%
X59200	Nonstate	Green Acres Regional Center Inc	48,093	0.031500%
X59300	Nonstate	Region 1 Planning & Development Council	58,910	0.038585%
X59500	Nonstate	Lavalette Public Service District	63,490	0.041585%
X59600	Nonstate	Clarksburg Water Board	223,009	0.146068%
X59700	Nonstate	Craigsville Public Service District	54,516	0.035707%

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WEST VIRGINIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
Schedule of Employer Allocations
For the Year Ended June 30, 2023

Employer	State/ Nonstate	Employer Name	Employer Contributions	Allocation Percentage
X59800	Nonstate	Nettie-Leivasy Public Service District	21,727	0.014231%
X59900	Nonstate	Putnam County Parks & Recreation Commission	19,471	0.012753%
X60000	Nonstate	Spencer Housing Authority	28,430	0.018621%
X60200	Nonstate	Region II Planning & Development Council	29,906	0.019588%
X60400	Nonstate	Buffalo Creek Public Service District	44,660	0.029252%
X60600	Nonstate	Shortline Public Service District	13,890	0.009098%
X60700	Nonstate	Boone Madison Public Library	8,502	0.005569%
X61200	Nonstate	Armstrong Deepwater Public Service District	6,292	0.004121%
X61300	Nonstate	Kyova Interstate Planning Commission	41,349	0.027083%
X61400	Nonstate	Wood County Parks & Recreation Commission	9,788	0.006411%
X61600	Nonstate	Beckley Housing Authority	64,640	0.042338%
X61800	Nonstate	Central WV Transit Authority	129,820	0.085030%
X61900	Nonstate	Marion County Parks & Recreation Commission	45,343	0.029699%
X62200	Nonstate	Clarksburg-Harrison Public Library	25,187	0.016497%
X62300	Nonstate	Ohio County Public Service District	67,079	0.043936%
X62500	Nonstate	Greenbrier Public Service District #1	20,958	0.013727%
X62700	Nonstate	Ohio Valley Regional Transportation Authority	192,396	0.126017%
X62800	Nonstate	Berkeley County Public Service Water District	373,536	0.244661%
X62900	Nonstate	Parkersburg Housing Authority	79,380	0.051993%
X63000	Nonstate	Marion County Public Library	56,436	0.036965%
X63100	Nonstate	Mason County Public Service District	96,248	0.063041%
X63200	Nonstate	Monroe County Public Library	2,263	0.001482%
X63300	Nonstate	Kanawha County Emergency Ambulance Authority	188,201	0.123269%
X63400	Nonstate	Southern Jackson County Public Service District	27,332	0.017902%
X63500	Nonstate	Jackson County Public Library	22,153	0.014510%
X63800	Nonstate	Raleigh County Public Service District	76,460	0.050080%
X63900	Nonstate	Jackson County Housing Authority	32,068	0.021004%
X64200	Nonstate	Burnsville Public Utility Board	10,994	0.007201%
X64300	Nonstate	Kenova Municipal Water Works	59,068	0.038689%
X64500	Nonstate	Malden Public Service District	30,463	0.019953%
X64600	Nonstate	Boone County Parks & Recreation Board	9,588	0.006280%
X64700	Nonstate	Hardy County Rural Development Authority	11,101	0.007271%
X64800	Nonstate	Mineral Wells Public Service District	31,133	0.020392%
X64900	Nonstate	Housing Authority of Mingo County	46,734	0.030610%
X65200	Nonstate	Town of West Hamlin	38,189	0.025013%
X65300	Nonstate	Eastern Panhandle Regional Planning & Development Council	35,239	0.023081%
X65400	Nonstate	Marshall County Public Service District #1	12,361	0.008096%
X65700	Nonstate	Warm Springs Public Service District	29,582	0.019376%
X65800	Nonstate	Wilderness Public Service District	35,844	0.023477%
X65900	Nonstate	Bradley Public Service District	22,237	0.014565%
X66000	Nonstate	Wood County Recreation Commission	690	0.000452%
X66500	Nonstate	Raleigh County Housing Authority	49,552	0.032456%
X66600	Nonstate	Fairmont Housing Authority	88,929	0.058247%
X66700	Nonstate	Town of Beverly	35,961	0.023554%
X66900	Nonstate	Southern Conservation District	13,922	0.009119%
X67000	Nonstate	Pocahontas County Public Service District	53,910	0.035310%
X67100	Nonstate	Huttonsville Public Service District	40,294	0.026392%
X67200	Nonstate	Grant County Housing Authority	13,782	0.009027%
X67300	Nonstate	Board of Parks & Recreation Commission	72,005	0.047162%
X67400	Nonstate	Putnam County Development Authority	12,248	0.008022%
X67500	Nonstate	Taylor County Public Library	9,577	0.006273%
X67600	Nonstate	Monroe Health Center	478,077	0.313134%
X67700	Nonstate	Louis Bennett Public Library	5,525	0.003619%

The accompanying notes are an integral part of this schedule

WEST VIRGINIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
Schedule of Employer Allocations
For the Year Ended June 30, 2023

Employer	State/ Nonstate	Employer Name	Employer Contributions	Allocation Percentage
X67800	Nonstate	Region VIII Solid Waste Authority	32,934	0.021571%
X67900	Nonstate	Roane County Public Library	11,863	0.007770%
X68300	Nonstate	Cool Ridge-Flat Top Public Service District	17,344	0.011360%
X68400	Nonstate	Dunbar Housing Authority	10,492	0.006872%
X68500	Nonstate	Richwood Public Library	3,843	0.002517%
X68600	Nonstate	Glenville Utility	41,891	0.027438%
X68700	Nonstate	Flatwoods Canoe Run Public Service District	91,260	0.059774%
X68800	Nonstate	Raleigh County Emergency Services	166,935	0.109340%
X68900	Nonstate	Berkeley County Development Authority	18,268	0.011965%
X69000	Nonstate	Mount Hope Housing Authority	21,817	0.014290%
X69100	Nonstate	Doddridge County Public Library	10,730	0.007028%
X69200	Nonstate	Berkeley County Public Service Sewer District	284,496	0.186341%
X69300	Nonstate	Kanawha Public Service District	47,462	0.031087%
X69500	Nonstate	Logan County Public Service District	177,781	0.116444%
X69800	Nonstate	Workforce Investment Board of Kanawha County	55,758	0.036521%
X69901	Nonstate	Bluewell Public Service District	46,115	0.030205%
X70100	Nonstate	Ritchie County Public Library	19,316	0.012652%
X70200	Nonstate	Keyser Housing Authority	21,484	0.014072%
X70300	Nonstate	Branchland Midkiff Public Service District	15,345	0.010051%
X70500	Nonstate	Sugar Creek Public Service District	11,765	0.007706%
X70600	Nonstate	Southwestern Water District	20,413	0.013370%
X70700	Nonstate	Grant County Public Service District	28,805	0.018867%
X70800	Nonstate	Big Bend Public Service District	8,260	0.005410%
X70900	Nonstate	Benedum Airport Authority	135,873	0.088995%
X71100	Nonstate	Valley Head Public Library	1,557	0.001020%
X71200	Nonstate	Taylor County Public Service District	33,271	0.021792%
X71300	Nonstate	Webster Springs Public Service District	10,202	0.006682%
X71400	Nonstate	Eastern WV Regional Airport Authority	66,208	0.043365%
X71500	Nonstate	Huntington Cabell Wayne Animal Shelter	28,231	0.018491%
X71600	Nonstate	Boone County Housing & Redevelopment Authority	30,250	0.019813%
X71700	Nonstate	Craigsville Public Library	1,857	0.001216%
X71800	Nonstate	Charleston Convention & Visitors Bureau	36,135	0.023668%
X72000	Nonstate	Randolph County Housing Authority	77,959	0.051062%
X72100	Nonstate	Berkeley County Fire Service Board	18,706	0.012252%
X72300	Nonstate	Cowen Public Service District	42,424	0.027787%
X72400	Nonstate	Vienna Public Library	24,347	0.015947%
X72500	Nonstate	White Oak Public Service District	15,361	0.010061%
X72600	Nonstate	Marshall County Park & Recreation	46,244	0.030289%
X72700	Nonstate	Martinsburg Berkeley County Parks & Recreation Board	77,247	0.050596%
X72900	Nonstate	Mannington Sanitary Board	3,322	0.002176%
X73000	Nonstate	Elk Valley Public Service District	32,312	0.021164%
X73100	Nonstate	Lewis County Convention & Visitors Bureau	6,510	0.004264%
X73300	Nonstate	Leadsville Public Service District	12,556	0.008224%
X73500	Nonstate	Union Williams Public Service District	44,132	0.028906%
X73600	Nonstate	Coalfield Community Action Partnership Inc	302,559	0.198172%
X73900	Nonstate	Tucker County Solid Waste Authority	52,435	0.034344%
X74000	Nonstate	Hamrick Public Service District	10,240	0.006707%
X74200	Nonstate	Raleigh County Solid Waste Authority	174,312	0.114172%
X74400	Nonstate	Red Sulphur Public Service District	28,217	0.018482%
X74500	Nonstate	Greenbrier County Public Service District #2	38,367	0.025130%
X74700	Nonstate	Putnam County Fire Service Board	9,632	0.006309%
X74800	Nonstate	Mercer County Solid Waste Authority	30,475	0.019961%
X74900	Nonstate	4C Economic Development Authority	73,153	0.047914%
X75000	Nonstate	Kanawha County Solid Waste Authority	9,852	0.006453%
X75200	Nonstate	Lincoln Public Service District	33,645	0.022037%
X75300	Nonstate	Sun Valley Public Service District	28,628	0.018751%
X75400	Nonstate	Pocahontas County Solid Waste Authority	18,799	0.012313%

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WEST VIRGINIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
Schedule of Employer Allocations
For the Year Ended June 30, 2023

Employer	State/ Nonstate	Employer Name	Employer Contributions	Allocation Percentage
X75600	Nonstate	Bluefield Housing Authority	33,048	0.021646%
X75800	Nonstate	Romney Public Housing Authority	15,550	0.010185%
X75900	Nonstate	Putnam County Solid Waste Authority	3,744	0.002452%
X76100	Nonstate	Pleasants County Public Library	2,999	0.001964%
X76200	Nonstate	Kingwood Parks & Recreation Commission	4,515	0.002957%
X76600	Nonstate	Wood County Solid Waste Authority	9,316	0.006102%
X76800	Nonstate	Mingo County Redevelopment Authority	20,243	0.013259%
X76900	Nonstate	Mountain Top Public Service District	17,251	0.011299%
X77200	Nonstate	Northern Jackson County Public Service District	11,359	0.007440%
X77300	Nonstate	Hammond Public Service District	18,819	0.012326%
X77400	Nonstate	Harrison County Solid Waste Authority	8,939	0.005855%
X77700	Nonstate	Midland Public Service District	33,975	0.022253%
X77800	Nonstate	Danese Public Service District	20,778	0.013609%
X77900	Nonstate	Boone County Public Service District	25,289	0.016564%
X78200	Nonstate	Grandview-Doolin Public Service District	13,472	0.008824%
X78300	Nonstate	Jefferson County Parks & Recreation Commission	68,887	0.045120%
X78400	Nonstate	Putnam Public Service District	181,399	0.118814%
X78600	Nonstate	Chestnut Ridge Public Service District	12,852	0.008418%
X78700	Nonstate	Weirton Transit Corporation	9,197	0.006024%
X78800	Nonstate	Greenbrier County Solid Waste Authority	38,839	0.025439%
X78900	Nonstate	Harpers Ferry Bolivar Public Service District	9,951	0.006518%
X79300	Nonstate	Barbour County Development Authority	3,850	0.002522%
X79400	Nonstate	Wyoming County Economic Development Authority	17,594	0.011524%
X79600	Nonstate	Northern Wayne County Public Service District	39,813	0.026077%
X79700	Nonstate	Lincoln Economic Development Authority	4,841	0.003171%
X79800	Nonstate	Gauley River Public Service District	11,545	0.007562%
X79900	Nonstate	Elkins Road Public Service District	10,571	0.006924%
X80300	Nonstate	Crab Orchard MacArthur Public Service District	47,299	0.030980%
X80500	Nonstate	Roane County Economic Development Authority	5,180	0.003393%
X80600	Nonstate	Metro Emergency Operations Center	396,044	0.259403%
X80700	Nonstate	Mercer County Airport Authority	14,683	0.009617%
X80900	Nonstate	Town of Eleanor	13,484	0.008832%
X81100	Nonstate	Wetzel County Emergency Ambulance Authority	4,971	0.003256%
X81200	Nonstate	Town of Harpers Ferry	58,018	0.038001%
X81600	Nonstate	Brooke County Public Service District	15,019	0.009837%
X81700	Nonstate	Hancock County Shelter Workshop	53,342	0.034938%
X81900	Nonstate	Hampshire County Development Authority	7,893	0.005170%
X82000	Nonstate	Crum Public Service District	16,185	0.010601%
X82100	Nonstate	Central Communications Inc	46,331	0.030346%
X82300	Nonstate	Tucker County Parks and Recreation Commission	3,293	0.002157%
X82400	Nonstate	Berkeley County Emergency Ambulance Authority	30,417	0.019923%
X82600	Nonstate	Raleigh County Recreation Authority	15,109	0.009896%
X82700	Nonstate	Enlarged Hepzibah Public Service District	17,393	0.011392%
X82900	Nonstate	County Commissioners Association of WV	18,193	0.011916%
X83100	Nonstate	Greenbrier County Convention & Visitor Bureau	24,368	0.015961%
X83300	Nonstate	Boone County Ambulance Authority	12,542	0.008215%
X83500	Nonstate	Hamlin-Lincoln County Public Library	8,848	0.005795%
X83700	Nonstate	Greater Paw Paw Sanitary District	12,020	0.007873%
X84100	Nonstate	Elkins-Randolph County Airport	7,499	0.004912%

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WEST VIRGINIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
Schedule of Employer Allocations
For the Year Ended June 30, 2023

Employer	State/ Nonstate	Employer Name	Employer Contributions	Allocation Percentage
X84300	Nonstate	Summers County Public Library	7,440	0.004873%
X84400	Nonstate	Ritchie County Economic Development Authority	4,479	0.002934%
X84500	Nonstate	Development Authority of Mercer County	13,706	0.008977%
X84600	Nonstate	West Virginia Municipal League	23,536	0.015416%
X84700	Nonstate	Pride Community Services Inc	183,961	0.120492%
X84900	Nonstate	Jackson County Development Authority	15,393	0.010082%
X85000	Nonstate	Five Rivers Public Library	6,851	0.004487%
X85100	Nonstate	Hardy County Public Service District	28,784	0.018853%
X85200	Nonstate	Ritchie County Ambulance Authority	96,466	0.063184%
X85300	Nonstate	Preston County Senior Citizens Inc	41,644	0.027276%
X85500	Nonstate	Piedmont Housing Authority	16,454	0.010777%
X85700	Nonstate	Benwood-McMechen Housing Authority	30,425	0.019928%
X85800	Nonstate	Fairmont Marion County Transit Authority	118,949	0.077910%
X86000	Nonstate	Nicholas County Solid Waste Authority	26,616	0.017433%
X86100	Nonstate	Hatfield McCoy Regional Recreation Authority	128,510	0.084172%
X86400	Nonstate	City of Martinsburg	598,465	0.391986%
X86500	Nonstate	City of Point Pleasant	98,089	0.064247%
X86700	Nonstate	Norton-Harding-Jimtown Public Service District	12,944	0.008478%
X86800	Nonstate	Clarksburg-Harrison Regional Housing Authority	98,364	0.064427%
X86900	Nonstate	Marshall County Public Service District #4	17,141	0.011227%
X87000	Nonstate	Northern Panhandle Community Criminal Justice Board	78,878	0.051664%
X87200	Nonstate	Region 1 Workforce Investment Board	61,435	0.040239%
X87300	Nonstate	Century Volga Public Service District	17,573	0.011510%
X87400	Nonstate	Frankfort Public Service District	35,989	0.023572%
X87600	Nonstate	Clay County Public Service District	10,356	0.006783%
X87700	Nonstate	Adrian Public Service District	20,790	0.013617%
X87900	Nonstate	Marshall County Public Service District #3	10,866	0.007117%
X88000	Nonstate	Mercer County Communications Center	83,498	0.054690%
X88100	Nonstate	Charles Town Utility Board	163,103	0.106830%
X88200	Nonstate	Phillippi Public Library	3,101	0.002031%
X88300	Nonstate	Cottageville Public Service District	23,607	0.015462%
X88400	Nonstate	Mingo County Public Service District	53,169	0.034825%
X88500	Nonstate	City of Sistersville	40,503	0.026529%
X88700	Nonstate	Canaan Valley Public Service District	15,919	0.010427%
X88900	Nonstate	McDowell County Solid Waste Authority	3,047	0.001996%
X89100	Nonstate	Ohio County Development Authority	106,129	0.069513%
X89200	Nonstate	Berkeley County Farmland Protection	8,244	0.005400%
X89210	Nonstate	Tucker County Development Authority	2,722	0.001783%
X89500	Nonstate	City of Mount Hope	45,404	0.029739%
X89600	Nonstate	Tomlinson Public Service District	18,397	0.012050%
X89700	Nonstate	Stevens Correctional Center	312,833	0.204901%
X89775	Nonstate	Shady Spring Public Service District	55,626	0.036434%
X89800	Nonstate	Capon Bridge Public Library	1,939	0.001270%
X89900	Nonstate	Oakland Public Service District	3,570	0.002338%
X89910	Nonstate	Pleasant Valley Public Service District	14,188	0.009293%
X90001	Nonstate	Public Defender Corporation - 1st Judicial Circuit	68,808	0.045068%
X90002	Nonstate	Public Defender Corporation - 2nd Judicial Circuit	30,598	0.020041%
X90004	Nonstate	Public Defender Corporation - 4th Judicial Circuit	98,622	0.064596%
X90005	Nonstate	Public Defender Corporation - 5th Judicial Circuit	67,934	0.044496%
X90006	Nonstate	Public Defender Corporation - 6th & 24th Judicial Circuit	112,993	0.074009%
X90007	Nonstate	Public Defender Corporation - 7th Judicial Circuit	39,265	0.025718%
X90008	Nonstate	Public Defender Corporation - 8th Judicial Circuit	28,454	0.018637%
X90009	Nonstate	Public Defender Corporation - 9th Judicial Circuit	62,633	0.041024%

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

WEST VIRGINIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
Schedule of Employer Allocations
For the Year Ended June 30, 2023

Employer	State/ Nonstate	Employer Name	Employer Contributions	Allocation Percentage
X90010	Nonstate	Public Defender Corporation - 10th Judicial Circuit	69,682	0.045641%
X90011	Nonstate	Public Defender Corporation - 11th Judicial Circuit	38,804	0.025416%
X90012	Nonstate	Public Defender Corporation - 12th Judicial Circuit	37,960	0.024863%
X90013	Nonstate	Public Defender Corporation - 13th Judicial Circuit	182,564	0.119577%
X90015	Nonstate	Public Defender Corporation - 15th Judicial Circuit	74,863	0.049034%
X90017	Nonstate	Public Defender Corporation - 17th Judicial Circuit	44,467	0.029125%
X90018	Nonstate	Public Defender Corporation - 18th Judicial Circuit	24,889	0.016302%
X90023	Nonstate	Public Defender Corporation - 23rd Judicial Circuit	154,054	0.100903%
X90025	Nonstate	Public Defender Corporation - 25th Judicial Circuit	44,717	0.029289%
X90028	Nonstate	Public Defender Corporation - 28th Judicial Circuit	22,092	0.014470%
X90030	Nonstate	Public Defender Corporation - 30th Judicial Circuit	32,958	0.021587%
X99903	Nonstate	Boone County Board of Education	1,134	0.000743%
X99915	Nonstate	Logan County Board of Education	435	0.000285%
X99918	Nonstate	Jackson County Board of Education	415	0.000272%
X99919	Nonstate	Jefferson County Board of Education	402	0.000263%
X99925	Nonstate	Marion County Board of Education	621	0.000407%
X99927	Nonstate	Brooke County Board of Education	664	0.000435%
X99931	Nonstate	McDowell County Board of Education	457	0.000299%
X99934	Nonstate	Nicholas County Board of Education	470	0.000308%
X99936	Nonstate	Pendleton County Board of Education	373	0.000244%
X99939	Nonstate	Preston County Board of Education	318	0.000208%
X99940	Nonstate	Tyler County Board of Education	391	0.000256%
X99960	Nonstate	Raleigh County Board of Education	1,203	0.000788%
X99963	Nonstate	Wayne County Board of Education	641	0.000420%
			<u>\$ 152,675,000</u>	<u>100.000000%</u>

The accompanying notes are an integral part of this schedule

WEST VIRGINIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
Schedule of Pension Amounts By Employer
As of and for the Year Ended June 30, 2023

Employer Number	Net Pension Liability (Asset)	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan	Deferred Outflows of Resources		Deferred Inflows of Resources		Pension Expense			
				Net Difference Between Projected and Actual Investment Earnings on Pension Plan	Net Changes in Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions of Resources	Total Deferred Outflows of Resources	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions of Resources	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 Pension Expense (Offset)
0100	(6,787)	57,479	41,239	43,895	4,921	147,534	-	227,178	3,725	-	230,903
0200	-	-	-	7,575	186	24,798	(750)	39,206	-	(750)	37,923
0201	(1,171)	9,920	7,117	77,419	606	252,137	(691)	400,680	(1,283)	(691)	395,077
0203	(11,970)	101,377	72,735	30,891	576	107,402	(582)	170,171	(5,603)	(582)	184,940
0209	(5,084)	43,055	32,880	178,833	190,350	15,661	-	985,152	(651)	-	984,501
0210	(29,430)	249,256	178,833	190,350	15,661	288,914	(9,431)	455,368	(651)	(9,431)	463,546
0211	(13,603)	115,214	82,662	87,986	3,052	33,035	(87)	155,070	8,178	(87)	158,013
0212	(4,632)	39,235	28,150	29,962	8,875	106,222	(209)	50,255	2,943	(209)	53,775
0214	(1,501)	12,715	9,123	9,123	1,487	33,035	(93)	33,721	639	(93)	34,420
0215	(1,007)	8,532	6,121	6,515	1,420	22,588	(232)	38,795	1,157	(232)	39,952
0216	(1,159)	9,816	7,043	7,496	87	24,442	-	146,407	2,041	-	148,448
0218	(4,374)	37,043	26,577	28,289	1,552	93,461	(398)	59,206	(1,349)	(398)	57,857
0219	(1,769)	14,980	10,748	11,440	1,047	38,215	(1,587)	36,408	(3,892)	(1,587)	32,516
0220	(1,088)	9,212	6,609	7,035	332	23,188	-	114,065	15,887	-	129,952
0221	(3,408)	28,860	20,706	22,039	12,552	84,157	-	212,754	(19,998)	-	192,756
0222	(6,356)	53,830	38,621	41,108	10,652	144,211	(9,357)	228,275	(4,302)	(9,357)	223,973
0225	(6,819)	57,757	41,438	44,107	427	143,729	(6,858)	26,847	(3,346)	(6,858)	30,193
0228	(802)	6,793	4,874	5,187	2,850	19,704	(68)	25,637	1,886	(68)	27,523
0231	(766)	6,487	4,654	4,954	1,116	17,211	(163)	11,555	1,564	(163)	13,119
0232	(345)	2,924	2,098	2,233	1,230	8,485	(80)	72,953	3,227	(80)	76,180
0233	(2,179)	18,458	13,243	14,096	1,065	46,862	(758)	147,474	(13,993)	(758)	133,481
0303	(4,406)	37,313	26,771	28,495	2,233	92,579	(7,033)	144,872	(3,540)	(7,033)	148,554
0304	(4,328)	36,654	26,298	27,992	27	90,971	(3,173)	346,679	(3,682)	(3,173)	343,139
0305	(10,357)	87,714	62,932	66,985	4,546	222,177	(3,266)	138,043	(4,731)	(3,266)	133,312
0307	(4,124)	34,927	25,059	26,672	4,076	90,734	(2,876)	520,291	12,606	(2,876)	532,897
0308	(15,543)	131,640	94,447	100,530	8,284	334,901	(142)	205,281	(16,849)	(142)	188,432
0309	(6,133)	51,939	37,264	39,664	3,994	132,861	(6,335)	80,794	(152,421)	(6,335)	1,904,507
0310	(61,448)	520,429	373,350	397,437	11,572	1,302,828	(80,794)	10,736	39	(80,794)	1,904,507
0311	(321)	2,717	1,949	2,075	10	6,751	(111)	41,692	366	(111)	42,058
0312	(1,246)	10,549	7,568	8,056	1,822	27,995	(517)	3,871,248	(34,692)	(517)	3,836,556
0313	(115,648)	979,475	702,740	747,998	1,273	2,431,486	(27,496)	582,336	(34,362)	(27,496)	547,974
0314	(17,396)	147,338	105,710	112,518	7,457	373,023	(17,707)	5,905	251	(17,707)	6,156
0315	(176)	1,494	1,072	1,141	39	3,746	(84)	81,758	(1,608)	(84)	80,150
0316	(2,442)	20,686	14,842	15,797	968	52,293	(184)	6,427	1,849	(184)	8,276
0319	(1,626)	1,626	1,167	1,242	2,078	6,113	(108)	1,254,950	61,319	(108)	1,316,269
0323	(37,490)	317,518	227,809	242,480	35,502	823,309	(897)	194,725	15,186	(897)	209,911
0327	(5,817)	49,268	35,348	37,625	2,504	124,745	(959)	-	823	(959)	823
0328	-	-	-	7,536	7,536	7,536	-	-	-	-	-
0405	(258)	2,189	1,570	1,671	-	5,430	(4,028)	8,651	(1,783)	(4,028)	6,868
0431	-	-	-	-	-	-	-	-	-	-	(252)
0432	(11,995)	101,593	72,890	77,584	168	252,235	(30,078)	401,535	(17,910)	(30,078)	383,625
0433	-	-	-	36,096	(5,254)	36,096	(5,254)	-	(4,093)	-	(4,093)
0439	(7,456)	63,146	45,305	48,223	436	157,110	(12,699)	249,575	(13,687)	(12,699)	235,888
0441	(230)	1,952	1,401	1,491	57	4,901	(45)	7,716	(156)	(45)	7,560
0501	(651)	5,516	3,957	4,212	1,181	14,866	(527)	21,800	(2,720)	(527)	19,080

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, 2023

Employer Number	Net Pension Liability (Asset)	Net Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan	Net Changes in Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of			Deferred Inflows of Resources			Pension Expense		
					Outflows of Resources	Deferred Inflows of Resources	Proportionate Share of Pension Expense	Total Deferred Inflows of Resources	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Pension Expense	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 Pension Expense (Offset)	
0505	(844)	7,147	5,128	5,458	2,763	20,496	-	28,248	4,809	-	33,057	-	33,057
0506	(231,864)	1,963,758	1,408,929	1,499,667	20,240	4,892,694	(26,147)	7,761,495	65,255	(26,147)	7,826,750	(26,147)	7,826,750
0507	(779)	6,599	4,735	5,039	2,051	18,424	(1,914)	15,329	(10,753)	(1,914)	15,329	(10,753)	15,329
0508	(3,827)	32,411	23,254	24,751	1,746	82,162	(2,607)	128,099	(7,654)	(2,607)	120,445	(7,654)	120,445
0509	-	-	-	-	1,875	1,875	(383)	732	732	(383)	732	-	732
0510	(2,245)	19,013	13,641	14,519	1,033	48,206	(3,590)	75,145	1,513	(3,590)	76,688	1,513	76,688
0511	(353,084)	2,990,420	2,145,624	2,283,701	14,809	7,434,454	(360,562)	11,819,245	(63,939)	(360,562)	11,755,306	(63,939)	11,755,306
0601	(4,038)	34,200	24,538	26,118	6,075	90,931	(8,610)	135,173	7,737	(8,610)	142,910	7,737	142,910
0603	(73,976)	624,535	449,518	478,468	26,906	1,581,427	(14,348)	2,476,299	42,628	(14,348)	2,518,927	42,628	2,518,927
0605	-	-	-	-	3	3	(9,679)	-	(24,333)	(9,679)	-	(24,333)	-
0606	(10,821)	91,648	65,754	69,989	27,284	254,675	(17,309)	362,227	41,119	(17,309)	403,346	41,119	403,346
0608	(376,668)	3,190,161	2,288,831	2,436,237	268,629	8,183,858	-	12,608,697	340,412	(16,793)	12,949,109	340,412	12,949,109
0612	(42,433)	359,384	257,846	274,452	899,379	899,379	(16,793)	20,959	20,959	(16,793)	1,441,379	20,959	1,441,379
0613	(18,982)	160,768	115,345	122,774	29	398,916	(31,713)	635,412	(45,712)	(31,713)	589,700	(45,712)	589,700
0615	-	-	-	-	10	80,275	(4,937)	127,859	-	(4,937)	126,336	-	126,336
0618	(3,820)	32,350	23,210	24,705	10	119,613	(10,012)	190,439	(13,636)	(10,012)	176,803	(13,636)	176,803
0619	(5,689)	48,183	34,570	36,796	64	119,613	-	-	-	-	(38,981)	-	(38,981)
0620	-	-	-	-	-	-	-	-	-	-	-	-	-
0621	-	-	-	-	-	-	-	-	-	-	-	-	-
0622	(5,181)	43,880	31,482	33,510	131	109,003	(1,067)	173,429	(412)	(1,067)	173,017	(412)	173,017
0623	(12,804)	108,444	77,805	82,816	3,402	272,467	(19,775)	428,611	33,818	(19,775)	462,429	33,818	462,429
0701	(1,159)	9,819	7,045	7,498	6,394	30,756	-	38,807	4,800	-	43,607	4,800	43,607
0702	(44,444)	376,414	270,064	287,457	1,576	935,511	(27,253)	1,487,727	(26,104)	(27,253)	1,461,623	(26,104)	1,461,623
0703	(1,186)	10,044	7,206	7,670	68	24,988	(994)	39,697	(385)	(994)	39,312	(385)	39,312
0704	(25,910)	219,445	157,445	167,584	55,384	599,858	(13,222)	867,330	(20,846)	(13,222)	846,484	(20,846)	846,484
0705	(23,593)	193,819	143,364	152,597	663	496,443	(27,410)	789,761	(25,285)	(27,410)	764,476	(25,285)	764,476
0706	(510)	4,316	3,097	3,296	-	10,709	(1,767)	17,059	(2,103)	(1,767)	14,956	(2,103)	14,956
0707	(4,357)	36,899	26,474	28,179	271	91,823	(11)	145,839	(96)	(11)	145,743	(96)	145,743
0708	(7,945)	67,288	48,277	51,386	529	167,480	(10,441)	265,947	(7,959)	(10,441)	257,988	(7,959)	257,988
0709	(937)	7,939	5,696	6,063	1	19,699	(2,360)	31,379	403	(2,360)	31,782	403	31,782
0802	(68,179)	577,442	414,295	440,976	-	1,432,713	(197,744)	2,282,264	(88,460)	(197,744)	2,193,804	(88,460)	2,193,804
0803	(664,606)	5,628,805	4,038,464	4,298,569	-	13,965,838	(33,353)	22,247,156	(80,824)	(33,353)	22,166,332	(80,824)	22,166,332
0804	-	-	-	-	20,398	20,398	-	-	10,384	-	10,384	-	10,384
0805	-	-	-	-	27,742	27,742	-	6	16,566	-	16,572	-	16,572
0806	-	-	-	-	-	-	-	-	(2,024)	-	(2,024)	-	(2,024)
0807	-	-	-	-	2,635	2,635	(729)	-	(247)	(729)	-	(247)	-
0808	-	-	-	-	2,916	2,916	(8,765)	-	(18,682)	(8,765)	-	(18,682)	-
0809	(52,527)	444,871	319,180	339,736	-	1,103,787	(10,534)	1,758,297	(3,597)	(10,534)	1,754,700	(3,597)	1,754,700
0810	(2,993)	26,348	18,186	19,357	-	62,891	(47,172)	100,184	(20,873)	(47,172)	79,311	(20,873)	79,311
0901	(392)	3,316	2,379	2,533	843	9,071	-	13,107	890	-	13,997	890	13,997
0902	-	-	-	-	-	-	(681)	-	(2,224)	(681)	-	(2,224)	-
0903	(178)	1,506	1,081	1,150	11	3,748	(1,122)	5,953	(854)	(1,122)	5,099	(854)	5,099
0904	(288)	2,438	1,749	1,862	802	6,851	(1,633)	9,635	896	(1,633)	10,531	896	10,531
0905	(279)	2,360	1,693	1,802	30	5,885	(488)	9,329	408	(488)	9,737	408	9,737
0906	(793)	6,716	4,819	5,129	1,146	17,810	(30)	26,545	1,860	(30)	28,405	1,860	28,405
0907	(2,597)	21,998	15,783	16,799	323	54,903	(2,161)	86,944	(4,638)	(2,161)	82,306	(4,638)	82,306
0908	(160)	1,357	974	1,037	98	3,368	(314)	5,365	(62)	(314)	5,103	(62)	5,103
0909	(362)	3,063	2,198	2,339	98	7,698	(284)	12,106	(949)	(284)	11,157	(949)	11,157
0911	(90)	765	549	584	1	1,899	(16)	3,023	(62)	(16)	2,961	(62)	2,961

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, 2023

Employer Number	Net Pension Liability (Asset)	Net Difference Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan	Net Changes in Assumptions	Deferred Outflows of Resources			Deferred Inflows of Resources			Pension Expense		
					Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Total Deferred Outflows of Resources	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Total Deferred Inflows of Resources	Amortization of Deferred Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Pension Expense	Proportionate Share of Pension Expense	Proportionate Share of Pension Expense	Proportionate Share of Pension Expense	Proportionate Share of Pension Expense	Proportionate Share of Pension Expense	Proportionate Share of Pension Expense
0912	(153)	1,299	932	992	12	3,235	(28)	5,134	(88)	5,046			
0913	(2,014)	17,055	12,236	13,024	952	43,267	(5,864)	67,406	(464)	66,942			
0914	(149)	1,261	905	963	-	3,129	(224)	4,986	(146)	4,840			
0915	(219)	1,852	1,329	1,414	-	4,595	(188)	7,320	(305)	7,015			
0917	(1,353)	11,461	8,223	8,752	223	28,659	(940)	45,298	(14)	45,284			
0918	(477)	4,042	2,900	3,087	30	10,059	(419)	15,974	(339)	15,635			
0919	(186)	1,573	1,129	1,201	-	3,903	(67)	6,217	(137)	6,080			
0921	(731)	6,357	4,561	4,854	-	15,772	(464)	25,123	(671)	24,552			
0922	(407)	3,450	2,476	2,635	88	8,649	(326)	13,636	287	13,893			
0923	(325)	2,754	1,976	2,103	-	6,833	(427)	10,883	(690)	10,193			
0926	(33,660)	285,078	204,534	217,706	1,590	708,908	(17,863)	1,126,734	(25,364)	1,101,370			
0927	(939)	7,949	5,703	6,070	174	22,011	(174)	31,417	2,768	34,185			
0930	(112)	949	681	725	2,167	4,522	(69)	3,751	1,062	4,813			
0932	(50,378)	426,673	306,123	325,838	38	1,059,690	(27,506)	1,686,370	(93,315)	1,593,055			
0935	(89)	757	543	578	38	1,916	(880)	2,992	(1,064)	1,928			
0938	(254)	2,404	1,725	1,836	237	6,202	(24)	9,500	840	10,340			
0941	(201)	1,706	1,224	1,303	44	4,277	(24)	6,741	(152)	6,589			
0944	(3,989)	28,704	20,594	21,920	7,292	7,292	(12,666)	113,448	2,977	113,799			
0945	(2,658)	22,508	16,149	17,189	2,464	73,682	(12,666)	88,360	281	89,365			
0946	(506)	4,288	3,077	3,275	789	56,635	(367)	16,949	405	17,209			
0947	(5,730)	48,526	34,816	37,058	1,600	12,240	(2,840)	191,793	260	190,368			
1200	(25,978)	220,017	157,855	168,021	492	120,892	(16,489)	869,588	(33,826)	835,762			
1300	(21,574)	182,718	131,094	139,536	238	453,348	(10,398)	722,168	(9,981)	712,187			
1400	(40,210)	340,560	244,340	260,076	1,537	846,513	(22,211)	1,346,018	(12,247)	1,333,771			
1500	(30,550)	258,742	185,638	197,594	10,060	652,034	-	1,022,643	20,958	1,043,601			
1600	(7,174)	60,763	43,596	46,403	707	151,469	(770)	240,159	(3,462)	236,697			
2100	(7,359)	62,328	44,718	47,598	4,465	159,109	(1,196)	246,342	2,101	248,443			
2200	(9,573)	81,079	58,171	61,918	1,542	202,710	(6,679)	320,453	(15,450)	305,003			
2300	(15,904)	134,697	96,641	102,864	-	334,202	(12,909)	532,373	275	532,648			
2400	(234,222)	1,983,725	1,423,255	1,514,916	-	4,921,896	(102,089)	7,840,415	(93,379)	7,747,036			
775000	-	-	-	16,348	16,348	-	-	-	9,024	9,024			
930100	(18,038)	152,773	109,609	116,669	43,014	422,065	(1,746)	603,816	36,192	640,008			
930200	(1,454)	12,314	8,835	9,404	5,016	35,569	(4,631)	48,667	7,410	56,077			
990000	(3,598)	30,477	21,866	23,274	203	75,820	(4,568)	120,456	(5,511)	114,945			
X00100	(5,030)	42,600	30,564	32,533	4,716	110,413	(223)	168,372	2,157	170,529			
X00200	(47,457)	401,930	288,371	306,943	24,753	1,021,997	(47,484)	1,588,574	(39,067)	1,549,507			
X00300	(5,671)	48,030	34,460	36,680	4,168	123,338	(7,876)	189,834	808	190,642			
X00400	(5,123)	43,388	31,130	33,135	8,572	116,225	-	171,487	808	172,295			
X00500	(5,973)	50,589	36,296	38,634	6,206	131,725	-	199,948	15,554	215,502			
X00600	(19,585)	165,874	119,009	126,674	21,570	433,127	(599)	655,596	15,613	671,209			
X00700	(2,173)	18,401	13,202	14,053	452	46,108	(446)	72,729	(2,401)	70,328			
X00800	(2,824)	23,918	17,160	18,266	1,889	61,233	(192)	94,534	4,463	98,997			
X00900	(7,808)	66,130	47,446	50,502	9,493	173,571	(5)	261,371	2,484	263,855			
X01000	(10,543)	89,291	64,064	68,189	4,985	226,529	-	352,913	2,988	355,871			
X01100	(1,781)	15,088	10,825	11,522	267	37,702	(3,149)	59,633	(1,812)	57,821			
X01200	(5,017)	42,492	30,487	32,450	4,655	110,084	(154)	167,944	733	168,677			
X01300	(9,555)	80,926	58,062	61,801	5,988	206,777	(2,976)	319,849	(7,988)	311,861			

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, 2023

Employer Number	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense		
	Net Pension Liability (Asset)	Net Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan	Net Difference Between Projected and Actual Pension Plan Investment	Net Changes in Assumptions	Changes in Proportionate and Differences Between Employer Contributions and Proportionate Share of Resources	Total Deferred Outflows of Resources	Changes in Proportionate and Differences Between Employer Contributions and Proportionate Share of Resources	Total Deferred Inflows of Resources	Amortization of Deferred Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Pension Expense (Offset)	
X01400	(10,358)	87,730	62,943	66,997	484	(7,264)	218,154	(7,264)	346,740	1,084	347,824
X01500	(7,676)	65,012	46,644	49,648	7,186	(2,590)	168,490	(2,590)	256,954	(6,945)	250,009
X01600	(5,603)	47,457	34,049	36,242	11,919	(2,590)	129,667	(2,590)	187,568	18,699	206,267
X01700	(28,729)	243,285	174,549	185,790	35,596	-	639,220	-	961,552	27,382	988,934
X01800	(8,519)	79,152	51,767	55,101	4,359	-	183,379	-	285,173	(2,801)	282,372
X01900	(20,997)	177,832	127,588	135,805	7,717	(2,739)	448,942	(2,739)	702,558	(7,009)	695,549
X02000	(38,712)	336,342	241,314	256,855	45,365	(11,540)	879,876	(11,540)	1,329,349	(15,438)	1,313,911
X02100	(6,717)	56,888	40,815	43,444	759	(2,760)	141,906	(2,760)	224,842	(10,062)	214,780
X02200	(4,127)	34,950	25,075	26,690	5,062	(657)	91,777	(657)	138,134	(1,945)	136,189
X02300	(14,646)	124,044	88,997	94,729	7,046	(2,594)	307,919	(2,594)	450,267	(17,394)	472,873
X02400	(6,182)	52,362	37,568	39,987	7,046	(2,594)	136,963	(2,594)	206,953	(9,176)	197,777
X02500	(17,526)	148,438	106,499	113,358	2,517	(36,036)	370,812	(36,036)	602,984	(7,506)	595,478
X02600	(18,013)	152,563	109,459	116,508	2,962	(537)	381,492	(537)	602,984	(3,567)	599,417
X02700	(9,516)	80,595	57,824	61,548	5,150	(637)	251,117	(637)	318,543	75,172	393,715
X02800	(12,626)	106,933	76,721	81,662	2,701	(4,738)	270,917	(4,738)	422,639	(6,162)	416,477
X02900	(7,230)	61,235	43,934	46,763	9,204	(368)	161,136	(368)	242,024	5,497	247,521
X03000	(6,032)	51,086	36,652	39,013	6,204	(2,454)	126,751	(2,454)	201,910	(9,017)	192,893
X03100	(29,930)	253,494	181,873	193,586	27,580	(2,622)	656,533	(2,622)	1,001,903	17,818	1,019,721
X03200	(3,987)	33,768	24,227	25,788	1,035	(2,629)	84,818	(2,629)	133,464	4,654	138,118
X03300	(6,171)	52,266	37,501	39,916	5,603	-	135,288	-	206,584	12,703	219,287
X03400	(6,100)	51,663	37,067	39,454	7,919	-	136,103	-	204,193	17,570	221,763
X03500	(13,380)	113,320	81,304	86,540	8,744	(808)	289,908	(808)	447,884	14,707	462,591
X03600	(3,910)	33,119	23,762	25,292	2,633	(1,937)	82,173	(1,937)	130,900	(2,056)	128,844
X03700	(4,795)	40,610	29,136	31,013	2,633	(38)	103,392	(38)	160,504	994	161,498
X03800	(4,466)	37,824	27,137	28,885	3,917	(1,818)	97,763	(1,818)	149,493	(4,132)	145,361
X03900	(9,155)	77,524	55,630	59,213	12,122	(505)	204,502	(505)	306,455	1,544	307,999
X04000	(12,971)	109,864	78,817	83,893	9,061	(2,153)	281,625	(2,153)	434,185	(5,106)	429,079
X04100	(18,336)	155,293	111,418	118,593	4,555	(709)	389,659	(709)	613,776	(3,646)	610,130
X04200	(7,974)	67,533	48,452	51,573	1,671	(5,023)	167,558	(5,023)	266,914	(6,975)	259,939
X04201	-	-	-	-	-	(701)	-	(701)	-	(2,075)	(2,075)
X04300	(4,048)	34,282	24,596	26,180	2,419	(68)	87,477	(68)	135,495	4,456	139,951
X04400	(4,420)	37,434	26,857	28,587	4,824	(340)	97,702	(340)	147,951	4,902	152,853
X04500	(4,727)	40,032	28,722	30,572	445	(4,352)	99,771	(4,352)	158,222	6	158,228
X04600	(4,883)	41,354	29,670	31,581	629	(3,888)	103,234	(3,888)	163,446	409	163,855
X04700	(4,843)	41,019	29,430	31,325	3,413	(1,03)	105,187	(1,03)	162,123	4,902	167,025
X04800	(5,842)	49,478	35,499	37,785	7,711	(682)	130,473	(682)	195,556	6,230	201,786
X04900	(8,061)	68,274	48,984	52,139	4,150	(546)	173,547	(546)	269,843	1,218	271,061
X05000	(286)	2,421	1,737	1,849	91	(76)	6,098	(76)	9,571	(329)	9,242
X05100	(8,808)	74,602	53,524	56,971	8,292	(192)	193,389	(192)	294,853	3,016	297,869
X05200	(9,508)	23,615	16,943	18,034	4,679	(1,248)	63,271	(1,248)	93,335	(1,975)	91,360
X05300	(1,392)	8,466	6,466	6,498	8,997	(355)	208,802	(355)	318,284	17,324	335,608
X05400	(17,920)	151,772	108,891	115,904	2,704	(43)	31,983	(43)	46,440	2,921	49,361
X05500	(7,281)	61,666	44,243	47,092	14,135	(424)	390,702	(424)	599,858	5,449	605,307
X10100	(191)	1,616	1,160	1,234	5,175	(1,871)	158,176	(1,871)	243,725	(6,876)	236,849
X10200	(2,891)	24,486	17,568	18,699	1,09	(2,895)	4,119	(2,895)	6,388	(9,484)	(3,096)
X10300	(280)	2,455	1,761	1,874	5,124	(776)	65,877	(776)	96,778	16,738	113,516
X10400	(269)	2,278	1,634	1,874	3,940	-	10,030	-	9,701	2,128	11,829
X10500	(769)	6,513	4,673	4,974	1,482	-	7,134	-	9,003	1,586	10,589
X10600	(4,747)	40,203	28,845	30,702	1,828	(3,665)	99,750	(3,665)	25,742	3,923	29,665
									158,899	(7,221)	151,678

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, 2023

Employer Number	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense	
	Net Pension Liability (Asset)	Net Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investment	Net Changes in Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Net Amortization of Deferred Amounts in Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Pension Expense
X10900	(1,671)	14,151	10,153	10,807	635	35,746	(1,777)	(1,777)	55,930	2,166
X11000	(472)	3,998	2,869	3,053	3,938	13,858	-	-	15,803	6,153
X11000	(1,681)	14,238	10,215	10,873	6,306	41,632	(198)	(198)	56,274	17,106
X11100	(252)	2,136	1,532	1,631	2,065	7,364	-	-	8,442	3,171
X11101	(83)	701	503	535	31	1,770	(26)	(26)	2,771	(49)
X11200	(529)	4,478	3,213	3,420	6,191	17,302	-	-	17,698	6,048
X11300	(1,494)	12,657	9,081	9,666	3,738	35,142	(111)	(111)	50,025	8,908
X11400	(798)	6,758	4,849	5,161	3,755	20,523	-	-	26,710	6,290
X11500	(705)	5,968	4,282	4,558	2,175	16,983	-	-	23,590	4,241
X11600	(668)	5,654	4,056	4,318	907	14,935	(51)	(51)	22,346	660
X11700	(2,357)	19,960	14,321	15,243	2,013	51,537	(1,077)	(1,077)	78,891	4,665
X11800	(456)	3,858	2,768	2,947	10,029	19,602	-	-	15,251	12,010
X11900	(1,748)	14,802	10,620	11,304	-	36,726	(3,528)	(3,528)	58,903	(2,085)
X12000	(3,481)	29,480	21,151	22,513	2,732	75,876	(6,816)	(6,816)	116,940	3,124
X12100	(506)	4,286	3,075	3,273	4,241	14,875	(4)	(4)	16,940	5,809
X12200	(454)	3,847	2,760	2,938	550	10,095	(991)	(991)	15,204	256
X12300	(925)	7,833	5,620	5,982	2,203	21,638	(4,884)	(4,884)	30,959	1,571
X12400	(321)	2,721	1,952	2,078	62	6,813	(59)	(59)	10,756	(100)
X12500	(862)	7,303	5,240	5,577	5,707	23,827	-	-	28,865	8,613
X12600	(722)	6,114	4,386	4,669	2,246	17,398	-	-	24,164	5,530
X12700	(569)	4,815	3,455	3,677	2,246	13,193	(1,015)	(1,015)	19,032	2,381
X12800	(861)	7,290	5,230	5,567	176	18,263	(1,619)	(1,619)	28,812	(3,366)
X12900	(740)	6,265	4,495	4,785	6,955	22,500	(2,806)	(2,806)	40,432	9,369
X13000	(1,208)	10,230	7,340	7,812	2,108	27,490	(2,806)	(2,806)	28,970	3,160
X13100	(8,487)	71,879	51,571	54,892	10,088	188,430	(3,787)	(3,787)	284,092	21,071
X13400	(411)	3,479	2,496	2,657	1,076	9,708	(127)	(127)	13,750	2,376
X13500	(2,010)	17,028	12,217	13,004	38	42,287	(5,412)	(5,412)	67,300	(4,477)
X13600	(484)	4,095	2,938	3,128	3,281	13,442	-	-	16,187	3,352
X13800	(455)	3,851	2,763	2,941	3,216	12,771	(97)	(97)	15,221	4,711
X13900	(586)	4,963	3,561	3,790	2,692	15,006	-	-	19,615	4,012
X14000	(480)	4,068	2,919	3,107	812	10,906	(1,381)	(1,381)	16,080	5,048
X14100	(1,361)	11,527	8,270	8,803	2,697	31,297	-	-	45,560	3,882
X14200	(2,055)	17,407	12,489	13,293	1,136	44,325	(88)	(88)	68,797	3,155
X14500	(202)	1,712	1,229	1,308	5,704	9,953	(103)	(103)	6,768	3,654
X14600	(865)	7,330	5,259	5,598	1,857	20,044	(6,813)	(6,813)	28,970	(19,871)
X14700	(357)	3,027	2,172	2,312	2,031	9,542	-	-	11,964	3,632
X14900	(586)	4,960	3,559	3,788	4,559	16,866	(72)	(72)	19,605	5,023
X15000	(445)	3,771	2,706	2,880	1,295	10,652	-	-	14,906	1,362
X15100	(216)	1,828	1,311	1,396	19	4,554	(681)	(681)	7,223	(638)
X15200	(715)	6,059	4,347	4,627	266	15,299	(3,004)	(3,004)	23,947	(2,337)
X15400	(5,666)	47,990	34,431	36,648	15,965	135,034	-	-	189,673	24,688
X15500	(568)	4,811	3,451	3,674	7,372	19,308	-	-	19,014	9,448
X20100	(2,271)	19,234	13,800	14,689	5,908	53,631	(360)	(360)	76,021	6,914
X20200	(4,051)	34,310	24,616	26,201	-	85,127	(4,942)	(4,942)	135,603	(5,898)
X20300	(188)	1,596	1,145	1,219	299	4,259	(282)	(282)	6,307	(1,009)
X20400	(958)	8,118	5,824	6,199	3,323	23,464	-	-	32,084	2,416
X20500	(3,292)	27,883	20,005	21,294	750	69,932	(1,728)	(1,728)	110,206	1,748
X20600	(338)	2,865	2,056	2,188	-	7,109	(532)	(532)	11,323	(1,574)
X20601	(131)	1,110	796	848	429	3,183	(7)	(7)	4,387	343

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, 2023

Employer Number	Net Pension Liability (Asset)	Net Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan	Deferred Outflows of Resources		Deferred Inflows of Resources		Pension Expense		
				Net Changes in Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Amortization of Deferred Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Pension Expense (Offset)
X20602	(1,031)	1,031	740	787	103	2,661	(5)	4,075	(2,668)	3,807
X20700	(333)	2,819	2,023	2,153	1,275	8,270	(217)	11,143	1,412	12,555
X20701	(178)	1,511	1,084	1,154	-	3,749	(285)	5,973	(1,224)	4,749
X20800	(2,032)	17,211	12,349	13,144	4,521	47,225	(27)	68,026	2,826	70,852
X20900	(2,736)	23,173	16,626	17,697	10,072	67,568	(217)	91,590	15,500	107,090
X21000	(7,226)	61,203	43,911	46,739	223	152,076	(9,395)	241,898	(4,863)	237,035
X21100	(2,769)	23,707	17,009	18,104	3,546	62,366	(140)	93,698	2,761	96,459
X21200	(22,351)	189,557	136,001	144,759	17,048	487,365	(4,315)	749,200	28,549	777,749
X21300	-	-	-	-	-	-	-	-	-	-
X21400	(6,603)	55,325	40,124	42,708	1,101	139,858	(528)	221,035	5,295	226,330
X21500	(3,435)	29,095	20,875	22,219	4,227	76,416	(4,588)	114,993	8,815	123,808
X21600	(15,006)	127,094	91,185	97,058	3,272	318,009	(1,360)	502,321	(4,132)	498,189
X21700	(486)	4,116	2,953	3,144	4,807	16,020	(126)	16,269	3,259	19,528
X21701	(713)	6,037	4,331	4,610	1,278	16,256	(26)	23,861	861	24,722
X21800	(22,170)	187,770	134,719	143,395	5,128	471,012	(10,354)	742,136	(270)	741,866
X21901	(44,627)	377,963	271,175	288,640	24,267	962,045	(14,185)	1,493,849	(104,559)	1,389,290
X22000	(7,906)	66,960	48,041	51,135	479	166,615	(2,378)	264,649	(8,994)	255,655
X22001	-	-	-	-	-	-	-	5,050	(1,052)	3,998
X22100	(151)	1,278	917	976	2,640	5,811	(8)	107,754	2,086	108,462
X22300	(3,219)	27,263	19,561	20,820	1,605	69,249	(1,894)	112,709	708	115,931
X22500	(3,367)	28,517	20,460	21,777	1,362	72,116	(1,203)	115,931	3,222	119,153
X22600	(956)	8,100	5,811	6,186	5,288	25,385	-	32,014	3,741	35,755
X22700	(13,568)	114,911	82,445	87,755	19,011	304,122	(3,435)	454,172	609	454,781
X22800	(2,220)	18,801	13,489	14,358	3,938	50,586	(180)	74,309	589	74,898
X22900	(5,931)	50,231	36,039	38,360	4,305	128,935	(180)	198,533	6,088	204,621
X23000	(569)	4,817	3,456	3,679	2,78	12,230	(604)	19,038	(844)	18,194
X23001	(8,648)	73,244	52,550	55,934	1,677	183,405	(5,672)	289,487	10,444	299,931
X23002	(3,291)	27,876	20,000	21,288	983	70,147	(2,195)	110,176	(6,458)	103,718
X23003	(2,713)	22,976	16,484	17,546	363	57,371	(366)	80,808	(1,719)	81,089
X23004	(676)	5,728	4,110	4,374	1,133	15,345	(853)	22,640	(1,180)	21,460
X23100	(1,287)	10,896	7,818	8,321	-	27,035	(3,230)	43,065	(5,097)	37,968
X23200	(121)	1,026	736	784	2,069	4,615	(810)	4,055	(2,655)	1,400
X23300	(13,008)	110,174	79,046	84,137	14,822	288,179	(472)	435,447	(5,749)	429,698
X23400	(494)	4,182	3,001	3,194	-	10,377	(2,284)	16,529	(1,112)	15,417
X23500	(1,632)	13,824	9,918	10,557	62	34,361	(1,582)	54,637	(1,349)	53,288
X23600	(326)	2,761	1,981	2,108	-	6,850	(2,409)	10,912	(1,869)	9,043
X23700	(10,579)	89,599	64,284	68,424	5,032	227,339	(299)	354,128	5,583	359,711
X23800	(1,155)	1,315	943	1,004	-	3,262	(1,217)	5,197	(560)	4,637
X23802	(5,918)	50,119	35,958	38,274	5,103	129,454	(261)	198,087	2,030	200,117
X23900	(67)	564	405	431	46	1,446	(17)	2,258	(55)	2,173
X23901	(725)	6,137	4,403	4,687	813	16,040	(159)	24,256	2,445	26,701
X24001	(1,415)	11,983	8,597	9,151	2,255	31,986	-	47,361	1,919	49,280
X24002	-	-	-	-	-	-	-	-	-	-
X24100	(18,730)	158,631	113,812	121,142	-	393,585	(3,975)	626,970	(2,206)	624,764
X24200	(4,234)	35,856	25,726	27,382	474	89,438	(2,991)	141,717	(10,124)	131,593
X24300	(1,575)	13,337	9,569	10,185	4,820	37,911	(193)	52,712	4,435	57,147
X24400	(2,625)	22,233	15,952	16,979	7,428	62,592	(182)	87,874	3,773	91,647
X24500	(3,614)	30,612	21,963	23,377	3,815	79,767	(1,885)	120,989	(6,148)	114,841
X24600	(434)	3,674	2,636	2,806	32	9,148	(688)	14,520	(2,827)	11,693
X24700	(11,826)	100,163	71,863	76,491	2,792	251,309	(5,662)	395,879	(18,923)	376,956

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, 2023

Employer Number	Net Pension Liability (Asset)	Net Difference Between Expected and Actual Experience	Net Difference Between Actual Investment Earnings on Pension Plan and Projected Investment Earnings	Deferred Outflows of Resources			Deferred Inflows of Resources			Net Amortization of Deferred Amounts Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Pension Expense	Total Pension Expense (Offset)
				Net Change in Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Pension Expense	Total Deferred Outflows of Resources	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Pension Expense	Total Deferred Inflows of Resources			
X24800	(228)	1,938	1,390	1,480	1,047	5,855	(5)	(5)	7,661	280	7,911
X24900	(5,908)	50,041	35,903	38,215	9,771	133,930	(133,930)	-	197,783	13,709	211,492
X25000	(794)	6,725	4,825	5,136	926	17,612	(221)	(221)	26,580	(72)	26,508
X25100	(2,642)	22,373	16,052	17,085	97	55,607	(720)	(720)	88,424	(1,385)	87,041
X25200	(1,214)	10,280	7,375	7,850	2,610	28,115	(31)	(31)	40,630	3,664	44,294
X25300	(9,803)	83,025	59,568	63,404	14,425	220,422	(739)	(739)	328,147	11,827	339,974
X25400	(702)	5,944	4,264	4,539	1,275	16,022	(2,592)	(2,592)	23,492	293	23,785
X25500	(2,866)	24,270	17,413	18,534	7,613	67,830	(522)	(522)	95,923	8,484	104,407
X25600	(2,695)	22,490	16,136	17,175	953	56,754	(1,843)	(1,843)	88,888	13	88,901
X25700	(1,023)	8,664	6,216	6,617	583	22,080	-	-	34,245	(30)	34,215
X25800	(4,467)	37,835	27,146	28,894	9,425	103,300	(498)	(498)	149,540	9,917	159,457
X25900	(904)	7,654	5,492	5,845	33	19,024	(1,169)	(1,169)	30,252	(1,707)	28,545
X26000	(5,584)	47,293	33,931	36,116	2,783	120,123	(3,179)	(3,179)	186,920	6,785	193,705
X26100	(633)	5,365	3,849	4,097	151	13,462	-	-	21,206	698	21,904
X26200	(9,760)	82,660	59,306	63,125	6,333	211,424	(374)	(374)	326,704	7,861	334,565
X26300	(1,472)	12,470	8,947	9,523	-	30,940	(606)	(606)	49,285	(975)	48,310
X26600	(2,330)	19,734	14,159	15,070	2,034	50,997	-	-	77,997	1,404	79,401
X26700	(335)	2,834	2,033	2,164	1,500	8,531	(63)	(63)	11,201	193	11,394
X26800	(282)	2,931	1,715	1,826	3,295	9,227	(34)	(34)	9,449	2,866	12,315
X26900	(4,833)	40,934	29,368	31,260	2,655	104,217	(1,248)	(1,248)	161,784	(5,130)	156,654
X27000	(3,629)	30,735	22,051	23,472	4,389	80,647	(567)	(567)	121,476	(1,124)	120,352
X27100	(2,329)	19,727	14,154	15,065	1,263	50,209	(3)	(3)	77,969	1,273	79,242
X27200	(1,179)	9,987	7,166	7,627	3,783	28,563	(177)	(177)	39,473	4,211	43,684
X27300	(979)	8,266	5,931	6,313	1,349	21,859	-	-	32,672	523	33,195
X27400	(1,373)	11,628	8,343	8,880	3,692	32,443	-	-	45,989	988	46,977
X27500	(1,019)	8,629	6,191	6,590	897	29,576	(23)	(23)	45,685	1,328	47,013
X27600	(3,055)	25,871	18,562	19,757	577	21,987	-	-	34,104	49	34,153
X27700	(2,171)	18,266	13,105	13,949	5,652	64,190	(5,859)	(5,859)	102,251	(5,216)	97,035
X27800	(741)	6,273	4,501	4,791	916	16,481	(15)	(15)	24,796	244	25,040
X28000	(3,056)	3,889	18,572	2,970	785	10,434	(20)	(20)	15,371	1,159	16,530
X28100	(2,859)	23,964	17,193	18,300	1,710	65,936	(121)	(121)	102,310	(774)	101,536
X28200	(825)	6,989	5,014	5,337	1,526	18,866	-	-	27,622	1,929	29,551
X28300	(198)	1,677	1,203	1,280	-	4,160	-	-	6,627	(2,346)	4,281
X28400	(827)	7,003	5,024	5,348	550	17,925	(2,248)	(2,248)	27,678	282	27,960
X28500	(245)	2,076	1,489	1,585	136	5,286	(351)	(351)	8,204	102	8,306
X28600	(1,379)	11,678	8,379	8,918	92	29,067	(2,038)	(2,038)	46,156	(2,837)	43,319
X28700	(9,343)	79,129	56,772	60,429	4,012	200,342	(3,548)	(3,548)	312,748	5,525	318,273
X28800	(298)	10,169	7,296	7,666	585	6,838	(73)	(73)	9,961	31	9,992
X28900	(757)	29,802	21,382	22,759	3,310	77,253	(2,108)	(2,108)	117,787	(3,505)	114,282
X29000	(3,519)	8,504	6,101	6,494	584	21,683	(2,977)	(2,977)	33,610	7,381	40,991
X29100	(1,004)	3,721	2,670	2,841	1,373	10,605	(271)	(271)	14,706	(535)	14,171
X29200	(439)	5,410	3,881	4,131	257	13,679	-	-	21,383	1,191	22,574
X29300	(639)	4,411	3,165	3,369	1,098	12,043	(219)	(219)	17,435	(973)	16,462
X29400	(363)	3,077	2,208	2,350	1,766	9,401	(38)	(38)	12,163	943	13,106
X29500	(345)	2,924	2,098	2,233	1,198	7,463	(43)	(43)	11,565	902	12,467
X29600	(2,007)	17,000	12,197	12,983	8,191	50,371	(179)	(179)	67,190	6,066	73,256

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, 2023

Employer Number	Net Pension Liability (Asset)	Difference Between Expected and Actual Experience	Net Difference Between Actual Pension Plan Investment Earnings on Projected and Actual Pension Plan Investment	Net Difference Between Actual Pension Plan Investment Earnings on Projected and Actual Pension Plan Investment	Deferred Outflows of Resources			Deferred Inflows of Resources			Pension Expense		
					Net Changes in Assumptions	Changes in Proportionate and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Changes in Proportionate 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 Proportionate and Differences Between Employer Contributions and Proportionate Share of Pension Expense	Total Pension Expense (Offset)	
X29901	(1,254)	10,623	7,622	8,113	795	27,153	(2,798)	41,988	(4,123)	37,865			
X30000	(1,214)	10,284	7,378	7,854	2,271	27,787	(1,73)	40,647	6,163	46,810			
X30100	(1,395)	11,811	8,474	9,019	883	30,137	(711)	46,679	1,624	48,303			
X30101	(405)	3,434	2,464	2,622	3,118	11,638	(6)	13,572	4,964	18,536			
X30200	(3,186)	26,981	19,358	20,605	1,356	68,300	(614)	106,640	(3,717)	102,923			
X30300	(1,350)	11,437	8,205	8,734	6,755	33,131	(2,105)	45,202	15,023	60,225			
X30400	(1,47)	1,242	891	1,242	949	3,082	(2,312)	4,911	(1,023)	3,888			
X30400	(706)	5,981	4,291	4,568	6,158	20,998	(21)	23,641	14,373	38,014			
X40000	(532)	4,502	3,230	3,438	1,582	12,752	(373)	17,794	2,909	20,703			
X50100	(1,62)	1,376	987	1,051	1,37	3,551	(897)	5,439	(93)	5,346			
X50200	(648)	2,749	1,972	2,099	118	6,938	(69)	10,865	(348)	10,517			
X50300	(1,688)	14,300	10,259	10,920	3,331	16,953	(35)	21,699	1,102	22,801			
X50500	(1,448)	12,262	8,797	9,364	-	36,072	(3,648)	56,517	(70)	56,447			
X50800	(12,115)	102,603	73,614	78,355	15,195	269,767	(1,052)	48,462	(2,467)	45,995			
X50900	(2,527)	21,402	15,356	16,344	5,050	58,152	(189)	405,526	6,750	412,776			
X51000	(4,681)	39,646	28,444	30,276	7,467	105,833	(44)	156,693	11,011	167,704			
X51200	(450)	2,736	2,736	2,912	1,276	10,737	(53)	15,071	735	15,806			
X51300	(1,017)	8,609	6,177	6,575	56	21,417	(168)	34,027	(1,072)	32,955			
X51400	(22,912)	194,053	139,226	148,193	20,853	502,325	(551)	766,968	39,427	806,395			
X51600	(735)	6,224	4,465	4,753	1,289	16,731	(13)	24,598	2,398	26,996			
X51800	(6,799)	57,581	41,312	43,973	6,002	148,868	(13)	227,579	(1,351)	226,228			
X52100	(2,855)	24,182	17,350	18,467	-	59,999	(2,279)	95,578	(4,698)	90,880			
X52200	(492)	4,168	2,991	3,183	-	10,342	(354)	16,475	(563)	15,912			
X52300	(10,366)	87,792	62,988	67,044	27,675	245,499	(1,167)	346,985	22,467	369,452			
X52301	(1,454)	12,312	8,833	9,402	1,120	31,667	(3,402)	48,660	(10,649)	38,011			
X52700	(119)	1,006	721	768	618	3,113	(6)	3,974	92	4,066			
X52800	(9,369)	79,347	56,929	60,595	16,484	213,355	(2,484)	313,607	(1,674)	311,933			
X53200	(533)	4,517	3,241	3,449	2,340	13,547	(140)	17,852	2,484	20,336			
X53300	(353)	2,989	2,144	2,283	292	7,708	(82)	11,814	(103)	11,711			
X53400	(647)	5,476	3,929	4,182	660	14,247	(12)	21,645	58	21,703			
X53600	(521)	4,416	3,168	3,372	-	10,956	(1,820)	17,453	(2,552)	14,901			
X53700	(316)	2,679	1,922	2,046	891	7,538	(53)	10,588	126	10,714			
X53800	(3,172)	26,869	19,278	20,519	6,651	73,317	-	106,196	5,160	111,356			
X53900	(1,335)	11,309	8,114	8,636	4,773	32,832	(72)	44,696	7,323	52,019			
X54100	(1,622)	13,737	9,856	10,491	864	34,948	(2,116)	54,295	(5,918)	48,377			
X54200	(7,156)	60,608	43,484	46,284	10,453	160,829	(1,273)	239,544	3,243	242,787			
X54400	(343)	2,902	2,082	2,216	880	8,080	(12)	11,470	765	12,235			
X54500	(1,902)	16,107	11,556	12,300	596	40,559	(479)	63,660	(1,569)	62,091			
X54900	(1,321)	11,192	8,030	8,547	3,595	31,364	(1,050)	44,234	(2,474)	41,760			
X55000	(853)	7,222	5,182	5,515	2,331	20,250	(330)	28,544	(768)	27,776			
X55100	(4,940)	41,835	30,015	31,949	1,095	104,894	(2,611)	165,349	(2,013)	163,336			
X55300	(1,754)	14,855	10,658	11,344	1,829	38,686	(174)	58,714	(2,952)	55,762			
X55400	(11,414)	96,671	69,358	73,825	7,012	246,866	(8,483)	382,080	(3,479)	378,601			
X55401	(812)	6,881	4,937	5,255	4,145	21,218	(75)	27,196	2,259	29,455			
X55500	(1,306)	16,143	11,582	12,328	1,126	41,179	(211)	63,803	(1,536)	62,267			
X55600	(1,940)	16,430	11,788	12,547	574	41,339	(947)	64,937	(2,183)	62,754			
X55800	(2,626)	22,245	15,960	16,988	1,358	56,551	(1,763)	87,920	(2,416)	85,504			
X55900	(549)	4,648	3,334	3,549	202	11,733	(1,942)	18,368	(441)	17,927			
X56100	(189)	1,597	1,146	1,220	197	4,160	(193)	6,312	349	6,661			

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, 2023

Employer Number	Net Pension Liability (Asset)	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan	Deferred Outflows of Resources			Deferred Inflows of Resources			Pension Expense		
				Net Changes in Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	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 in Proportion and Differences Between Employer Contributions and Proportionate Share of Pension Expense (Offset)		
X563000	(1,601)	13,562	9,730	10,357	113	33,762	(883)	(883)	53,602	(2,897)	50,705	
X565000	(417)	3,528	2,532	2,695	564	9,319	(151)	(151)	13,945	109	14,054	
X567000	(2,326)	19,703	14,136	15,047	-	48,886	(1,261)	(1,261)	77,874	(3,854)	74,020	
X568000	(1,044)	8,844	6,345	6,754	1,152	23,095	-	-	34,956	(66)	34,890	
X569000	(1,312)	11,110	7,971	8,484	1,346	28,911	(26)	(26)	43,911	3,001	46,912	
X571000	(2,240)	18,967	13,609	14,485	2,993	50,054	(478)	(478)	74,966	2,728	77,694	
X572000	(818)	6,928	4,971	5,291	563	17,753	-	-	27,382	(826)	26,556	
X573000	(1,129)	9,564	6,862	7,304	2,356	26,986	-	-	37,801	2,544	40,345	
X574000	(1,030)	8,297	6,261	6,665	730	22,383	-	-	34,492	113	34,605	
X576000	(1,280)	10,837	7,775	8,276	677	27,565	(45)	(45)	42,833	379	43,212	
X577000	(845)	7,156	5,134	5,465	714	18,469	(46)	(46)	28,281	882	29,173	
X579000	(2,476)	20,973	15,047	16,016	2,327	54,363	(117)	(117)	63,521	(400)	62,121	
X580000	(1,898)	16,072	11,531	12,273	2,342	42,218	(100)	(100)	63,521	(713)	62,808	
X583000	(171)	1,452	1,042	1,109	46	3,649	(6)	(6)	5,739	785	6,524	
X584000	(372)	3,147	2,258	2,403	228	8,036	(1,119)	(1,119)	12,438	402	12,840	
X584000	(989)	8,380	6,012	6,400	2,570	23,362	(19)	(19)	33,121	2,483	35,604	
X587000	(983)	8,329	5,976	6,360	2,356	23,021	(449)	(449)	32,919	(2,236)	30,683	
X588000	(354)	2,995	2,149	2,287	462	7,893	(41)	(41)	11,839	593	12,432	
X589000	(1,197)	10,134	7,271	7,739	415	25,559	(2,353)	(2,353)	40,056	(171)	39,885	
X590000	(1,281)	10,850	7,785	8,286	2,609	29,530	(204)	(204)	42,884	3,633	46,517	
X591000	(622)	5,272	3,783	4,026	125	13,206	(6)	(6)	20,838	(73)	20,765	
X592000	(1,412)	11,957	8,579	9,131	5,946	35,613	(2,040)	(2,040)	47,260	(973)	46,287	
X593000	(1,729)	14,647	10,509	11,185	11,855	36,341	(3,239)	(3,239)	57,890	(1,410)	56,480	
X595000	(1,864)	15,786	11,326	12,055	-	39,167	(3,064)	(3,064)	62,391	(2,480)	59,911	
X596000	(6,547)	55,447	39,782	42,344	5,731	143,304	-	-	219,149	1,467	220,616	
X597000	(1,600)	13,554	9,725	10,351	16	33,646	(441)	(441)	53,572	(2,189)	51,383	
X598000	(638)	5,402	3,876	4,126	600	14,004	(110)	(110)	21,351	(44)	21,307	
X599000	(572)	4,841	3,473	3,697	127	12,138	(940)	(940)	19,134	(4,296)	14,838	
X600000	(835)	7,068	5,071	5,398	1,616	19,153	(183)	(183)	27,937	504	28,441	
X602000	(878)	7,436	5,335	5,679	1,958	20,408	(452)	(452)	29,388	1,098	30,486	
X603000	-	11,104	7,967	8,480	155	27,706	(1,685)	(1,685)	43,887	(878)	43,009	
X604000	(311)	3,454	2,478	2,637	175	8,744	(20)	(20)	13,650	603	14,253	
X606000	(250)	2,114	1,517	1,614	2	5,247	(931)	(931)	8,355	(621)	7,734	
X608000	-	1,564	1,122	1,195	1,655	5,536	(1,333)	(1,333)	6,183	(2,695)	3,488	
X612000	(185)	10,281	7,376	7,851	25,598	25,598	(438)	(438)	40,633	(607)	40,026	
X613000	(214)	2,484	1,746	1,859	33	6,072	(234)	(234)	9,619	(224)	9,395	
X614000	(287)	16,071	11,531	12,273	1,944	41,819	(644)	(644)	63,921	7,358	70,879	
X616000	(3,811)	32,277	23,158	24,649	335	80,419	(1,280)	(1,280)	127,572	(2,377)	125,195	
X619000	(1,331)	11,274	8,088	8,609	-	27,971	(3,409)	(3,409)	44,558	(3,552)	41,006	
X620000	-	-	-	-	-	-	-	-	-	-	-	
X621000	-	-	-	269	269	269	(56,378)	(56,378)	-	(143,961)	(143,961)	
X622000	(739)	6,262	4,493	4,782	2,630	18,167	(914)	(914)	24,751	(1,046)	23,705	
X623000	(1,969)	16,678	11,966	12,737	3,021	44,402	-	-	65,918	16,940	82,858	
X625000	(615)	5,211	3,738	3,979	238	13,166	(73)	(73)	20,595	(173)	20,422	
X627000	(5,648)	47,836	34,321	36,531	8,810	127,498	-	-	189,066	8,595	197,661	
X628000	(10,966)	92,873	66,633	70,925	-	230,431	(17,599)	(17,599)	367,070	(13,212)	353,858	
X629000	(2,330)	19,737	14,160	15,072	2,538	51,507	(1,953)	(1,953)	78,006	(1,948)	76,058	
X630000	(1,657)	14,032	10,067	10,716	-	34,815	(2,101)	(2,101)	55,459	(5,164)	50,295	

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, 2023

Employer Number	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense		
	Net Pension Liability (Asset)	Net Difference Between Expected and Actual Experience	Net Difference Between Actual Investment Earnings on Pension Plan Investment	Net Changes in Assumptions	Changes in Proportionate and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Changes in Proportionate and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Expense	Net Amortization of Deferred Changes in Proportionate and Differences Between Employer Contributions and Proportionate Share of Expense (Offset)	
X63100	(2,826)	23,931	17,169	18,275	1,460	60,835	(63,308)	(63,308)	94,582	1,843	96,425
X63200	(66)	563	404	430	97	1,494	(26)	(26)	2,223	(67)	2,156
X63300	(5,595)	46,793	33,572	35,734	14,267	130,366	(439)	(439)	184,943	22,930	207,873
X63400	(802)	6,796	4,876	5,190	108	16,970	(14)	(14)	26,859	(8)	26,851
X63500	(690)	5,508	3,962	4,206	872	14,538	-	-	21,770	1,708	23,478
X63600	(2,245)	19,010	13,639	14,518	5,243	52,410	(225)	(225)	75,136	6,435	81,571
X63700	(941)	7,973	5,720	6,089	1,753	21,535	(27)	(27)	31,513	1,312	32,825
X63800	(323)	2,734	1,961	2,088	1,036	7,819	-	-	10,804	434	11,238
X63900	(1,734)	14,686	10,537	11,216	866	37,305	-	-	58,046	1,021	59,067
X64000	(894)	7,574	5,434	5,784	293	19,085	-	-	29,936	34	29,970
X64100	(281)	1,710	1,170	1,821	1,135	7,050	(1,180)	(1,180)	9,422	(3,318)	6,104
X64200	(326)	2,760	1,980	2,108	1,175	7,023	(76)	(76)	10,909	(228)	10,681
X64300	(914)	7,741	5,554	5,911	1,124	20,330	-	-	30,595	(19)	30,576
X64400	(1,372)	11,620	8,337	8,874	4,051	32,882	-	-	45,925	7,703	53,628
X64500	(1,121)	9,495	6,812	7,251	4,359	27,917	(84)	(84)	37,527	6,427	43,954
X64600	(1,034)	8,761	6,286	6,691	1,125	22,863	(2,539)	(2,539)	34,629	1,718	36,347
X64700	(363)	3,073	2,205	2,347	70	7,695	(1,020)	(1,020)	12,147	(340)	11,807
X64800	(868)	7,355	5,277	5,617	1,004	19,253	(14)	(14)	29,070	1,883	30,953
X64900	(1,082)	8,912	6,394	6,806	1,855	23,967	(34)	(34)	35,223	1,321	36,544
X65000	(653)	5,929	3,967	4,222	537	14,255	(34)	(34)	21,852	56	21,908
X66000	(20)	172	123	131	-	426	(887)	(887)	678	(1,714)	(1,036)
X66500	(1,435)	12,320	8,839	9,409	8,334	38,902	(71)	(71)	48,694	9,266	57,960
X66600	(2,611)	22,111	15,864	16,885	-	54,860	(7,673)	(7,673)	87,389	(8,918)	78,471
X66700	(1,056)	8,941	6,415	6,828	1,105	23,289	(186)	(186)	35,339	1,538	36,877
X66800	(409)	3,462	2,484	2,644	365	8,955	(429)	(429)	13,681	974	14,655
X66900	(1,583)	13,404	9,617	10,236	-	33,257	(2,113)	(2,113)	52,976	(3,361)	49,615
X67000	(1,183)	10,018	7,188	7,651	351	25,208	(2,177)	(2,177)	39,596	(3,762)	35,834
X67100	(405)	3,427	2,459	2,617	446	8,949	(5)	(5)	13,543	287	13,830
X67200	(2,114)	17,903	12,845	13,672	239	44,659	(1,978)	(1,978)	70,758	(4,627)	66,131
X67300	(360)	3,045	2,185	2,326	1,320	8,876	(86)	(86)	12,036	886	12,922
X67400	(281)	2,381	1,708	1,818	52	5,959	(86)	(86)	9,412	(201)	9,211
X67500	(14,035)	118,865	85,282	90,774	13,880	308,801	(930)	(930)	469,801	17,916	487,717
X67600	(162)	1,374	986	1,049	359	3,768	(37)	(37)	5,430	667	6,097
X67700	(967)	8,188	5,875	6,253	457	20,773	(10)	(10)	32,363	473	32,836
X67800	(348)	2,950	2,116	2,252	1,25	7,443	(465)	(465)	11,657	(1,176)	10,481
X67900	(509)	4,312	3,094	3,293	1,255	11,954	-	-	17,044	1,052	18,096
X68000	(308)	2,608	1,872	1,992	992	7,464	(180)	(180)	10,310	(461)	9,849
X68100	(113)	955	685	730	46	2,416	(45)	(45)	3,776	(172)	3,604
X68200	(1,230)	10,415	7,473	7,954	2,182	28,024	(11)	(11)	41,166	1,098	42,264
X68300	(2,679)	22,690	16,279	17,328	54	56,351	(2,350)	(2,350)	80,680	1,254	81,934
X68400	(4,901)	41,506	29,779	31,697	9,643	112,625	(80)	(80)	164,045	22,420	186,465
X68500	(536)	4,542	3,259	3,469	3,882	15,152	(175)	(175)	17,951	2,984	20,935
X68600	(640)	5,425	3,892	4,143	394	13,854	(1,192)	(1,192)	21,440	2	21,442
X68700	(315)	1,914	1,368	1,443	56	6,675	(1,133)	(1,133)	10,544	(1,377)	9,167
X68800	(8,352)	70,735	50,750	54,018	7,844	183,347	(668)	(668)	279,571	14,495	294,066
X68900	(1,393)	11,801	8,467	9,012	8,133	37,413	-	-	46,640	9,515	56,155
X69000	(5,219)	44,202	31,714	33,756	4,426	114,098	(361)	(361)	174,703	2,271	176,974
X69100	(1,637)	13,863	9,946	10,587	1,373	35,769	(398)	(398)	54,793	4,780	59,573
X69200	(1,354)	11,466	8,226	8,756	15	28,463	(607)	(607)	45,317	(1,458)	43,859

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, 2023

Employer Number	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense	
	Net Pension Liability (Asses)	Net Difference Between Expected and Actual Experience	Net Difference Between Actual Investment Earnings on Pension Plan and Projected Investment Earnings	Net Changes in Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	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
X70100	(667)	4,803	3,446	3,668	57	11,974	(181)	(181)	18,982	(357)
X70200	(631)	5,342	3,853	4,079	493	13,747	-	-	21,112	205
X70300	(490)	3,815	2,737	2,914	250	9,716	(65)	(65)	15,080	297
X70500	(345)	2,925	2,099	2,234	1,012	8,270	(10)	(10)	11,561	1,190
X70600	(599)	5,075	3,641	3,876	4	12,596	(1,184)	(1,184)	20,059	(309)
X70700	(846)	7,162	5,139	5,469	-	17,770	(991)	(991)	28,307	(767)
X70800	(242)	2,053	1,473	1,568	843	5,937	(400)	(400)	8,117	(522)
X70900	(3,989)	33,783	24,238	25,799	168	83,988	(8,644)	(8,644)	133,521	(437)
X71100	(46)	387	278	296	86	1,047	-	-	1,530	16
X71200	(977)	8,272	5,935	6,317	3,099	23,623	(176)	(176)	32,695	1,777
X71300	(299)	2,536	1,820	1,937	614	6,907	(148)	(148)	10,025	(22)
X71400	(1,944)	16,461	11,811	12,571	3,510	44,353	(5,601)	(5,601)	65,061	7,985
X71500	(829)	7,019	5,036	5,360	958	18,373	(1,588)	(1,588)	27,742	2,524
X71600	(888)	7,521	5,396	5,743	3,361	22,021	(1,388)	(1,388)	29,726	3,191
X71700	(54)	461	331	352	33	1,177	(126)	(126)	1,824	1,700
X71800	(1,061)	8,984	6,446	6,861	4,219	26,510	(3,877)	(3,877)	35,510	1,966
X72000	(2,289)	19,383	13,907	14,802	1,431	49,523	(8,877)	(8,877)	76,609	28
X72100	(549)	4,651	3,337	3,552	219	11,540	(684)	(684)	18,382	(1,228)
X72300	(1,245)	10,548	7,568	8,055	219	26,390	(694)	(694)	41,689	205
X72400	(715)	6,054	4,343	4,623	168	15,188	(26)	(26)	23,926	157
X72500	(451)	3,819	2,740	2,917	-	9,476	(586)	(586)	15,095	(1,167)
X72600	(1,358)	11,498	8,249	8,780	-	28,527	(3,068)	(3,068)	45,443	(995)
X72700	(2,268)	19,206	13,780	14,667	322	47,975	(6,570)	(6,570)	75,910	(5,369)
X72900	(98)	826	593	631	75	2,125	(122)	(122)	3,265	99
X73000	(949)	8,034	5,764	6,135	84	20,017	(916)	(916)	31,753	169
X73100	(191)	1,619	1,161	1,236	80	4,096	(43)	(43)	6,397	(104)
X73300	(369)	3,122	2,240	2,384	80	8,907	(30)	(30)	12,339	(197)
X73500	(1,296)	10,973	7,873	8,380	-	27,226	(2,098)	(2,098)	43,368	(618)
X73600	(8,882)	75,236	53,972	57,448	-	186,646	(1,224)	(1,224)	297,321	(3,652)
X73900	(1,539)	13,037	9,354	9,956	366	32,713	(7,083)	(7,083)	51,527	(4,697)
X74000	(301)	2,546	1,827	1,944	2,091	8,408	-	-	10,063	922
X74200	(5,117)	43,340	31,095	33,097	766	108,298	(447)	(447)	171,294	97
X74300	-	-	-	-	1,529	1,529	-	-	-	622
X74400	(828)	7,016	5,034	5,358	1,536	18,944	(3)	(3)	27,729	1,572
X74500	(1,126)	9,539	6,844	7,285	905	24,573	(3)	(3)	37,703	(48)
X74700	(283)	2,395	1,718	1,829	342	6,284	-	-	9,466	272
X74800	(895)	7,577	5,436	5,786	244	19,043	(428)	(428)	29,948	(273)
X74900	(2,147)	18,188	13,049	13,890	-	45,127	(7,988)	(7,988)	71,886	(2,017)
X75000	(289)	2,449	1,757	1,871	332	6,409	(393)	(393)	9,682	(630)
X75200	(988)	8,365	6,002	6,388	830	21,585	(2,996)	(2,996)	33,063	1,130
X75300	(840)	7,118	5,107	5,436	370	18,031	(166)	(166)	28,132	7
X75400	(552)	4,674	3,354	3,570	254	11,852	(23)	(23)	18,473	(74)
X75600	(970)	8,217	5,895	6,275	4,385	24,772	(158)	(158)	32,476	1,365
X75800	(456)	3,866	2,774	2,952	550	10,142	(79)	(79)	15,281	30
X75900	(110)	931	668	711	162	2,472	(27)	(27)	3,679	(61)
X76000	-	-	-	-	-	-	-	-	-	-
X76100	(88)	746	535	569	166	2,016	(69)	(69)	2,947	321
X76200	(133)	1,123	805	857	10	2,795	(909)	(909)	4,436	(1,555)
X76500	-	-	-	-	494	494	(11)	(11)	-	162

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, 2023

Employer Number	Net Pension Liability (Asset)	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investment	Deferred Outflows of Resources			Deferred Inflows of Resources			Pension Expense		
				Net Changes in Assumptions	Proportionate Share of Contributions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Net Changes in Assumptions	Proportionate Share of Contributions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Proportionate Share of Pension Expense	Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Pension Expense	Total Pension Expense (Offset)
X76500	(274)	2,316	1,662	1,769	841	6,588	(751)	(751)	9,185	1,549	10,704	
X76500	(594)	5,033	3,611	3,844	-	12,488	(690)	(690)	19,893	163	20,056	
X76900	(506)	4,289	3,077	3,276	-	10,642	(702)	(702)	16,952	(575)	16,377	
X77200	(333)	2,824	2,026	2,157	956	7,963	(12)	(12)	11,162	371	11,533	
X77300	(552)	4,679	3,357	3,573	460	12,069	(55)	(55)	18,493	738	19,231	
X77400	(262)	2,223	1,595	1,697	101	5,616	(3)	(3)	8,784	(21)	8,763	
X77700	(987)	8,447	6,061	6,451	699	21,658	(31)	(31)	33,387	716	34,103	
X77800	(610)	5,166	3,706	3,945	782	13,599	(17)	(17)	20,418	647	21,065	
X77900	(742)	6,288	4,511	4,802	12	15,613	(85)	(85)	24,851	(1,387)	23,464	
X78200	(395)	3,350	2,403	2,558	426	8,737	(15)	(15)	13,239	(99)	13,140	
X78300	(2,022)	17,127	12,288	13,080	-	42,495	(16,568)	(16,568)	67,694	(9,207)	58,487	
X78400	(5,325)	45,102	32,359	34,443	1,935	113,839	(4,096)	(4,096)	178,259	(10,786)	167,473	
X78600	(377)	3,196	2,293	2,440	-	7,929	(768)	(768)	12,630	(1,173)	11,457	
X78700	(270)	2,287	1,641	1,746	-	5,674	(728)	(728)	9,038	(2,949)	6,089	
X78800	(1,140)	9,657	6,928	7,375	3,488	27,448	(210)	(210)	38,167	1,116	39,283	
X78900	(292)	2,474	1,775	1,889	6	6,144	(219)	(219)	9,779	(198)	9,581	
X79100	-	-	-	-	-	-	-	-	-	-	(6,495)	
X79300	(113)	957	687	731	183	2,558	(34)	(34)	3,784	(55)	3,729	
X79400	(517)	4,375	3,139	3,341	385	11,240	(226)	(226)	17,290	704	17,994	
X79500	(1,169)	9,899	7,102	7,559	272	24,832	(157)	(157)	39,124	(700)	38,424	
X79700	(142)	1,204	864	919	72	3,059	(35)	(35)	4,758	(234)	4,524	
X79800	(339)	2,870	2,059	2,192	151	7,272	(60)	(60)	11,345	(1,198)	10,147	
X79900	(310)	2,628	1,886	2,007	242	6,763	(16)	(16)	10,388	322	10,710	
X80300	(1,389)	11,760	8,437	8,981	-	29,178	(7,121)	(7,121)	46,480	(7,713)	38,767	
X80500	(152)	1,288	924	984	44	3,240	(28)	(28)	5,091	123	5,214	
X80600	(11,626)	98,470	70,649	75,198	9,972	254,289	(1,237)	(1,237)	389,187	712	389,899	
X80700	(431)	3,651	2,619	2,788	170	9,228	(701)	(701)	14,429	(108)	14,321	
X80900	(396)	3,353	2,406	2,560	1,967	10,286	(186)	(186)	13,251	403	13,654	
X81100	(146)	1,236	887	944	60	3,127	(616)	(616)	4,885	(127)	4,758	
X81200	(1,703)	14,425	10,350	11,016	-	35,791	(6,158)	(6,158)	57,014	(5,785)	51,229	
X81600	(441)	3,734	2,679	2,852	430	9,695	(467)	(467)	14,759	774	15,533	
X81700	(1,566)	13,263	9,515	10,128	4,877	37,783	(2,639)	(2,639)	52,418	(6,451)	45,967	
X81900	(232)	1,963	1,408	1,499	-	4,870	(317)	(317)	7,757	(785)	6,972	
X82000	(475)	4,024	2,887	3,073	110	10,094	(159)	(159)	15,905	160	16,065	
X82100	(1,360)	11,519	8,265	8,797	786	29,367	(34)	(34)	45,529	724	46,253	
X82200	-	-	-	-	-	-	-	-	-	-	(305)	
X82300	(97)	819	587	625	42	2,073	(44)	(44)	3,236	(305)	3,165	
X82400	(893)	7,563	5,426	5,775	1,122	19,886	(1,018)	(1,018)	29,891	2,381	32,272	
X82600	(44)	3,757	2,695	2,869	321	9,642	(197)	(197)	14,847	1,114	15,961	
X82700	(511)	4,324	3,103	3,302	203	10,932	(1,331)	(1,331)	17,092	(632)	16,460	
X82900	(534)	4,523	3,245	3,454	72	11,294	(3,756)	(3,756)	17,878	(2,422)	15,456	
X83100	(715)	6,059	4,347	4,627	746	15,779	(197)	(197)	23,947	(377)	23,570	
X83300	(368)	3,119	2,237	2,382	1,013	8,751	(176)	(176)	12,925	(902)	11,423	
X83500	(260)	2,200	1,578	1,680	1,273	6,731	(312)	(312)	8,694	(577)	8,117	
X83700	(353)	2,989	2,144	2,282	17	7,432	(1,063)	(1,063)	11,812	51	11,863	
X83900	-	-	-	-	-	-	-	-	-	-	(216)	

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, 2023

Employer Number	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense	
	Net Pension Liability (Asset)	Net Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investment	Net Changes in Assumptions	Changes in Proportionate and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Outflows of Resources	Changes in Proportionate and Differences Between Employer Contributions and Proportionate Share of Contributions	Total 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 Pension Expense
X84100	(220)	1,865	1,338	1,424	108	4,735	-	7,370	(488)	6,882
X84300	(218)	1,850	1,327	1,413	-	4,590	(288)	7,311	(420)	6,891
X84400	(132)	1,114	799	851	93	2,857	(81)	4,402	(159)	4,243
X84500	(402)	3,408	2,445	2,602	2,673	11,128	(358)	13,468	6,187	19,655
X84600	(691)	5,852	4,199	4,469	1,238	15,758	-	23,129	(2,246)	20,883
X84700	(5,400)	45,739	32,816	34,929	1,307	114,791	(7,266)	180,777	1,822	182,599
X84900	(452)	3,827	2,746	2,923	449	9,945	(21)	15,126	910	16,036
X85000	(201)	1,703	1,222	1,301	-	4,226	(213)	6,732	(211)	6,521
X85100	(845)	7,157	5,135	5,465	1,159	18,916	(74)	28,286	363	28,649
X85200	(2,832)	23,985	17,208	18,316	1,088	60,597	(647)	94,796	4,546	99,342
X85300	(1,223)	10,354	7,429	7,907	4,805	30,495	-	40,923	5,660	46,583
X85500	(483)	4,091	2,935	3,124	157	10,307	(11)	16,169	(12)	16,157
X85700	(893)	7,565	5,427	5,777	60	18,829	(570)	29,898	(355)	29,543
X85800	(3,492)	29,575	21,219	22,585	523	73,902	(426)	116,890	1,869	118,759
X86000	(781)	6,618	4,748	5,054	1,364	17,784	(89)	26,155	3,284	29,439
X86100	(3,773)	31,952	22,924	24,401	1,877	81,154	(741)	126,285	2,839	129,124
X86400	(17,569)	148,798	106,757	113,633	8,263	377,451	(27,353)	588,104	1,079	589,183
X86500	(2,880)	24,388	17,498	18,624	1,434	61,944	(69)	96,391	1,727	98,118
X86700	(380)	3,218	2,309	2,458	1,392	9,377	(17)	12,720	2,261	14,981
X86800	(2,888)	24,457	17,547	18,677	-	60,681	(1,121)	96,661	(230)	96,431
X86900	(503)	4,262	3,058	3,255	-	10,575	(1,507)	16,844	(1,310)	15,534
X87000	(2,316)	19,611	14,071	14,977	1,311	49,970	(1,576)	77,513	(3,224)	74,289
X87200	(1,803)	15,275	10,959	11,665	3,090	40,989	-	60,371	5,804	66,175
X87300	(516)	4,369	3,135	3,337	250	11,091	(87)	17,269	608	17,877
X87400	(1,056)	8,948	6,420	6,833	5,264	27,465	(151)	35,366	539	35,905
X87600	(304)	2,575	1,847	1,966	365	6,753	(60)	10,177	(109)	10,068
X87700	(610)	5,169	3,709	3,947	275	13,100	(1,082)	20,430	(144)	20,286
X87900	(319)	2,702	1,938	2,063	2,138	8,841	(7)	10,678	1,437	12,115
X88000	(2,451)	20,760	14,895	15,854	2,187	53,696	(196)	82,052	2,345	84,397
X88100	(4,788)	40,553	29,095	30,969	7,548	108,165	(83)	160,279	7,420	167,699
X88200	(91)	771	553	589	173	2,086	(28)	3,047	(26)	3,021
X88300	(693)	5,869	4,211	4,482	32	14,594	(1,199)	23,198	(1,045)	22,153
X88400	(1,561)	13,219	9,485	10,095	-	32,799	(2,687)	52,249	(5,719)	46,530
X88500	(1,189)	10,070	7,225	7,691	6,072	31,058	-	39,802	6,819	46,621
X88700	(467)	3,958	2,840	3,023	81	9,902	(341)	15,644	1,094	16,738
X88900	(80)	758	544	579	22	1,903	(51)	2,995	(59)	2,936
X89000	-	-	-	1,070	1,070	1,070	-	-	573	573
X89100	(3,116)	26,387	18,932	20,151	1,207	66,677	(1,486)	104,292	(2,886)	101,406
X89200	(242)	2,050	1,471	1,565	-	5,086	(832)	8,102	(519)	7,583
X89210	(80)	677	486	517	-	1,680	(1,260)	2,675	(557)	2,118
X89500	(1,333)	11,289	8,099	8,621	8,914	36,923	(992)	44,618	1,879	46,497
X89600	(540)	4,574	3,282	3,493	126	11,475	(445)	18,079	(1,507)	16,572
X89700	(9,184)	77,780	55,803	59,399	2,883	195,967	(15,983)	307,417	(48,276)	259,141
X89775	(1,633)	13,830	9,923	10,562	1,040	35,355	(4)	54,663	2,055	56,718
X89850	(57)	482	346	368	-	1,196	(71)	1,905	(119)	1,786
X89900	(105)	888	637	678	109	2,312	(48)	3,508	(619)	2,889

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, 2023

Employer Number	Net Pension Liability (Asset)	Net Difference Between Expected and Actual Experience	Net Difference Between Actual Investment Earnings on Pension Plan and Projected Investment Earnings	Net Changes in Assumptions	Deferred Outflows of Resources			Deferred Inflows of Resources			Pension Expense		
					Net Changes in Assumptions	Changes in Proportionate Share of Contributions and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Changes in Proportionate Share of Contributions 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 Proportionate Share of Contributions and Differences Between Employer Contributions and Proportionate Share of Pension Expense	Total Pension Expense (Offset)	
X89910	(417)	3,528	2,531	2,694	570	9,323	(558)	13,942	466	14,408			
X90001	(2,020)	17,108	12,274	13,065	1,400	43,847	(232)	67,616	(2,447)	65,169			
X90002	(898)	7,608	5,458	5,810	-	18,876	(1,180)	30,068	(1,562)	28,506			
X90004	(2,895)	24,521	17,593	18,726	-	60,840	(4,369)	96,915	(2,841)	94,074			
X90005	(1,994)	16,891	12,118	12,899	355	42,263	(2,432)	66,758	(1,465)	65,293			
X90006	(3,317)	28,094	20,156	21,454	2,550	72,254	(833)	111,037	(2,941)	108,096			
X90007	(1,153)	9,763	7,004	7,455	97	24,319	(2,745)	38,585	(2,257)	36,328			
X90008	(835)	7,075	5,076	5,403	-	17,554	(1,739)	27,961	(3,618)	24,343			
X90009	(1,839)	15,573	11,173	11,892	-	38,638	(1,352)	61,549	(2,933)	58,616			
X90010	(2,046)	17,325	12,430	13,231	-	42,986	(3,409)	68,476	(7,826)	60,650			
X90011	(1,139)	9,648	6,922	7,368	-	23,938	(1,899)	38,132	(2,994)	35,138			
X90012	(1,114)	9,438	6,771	7,207	64	23,480	(895)	37,302	(1,146)	36,156			
X90013	(5,359)	45,391	32,567	34,664	7,550	120,172	(1,918)	179,404	(4,469)	174,935			
X90015	(2,198)	18,613	13,354	14,214	-	46,181	(4,526)	73,567	(3,438)	70,129			
X90017	(1,305)	11,056	7,932	8,443	-	27,431	(19,990)	43,697	(8,856)	34,841			
X90018	(731)	6,188	4,440	4,726	455	15,809	(221)	24,458	(638)	23,820			
X90023	(4,522)	38,303	27,481	29,251	982	96,017	(1,196)	151,387	(4,998)	146,389			
X90025	(1,313)	11,118	7,977	8,491	3,875	31,461	(313)	43,943	100	44,043			
X90028	(649)	5,493	3,941	4,195	303	13,932	-	21,710	365	22,075			
X90030	(968)	8,194	5,879	6,258	-	20,331	(1,564)	32,387	(3,343)	29,044			
X99903	(33)	282	202	215	125	824	(3)	1,115	52	1,167			
X99915	(13)	108	78	83	138	407	-	428	20	448			
X99918	(12)	103	74	79	4	260	(17)	408	(25)	383			
X99919	(12)	100	72	76	4	248	(214)	395	(286)	109			
X99925	(18)	155	111	118	16	400	(10)	611	(12)	599			
X99926	-	-	-	-	363	363	(200)	-	(253)	(253)			
X99927	(19)	165	118	126	2	409	(307)	653	(136)	517			
X99931	(13)	113	81	87	2	283	(36)	449	(235)	214			
X99934	(14)	117	84	89	-	290	(218)	462	(96)	366			
X99936	(11)	93	67	71	58	289	(26)	366	(24)	342			
X99937	-	-	-	-	-	-	-	-	-	-			
X99939	(9)	79	57	60	37	233	-	312	2	314			
X99940	(11)	97	70	74	-	241	(25)	384	(50)	334			
X99955	-	-	-	-	288	288	-	-	121	121			
X99960	(35)	299	215	228	2	744	(76)	1,182	(15)	1,167			
X99963	(19)	159	114	122	24	419	(19)	630	(3)	627			
	(4,482,000)	37,960,000	27,235,000	28,989,000	2,222,523	96,406,523	(2,222,523)	150,031,961	-	150,031,961			

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 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, 2023. Employer contributions are recognized when due. Retroactive service, military service, out of state service, and back pay employer contributions related to prior fiscal years have been excluded from the allocation

WEST VIRGINIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM

NOTES TO SCHEDULES OF EMPLOYER ALLOCATIONS AND PENSION AMOUNTS BY EMPLOYER

(Continued)

2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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

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

Measurement Date - Net pension liability, deferred inflows of resources, deferred outflows of resources, and pension expense were determined by actuarial valuations as of July 1, 2022 rolled forward to June 30, 2023, 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 3.26 years.

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

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

WEST VIRGINIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM

NOTES TO SCHEDULES OF EMPLOYER ALLOCATIONS AND
PENSION AMOUNTS BY EMPLOYER

(Continued)

3 - AMORTIZATION (Continued)

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

<u>Measurement date June 30</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>	<u>Net Total</u>
Amount	\$ 112,814	\$ 301,564	\$ (1,656,039)	\$ 1,175,292	\$ (94,795)			
Recognition period (years)	5.00	5.00	5.00	5.00	5.00			
Amount recongized in								
fiscal year:								
2019	\$ 22,563	\$ -	\$ -	\$ -	\$ -	22,563	\$ -	\$ 22,563
2020	22,563	60,313	-	-	-	82,876	-	82,876
2021	22,563	60,313	(331,208)	-	-	82,876	(331,208)	(248,332)
2022	22,563	60,313	(331,208)	235,059	-	317,935	(331,208)	(13,273)
2023	22,562	60,313	(331,208)	235,059	(18,959)	317,934	(350,167)	(32,233)
2024	-	60,312	(331,208)	235,059	(18,959)	295,371	(350,167)	(54,796)
2025	-	-	(331,207)	235,059	(18,959)	235,059	(350,166)	(115,107)
2026	-	-	-	235,056	(18,959)	235,056	(18,959)	216,097
2027	-	-	-	-	(18,959)	-	(18,959)	(18,959)
2028	-	-	-	-	-	-	-	-
Balance as of June 30:								
2019	\$ 90,251	\$ -	\$ -	\$ -	\$ -	90,251	\$ -	\$ 90,251
2020	67,688	241,251	-	-	-	308,939	-	308,939
2021	45,125	180,938	(1,324,831)	-	-	226,063	(1,324,831)	(1,098,768)
2022	22,562	120,625	(993,623)	940,233	-	1,083,420	(993,623)	89,797
2023	-	60,312	(662,415)	705,174	(75,836)	765,486	(738,251)	27,235
2024	-	-	(331,207)	470,115	(56,877)	470,115	(388,084)	82,031
2025	-	-	-	235,056	(37,918)	235,056	(37,918)	197,138
2026	-	-	-	-	(18,959)	-	(18,959)	(18,959)
2027	-	-	-	-	-	-	-	-

WEST VIRGINIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM

NOTES TO SCHEDULES OF EMPLOYER ALLOCATIONS AND
PENSION AMOUNTS BY EMPLOYER

(Continued)

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

Measurement date June 30	2019	2020	2021	2022	2023	Deferred Outflows of Resources	Deferred Inflows of Resources	Net Total
Amount	\$ (26,020)	\$ 104,199	\$ 80,207	\$ 15,330	\$ 31,603			
Recognition period (years)	3.44	3.43	3.42	3.36	3.26			

Amount recongized in
fiscal year:

2019	\$ (7,564)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (7,564)	\$ (7,564)
2020	(7,564)	30,379	-	-	-	30,379	(7,564)	22,815
2021	(7,564)	30,379	23,453	-	-	53,832	(7,564)	46,268
2022	(3,328)	30,379	23,453	4,563	-	58,395	(3,328)	55,067
2023	-	13,062	23,453	4,563	9,695	50,773	-	50,773
2024	-	-	9,848	4,563	9,695	24,106	-	24,106
2025	-	-	-	1,641	9,695	11,336	-	11,336
2026	-	-	-	-	2,518	2,518	-	2,518
2027	-	-	-	-	-	-	-	-

Balance as of June 30:

2019	\$ (18,456)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (18,456)	\$ (18,456)
2020	(10,892)	73,820	-	-	-	73,820	(10,892)	62,928
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	21,908	37,960	-	37,960
2024	-	-	-	1,641	12,213	13,854	-	13,854
2025	-	-	-	-	2,518	2,518	-	2,518
2026	-	-	-	-	-	-	-	-

WEST VIRGINIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM

NOTES TO SCHEDULES OF EMPLOYER ALLOCATIONS AND
PENSION AMOUNTS BY EMPLOYER

(Continued)

3 - AMORTIZATION (Continued)

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

<u>Measurement date June 30</u>	<u>2019</u>	<u>2021</u>	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>	<u>Net Total</u>
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

WEST VIRGINIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM

NOTES TO SCHEDULES OF EMPLOYER ALLOCATIONS AND
PENSION AMOUNTS BY EMPLOYER

(Continued)

4 - PENSION EXPENSE

The components of pension expense (offset) for the year ended June 30, 2023 (in thousands):

Service cost	\$	145,632
Interest cost		582,525
Projected earnings on plan investments		(570,682)
Employee contributions		(89,190)
Recognition of current period deferred outflows/inflows:		
Changes in benefit terms		8,828
Differences between expected and actual experience		9,695
Differences between projected and actual investment earnings		(18,959)
Recognition of prior years' deferred outflows/inflows:		
Changes in assumptions		69,026
Differences between expected and actual experience		41,078
Differences between projected and actual investment earnings		(13,274)
Other changes in fiduciary net position		2,032
Adjustments to pension expense reported in actuary report:		
Beginning net pension liability restatement		(5,879)
Corrections to current year employer contributions used in actuary report		<u>(10,800)</u>
 Total pension expense (offset)	 \$	 <u><u>150,032</u></u>

5 - NET PENSION LIABILITY AND ACTUARIAL INFORMATION

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

The components of the net pension liability as of June 30, 2023, are as follows (in thousands):

Total Pension Asset (Liability)	\$	(8,396,617)
Fiduciary Net Position		<u>8,401,099</u>
Net Pension Asset (Liability)	\$	<u><u>4,482</u></u>
 Fiduciary Net Position as a percent of Total Pension Liability		 100.05%

WEST VIRGINIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM

NOTES TO SCHEDULES OF EMPLOYER ALLOCATIONS AND
PENSION AMOUNTS BY EMPLOYER

(Continued)

The total pension liabilities for financial reporting purposes were determined by actuarial valuation as of July 1, 2022 and rolled forward to June 30, 2023 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

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

	1% Decrease (6.25%)	Current Discount Rate (7.25%)	1% Increase (8.25%)
Sensitivity of Discount Rate			
Net pension asset (liability)	\$ (929,041)	\$ 4,482	\$ 792,205