

# 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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## 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%

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
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%

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
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%

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
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%

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
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**  
**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%

\$ 152,675,000 100.000000%

The accompanying notes are an integral part of this schedule



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

Deferred Outflows of Resources						Deferred Inflows of Resources				Pension Expense		
Employer Number	Net Pension Asset (Liability)	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 from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense (Offset)	
0100	\$ 6,787	\$ 57,479	\$ 41,239	\$ 43,895	\$ 4,858	\$ 147,471	\$ -	\$ -	\$ 227,178	\$ 3,697	\$ 230,903	
0201	1,171	9,920	7,117	7,575	175	24,787	(750)	(750)	39,206	(1,288)	37,923	
0203	11,970	101,377	72,735	77,419	573	252,104	(991)	(991)	400,680	(5,617)	395,077	
0209	5,084	43,055	30,891	32,880	576	107,402	(556)	(556)	170,171	14,780	184,940	
0210	29,430	249,256	178,833	190,350	15,052	633,491	-	-	985,152	(920)	984,501	
0211	13,603	115,214	82,662	87,986	3,052	288,914	(8,887)	(8,887)	455,368	8,419	463,546	
0213	4,632	39,235	28,150	29,962	8,509	105,856	(87)	(87)	155,070	2,781	158,013	
0214	1,501	12,715	9,123	9,710	1,487	33,035	(197)	(197)	50,255	3,525	53,775	
0215	1,007	8,532	6,121	6,515	1,341	22,509	(93)	(93)	33,721	664	34,420	
0216	1,159	9,816	7,042	7,496	87	24,441	(223)	(223)	38,795	1,161	39,952	
0218	4,374	37,043	26,577	28,289	1,491	93,400	-	-	146,407	2,015	148,448	
0219	1,769	14,980	10,747	11,440	994	38,161	(398)	(398)	59,206	(1,372)	57,857	
0220	1,088	9,212	6,609	7,035	313	23,169	(1,587)	(1,587)	36,408	(3,900)	32,516	
0221	3,408	28,860	20,706	22,039	12,015	83,620	-	-	114,065	15,649	129,952	
0222	6,356	53,830	38,621	41,108	10,080	143,639	(9,357)	(9,357)	212,754	(20,251)	192,756	
0225	6,819	57,757	41,438	44,107	427	143,729	(6,541)	(6,541)	228,275	(4,161)	223,973	
0228	802	6,793	4,873	5,187	2,755	19,608	(68)	(68)	26,847	3,304	30,193	
0231	766	6,487	4,654	4,954	1,057	17,152	(163)	(163)	25,637	1,860	27,523	
0232	345	2,924	2,098	2,233	1,174	8,429	(80)	(80)	11,555	1,539	13,119	
0233	2,179	18,458	13,243	14,096	1,065	46,862	(714)	(714)	72,953	3,246	76,180	
0303	4,406	37,313	26,771	28,495	-	92,579	(6,946)	(6,946)	147,474	(13,954)	133,481	
0304	4,328	36,654	26,298	27,992	27	90,971	(2,991)	(2,991)	144,872	3,762	148,554	
0305	10,357	87,714	62,932	66,985	4,314	221,945	(3,266)	(3,266)	346,679	(3,643)	343,139	
0306	4,124	34,927	25,059	26,672	3,841	90,499	(2,876)	(2,876)	138,043	(4,835)	133,312	
0307	15,543	131,640	94,447	100,530	8,158	334,775	(142)	(142)	520,291	12,550	532,897	
0308	6,133	51,939	37,264	39,664	3,779	132,646	(6,335)	(6,335)	205,281	(16,944)	188,432	
0310	61,448	520,429	373,390	397,437	11,572	1,302,828	(80,236)	(80,236)	2,056,928	(152,173)	1,904,507	
0311	321	2,717	1,949	2,075	10	6,751	(106)	(106)	10,736	41	10,775	
0312	1,246	10,549	7,568	8,056	1,718	27,891	(517)	(517)	41,692	320	42,058	
0313	115,648	979,475	702,740	747,998	1,273	2,431,486	(27,147)	(27,147)	3,871,248	(34,538)	3,836,556	
0314	17,396	147,338	105,710	112,518	7,090	372,656	(17,707)	(17,707)	582,336	(34,525)	547,974	
0315	176	1,494	1,072	1,141	39	3,746	(79)	(79)	5,905	253	6,156	
0316	2,442	20,686	14,841	15,797	914	52,238	(184)	(184)	81,758	(1,632)	80,150	
0319	192	1,626	1,167	1,242	1,988	6,023	(108)	(108)	6,427	1,809	8,276	
0323	37,490	317,518	227,809	242,480	34,473	822,280	(897)	(897)	1,254,950	60,864	1,316,269	
0327	5,817	49,268	35,348	37,625	2,504	124,745	(15,376)	(15,376)	194,725	15,574	209,911	
0328	-	-	-	-	7,101	7,101	(999)	(999)	-	631	823	
0405	258	2,189	1,570	1,671	-	5,430	(3,796)	(3,796)	8,651	(1,680)	6,868	
0431	-	-	-	-	-	-	-	-	-	(252)	(252)	
0432	11,995	101,593	72,890	77,584	168	252,235	(28,520)	(28,520)	401,535	(17,221)	383,625	
0433	-	-	-	-	34,026	34,026	(5,254)	(5,254)	-	(5,010)	(4,093)	
0439	7,456	63,146	45,305	48,223	436	157,110	(12,282)	(12,282)	249,575	(13,503)	235,888	
0441	230	1,952	1,401	1,491	53	4,897	(45)	(45)	7,716	(157)	7,560	
0501	651	5,516	3,957	4,212	1,112	14,797	(527)	(527)	21,800	(2,750)	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**

Deferred Outflows of Resources							Deferred Inflows of Resources			Pension Expense		
Employer Number	Net Pension Asset (Liability)	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 from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense (Offset)	
0505	844	7,147	5,128	5,458	2,681	20,414	-	-	28,248	4,773	33,057	
0506	231,864	1,963,758	1,408,929	1,499,667	20,240	4,892,594	(24,639)	(24,639)	7,761,495	65,923	7,826,750	
0507	779	6,599	4,735	5,039	1,932	18,305	(1,914)	(1,914)	26,082	(10,805)	15,329	
0508	3,827	32,411	23,254	24,751	1,649	82,065	(2,607)	(2,607)	128,099	(7,697)	120,445	
0509	-	-	-	-	1,770	1,770	(33)	(33)	-	686	732	
0510	2,245	19,013	13,641	14,519	1,033	48,206	(3,383)	(3,383)	75,145	1,605	76,658	
0511	353,084	2,990,420	2,145,524	2,283,701	14,809	7,434,454	(339,760)	(339,760)	11,819,245	(54,735)	11,755,306	
0601	4,038	34,200	24,538	26,118	6,075	90,931	(8,167)	(8,167)	135,173	7,934	142,910	
0603	73,976	626,535	449,517	478,468	25,475	1,579,995	(14,348)	(14,348)	2,476,299	41,994	2,518,927	
0605	-	-	-	-	3	3	(9,679)	(9,679)	-	(24,333)	(24,333)	
0606	10,821	91,648	65,754	69,989	27,284	254,675	(16,517)	(16,517)	362,227	41,470	403,346	
0608	376,668	3,190,161	2,288,831	2,436,237	257,428	8,172,657	-	-	12,608,697	335,456	12,949,109	
0612	42,433	359,384	257,846	274,452	7,697	899,379	(15,859)	(15,859)	1,420,420	21,372	1,441,379	
0613	18,982	160,768	115,345	122,774	29	398,916	(30,705)	(30,705)	635,412	(45,267)	589,700	
0618	3,820	32,350	23,210	24,705	10	80,275	(4,700)	(4,700)	127,859	(1,418)	126,336	
0619	5,689	48,183	34,570	36,796	64	119,613	(9,698)	(9,698)	190,439	(13,498)	176,803	
0620	-	-	-	-	-	-	-	-	-	(38,981)	(38,981)	
0622	5,181	43,880	31,482	33,510	123	108,995	(1,067)	(1,067)	173,429	(415)	173,017	
0623	12,804	108,444	77,805	82,816	3,402	272,467	(19,050)	(19,050)	428,611	34,139	462,429	
0701	1,159	9,819	7,045	7,498	6,101	30,463	-	-	38,807	4,671	43,607	
0702	44,444	376,414	270,064	287,457	1,576	935,511	(26,394)	(26,394)	1,487,727	(25,724)	1,461,623	
0703	1,186	10,044	7,206	7,670	68	24,988	(952)	(952)	39,697	(367)	39,312	
0704	25,910	219,445	157,445	167,584	52,278	596,752	(13,222)	(13,222)	867,330	(22,221)	846,484	
0705	23,593	199,819	143,364	152,597	663	496,443	(26,040)	(26,040)	789,761	(24,679)	764,476	
0706	510	4,316	3,097	3,296	-	10,709	(1,697)	(1,697)	17,059	(2,072)	14,956	
0707	4,357	36,899	26,474	28,179	262	91,814	(11)	(11)	145,839	(101)	145,743	
0708	7,945	67,288	48,277	51,386	529	167,480	(9,950)	(9,950)	265,947	(7,741)	257,988	
0709	937	7,939	5,696	6,063	1	19,699	(2,226)	(2,226)	31,379	463	31,782	
0802	68,179	577,442	414,295	440,976	-	1,432,713	(186,945)	(186,945)	2,282,264	(83,681)	2,193,804	
0803	664,606	5,628,805	4,038,482	4,298,569	-	13,965,856	(33,057)	(33,057)	22,247,156	(80,694)	22,166,332	
0804	-	-	-	-	19,156	19,156	-	-	-	9,879	10,384	
0805	-	1	1	1	26,239	26,242	-	-	6	15,901	16,572	
0806	-	-	-	-	-	-	-	-	-	(2,024)	(2,024)	
0807	-	-	-	-	2,494	2,494	(729)	(729)	-	(310)	(247)	
0808	-	-	-	-	2,835	2,835	(8,765)	(8,765)	-	(18,718)	(18,682)	
0809	52,527	444,871	319,180	339,736	-	1,103,787	(10,381)	(10,381)	1,758,297	(3,529)	1,754,700	
0810	2,993	25,348	18,186	19,357	-	62,891	(44,451)	(44,451)	100,184	(19,668)	79,311	
0901	392	3,316	2,379	2,533	801	9,029	-	-	13,107	872	13,997	
0902	-	-	-	-	-	-	(581)	(581)	-	(2,224)	(2,224)	
0903	178	1,506	1,081	1,150	11	3,748	(1,074)	(1,074)	5,953	(833)	5,099	
0904	288	2,438	1,749	1,862	802	6,851	(154)	(154)	9,635	900	10,531	
0905	279	2,360	1,693	1,802	30	5,885	(461)	(461)	9,329	419	9,737	
0906	793	6,716	4,819	5,129	1,146	17,810	(28)	(28)	26,545	1,860	28,405	
0907	2,597	21,998	15,783	16,799	310	54,890	(2,161)	(2,161)	86,944	(4,644)	82,306	
0908	160	1,357	974	1,037	-	3,368	(299)	(299)	5,365	(255)	5,103	
0909	362	3,063	2,198	2,339	98	7,698	(268)	(268)	12,106	(943)	11,157	
0911	90	765	549	584	1	1,899	(16)	(16)	3,023	(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	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense		
	Net Pension Asset (Liability)	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan	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 from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense (Offset)
0912	153	1,299	932	992	12	3,235	(28)	(28)	5,134	(88)	5,046
0913	2,014	17,055	12,236	13,024	952	43,267	(5,539)	(5,539)	67,406	(321)	66,942
0914	149	1,261	905	963	-	3,129	(213)	(213)	4,986	(141)	4,840
0915	219	1,852	1,329	1,414	-	4,595	(188)	(188)	7,320	(305)	7,015
0917	1,353	11,461	8,223	8,752	223	28,659	(888)	(888)	45,298	9	45,284
0918	477	4,042	2,900	3,087	30	10,059	(401)	(401)	15,974	(331)	15,635
0919	186	1,573	1,129	1,201	-	3,903	(65)	(65)	6,217	(136)	6,080
0921	751	6,357	4,561	4,854	-	15,772	(438)	(438)	25,123	(560)	24,552
0922	407	3,450	2,475	2,635	88	8,648	(308)	(308)	13,636	266	13,893
0923	325	2,754	1,976	2,103	-	6,833	(418)	(418)	10,883	(686)	10,193
0926	33,660	285,078	204,534	217,706	1,590	708,908	(17,190)	(17,190)	1,126,734	(25,066)	1,101,370
0927	939	7,949	5,703	6,070	2,157	21,879	(174)	(174)	31,417	2,709	34,185
0930	112	949	681	725	2,042	4,397	(69)	(69)	3,751	1,007	4,813
0932	50,378	426,673	306,123	325,838	1,056	1,059,690	(27,207)	(27,207)	1,686,370	(93,183)	1,593,055
0935	89	757	543	578	38	1,916	(835)	(835)	2,992	(1,045)	1,928
0938	284	2,404	1,725	1,836	231	6,196	-	-	9,500	837	10,340
0939	201	1,706	1,224	1,303	42	4,275	(24)	(24)	6,741	(154)	6,589
0941	-	-	-	-	6,872	6,872	(128)	(128)	-	2,790	2,977
0944	3,389	28,704	20,594	21,920	2,464	73,682	(11,966)	(11,966)	113,448	591	113,729
0945	2,658	22,508	16,149	17,189	789	56,635	(350)	(350)	88,960	413	89,365
0946	506	4,288	3,077	3,275	1,511	12,151	(126)	(126)	16,949	220	17,209
0947	5,730	48,526	34,816	37,058	492	120,892	(2,677)	(2,677)	191,793	(1,352)	190,368
1200	25,978	220,017	157,855	168,021	238	546,131	(16,305)	(16,305)	869,588	(33,744)	835,762
1300	21,574	182,718	131,094	139,536	-	453,348	(10,035)	(10,035)	722,168	(9,820)	712,187
1400	40,210	340,560	244,340	260,076	1,537	846,513	(21,039)	(21,039)	1,346,018	(11,729)	1,333,771
1500	30,550	258,742	185,638	197,594	9,752	651,726	-	-	1,022,643	20,822	1,043,601
1600	7,174	60,763	43,596	46,403	707	151,469	(737)	(737)	240,159	(3,448)	236,697
2100	7,359	62,328	44,718	47,598	4,207	158,851	(1,196)	(1,196)	246,342	1,987	248,443
2200	9,573	81,079	58,171	61,918	1,454	202,622	(6,679)	(6,679)	320,453	(15,489)	305,003
2300	15,904	134,697	96,641	102,864	-	334,202	(12,200)	(12,200)	532,373	588	532,648
2400	234,222	1,983,725	1,423,255	1,514,916	-	4,921,896	(97,677)	(97,677)	7,840,415	(91,426)	7,747,036
778000	-	-	-	-	15,452	15,452	-	-	-	8,628	9,024
930100	18,038	152,773	109,609	116,669	41,273	420,324	(1,746)	(1,746)	603,816	35,422	640,008
930200	1,454	12,314	8,834	9,404	5,016	35,568	(4,363)	(4,363)	48,667	7,528	56,077
990000	3,598	30,477	21,866	23,274	203	75,820	(4,426)	(4,426)	120,456	(5,449)	114,945
X00100	5,030	42,600	30,564	32,533	4,538	110,235	(223)	(223)	168,372	2,079	170,529
X00200	47,457	401,930	288,371	306,943	24,753	1,021,997	(45,052)	(45,052)	1,588,574	59,983	1,647,482
X00300	5,671	48,030	34,460	36,680	3,937	123,107	(7,876)	(7,876)	189,834	(39,170)	150,767
X00400	5,123	43,388	31,130	33,135	8,126	115,779	-	-	171,487	610	172,295
X00500	5,973	50,589	36,296	38,634	6,072	131,591	-	-	199,948	15,495	215,502
X00600	19,585	165,874	119,009	126,674	20,325	431,882	(599)	(599)	655,596	15,063	671,209
X00700	2,173	18,401	13,202	14,053	426	46,082	(446)	(446)	72,729	(2,412)	70,328
X00800	2,824	23,918	17,161	18,266	1,806	61,151	(192)	(192)	94,534	4,426	98,997
X00900	7,808	66,130	47,446	50,502	9,047	173,125	(5)	(5)	261,371	2,286	263,855
X01000	10,543	89,291	64,064	68,189	4,828	226,372	-	-	352,913	2,889	355,871
X01100	1,781	15,088	10,825	11,522	267	37,702	(2,968)	(2,968)	59,633	(1,731)	57,821
X01200	5,017	42,492	30,487	32,450	4,399	109,828	(154)	(154)	167,944	619	168,677
X01300	9,555	80,926	58,061	61,801	5,643	206,431	(2,976)	(2,976)	319,849	(8,141)	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**

Deferred Outflows of Resources							Deferred Inflows of Resources			Pension Expense		

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**

Deferred Outflows of Resources							Deferred Inflows of Resources			Pension Expense		
Employer Number	Net Pension Asset (Liability)	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 from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions		
										Total Employer Pension Expense (Offset)		
X10800	1,671	14,151	10,153	10,807	635	35,746	(1,680)	(1,680)	55,930	2,209	58,096	
X10900	472	3,998	2,869	3,053	3,849	13,769	-	-	15,803	6,113	21,956	
X11000	1,681	14,238	10,215	10,873	6,306	41,632	(198)	(198)	56,274	17,106	73,380	
X11100	252	2,136	1,533	1,631	2,023	7,323	-	-	8,442	3,153	11,613	
X11101	83	701	503	535	28	1,767	(26)	(26)	2,771	(49)	2,722	
X11200	529	4,478	3,213	3,420	5,942	17,053	-	-	17,698	5,938	23,746	
X11300	1,494	12,657	9,081	9,666	3,708	35,112	(111)	(111)	50,025	8,894	58,933	
X11400	798	6,758	4,849	5,161	3,673	20,441	-	-	26,710	6,254	33,000	
X11500	705	5,968	4,282	4,558	2,132	16,940	-	-	23,590	4,222	27,831	
X11600	668	5,654	4,056	4,318	865	14,893	(51)	(51)	22,346	641	23,006	
X11700	2,357	19,960	14,321	15,243	2,013	51,537	(1,031)	(1,031)	78,891	4,686	83,556	
X11800	456	3,858	2,768	2,947	9,672	19,245	-	-	15,251	11,852	27,261	
X11900	1,748	14,802	10,620	11,304	-	36,726	(3,334)	(3,334)	58,503	(2,000)	56,418	
X12000	3,481	29,480	21,151	22,513	2,732	75,876	(6,422)	(6,422)	116,515	3,298	119,639	
X12100	506	4,286	3,075	3,273	4,107	14,741	(4)	(4)	16,940	5,749	22,749	
X12200	454	3,847	2,760	2,938	550	10,095	(934)	(934)	15,204	282	15,460	
X12300	925	7,833	5,620	5,982	2,203	21,638	(4,602)	(4,602)	30,959	1,695	32,530	
X12400	321	2,721	1,952	2,078	59	6,810	(59)	(59)	10,756	(102)	10,656	
X12500	862	7,303	5,240	5,577	5,566	23,686	-	-	28,865	8,550	37,478	
X12600	722	6,114	4,386	4,669	2,182	17,351	-	-	24,164	5,509	29,694	
X12700	569	4,815	3,455	3,677	1,246	13,193	(957)	(957)	19,032	2,407	21,413	
X12800	861	7,290	5,230	5,567	176	18,263	(1,591)	(1,591)	28,812	(3,354)	25,446	
X12900	740	6,265	4,495	4,785	6,708	22,253	-	-	24,763	9,259	34,132	
X13000	1,208	10,230	7,340	7,812	2,108	27,490	(2,662)	(2,662)	40,432	3,224	43,592	
X13100	8,487	71,879	51,571	54,892	10,088	188,430	(3,568)	(3,568)	284,092	21,167	305,163	
X13400	411	3,479	2,496	2,657	1,076	9,708	(119)	(119)	13,750	2,379	16,126	
X13500	2,010	17,028	12,217	13,004	38	42,287	(5,127)	(5,127)	67,300	(4,351)	62,823	
X13600	484	4,095	2,938	3,128	3,153	13,314	-	-	16,187	3,296	19,539	
X13800	455	3,851	2,763	2,941	3,118	12,673	(97)	(97)	15,221	4,667	19,932	
X13900	586	4,963	3,561	3,790	2,614	14,928	-	-	19,615	3,977	23,627	
X14000	480	4,068	2,919	3,107	812	10,906	(1,301)	(1,301)	16,080	5,083	21,128	
X14100	1,361	11,527	8,270	8,803	2,666	31,266	-	-	45,560	3,869	49,442	
X14200	2,055	17,407	12,489	13,293	1,118	44,307	(88)	(88)	68,797	3,147	71,952	
X14500	202	1,712	1,229	1,308	5,416	9,665	(103)	(103)	6,768	3,527	10,422	
X14600	865	7,330	5,259	5,598	1,749	19,936	(6,813)	(6,813)	28,970	(19,918)	9,099	
X14700	357	3,027	2,172	2,312	1,983	9,494	-	-	11,964	3,611	15,596	
X14900	586	4,960	3,559	3,788	4,366	16,673	(72)	(72)	19,605	4,938	24,628	
X15000	445	3,771	2,706	2,880	1,268	10,625	-	-	14,906	1,349	16,268	
X15100	216	1,828	1,311	1,396	19	4,554	(559)	(559)	7,223	(628)	6,585	
X15200	715	6,059	4,347	4,627	266	15,299	(2,845)	(2,845)	23,947	(2,267)	21,610	
X15400	5,666	47,990	34,431	36,648	15,585	134,654	-	-	189,673	24,521	214,361	
X15500	568	4,811	3,451	3,674	7,134	19,070	-	-	19,014	9,342	28,462	
X20100	2,271	19,234	13,800	14,689	5,718	53,441	(360)	(360)	76,021	6,830	82,935	
X20200	4,051	34,310	24,616	26,201	-	85,127	(4,745)	(4,745)	135,603	(5,811)	129,705	
X20300	188	1,596	1,145	1,219	283	4,243	(282)	(282)	6,307	(1,016)	5,298	
X20400	958	8,118	5,824	6,199	3,162	23,303	-	-	32,084	2,345	34,500	
X20500	3,292	27,883	20,005	21,294	750	69,932	(1,628)	(1,628)	110,206	1,792	111,954	
X20600	338	2,865	2,055	2,188	-	7,108	(508)	(508)	11,323	(1,564)	9,749	
X20601	131	1,110	796	848	426	3,180	(7)	(7)	4,387	342	4,730	

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 Asset (Liability)	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 from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense (Offset)
X20602	122	1,031	740	787	97	2,655	(5)	(5)	4,075	(270)	3,807
X20700	333	2,819	2,023	2,153	1,203	8,198	(217)	(217)	11,143	1,381	12,555
X20701	178	1,511	1,084	1,154	-	3,749	(278)	(278)	5,973	(1,221)	4,749
X20800	2,032	17,211	12,349	13,144	4,295	46,999	(27)	(27)	68,026	2,725	70,852
X20900	2,736	23,173	16,626	17,697	9,705	67,201	(217)	(217)	91,590	15,338	107,090
X21000	7,226	61,203	43,911	46,739	223	152,076	(8,857)	(8,857)	241,898	(4,624)	237,035
X21100	2,799	23,707	17,009	18,104	3,357	62,177	(140)	(140)	93,698	2,678	96,459
X21200	22,381	189,557	136,001	144,759	16,708	487,025	(4,315)	(4,315)	749,200	28,398	777,749
X21400	6,603	55,925	40,124	42,708	1,101	139,858	(502)	(502)	221,035	5,306	226,330
X21500	3,435	29,095	20,875	22,219	4,227	76,416	(4,324)	(4,324)	114,993	8,932	123,808
X21600	15,006	127,094	91,185	97,058	3,084	318,421	(1,360)	(1,360)	502,321	(4,216)	498,189
X21700	486	4,116	2,953	3,144	4,571	14,784	(126)	(126)	16,269	3,155	19,528
X21701	713	6,037	4,331	4,610	1,234	16,212	(20)	(20)	23,861	842	24,722
X21800	22,170	187,770	134,718	143,395	5,128	471,011	(9,812)	(9,812)	742,136	(31)	741,866
X21901	44,627	377,963	271,175	288,640	22,879	960,657	(14,185)	(14,185)	1,493,849	(105,173)	1,389,290
X22000	7,906	66,960	48,041	51,135	469	166,605	(1,257)	(1,257)	264,649	(8,999)	255,655
X22001	-	-	917	-	-	917	(2,241)	(2,241)	5,050	(991)	3,998
X22100	151	1,278	-	976	2,490	4,744	(8)	(8)	-	2,020	2,086
X22300	3,219	27,263	19,560	20,820	1,605	69,248	(1,790)	(1,790)	107,754	754	108,462
X22500	3,367	28,517	20,460	21,777	1,362	72,116	(1,133)	(1,133)	112,709	3,252	115,931
X22600	956	8,100	5,811	6,186	5,075	25,172	-	-	32,014	3,647	35,755
X22700	13,568	114,911	82,445	87,755	17,914	303,025	(3,435)	(3,435)	454,172	124	454,781
X22800	2,220	18,801	13,489	14,358	3,711	50,359	(180)	(180)	74,309	488	74,898
X22900	5,931	50,231	36,039	38,360	4,162	128,792	-	-	198,533	6,025	204,621
X23000	569	4,817	3,456	3,679	266	12,218	(604)	(604)	19,038	(849)	18,194
X23001	8,648	73,244	52,550	55,934	1,677	183,405	(5,372)	(5,372)	289,487	10,577	299,931
X23002	3,291	27,876	20,000	21,288	926	70,090	(2,195)	(2,195)	110,176	(6,483)	103,718
X23003	2,713	22,976	16,484	17,546	365	57,371	(349)	(349)	90,808	(1,712)	89,089
X23004	676	5,728	4,110	4,374	1,068	15,280	(853)	(853)	22,640	(1,209)	21,460
X23100	1,287	10,896	7,818	8,321	-	27,035	(3,136)	(3,136)	43,065	(5,055)	37,968
X23200	121	1,026	736	784	1,949	4,495	(810)	(810)	4,055	(2,707)	1,400
X23300	13,008	110,174	79,046	84,137	13,967	287,324	(472)	(472)	435,447	(6,128)	429,698
X23400	494	4,182	3,000	3,194	-	10,376	(2,172)	(2,172)	16,529	(1,062)	15,417
X23500	1,632	13,824	9,918	10,557	62	34,361	(1,502)	(1,502)	54,637	(1,313)	53,288
X23600	326	2,761	1,981	2,108	-	6,850	(2,280)	(2,280)	10,912	(1,812)	9,043
X23700	10,579	89,599	64,284	68,424	4,882	227,189	(299)	(299)	354,128	5,517	359,711
X23800	155	1,315	943	1,004	-	3,262	(1,151)	(1,151)	5,197	(531)	4,637
X23802	5,918	50,119	35,958	38,274	4,848	129,199	(261)	(261)	198,087	1,918	200,117
X23900	67	564	404	431	43	1,442	(17)	(17)	2,228	(56)	2,173
X23901	725	6,137	4,403	4,687	767	15,994	(159)	(159)	24,256	2,426	26,701
X24001	1,415	11,983	8,597	9,151	2,160	31,891	-	-	47,361	1,876	49,280
X24100	18,730	158,631	113,813	121,142	-	393,586	(3,850)	(3,850)	626,970	(2,152)	624,764
X24200	4,234	35,856	25,726	27,382	447	89,411	(2,991)	(2,991)	141,717	(10,136)	131,593
X24300	1,575	13,337	9,569	10,185	4,680	37,771	(193)	(193)	52,712	4,373	57,147
X24400	2,625	22,233	15,952	16,979	7,034	62,198	(182)	(182)	87,874	3,598	91,647
X24500	3,614	30,612	21,963	23,377	3,595	79,547	(1,885)	(1,885)	120,989	(6,245)	114,841
X24600	434	3,674	2,636	2,806	31	9,147	(688)	(688)	14,520	(2,828)	11,693
X24700	11,826	100,163	71,863	76,491	2,631	251,148	(5,662)	(5,662)	395,879	(18,994)	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**

Deferred Outflows of Resources						Deferred Inflows of Resources			Pension Expense		
Employer Number	Net Pension Asset (Liability)	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual	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	Total Employer Pension Expense (Offset)
			Investment Earnings on Pension Plan Investment		Proportionate Share of Contributions		Proportionate Share of Contributions			Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	
X24800	229	1,938	1,391	1,480	991	5,800	(5)	(5)	7,661	226	7,911
X24900	5,908	50,041	35,903	38,215	9,511	133,670	-	-	197,783	13,595	211,492
X25000	794	6,725	4,825	5,136	873	17,559	(221)	(221)	26,580	(96)	26,508
X25100	2,642	22,373	16,051	17,085	97	55,606	(678)	(678)	88,424	(1,365)	87,041
X25200	1,214	10,280	7,376	7,850	2,546	28,052	(31)	(31)	40,630	3,635	44,294
X25300	9,803	83,025	59,568	63,404	13,736	219,733	(739)	(739)	328,147	11,522	339,974
X25400	702	5,944	4,264	4,539	1,275	16,022	(2,445)	(2,445)	23,492	358	23,785
X25500	2,866	24,270	17,413	18,534	7,263	67,480	(522)	(522)	95,923	8,328	104,407
X25600	2,655	22,490	16,136	17,175	953	56,754	(1,737)	(1,737)	88,888	61	88,901
X25700	1,023	8,664	6,216	6,617	553	22,050	-	-	34,245	(44)	34,215
X25800	4,467	37,835	27,146	28,894	9,034	102,909	(498)	(498)	149,540	9,743	159,457
X25900	904	7,654	5,492	5,845	33	19,024	(1,103)	(1,103)	30,252	(1,677)	28,545
X26000	5,584	47,293	33,931	36,116	2,783	120,123	(3,034)	(3,034)	186,920	6,849	193,705
X26100	633	5,365	3,849	4,097	148	13,459	-	-	21,206	697	21,904
X26200	9,760	82,660	59,306	63,125	6,260	211,351	(374)	(374)	326,704	7,829	334,565
X26300	1,472	12,470	8,947	9,523	-	30,940	(595)	(595)	49,285	(969)	48,310
X26600	2,330	19,734	14,159	15,070	1,939	50,902	-	-	77,997	1,361	79,401
X26700	335	2,834	2,033	2,164	1,435	8,466	(63)	(63)	11,201	165	11,394
X26800	282	2,391	1,715	1,826	3,162	9,094	(34)	(34)	9,449	2,807	12,315
X26900	4,833	40,934	29,368	31,260	2,502	104,064	(1,248)	(1,248)	161,784	(5,198)	156,654
X27000	3,629	30,735	22,051	23,472	4,135	80,393	(567)	(567)	121,476	(1,236)	120,352
X27001	2,329	19,727	14,153	15,065	1,230	50,175	-	-	77,969	1,258	79,242
X27100	1,179	9,987	7,166	7,627	3,644	28,424	(3)	(3)	39,473	4,150	43,684
X27200	976	8,266	5,931	6,313	1,271	21,781	(177)	(177)	32,672	489	33,195
X27300	1,373	11,628	8,343	8,880	3,433	32,284	-	-	45,959	918	46,947
X27400	1,365	11,559	8,293	8,827	861	29,540	(23)	(23)	45,685	1,313	47,013
X27500	1,019	8,629	6,191	6,590	555	21,965	-	-	34,104	40	34,153
X27600	3,055	25,871	18,561	19,757	-	64,189	(5,578)	(5,578)	102,251	(5,092)	97,035
X27700	2,157	18,266	13,105	13,949	5,409	50,729	(121)	(121)	72,194	12,041	84,342
X27800	741	6,273	4,501	4,791	864	16,429	(15)	(15)	24,796	221	25,040
X28000	459	3,889	2,790	2,970	765	10,414	(20)	(20)	15,371	1,150	16,530
X28100	3,056	25,886	18,572	19,768	1,661	65,887	(121)	(121)	102,310	(796)	101,536
X28200	2,829	23,964	17,193	18,300	-	59,457	(2,716)	(2,716)	94,714	(226)	94,428
X28300	825	6,989	5,014	5,337	1,457	18,797	-	-	27,622	1,899	29,551
X28400	198	1,677	1,203	1,280	-	4,160	(1,975)	(1,975)	6,627	(2,314)	4,281
X28500	827	7,003	5,024	5,348	550	17,925	(2,127)	(2,127)	27,678	336	27,960
X28600	245	2,076	1,489	1,585	136	5,286	(331)	(331)	8,204	111	8,306
X28700	1,379	11,678	8,379	8,918	92	29,067	(1,934)	(1,934)	46,156	(2,792)	43,319
X28800	9,343	79,129	56,772	60,429	4,012	200,342	(3,364)	(3,364)	312,748	5,606	318,273
X28900	298	2,520	1,808	1,925	551	6,804	(73)	(73)	9,961	16	9,992
X29000	1,201	10,169	7,296	7,766	2,982	28,213	(555)	(555)	40,194	(1,861)	38,414
X29100	737	6,246	4,481	4,770	-	15,497	(2,046)	(2,046)	24,685	(3,477)	21,180
X29200	3,519	29,802	21,382	22,759	3,310	77,253	(2,812)	(2,812)	117,787	7,404	125,118
X29300	1,004	8,504	6,101	6,494	551	21,650	(271)	(271)	33,610	(550)	33,075
X29400	439	3,721	2,670	2,841	1,323	10,555	-	-	14,706	1,168	15,897
X29500	639	5,410	3,882	4,131	257	13,680	(214)	(214)	21,383	(971)	20,410
X29600	521	4,411	3,165	3,369	1,043	11,988	(38)	(38)	17,435	918	18,378
X29700	363	3,077	2,208	2,350	1,728	9,363	-	-	12,163	2,641	14,821
X29800	345	2,924	2,098	2,233	192	7,447	(43)	(43)	11,555	899	12,457
X29900	2,007	17,000	12,197	12,983	7,723	49,903	(179)	(179)	67,190	5,859	73,257

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**

Deferred Outflows of Resources					Deferred Inflows of Resources			Pension Expense			
Employer Number	Net Pension Asset (Liability)	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 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 from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense (Offset)
X29901	1,254	10,623	7,622	8,113	750	27,108	(2,798)	(2,798)	41,988	(4,142)	37,865
X30000	1,214	10,284	7,379	7,854	2,271	27,788	(164)	(164)	40,647	6,168	46,810
X30100	1,395	11,811	8,474	9,019	833	30,137	(675)	(675)	46,679	1,639	48,303
X30101	405	3,434	2,464	2,622	3,017	11,537	(6)	(6)	13,572	4,918	18,536
X30200	3,186	26,981	19,358	20,605	1,279	68,223	(614)	(614)	106,640	(3,750)	102,923
X30300	1,350	11,437	8,205	8,734	6,755	35,131	(2,008)	(2,008)	45,202	15,066	60,225
X30400	147	1,242	891	949	-	3,082	(2,179)	(2,179)	4,911	(964)	3,888
X39000	706	5,981	4,291	4,568	6,149	20,989	(21)	(21)	23,641	14,370	38,014
X40000	532	4,502	3,230	3,438	1,564	12,734	(373)	(373)	17,794	2,902	20,703
X47000	162	1,376	987	1,051	137	3,551	(850)	(850)	5,439	(73)	5,346
X50100	325	2,749	1,972	2,099	112	6,932	(69)	(69)	10,865	(350)	10,517
X50200	648	5,490	3,939	4,193	3,154	16,776	(35)	(35)	21,699	1,024	22,801
X50500	1,688	14,300	10,259	10,920	593	36,072	(3,440)	(3,440)	56,517	21	56,447
X50600	1,448	12,262	8,797	9,364	-	30,423	(1,020)	(1,020)	48,462	(2,453)	45,995
X50800	12,115	102,603	73,614	78,355	14,431	269,003	(189)	(189)	405,526	6,412	412,276
X50900	2,527	21,402	15,356	16,344	4,762	57,864	(3,358)	(3,358)	84,591	(9,038)	75,681
X51000	4,681	39,646	28,444	30,276	7,041	105,407	(44)	(44)	156,693	10,823	167,704
X51200	450	3,813	2,736	2,912	1,213	10,674	(53)	(53)	15,071	707	15,806
X51300	1,017	8,609	6,177	6,575	56	21,417	(162)	(162)	34,027	(1,069)	32,955
X51400	22,912	194,053	139,226	148,193	20,810	502,282	(551)	(551)	766,968	39,408	806,395
X51600	735	6,224	4,465	4,753	1,263	16,705	(13)	(13)	24,598	2,386	26,996
X51800	6,799	57,581	41,312	43,973	5,762	148,628	-	-	227,579	(1,457)	226,228
X52100	2,855	24,182	17,350	18,467	-	59,999	(2,222)	(2,222)	95,578	(4,673)	90,880
X52200	492	4,168	2,991	3,183	-	10,342	(341)	(341)	16,475	(557)	15,912
X52300	10,366	87,792	62,987	67,044	26,237	244,060	(1,167)	(1,167)	346,985	21,832	369,452
X52301	1,454	12,312	8,833	9,402	1,055	31,602	(3,402)	(3,402)	48,660	(10,677)	38,011
X52700	119	1,006	721	768	592	3,087	(6)	(6)	3,974	80	4,066
X52800	9,369	79,347	56,929	60,595	15,533	212,404	(2,484)	(2,484)	313,607	(2,095)	311,933
X53200	533	4,517	3,241	3,449	2,254	13,461	(140)	(140)	17,852	2,445	20,336
X53300	353	2,989	2,144	2,283	276	7,692	(82)	(82)	11,814	(110)	11,711
X53400	647	5,476	3,929	4,182	630	14,217	(12)	(12)	21,645	46	21,703
X53600	521	4,416	3,168	3,372	-	10,956	(1,768)	(1,768)	17,453	(2,529)	14,901
X53700	316	2,679	1,922	2,046	840	7,487	(53)	(53)	10,588	104	10,714
X53800	3,172	26,869	19,277	20,519	6,316	72,981	-	-	106,196	5,011	111,356
X53900	1,335	11,309	8,114	8,636	4,621	32,680	(72)	(72)	44,696	7,255	52,019
X54100	1,622	13,737	9,856	10,491	815	34,899	(2,116)	(2,116)	54,295	(5,941)	48,377
X54200	7,156	60,608	43,484	46,284	9,854	160,230	(1,273)	(1,273)	239,544	2,978	242,787
X54400	343	2,902	2,082	2,216	863	8,063	(12)	(12)	11,470	758	12,235
X54500	1,902	16,107	11,556	12,300	569	40,532	(479)	(479)	63,660	(1,581)	62,091
X54900	1,321	11,192	8,030	8,547	3,387	31,156	(1,050)	(1,050)	44,234	(2,565)	41,760
X55000	853	7,222	5,181	5,515	2,197	20,115	(330)	(330)	28,544	(828)	27,776
X55100	4,940	41,835	30,015	31,949	1,095	104,894	(2,483)	(2,483)	165,349	(1,956)	163,336
X55300	1,754	14,855	10,658	11,344	1,723	38,580	(174)	(174)	58,714	(2,298)	56,462
X55400	11,414	96,671	69,358	73,825	6,607	246,461	(8,483)	(8,483)	382,080	(3,657)	378,601
X55401	812	6,881	4,937	5,255	3,922	20,995	(75)	(75)	27,196	2,161	29,455
X55500	1,906	16,143	11,582	12,328	1,061	41,114	(211)	(211)	63,803	(1,565)	62,267
X55600	1,940	16,430	11,788	12,547	541	41,306	(947)	(947)	64,937	(2,198)	62,754
X55800	2,626	22,245	15,960	16,988	1,280	56,473	(1,763)	(1,763)	87,920	(2,451)	85,504
X55900	549	4,648	3,334	3,549	202	11,733	(1,830)	(1,830)	18,368	(392)	17,927
X56100	189	1,597	1,146	1,220	197	4,160	(182)	(182)	6,312	354	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**

Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense			
Employer Number	Net Pension Asset (Liability)	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 from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense (Offset)
X56300	1,601	13,562	9,730	10,357	106	33,755	(883)	(883)	53,602	(2,899)	50,705
X56500	417	3,528	2,531	2,695	532	9,286	(151)	(151)	13,945	94	14,054
X56700	2,326	19,703	14,136	15,047	-	48,886	(1,235)	(1,235)	77,874	(3,842)	74,020
X56800	1,044	8,844	6,345	6,754	1,096	23,039	-	-	34,956	(92)	34,890
X56900	1,312	11,110	7,971	8,484	1,341	28,906	(26)	(26)	43,911	2,998	46,912
X57100	2,240	18,967	13,609	14,485	2,859	49,920	-	-	74,966	2,668	77,694
X57200	818	6,928	4,971	5,291	532	17,722	(478)	(478)	27,382	(840)	26,556
X57300	1,129	9,564	6,862	7,304	2,286	26,016	-	-	37,801	2,513	40,345
X57400	1,030	8,727	6,261	6,665	701	22,354	-	-	34,492	100	34,605
X57600	1,280	10,837	7,775	8,276	640	27,528	(45)	(45)	42,833	363	43,212
X57700	845	7,156	5,134	5,465	679	18,434	(46)	(46)	28,281	877	29,173
X57900	2,476	20,973	15,047	16,016	2,224	54,260	(117)	(117)	82,891	(446)	82,491
X58000	1,898	16,072	11,531	12,273	2,216	42,092	(100)	(100)	63,521	(769)	62,808
X58300	171	1,452	1,042	1,109	43	3,646	(6)	(6)	5,739	784	6,524
X58400	372	3,147	2,258	2,403	228	8,036	(1,056)	(1,056)	12,438	430	12,840
X58600	989	8,380	6,012	6,400	2,448	23,240	(19)	(19)	33,121	2,429	35,604
X58700	983	8,329	5,976	6,360	2,220	22,885	(449)	(449)	32,919	(2,296)	30,683
X58800	354	2,995	2,149	2,287	444	7,875	(41)	(41)	11,839	586	12,432
X58900	1,197	10,134	7,271	7,739	415	25,559	(2,226)	(2,226)	40,056	(116)	39,885
X59000	1,281	10,850	7,785	8,286	2,512	29,433	(204)	(204)	42,884	3,591	46,517
X59100	622	5,272	3,783	4,026	118	13,199	(6)	(6)	20,838	(75)	20,765
X59200	1,412	11,957	8,579	9,131	5,608	35,275	(2,040)	(2,040)	47,260	(1,123)	46,287
X59300	1,729	14,647	10,509	11,185	-	36,341	(3,069)	(3,069)	57,890	(1,335)	56,480
X59500	1,864	15,786	11,326	12,055	-	39,167	(2,913)	(2,913)	62,391	(2,413)	59,911
X59600	6,547	55,447	39,782	42,344	5,497	143,070	-	-	219,149	1,363	220,616
X59700	1,600	13,554	9,725	10,351	16	33,646	(428)	(428)	53,572	(2,183)	51,383
X59800	638	5,402	3,876	4,126	568	13,972	(110)	(110)	21,351	(58)	21,307
X59900	572	4,841	3,473	3,697	119	12,130	(940)	(940)	19,134	(4,299)	14,838
X60000	835	7,068	5,071	5,398	1,526	19,063	(118)	(118)	27,937	464	28,441
X60200	878	7,436	5,335	5,679	1,853	20,303	(183)	(183)	29,388	1,052	30,486
X60300	-	-	-	-	-	-	(452)	(452)	-	(1,180)	(1,180)
X60400	1,311	11,104	7,967	8,480	155	27,706	(1,602)	(1,602)	43,887	(841)	43,009
X60600	408	3,454	2,478	2,637	175	8,744	(20)	(20)	13,650	603	14,253
X60700	250	2,114	1,517	1,614	2	5,247	(893)	(893)	8,355	(603)	7,734
X61200	185	1,564	1,122	1,195	1,560	5,441	(1,333)	(1,333)	6,183	(2,738)	3,488
X61300	1,214	10,281	7,376	7,851	-	25,508	(418)	(418)	40,633	(498)	40,126
X61400	287	2,434	1,746	1,859	33	6,072	(221)	(221)	9,619	(218)	9,395
X61600	1,898	16,071	11,531	12,273	1,944	41,819	(513)	(513)	63,521	7,372	70,879
X61800	3,811	32,277	23,158	24,649	315	80,399	(1,280)	(1,280)	127,572	(2,385)	125,195
X61900	1,331	11,274	8,089	8,609	-	27,972	(3,260)	(3,260)	44,558	(3,487)	41,006
X62100	-	-	-	-	269	269	(56,378)	(56,378)	-	(143,961)	(143,961)
X62200	739	6,262	4,493	4,782	2,481	18,018	(914)	(914)	24,751	(1,112)	23,705
X62300	1,969	16,678	11,966	12,737	2,969	44,350	-	-	65,918	16,917	82,858
X62500	615	5,211	3,739	3,979	225	13,154	(73)	(73)	20,595	(180)	20,422
X62700	5,648	47,836	34,321	36,531	8,486	127,174	-	-	189,066	8,452	197,661
X62800	10,966	92,873	66,633	70,925	-	230,431	(16,674)	(16,674)	367,070	(12,802)	353,858
X62900	2,330	19,737	14,160	15,072	2,392	51,361	(1,953)	(1,953)	78,006	(2,013)	76,058
X63000	1,657	14,032	10,067	10,716	-	34,815	(2,088)	(2,088)	55,459	(5,158)	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**

Deferred Outflows of Resources							Deferred Inflows of Resources			Pension Expense		
Employer Number	Net Pension Asset (Liability)	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 Share of Contributions	Total Deferred Outflows of Resources	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Share of Contributions		Total Employer Pension Expense (Offset)
X63100	2,826	23,931	17,169	18,275	1,460	60,835	(3,130)	(3,130)	94,582		1,921	96,425
X63200	66	563	404	430	91	1,488	(26)	(26)	2,223		(69)	2,156
X63300	5,525	46,793	33,572	35,734	13,820	129,919	(439)	(439)	184,943		22,733	207,873
X63400	802	6,796	4,876	5,190	106	16,968	(14)	(14)	26,859		(8)	26,851
X63500	650	5,508	3,952	4,206	866	14,532	-	-	21,770		1,705	23,478
X63800	2,245	19,010	13,639	14,518	5,102	52,269	(225)	(225)	75,136		6,372	81,571
X63900	941	7,973	5,720	6,089	1,660	21,442	(27)	(27)	31,513		1,272	32,825
X64200	323	2,734	1,961	2,088	980	7,763	-	-	10,804		409	11,238
X64300	1,734	14,686	10,537	11,216	856	37,295	-	-	58,046		1,016	59,067
X64500	894	7,574	5,434	5,784	288	19,080	-	-	29,936		32	29,970
X64600	281	2,384	1,710	1,821	1,069	6,984	(1,180)	(1,180)	9,422		(3,347)	6,104
X64700	326	2,760	1,980	2,108	165	7,013	(76)	(76)	10,909		(232)	10,681
X64800	914	7,741	5,554	5,911	1,062	20,268	-	-	30,595		(46)	30,576
X64900	1,372	11,620	8,337	8,874	4,024	32,855	-	-	45,925		7,691	53,628
X65200	1,121	9,495	6,812	7,251	4,251	27,809	(84)	(84)	37,527		6,379	43,954
X65300	1,034	8,761	6,286	6,691	1,125	22,863	(2,393)	(2,393)	34,629		1,783	36,347
X65400	363	3,073	2,205	2,347	70	7,695	(961)	(961)	12,147		(314)	11,807
X65700	868	7,355	5,277	5,617	969	19,218	-	-	29,070		1,867	30,953
X65800	1,052	8,912	6,394	6,806	1,748	23,860	(14)	(14)	35,223		1,275	36,544
X65900	653	5,529	3,967	4,222	517	14,235	(34)	(34)	21,852		46	21,908
X66000	20	172	123	131	-	426	(868)	(868)	678		(1,706)	(1,036)
X66500	1,455	12,320	8,839	9,409	8,001	38,569	(71)	(71)	48,694		9,118	57,960
X66600	2,611	22,111	15,864	16,885	-	54,860	(7,346)	(7,346)	87,389		(8,774)	78,471
X66700	1,056	8,941	6,415	6,828	1,074	23,258	(186)	(186)	35,339		1,525	36,877
X66900	409	3,462	2,484	2,644	365	8,955	(407)	(407)	13,681		984	14,655
X67000	1,583	13,404	9,617	10,236	-	33,257	(2,018)	(2,018)	52,976		(3,318)	49,615
X67100	1,183	10,018	7,188	7,651	331	25,188	(2,177)	(2,177)	39,596		(3,771)	35,834
X67200	405	3,427	2,459	2,617	421	8,924	(5)	(5)	13,543		276	13,830
X67300	2,114	17,903	12,845	13,672	225	44,645	(1,978)	(1,978)	70,758		(4,633)	66,131
X67400	360	3,045	2,185	2,326	1,267	8,823	-	-	12,036		862	12,922
X67500	281	2,381	1,708	1,818	49	5,956	(86)	(86)	9,412		(203)	9,211
X67600	14,035	118,865	85,282	90,774	13,348	308,269	(930)	(930)	469,801		17,681	487,717
X67700	162	1,374	986	1,049	345	3,754	(37)	(37)	5,430		661	6,097
X67800	967	8,188	5,875	6,253	442	20,758	(10)	(10)	32,363		466	32,836
X67900	348	2,950	2,116	2,252	119	7,437	(465)	(465)	11,657		(1,180)	10,481
X68300	509	4,312	3,094	3,293	1,214	11,913	-	-	17,044		1,034	18,096
X68400	308	2,608	1,872	1,992	937	7,409	(180)	(180)	10,310		(486)	9,849
X68500	113	955	686	730	44	2,415	(45)	(45)	3,776		(174)	3,604
X68600	1,230	10,415	7,473	7,954	2,082	27,924	(11)	(11)	41,166		1,054	42,264
X68700	2,679	22,690	16,279	17,328	54	56,351	(2,230)	(2,230)	89,680		1,306	90,934
X68800	4,901	41,506	29,779	31,697	9,575	112,557	(80)	(80)	164,045		22,390	186,465
X68900	536	4,542	3,259	3,469	3,679	14,949	(175)	(175)	17,951		2,895	20,935
X69000	640	5,425	3,892	4,143	394	13,854	(1,124)	(1,124)	21,440		33	21,442
X69100	315	2,668	1,914	2,037	56	6,675	(1,088)	(1,088)	10,544		(1,356)	9,167
X69200	8,352	70,735	50,750	54,018	7,647	183,150	(668)	(668)	279,571		14,408	294,066
X69300	1,393	11,801	8,467	9,012	7,846	37,126	-	-	46,640		9,388	56,155
X69500	5,219	44,202	31,714	33,756	4,301	113,973	(361)	(361)	174,703		2,215	176,974
X69800	1,637	13,863	9,946	10,587	1,308	35,704	(398)	(398)	54,793		4,751	59,573
X69901	1,354	11,466	8,226	8,756	15	28,463	(593)	(593)	45,317		(1,451)	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 Asset (Liability)	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 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 from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense (Offset)
X70100	567	4,803	3,446	3,668	54	11,971	(181)	(181)	18,982	(358)	18,625
X70200	631	5,342	3,833	4,079	476	13,730	-	-	21,112	197	21,317
X70300	450	3,815	2,737	2,914	250	9,716	(63)	(63)	15,080	298	15,377
X70500	345	2,925	2,099	2,234	982	8,240	(10)	(10)	11,561	1,176	12,751
X70600	599	5,075	3,641	3,876	4	12,596	(1,139)	(1,139)	20,059	(289)	19,750
X70700	846	7,162	5,138	5,469	-	17,769	(943)	(943)	28,307	(746)	27,540
X70800	242	2,053	1,473	1,568	794	5,888	(400)	(400)	8,117	(543)	7,595
X70900	3,989	33,783	24,238	25,799	168	83,988	(8,149)	(8,149)	133,521	(219)	133,084
X71100	46	387	278	296	81	1,042	-	-	1,530	14	1,546
X71200	977	8,272	5,935	6,317	2,942	23,466	(176)	(176)	32,695	1,707	34,472
X71300	299	2,536	1,820	1,937	579	6,872	(148)	(148)	10,025	(38)	10,003
X71400	1,944	16,461	11,810	12,571	3,510	44,352	(5,305)	(5,305)	65,061	8,116	73,046
X71500	829	7,019	5,036	5,360	958	18,373	(1,502)	(1,502)	27,742	2,562	30,266
X71600	888	7,521	5,396	5,743	3,208	21,868	(138)	(138)	29,726	3,122	32,917
X71700	54	461	331	352	33	1,177	(120)	(120)	1,824	(121)	1,700
X71800	1,061	8,984	6,446	6,861	3,981	26,272	-	-	35,510	1,861	37,476
X72000	2,289	19,383	13,907	14,802	1,431	49,523	(3,665)	(3,665)	76,609	121	76,637
X72100	549	4,651	3,337	3,552	-	11,540	(858)	(858)	18,382	(1,216)	17,154
X72300	1,245	10,548	7,568	8,055	219	26,390	(662)	(662)	41,689	219	41,894
X72400	715	6,054	4,343	4,623	168	15,188	(25)	(25)	23,926	157	24,083
X72500	451	3,819	2,740	2,917	-	9,476	(581)	(581)	15,095	(1,165)	13,928
X72600	1,358	11,498	8,249	8,780	-	28,527	(2,937)	(2,937)	45,443	(937)	44,448
X72700	2,268	19,206	13,780	14,667	322	47,975	(6,213)	(6,213)	75,910	(5,210)	70,541
X72900	98	826	593	631	75	2,125	(119)	(119)	3,265	100	3,364
X73000	949	8,034	5,764	6,135	84	20,017	(863)	(863)	31,753	192	31,922
X73100	191	1,619	1,161	1,236	75	4,091	(43)	(43)	6,397	(106)	6,293
X73300	369	3,122	2,240	2,384	1,097	8,843	(30)	(30)	12,339	(226)	12,142
X73500	1,296	10,973	7,873	8,380	-	27,226	(2,001)	(2,001)	43,368	(575)	42,750
X73600	8,882	75,226	53,972	57,448	-	186,646	(1,182)	(1,182)	297,321	(3,633)	293,669
X73900	1,539	13,037	9,354	9,956	366	32,713	(6,676)	(6,676)	51,527	(4,517)	46,830
X74000	301	2,546	1,827	1,944	1,996	8,313	-	-	10,063	881	10,985
X74200	5,117	43,340	31,095	33,097	766	108,298	(421)	(421)	171,294	109	171,391
X74300	-	-	-	-	1,441	1,441	-	-	-	583	622
X74400	828	7,016	5,034	5,358	1,464	18,872	-	-	27,729	1,540	29,301
X74500	1,126	9,539	6,844	7,285	861	24,529	(3)	(3)	37,703	(68)	37,655
X74700	283	2,395	1,718	1,829	333	6,275	-	-	9,466	267	9,738
X74800	895	7,577	5,436	5,786	244	19,043	(403)	(403)	29,948	(262)	29,675
X74900	2,147	18,188	13,049	13,890	-	45,127	(7,556)	(7,556)	71,886	(1,826)	69,869
X75000	289	2,449	1,757	1,871	313	6,390	(393)	(393)	9,682	(639)	9,052
X75200	988	8,365	6,002	6,388	830	21,585	(2,822)	(2,822)	33,063	1,206	34,193
X75300	840	7,118	5,107	5,436	349	18,010	(166)	(166)	28,132	(3)	28,139
X75400	552	4,674	3,353	3,570	245	11,842	(23)	(23)	18,473	(77)	18,399
X75600	970	8,217	5,895	6,275	4,132	24,519	(158)	(158)	32,476	1,254	33,841
X75800	456	3,866	2,774	2,952	518	10,110	(79)	(79)	15,281	16	15,311
X75900	110	931	668	711	153	2,463	(27)	(27)	3,679	(65)	3,618
X76100	88	746	535	569	166	2,016	(64)	(64)	2,947	322	3,268
X76200	133	1,123	805	857	10	2,795	(882)	(882)	4,436	(1,543)	2,881
X76500	-	-	-	-	467	467	(11)	(11)	-	150	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**

Deferred Outflows of Resources						Deferred Inflows of Resources			Pension Expense		
Employer Number	Net Pension Asset (Liability)	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 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 from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense (Offset)
X76600	274	2,316	1,662	1,769	841	6,588	(708)	(708)	9,155	1,569	10,704
X76800	594	5,033	3,611	3,844	-	12,488	(658)	(658)	19,893	177	20,056
X76900	506	4,289	3,077	3,276	-	10,642	(677)	(677)	16,952	(564)	16,377
X77200	333	2,824	2,026	2,157	901	7,908	(12)	(12)	11,162	348	11,533
X77300	552	4,679	3,357	3,573	441	12,050	(55)	(55)	18,493	730	19,231
X77400	262	2,223	1,595	1,697	96	5,611	(3)	(3)	8,784	(24)	8,763
X77700	997	8,447	6,061	6,451	672	21,631	(31)	(31)	33,387	704	34,103
X77800	610	5,166	3,706	3,945	744	13,561	(17)	(17)	20,418	630	21,065
X77900	742	6,288	4,511	4,802	12	15,613	(83)	(83)	24,851	(1,386)	23,464
X78200	395	3,350	2,403	2,558	405	8,716	(15)	(15)	13,239	(107)	13,140
X78300	2,022	17,127	12,288	13,080	-	42,495	(15,673)	(15,673)	67,694	(8,811)	58,487
X78400	5,325	45,102	32,359	34,443	1,823	113,727	(4,096)	(4,096)	178,259	(10,835)	167,473
X78600	377	3,196	2,293	2,440	-	7,929	(741)	(741)	12,630	(1,161)	11,457
X78700	270	2,287	1,641	1,746	-	5,674	(716)	(716)	9,038	(2,943)	6,089
X78800	1,140	9,657	6,928	7,375	3,289	27,249	(210)	(210)	38,167	1,028	39,283
X78900	292	2,474	1,775	1,889	6	6,144	(206)	(206)	9,779	(193)	9,581
X79100	-	-	-	-	-	-	-	-	-	(6,495)	(6,495)
X79300	113	957	687	731	173	2,548	(34)	(34)	3,784	(60)	3,729
X79400	517	4,375	3,139	3,341	385	11,240	(214)	(214)	17,290	709	17,994
X79600	1,169	9,899	7,102	7,559	257	24,817	(157)	(157)	39,124	(708)	38,424
X79700	142	1,204	864	919	68	3,055	(35)	(35)	4,758	(236)	4,524
X79800	339	2,870	2,060	2,192	151	7,273	(56)	(56)	11,345	(1,197)	10,147
X79900	310	2,628	1,886	2,007	241	6,762	(16)	(16)	10,388	322	10,710
X80300	1,389	11,760	8,437	8,981	-	29,178	(6,800)	(6,800)	46,480	(7,570)	38,767
X80500	152	1,288	924	984	44	3,240	(28)	(28)	5,091	124	5,214
X80600	11,626	98,470	70,648	75,198	9,396	253,712	(1,237)	(1,237)	389,187	458	389,899
X80700	431	3,651	2,619	2,788	170	9,228	(661)	(661)	14,429	(90)	14,321
X80900	396	3,353	2,405	2,560	1,860	10,178	(186)	(186)	13,251	356	13,654
X81100	146	1,236	887	944	60	3,127	(580)	(580)	4,885	(112)	4,758
X81200	1,703	14,425	10,350	11,016	-	35,791	(4,968)	(4,968)	57,014	(5,700)	51,229
X81600	441	3,734	2,679	2,852	430	9,695	(440)	(440)	14,759	786	15,533
X81700	1,566	13,263	9,515	10,128	4,605	37,511	(2,639)	(2,639)	52,418	(6,572)	45,967
X81900	232	1,963	1,408	1,499	-	4,870	(313)	(313)	7,757	(782)	6,972
X82000	475	4,024	2,887	3,073	110	10,094	(153)	(153)	15,905	163	16,065
X82100	1,360	11,519	8,265	8,797	769	29,350	(34)	(34)	45,529	716	46,253
X82200	-	-	-	-	-	-	-	-	-	(305)	(305)
X82300	97	819	587	625	39	2,070	(44)	(44)	3,236	(72)	3,165
X82400	893	7,563	5,426	5,775	1,122	19,886	(962)	(962)	29,891	2,407	32,272
X82600	444	3,757	2,695	2,869	321	9,642	(186)	(186)	14,847	1,119	15,961
X82700	511	4,324	3,103	3,302	203	10,932	(1,254)	(1,254)	17,092	(598)	16,460
X82900	534	4,523	3,245	3,454	72	11,294	(3,539)	(3,539)	17,878	(2,326)	15,456
X83100	715	6,059	4,347	4,627	703	15,736	(197)	(197)	23,947	(396)	23,570
X83300	368	3,119	2,237	2,382	954	8,692	(176)	(176)	12,325	(928)	11,423
X83500	260	2,200	1,578	1,680	1,199	6,657	(312)	(312)	8,694	(609)	8,117
X83700	353	2,989	2,144	2,282	17	7,432	(1,020)	(1,020)	11,812	70	11,863
X83900	-	-	-	-	-	-	-	-	-	(216)	(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**

Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense			
Employer Number	Net Pension Asset (Liability)	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 from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense (Offset)
X84100	220	1,865	1,338	1,424	103	4,730	-	-	7,370	(491)	6,882
X84300	218	1,850	1,327	1,413	-	4,590	(279)	(279)	7,311	(417)	6,891
X84400	132	1,114	799	851	87	2,851	(81)	(81)	4,402	(161)	4,243
X84500	402	3,408	2,445	2,602	2,673	11,128	(342)	(342)	13,468	6,195	19,655
X84600	691	5,852	4,199	4,469	1,191	15,711	-	-	23,129	(2,266)	20,883
X84700	5,400	45,739	32,816	34,929	1,307	114,791	(6,865)	(6,865)	180,777	2,000	182,599
X84900	452	3,827	2,746	2,923	432	9,928	(21)	(21)	15,126	903	16,036
X85000	201	1,703	1,222	1,301	-	4,226	(204)	(204)	6,732	(207)	6,521
X85100	845	7,157	5,135	5,465	1,096	18,853	(74)	(74)	28,286	334	28,649
X85200	2,832	23,985	17,208	18,316	1,088	60,597	(620)	(620)	94,796	4,558	99,342
X85300	1,223	10,354	7,429	7,907	4,607	30,297	-	-	40,923	5,573	46,583
X85500	483	4,091	2,935	3,124	149	10,299	(11)	(11)	16,169	(16)	16,157
X85700	893	7,565	5,427	5,777	60	18,829	(540)	(540)	29,898	(342)	29,543
X85800	3,492	29,575	21,219	22,585	523	73,902	(404)	(404)	116,890	1,878	118,759
X86000	781	6,618	4,748	5,054	1,358	17,778	(89)	(89)	26,155	3,281	29,439
X86100	3,773	31,952	22,924	24,401	1,858	81,135	(741)	(741)	126,285	2,830	129,124
X86400	17,569	148,798	106,757	113,633	8,263	377,451	(25,804)	(25,804)	588,104	1,765	589,183
X86500	2,880	24,388	17,498	18,624	1,357	61,867	(69)	(69)	96,391	1,693	98,118
X86700	380	3,218	2,309	2,458	1,360	9,345	(17)	(17)	12,720	2,247	14,981
X86800	2,888	24,457	17,547	18,677	-	60,681	(1,119)	(1,119)	96,661	(228)	96,431
X86900	503	4,262	3,058	3,255	-	10,575	(1,454)	(1,454)	16,844	(1,287)	15,534
X87000	2,316	19,611	14,071	14,977	1,311	49,970	(1,507)	(1,507)	77,513	(3,193)	74,289
X87200	1,803	15,275	10,959	11,665	3,018	40,917	-	-	60,371	5,772	66,175
X87300	516	4,369	3,135	3,337	250	11,091	(82)	(82)	17,269	610	17,877
X87400	1,056	8,948	6,420	6,833	4,960	27,161	(151)	(151)	35,366	405	35,905
X87600	304	2,575	1,847	1,966	345	6,733	(60)	(60)	10,177	(119)	10,068
X87700	610	5,169	3,709	3,947	275	13,100	(1,020)	(1,020)	20,430	(116)	20,286
X87900	319	2,702	1,938	2,063	2,034	8,737	(7)	(7)	10,678	1,392	12,115
X88000	2,451	20,760	14,895	15,854	2,095	53,604	(196)	(196)	82,052	2,304	84,397
X88100	4,788	40,553	29,095	30,969	7,123	107,740	(83)	(83)	160,279	7,231	167,699
X88200	91	771	553	589	162	2,075	(28)	(28)	3,047	(30)	3,021
X88300	693	5,869	4,211	4,482	32	14,594	(1,132)	(1,132)	23,198	(1,016)	22,153
X88400	1,561	13,219	9,485	10,095	-	32,799	(2,561)	(2,561)	52,249	(5,664)	46,530
X88500	1,189	10,070	7,225	7,691	5,785	30,771	-	-	39,802	6,692	46,621
X88700	467	3,958	2,840	3,023	81	9,902	(325)	(325)	15,644	1,101	16,738
X88900	89	758	544	579	22	1,903	(48)	(48)	2,995	(58)	2,936
X89000	-	-	-	-	1,016	1,016	-	-	-	550	573
X89100	3,116	26,387	18,932	20,151	1,153	66,623	(1,486)	(1,486)	104,292	(2,909)	101,406
X89200	242	2,050	1,471	1,565	-	5,086	(789)	(789)	8,102	(500)	7,583
X89210	80	677	486	517	-	1,680	(1,187)	(1,187)	2,675	(525)	2,118
X89500	1,333	11,289	8,099	8,621	8,399	36,408	(992)	(992)	44,618	1,652	46,497
X89600	540	4,574	3,282	3,493	126	11,475	(420)	(420)	18,079	(1,497)	16,572
X89700	9,184	77,780	55,805	59,399	2,840	195,824	(15,983)	(15,983)	307,417	(48,338)	259,141
X89775	1,633	13,830	9,923	10,562	1,029	35,344	(4)	(4)	54,663	2,049	56,718
X89800	57	482	346	368	-	1,196	(70)	(70)	1,905	(118)	1,786
X89850	-	-	-	-	-	-	(289)	(289)	-	(370)	(370)
X89900	105	888	637	678	103	2,306	(48)	(48)	3,508	(622)	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	Deferred Outflows of Resources						Deferred Inflows of Resources			Pension Expense		
	Net Pension Asset (Liability)	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan	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 from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense (Offset)	
X89910	417	3,528	2,531	2,694	537	9,290	(558)	(558)	13,942	451	14,408	
X90001	2,020	17,108	12,274	13,065	1,333	43,780	(232)	(232)	67,616	(2,476)	65,169	
X90002	898	7,608	5,458	5,810	-	18,876	(1,115)	(1,115)	30,068	(1,533)	28,506	
X90004	2,895	24,521	17,593	18,726	-	60,840	(4,153)	(4,153)	96,915	(2,746)	94,074	
X90005	1,994	16,891	12,118	12,899	355	42,263	(2,295)	(2,295)	66,758	(1,405)	65,293	
X90006	3,317	28,094	20,156	21,454	2,404	72,108	(833)	(833)	111,037	(3,007)	108,096	
X90007	1,153	9,763	7,004	7,455	97	24,319	(2,603)	(2,603)	38,585	(2,195)	36,328	
X90008	835	7,075	5,076	5,403	-	17,554	(1,698)	(1,698)	27,961	(3,600)	24,343	
X90009	1,839	15,573	11,173	11,892	-	38,638	(1,351)	(1,351)	61,549	(2,932)	58,616	
X90010	2,046	17,325	12,430	13,231	-	42,986	(3,325)	(3,325)	68,476	(7,789)	60,650	
X90011	1,139	9,648	6,922	7,368	-	23,938	(1,842)	(1,842)	38,132	(2,969)	35,138	
X90012	1,114	9,438	6,771	7,207	64	23,480	(847)	(847)	37,302	(1,124)	36,156	
X90013	5,359	45,391	32,567	34,664	7,115	119,737	(1,918)	(1,918)	179,404	(4,662)	174,935	
X90015	2,198	18,613	13,354	14,214	-	46,181	(4,337)	(4,337)	73,567	(3,354)	70,129	
X90017	1,305	11,056	7,932	8,443	-	27,431	(18,839)	(18,839)	43,697	(8,347)	34,841	
X90018	731	6,188	4,440	4,726	429	15,783	(221)	(221)	24,458	(650)	23,820	
X90023	4,522	38,303	27,481	29,251	925	95,960	(1,196)	(1,196)	151,387	(5,023)	146,389	
X90025	1,313	11,118	7,977	8,491	3,651	31,237	(313)	(313)	43,943	1	44,043	
X90028	649	5,493	3,941	4,195	298	13,927	-	-	21,710	363	22,075	
X90030	968	8,194	5,879	6,258	-	20,331	(1,499)	(1,499)	32,387	(3,315)	29,044	
X99903	33	282	202	215	120	819	(3)	(3)	1,115	51	1,167	
X99915	13	108	78	83	133	402	-	-	428	17	448	
X99918	12	103	74	79	4	260	(17)	(17)	408	(24)	383	
X99919	12	100	72	76	-	248	(203)	(203)	395	(282)	109	
X99925	18	155	111	118	16	400	(10)	(10)	611	(13)	599	
X99926	-	-	-	-	342	342	(200)	(200)	-	(262)	(253)	
X99927	19	165	118	126	-	409	(290)	(290)	653	(128)	517	
X99931	13	113	81	87	2	283	(35)	(35)	449	(235)	214	
X99934	14	117	84	89	-	290	(205)	(205)	462	(91)	366	
X99936	11	93	66	71	55	285	(26)	(26)	366	(26)	342	
X99939	9	79	57	60	35	231	-	-	312	1	314	
X99940	11	97	70	74	-	241	(24)	(24)	384	(50)	334	
X99955	-	-	-	-	272	272	-	-	-	113	121	
X99960	35	299	215	228	2	744	(73)	(73)	1,182	(13)	1,167	
X99963	19	159	114	122	23	418	(19)	(19)	630	(4)	627	
	\$ 4,482,000	\$ 37,960,000	\$ 27,235,000	\$ 28,989,000	\$ 2,136,924	\$ 96,320,924	\$ (2,136,924)	\$ (2,136,924)	\$ 150,031,961	\$ -	\$ 150,031,961	

The accompanying notes are an integral part of this schedule

## 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

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

(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.

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

(Continued)

### 3 - AMORTIZATION (Continued)

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

Measurement date June 30	2019	2020	2021	2022	2023	Deferred Outflows of Resources	Deferred Inflows of Resources	Net Total
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	-	-	-	-	-	-	-	-

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 (Continued)

Differences Between Expected and Actual Experience (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	\$ (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	-	-	-	-	-	-	-	-

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 (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

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 (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>150,032</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>4,482</u>
Fiduciary Net Position as a percent of Total Pension Liability		100.05%

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

(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	<p><i>Active</i> - 100% of Pub-2010 General Employees table, below-median, headcount weighted, projected generationally with scale MP-2018</p> <p><i>Healthy Male Retirees</i> - 108% of Pub-2010 General Retiree Male Table, below-median, headcount-weighted, projected generationally with Scale MP-2018</p> <p><i>Healthy Female Retirees</i> - 122% of Pub-2010 General Retiree Female Table, below-median, headcount-weighted, projected generationally with Scale MP-2018</p> <p><i>Disabled Males</i> - 118% of Pub-2010 General / Teachers Disabled Male Table, headcount-weighted, projected generationally with Scale MP-2018</p> <p><i>Disabled Females</i> - 117% of Pub-2010 General / Teachers Disabled Female Table, headcount-weighted, projected generationally with Scale MP-2018</p> <p><i>Beneficiary Males</i> - 112% of Pub-2010 Contingent Survivor Male Table, below-median, headcount weighted, projected generationally with Scale MP-2018</p> <p><i>Beneficiary Females</i> - 115% of Pub-2010 Contingent Survivor Female Table, below-median, headcount weighted, projected generationally with Scale MP-2018</p>
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

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

(Continued)

The accompanying notes are an integral part of this schedule