

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, 2024

*Serving Those Who
Serve West Virginia*



West Virginia Public Employees' Retirement System
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As of and for the Year Ended June 30, 2024

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Independent Auditor's Report

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

Report on Schedules of Employer Allocations and Pension Amounts by Employer

Opinions

We have audited the schedules 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, 2024, and related notes. We have also audited the total for the columns titled net pension liability (asset), total deferred outflows of resources, total deferred inflow of resources and total employer pension 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, 2024, and related notes.

In our opinion, the accompanying Schedules referred to above present fairly, in all material respects, the employer allocations, net pension liability (asset), total deferred outflows of resources, total deferred inflow of resources, and total employer pension expense (offset) for the PERS as of and for the year ended June 30, 2024, 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 Matter

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, 2024, and our report thereon, dated October 11, 2024, 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 21, 2025

WEST VIRGINIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
Schedule of Employer Allocations
For the Year Ended June 30, 2024

<u>Employer</u>	<u>State/ Nonstate</u>	<u>Employer Name</u>	<u>Employer Contributions</u>	<u>Allocation Percentage</u>
0100	State	Governors Office	\$ 222,937	0.133741%
0201	State	Dept of Admin Secretary's Office	41,741	0.025040%
0203	State	Consolidated Public Retirement Board	419,107	0.251424%
0209	State	Dept of Admin - Finance	184,258	0.110537%
0210	State	IS&C	1,058,845	0.635205%
0211	State	General Services	519,423	0.311604%
0213	State	Purchasing	155,259	0.093140%
0214	State	Surplus Property	49,190	0.029510%
0215	State	Travel Management	37,378	0.022423%
0216	State	Fleet Management	40,533	0.024316%
0218	State	BRIM	150,793	0.090461%
0219	State	Grievance Board	59,193	0.035510%
0220	State	Ethics Commission	37,575	0.022542%
0221	State	Public Defender	138,639	0.083170%
0222	State	Personnel	211,884	0.127110%
0225	State	PEIA	252,540	0.151500%
0228	State	WV Prosecuting Attorney's Institute	24,369	0.014619%
0231	State	Office of Technology	18,496	0.011096%
0232	State	Retiree Health Benefit Trust Fund	15,139	0.009082%
0233	State	Real Estate Division	70,571	0.042336%
0303	State	Division of Banking	165,091	0.099039%
0304	State	Division of Tourism	150,072	0.090029%
0305	State	Division of Forestry	377,979	0.226751%
0306	State	WV Geological Survey	161,012	0.096591%
0307	State	WV Development Office	543,238	0.325890%
0308	State	WV Division of Labor	200,855	0.120493%
0310	State	Division of Natural Resources	2,420,362	1.451983%
0311	State	WV Environmental Quality Board	11,738	0.007042%
0312	State	WV Solid Waste Management Board	48,513	0.029103%
0313	State	Department of Environmental Protection	4,269,074	2.561031%
0314	State	WV Office of Miners' Health, Safety & Training	616,859	0.370055%
0315	State	Oil & Gas Conservation Commission	6,169	0.003701%
0316	State	WV Water Development Authority	89,742	0.053836%
0319	State	Miner's Health Safety & Training	4,042	0.002425%
0323	State	Workforce West Virginia	1,337,912	0.802618%
0327	State	WV Commerce Office of the Secretary	197,520	0.118493%
0405	State	Professional Charter School Board	11,679	0.007007%
0432	State	WV Division of Culture & History	444,651	0.266748%
0439	State	Educational Broadcasting Authority	253,927	0.152332%
0441	State	WV Higher Education Policy Commission	6,138	0.003682%
0501	State	Department of Health & Human Resources - Secretary	19,691	0.011813%
0505	State	Board of Barbers & Cosmetologists	30,547	0.018325%
0506	State	Department of Health & Human Resources - Health	4,235,960	2.541166%
0507	State	Health Care Authority	28,073	0.016841%
0508	State	Bureau of Senior Services	138,899	0.083326%
0510	State	WV Human Rights Commission	102,110	0.061256%
0511	State	Department of Health & Human Resources - Human Ser	14,281,017	8.567228%
0512	State	DHHR - Department of Health Facilities	4,506,981	2.703752%
0601	State	Department of Military Affairs & Public Safety - Secretary	173,076	0.103829%
0603	State	Adjutant General	2,736,350	1.641545%
0606	State	Division of Homeland Security and Emergency Management	434,034	0.260379%
0608	State	West Virginia Division of Corrections	14,950,333	8.968752%
0612	State	State Police	1,486,804	0.891938%
0613	State	Division of Veterans Affairs	695,741	0.417377%
0618	State	Veterans Home	139,494	0.083683%
0619	State	State Fire Commission	210,804	0.126462%
0622	State	WV Division of Protective Services	179,920	0.107935%
0623	State	Division of Administrative Services	470,803	0.282436%
0701	State	State Tax Department - Office of the Secretary	41,023	0.024610%
0702	State	State Tax Department	1,667,440	1.000302%
0703	State	State Budget Office	42,871	0.025718%
0704	State	WV Offices of the Insurance Commissioner	899,509	0.539618%
0705	State	Lottery	894,426	0.536569%
0706	State	Municipal Bond Commission	16,536	0.009920%
0707	State	Racing Commission	151,444	0.090852%

<u>Employer</u>	<u>State/ Nonstate</u>	<u>Employer Name</u>	<u>Employer Contributions</u>	<u>Allocation Percentage</u>
0708	State	Alcohol Beverage Control Administration	288,992	0.173367%
0709	State	WV Office of Tax Appeals	41,126	0.024671%
0802	State	West Virginia Division of Motor Vehicles	2,459,875	1.475687%
0803	State	Division of Highways	24,140,000	14.481655%
0809	State	WV Parkways Authority	1,918,016	1.150624%
0810	State	WV Division of Multimodal Transportation Facilities	101,197	0.060708%
0901	State	WV Real Estate Appraiser Licensing & Certification Board	19,945	0.011965%
0903	State	WV Board of Professional Surveyors	5,563	0.003337%
0904	State	Board of Counseling	11,689	0.007012%
0905	State	Board of Social Work Examiners	10,221	0.006132%
0906	State	WV Board of Examiners for Licensed Practical Nurses	28,961	0.017374%
0907	State	WV Board of Examiners for Registered Professional Nurses	94,156	0.056485%
0908	State	WV Board of Chiropractic	4,964	0.002978%
0909	State	WV Board of Dental Examiners	13,584	0.008149%
0911	State	Board of Occupational Therapy	3,202	0.001921%
0912	State	West Virginia Board of Optometry	5,083	0.003050%
0913	State	WV Board of Pharmacy	88,475	0.053076%
0914	State	WV Board of Examiners of Psychologists	5,819	0.003491%
0915	State	WV Medical Imaging & Radiation Therapy Technology Board of Exam	7,697	0.004618%
0917	State	WV Board of Registration for Professional Engineers	42,880	0.025724%
0918	State	WV Board of Accountancy	17,738	0.010641%
0919	State	WV State Board of Architects	6,328	0.003796%
0921	State	WV Board of Osteopathy	25,317	0.015188%
0922	State	Board of Physical Therapy	15,178	0.009106%
0923	State	WV Board of Veterinary Medicine	11,712	0.007026%
0926	State	Public Service Commission of WV	1,249,223	0.749413%
0927	State	WV Real Estate Commission	28,065	0.016837%
0930	State	WV Board of Examiners for Speech Pathology & Audiology	4,029	0.002417%
0932	State	WV Division of Rehabilitation Services	2,021,368	1.212625%
0935	State	WV Board of Respiratory Care	3,642	0.002185%
0938	State	Board of Massage Therapy	9,884	0.005930%
0939	State	WV Courthouse Facilities Improvement Authority	6,383	0.003829%
0944	State	WV Economic Development Authority	119,805	0.071871%
0945	State	WV Board of Medicine	94,324	0.056586%
0946	State	WV Municipal Pensions Oversight Board	22,169	0.013299%
0947	State	WV ERP Board	206,928	0.124137%
1200	State	Auditor's Office	910,932	0.546471%
1300	State	Treasurer's Office	796,188	0.477636%
1400	State	Department of Agriculture	1,465,770	0.879320%
1500	State	Attorney General	1,070,532	0.642216%
1600	State	Secretary of State	259,097	0.155433%
2100	State	Senate	257,122	0.154249%
2200	State	House of Delegates	328,038	0.196791%
2300	State	Joint Committee on Government & Finance	549,354	0.329559%
2400	State	Supreme Court of Appeals	8,370,208	5.021314%
930100	State	WV Housing Development Fund	619,496	0.371638%
930200	State	WV Secondary School Activities Commission	50,119	0.030067%
990000	State	State Bar	132,410	0.079433%
X00100	Nonstate	Barbour County Commission	171,847	0.103091%
X00200	Nonstate	Berkeley County Commission	1,566,570	0.939790%
X00300	Nonstate	Boone County Commission	202,843	0.121686%
X00400	Nonstate	Braxton County Commission	204,351	0.122591%
X00500	Nonstate	Brooke County Commission	221,842	0.133084%
X00600	Nonstate	Cabell County Commission	764,423	0.458580%
X00700	Nonstate	Calhoun County Commission	77,884	0.046723%
X00800	Nonstate	Clay County Commission	102,453	0.061462%
X00900	Nonstate	Doddridge County Commission	288,495	0.173069%
X01000	Nonstate	Fayette County Commission	380,678	0.228370%
X01100	Nonstate	Gilmer County Commission	65,224	0.039128%
X01200	Nonstate	Grant County Commission	203,972	0.122363%
X01300	Nonstate	Greenbrier County Commission	341,984	0.205157%
X01400	Nonstate	Hampshire County Commission	397,774	0.238626%
X01500	Nonstate	Hancock County Commission	289,914	0.173920%
X01600	Nonstate	Hardy County Commission	218,755	0.131232%
X01700	Nonstate	Harrison County Commission	1,070,926	0.642452%
X01800	Nonstate	Jackson County Commission	310,643	0.186356%
X01900	Nonstate	Jefferson County Commission	790,000	0.473924%
X02000	Nonstate	Kanawha County Commission	1,422,867	0.853583%
X02100	Nonstate	Lewis County Commission	234,104	0.140440%
X02200	Nonstate	Lincoln County Commission	145,603	0.087348%

<u>Employer</u>	<u>State/ Nonstate</u>	<u>Employer Name</u>	<u>Employer Contributions</u>	<u>Allocation Percentage</u>
X02300	Nonstate	Logan County Commission	522,387	0.313382%
X02400	Nonstate	McDowell County Commission	218,726	0.131214%
X02500	Nonstate	Marion County Commission	595,495	0.357239%
X02600	Nonstate	Marshall County Commission	649,571	0.389680%
X02700	Nonstate	Mason County Commission	321,926	0.193124%
X02800	Nonstate	Mercer County Commission	470,724	0.282389%
X02900	Nonstate	Mineral County Commission	259,637	0.155757%
X03000	Nonstate	Mingo County Commission	232,708	0.139602%
X03100	Nonstate	Monongalia County Commission	1,071,713	0.642924%
X03200	Nonstate	Monroe County Commission	140,295	0.084164%
X03300	Nonstate	Morgan County Commission	214,752	0.128830%
X03400	Nonstate	Nicholas County Commission	238,022	0.142790%
X03500	Nonstate	Ohio County Commission	501,604	0.300914%
X03600	Nonstate	Pendleton County Commission	139,085	0.083438%
X03700	Nonstate	Pleasants County Commission	176,268	0.105744%
X03800	Nonstate	Pocahontas County Commission	163,273	0.097948%
X03900	Nonstate	Preston County Commission	327,351	0.196379%
X04000	Nonstate	Putnam County Commission	474,562	0.284691%
X04100	Nonstate	Raleigh County Commission	667,405	0.400378%
X04200	Nonstate	Randolph County Commission	293,660	0.176167%
X04201	Nonstate	Randolph County Emergency Squad	687	0.000412%
X04300	Nonstate	Ritchie County Commission	145,154	0.087079%
X04400	Nonstate	Roane County Commission	173,511	0.104090%
X04500	Nonstate	Summers County Commission	172,334	0.103384%
X04600	Nonstate	Taylor County Commission	185,888	0.111515%
X04700	Nonstate	Tucker County Commission	169,183	0.101494%
X04800	Nonstate	Tyler County Commission	208,515	0.125089%
X04900	Nonstate	Upshur County Commission	285,851	0.171483%
X04901	Nonstate	Upshur County Development Authority	9,900	0.005939%
X05000	Nonstate	Wayne County Commission	315,394	0.189206%
X05100	Nonstate	Webster County Commission	94,355	0.056604%
X05200	Nonstate	Wetzel County Commission	344,107	0.206431%
X05300	Nonstate	Wirt County Commission	48,487	0.029088%
X05400	Nonstate	Wood County Commission	673,838	0.404238%
X05500	Nonstate	Wyoming County Commission	265,013	0.158982%
X10100	Nonstate	Barbour County Health Department	53,579	0.032142%
X10200	Nonstate	Berkeley County Health Department	123,772	0.074251%
X10300	Nonstate	Boone County Health Department	18,002	0.010800%
X10400	Nonstate	Braxton County Health Department	9,321	0.005592%
X10500	Nonstate	Brooke County Health Department	27,645	0.016584%
X10600	Nonstate	Cabell-Huntington Health Department	169,101	0.101444%
X10800	Nonstate	Clay County Health Department	67,012	0.040201%
X10900	Nonstate	Doddridge County Health Department	24,304	0.014580%
X11000	Nonstate	Fayette County Health Department	42,309	0.025381%
X11100	Nonstate	Gilmer County Health Department	9,758	0.005854%
X11101	Nonstate	Gilmer County Health Center	2,871	0.001722%
X11200	Nonstate	Grant County Health Department	16,624	0.009973%
X11300	Nonstate	Greenbrier County Board of Health	50,189	0.030108%
X11400	Nonstate	Hampshire County Health Department	33,706	0.020221%
X11500	Nonstate	Hancock County Board of Health	28,071	0.016840%
X11600	Nonstate	Hardy County Health Department	22,921	0.013750%
X11700	Nonstate	Harrison-Clarksburg Health Department	99,551	0.059721%
X11800	Nonstate	Jackson County Health Department	17,710	0.010624%
X11900	Nonstate	Jefferson County Health Department	70,428	0.042250%
X12000	Nonstate	Kanawha Charleston Health Department	132,113	0.079255%
X12100	Nonstate	Lewis County Health Department	15,367	0.009219%
X12200	Nonstate	Lincoln County Health Department	13,043	0.007824%
X12300	Nonstate	Logan County Board of Health	27,832	0.016697%
X12400	Nonstate	McDowell County Health Department	10,186	0.006111%
X12500	Nonstate	Marion County Health Department	40,063	0.024034%
X12600	Nonstate	Marshall County Health Department	24,804	0.014880%
X12700	Nonstate	Mason County Health Department	18,286	0.010970%
X12800	Nonstate	Mercer County Board of Health	27,012	0.016205%
X12900	Nonstate	Mineral County Health Department	29,482	0.017686%
X13000	Nonstate	Mingo County Board of Health	43,854	0.026308%
X13100	Nonstate	Monongalia County Health Department	338,989	0.203360%
X13400	Nonstate	Nicholas County Health Department	38,080	0.022844%
X13500	Nonstate	Wheeling-Ohio County Health Department	82,064	0.049230%
X13600	Nonstate	Pendleton County Health Department	12,260	0.007355%
X13800	Nonstate	Pocahontas County Board of Health	22,164	0.013296%

<u>Employer</u>	<u>State/ Nonstate</u>	<u>Employer Name</u>	<u>Employer Contributions</u>	<u>Allocation Percentage</u>
X13900	Nonstate	Preston County Health Department	21,829	0.013095%
X14000	Nonstate	Putnam County Health Department	19,063	0.011436%
X14100	Nonstate	Beckley-Raleigh County Board of Health	48,630	0.029174%
X14200	Nonstate	Randolph-Elkins Health Department	84,686	0.050804%
X14500	Nonstate	Summers County Health Department	7,102	0.004261%
X14600	Nonstate	Grafton-Taylor County Board of Health	31,696	0.019015%
X14700	Nonstate	Tucker County Health Department	13,815	0.008288%
X14900	Nonstate	Upshur-Buckhannon Health Department	22,176	0.013303%
X15000	Nonstate	Wayne County Health Department	13,540	0.008123%
X15100	Nonstate	Webster County Health Department	5,910	0.003545%
X15200	Nonstate	Wetzel-Tyler Health Department	22,739	0.013641%
X15400	Nonstate	Mid-Ohio Valley Health Department	200,690	0.120394%
X15500	Nonstate	Wyoming County Health Department	20,197	0.012117%
X20100	Nonstate	City of Montgomery	78,957	0.047366%
X20200	Nonstate	City of Follansbee	143,488	0.086079%
X20300	Nonstate	Town of Grant Town	2,264	0.001358%
X20400	Nonstate	Town of Pineville	33,739	0.020240%
X20500	Nonstate	City of Nitro	132,851	0.079698%
X20600	Nonstate	City of Williamson	13,993	0.008394%
X20601	Nonstate	Williamson Utility Board	5,415	0.003248%
X20602	Nonstate	City of Williamson Board of Parks & Rec	3,988	0.002392%
X20700	Nonstate	Town of Belle	14,023	0.008412%
X20701	Nonstate	Belle Sanitary Board	6,655	0.003993%
X20800	Nonstate	City of Hinton	85,690	0.051406%
X20900	Nonstate	City of Salem	79,496	0.047690%
X21000	Nonstate	City of Elkins	270,556	0.162307%
X21100	Nonstate	City of Wellsburg	99,969	0.059972%
X21200	Nonstate	City of Huntington	835,167	0.501019%
X21400	Nonstate	City of Lewisburg	244,362	0.146594%
X21500	Nonstate	Town of Fayetteville	126,738	0.076030%
X21600	Nonstate	City of Fairmont	526,360	0.315765%
X21700	Nonstate	Town of Bath	23,699	0.014217%
X21701	Nonstate	Berkeley Springs Water Works	22,781	0.013666%
X21800	Nonstate	City of Bridgeport	829,589	0.497673%
X21901	Nonstate	City of Charleston	1,663,938	0.998202%
X22000	Nonstate	City of Hurricane	276,103	0.165635%
X22100	Nonstate	Town of Hundred	3,369	0.002021%
X22300	Nonstate	City of Ravenswood	131,218	0.078718%
X22500	Nonstate	City of Grafton	121,068	0.072629%
X22600	Nonstate	City of Mannington	38,678	0.023203%
X22700	Nonstate	City of Parkersburg	504,194	0.302467%
X22800	Nonstate	City of Romney	82,837	0.049694%
X22900	Nonstate	City of Saint Albans	237,667	0.142577%
X23000	Nonstate	Mary H Weir Public Library	32,961	0.019773%
X23001	Nonstate	City of Weirton	333,632	0.200147%
X23002	Nonstate	Weirton Area Water Board	129,845	0.077894%
X23003	Nonstate	City of Weirton Sanitary Board	98,410	0.059036%
X23004	Nonstate	City of Weirton Board of Park Commissioners	28,516	0.017107%
X23100	Nonstate	City of Weston	42,148	0.025285%
X23200	Nonstate	Town of Rivesville	8,473	0.005083%
X23300	Nonstate	City of Clarksburg	481,525	0.288868%
X23400	Nonstate	Town of Reedsville	17,005	0.010201%
X23500	Nonstate	City of Saint Marys	62,893	0.037730%
X23600	Nonstate	Town of Fairview	12,385	0.007430%
X23700	Nonstate	City of Buckhannon	397,875	0.238686%
X23800	Nonstate	Clay County Public Library	5,916	0.003549%
X23802	Nonstate	City of Charles Town	207,101	0.124240%
X23900	Nonstate	Town of Matewan	2,217	0.001330%
X23901	Nonstate	Town of Matewan Water Department	21,331	0.012797%
X24001	Nonstate	City of McMechen	35,046	0.021024%
X24100	Nonstate	City of Beckley	626,678	0.375946%
X24200	Nonstate	City of Philippi	146,490	0.087880%
X24300	Nonstate	City of Paden City	60,174	0.036099%
X24400	Nonstate	City of Dunbar	82,601	0.049553%
X24500	Nonstate	City of Keyser	133,417	0.080037%
X24600	Nonstate	Town of Elizabeth	16,726	0.010034%
X24700	Nonstate	City of South Charleston	417,976	0.250745%
X24800	Nonstate	Town of Farmington	7,820	0.004691%
X24900	Nonstate	City of Summersville	240,139	0.144060%
X25000	Nonstate	Town of Grantsville	12,395	0.007436%

<u>Employer</u>	<u>State/ Nonstate</u>	<u>Employer Name</u>	<u>Employer Contributions</u>	<u>Allocation Percentage</u>
X25100	Nonstate	City of Benwood	82,016	0.049201%
X25200	Nonstate	Town of West Union	47,923	0.028749%
X25300	Nonstate	City of Bluefield	376,831	0.226062%
X25400	Nonstate	City of Cameron	24,855	0.014911%
X25500	Nonstate	City of Shinnston	98,227	0.058927%
X25600	Nonstate	City of Kingwood	94,489	0.056684%
X25700	Nonstate	Town of Monongah	37,533	0.022516%
X25800	Nonstate	Town of Moorefield	161,471	0.096867%
X25900	Nonstate	Town of Franklin	38,098	0.022855%
X26000	Nonstate	City of Oak Hill	212,707	0.127603%
X26100	Nonstate	Town of Davis	22,193	0.013314%
X26200	Nonstate	City of New Martinsville	349,449	0.209636%
X26300	Nonstate	Town of Athens	56,364	0.033813%
X26600	Nonstate	City of Williamstown	85,476	0.051278%
X26700	Nonstate	City of Gary	7,072	0.004243%
X26800	Nonstate	City of Mullens	14,809	0.008884%
X26900	Nonstate	City of Ripley	183,647	0.110171%
X27000	Nonstate	City of Princeton	145,975	0.087571%
X27001	Nonstate	Princeton Sanitary Board	85,846	0.051499%
X27100	Nonstate	City of Spencer	43,586	0.026147%
X27200	Nonstate	Town of Sophia	29,550	0.017727%
X27300	Nonstate	City of Madison	56,626	0.033970%
X27400	Nonstate	City of Stonewood	49,374	0.029620%
X27500	Nonstate	Town of Marlinton	46,647	0.027984%
X27600	Nonstate	City of Glen Dale	96,037	0.057613%
X27700	Nonstate	Town of Anmoore	75,101	0.045053%
X27800	Nonstate	City of Belmont	23,515	0.014106%
X28000	Nonstate	City of Glenville	11,743	0.007045%
X28100	Nonstate	City of Kenova	111,911	0.067135%
X28200	Nonstate	Town of Nutter Fort	116,928	0.070145%
X28300	Nonstate	Town of Middlebourne	30,728	0.018434%
X28400	Nonstate	Town of Gauley Bridge	5,018	0.003011%
X28500	Nonstate	Town of Clendenin	12,391	0.007433%
X28600	Nonstate	Town of Wardensville	10,763	0.006457%
X28700	Nonstate	Town of Marmet	51,415	0.030844%
X28800	Nonstate	Village of Barboursville	387,196	0.232280%
X28900	Nonstate	Town of Union	8,119	0.004871%
X29000	Nonstate	Town of Winfield	50,505	0.030298%
X29100	Nonstate	Town of Ansted	25,967	0.015577%
X29200	Nonstate	City of White Sulphur Springs	120,532	0.072308%
X29300	Nonstate	City of Parsons	36,054	0.021629%
X29400	Nonstate	Town of Clay	19,954	0.011970%
X29500	Nonstate	Town of New Haven	25,199	0.015117%
X29600	Nonstate	City of Thomas	21,248	0.012747%
X29700	Nonstate	Town of Hamlin	13,584	0.008149%
X29800	Nonstate	Town of Capon Bridge	12,410	0.007445%
X29900	Nonstate	City of Milton	78,290	0.046966%
X29901	Nonstate	City of Milton Water Department	50,495	0.030292%
X30000	Nonstate	City of Richwood	56,215	0.033723%
X30100	Nonstate	City of Logan	55,233	0.033135%
X30101	Nonstate	City of Logan Sanitary Board	17,267	0.010358%
X30200	Nonstate	City of Welch	97,159	0.058286%
X30300	Nonstate	Town of Chapmanville	47,903	0.028737%
X30400	Nonstate	Town of Man	7,554	0.004532%
X39000	Nonstate	Preston County Public Service District #1	22,468	0.013479%
X40000	Nonstate	Greenbrier Valley Economic Development Corporation	19,109	0.011463%
X47000	Nonstate	Tucker County Ambulance Authority	8,665	0.005198%
X50100	Nonstate	Center Public Service District	11,647	0.006987%
X50200	Nonstate	Moundsville-Marshall County Public Library	25,775	0.015462%
X50500	Nonstate	Williamson Housing Authority	62,293	0.037370%
X50600	Nonstate	Nitro Regional Wastewater Utility	52,406	0.031439%
X50800	Nonstate	Charleston Sanitary Board	450,478	0.270243%
X50900	Nonstate	Huntington WV Housing Authority	81,411	0.048839%
X51000	Nonstate	City of Saint Albans Municipal Water and Sewer	167,779	0.100651%
X51200	Nonstate	Upshur County Public Library	15,272	0.009162%
X51300	Nonstate	Weston Sanitary Board	35,283	0.021166%
X51400	Nonstate	Pocahontas Memorial Hospital	899,032	0.539332%
X51600	Nonstate	Wheeling Ohio County Airport	24,757	0.014852%
X51800	Nonstate	Charleston-Kanawha Housing Authority	237,482	0.142466%
X52100	Nonstate	Greater Huntington Park & Recreation District	105,798	0.063468%

<u>Employer</u>	<u>State/ Nonstate</u>	<u>Employer Name</u>	<u>Employer Contributions</u>	<u>Allocation Percentage</u>
X52200	Nonstate	Buckhannon Housing Authority	20,057	0.012032%
X52300	Nonstate	Huntington Sanitary Board	415,997	0.249558%
X52301	Nonstate	Huntington Stormwater Utility	53,534	0.032115%
X52700	Nonstate	Charles W Gibson Public Library	4,578	0.002746%
X52800	Nonstate	Parkersburg Utility Board	350,105	0.210029%
X53200	Nonstate	Saint Albans Housing Authority	2,457	0.001474%
X53300	Nonstate	Charleston Urban Renewal Authority	12,899	0.007738%
X53400	Nonstate	Housing Authority of City of South Charleston	23,352	0.014009%
X53600	Nonstate	Beckley Raleigh County Convention Center	16,671	0.010001%
X53700	Nonstate	Keyser-Mineral County Library	10,573	0.006343%
X53800	Nonstate	Wheeling Housing Authority	124,879	0.074915%
X53900	Nonstate	Kanawha Falls Public Service District	46,806	0.028079%
X54100	Nonstate	North Beckley Public Service District	57,839	0.034698%
X54200	Nonstate	Cabell County Public Library	249,527	0.149692%
X54400	Nonstate	City County Building Management Commission	15,040	0.009023%
X54500	Nonstate	Ohio County Public Library	68,564	0.041131%
X54900	Nonstate	Raleigh County Public Library	45,950	0.027565%
X55000	Nonstate	South Charleston Public Library	31,970	0.019179%
X55100	Nonstate	Bluefield Sanitary Board	186,945	0.112149%
X55300	Nonstate	Greenbrier Valley Airport Authority	58,139	0.034878%
X55400	Nonstate	Central West Virginia Regional Airport Authority	407,076	0.244206%
X55401	Nonstate	Raleigh County Memorial Airport	31,987	0.019189%
X55500	Nonstate	Kanawha County Parks & Recreation	64,825	0.038889%
X55600	Nonstate	Morgantown Public Library	72,330	0.043391%
X55800	Nonstate	City of South Charleston Sanitary Board	89,225	0.053526%
X55900	Nonstate	West Virginia Association of Counties	20,291	0.012173%
X56100	Nonstate	Pretera Center	8,184	0.004910%
X56300	Nonstate	Martinsburg Public Library	59,974	0.035979%
X56500	Nonstate	Elkins Housing Authority	17,155	0.010291%
X56700	Nonstate	Parkersburg & Wood County Public Library	98,429	0.059048%
X56800	Nonstate	Union Public Service District	41,551	0.024927%
X56900	Nonstate	Kingwood Water Works	44,502	0.026697%
X57100	Nonstate	Lubeck Public Service District	86,071	0.051635%
X57200	Nonstate	Sissonville Public Service District	30,590	0.018351%
X57300	Nonstate	BCKP Regional Intergovernmental Council	39,115	0.023465%
X57400	Nonstate	Fayette County Public Library	35,934	0.021557%
X57600	Nonstate	Dunbar Sanitary Board	46,035	0.027616%
X57700	Nonstate	Point Pleasant Housing Authority	31,614	0.018965%
X57900	Nonstate	Claywood Park Public Service District	92,879	0.055718%
X58000	Nonstate	Region 8 Planning & Development Council	59,339	0.035598%
X58300	Nonstate	Greenbrier Valley Conservation District	6,574	0.003944%
X58400	Nonstate	City of Spencer Sanitary Board	14,640	0.008783%
X58600	Nonstate	City of Spencer Waterworks	33,703	0.020218%
X58700	Nonstate	Mid Ohio Valley Regional Airport	45,568	0.027337%
X58800	Nonstate	Brooke County Public Library	12,791	0.007674%
X58900	Nonstate	Region VII Planning & Development Council	47,614	0.028564%
X59000	Nonstate	Region 4 Planning & Development Council	46,131	0.027674%
X59100	Nonstate	Craft Memorial Library	23,320	0.013990%
X59200	Nonstate	Green Acres Regional Center Inc	56,959	0.034170%
X59300	Nonstate	Region 1 Planning & Development Council	66,393	0.039829%
X59500	Nonstate	Lavalette Public Service District	59,453	0.035666%
X59600	Nonstate	Clarksburg Water Board	237,784	0.142647%
X59700	Nonstate	Craigsville Public Service District	60,946	0.036562%
X59800	Nonstate	Nettie-Leivasy Public Service District	22,261	0.013354%
X59900	Nonstate	Putnam County Parks & Recreation Commission	25,139	0.015081%
X60000	Nonstate	Spencer Housing Authority	28,787	0.017270%
X60200	Nonstate	Region II Planning & Development Council	37,663	0.022594%
X60400	Nonstate	Buffalo Creek Public Service District	43,394	0.026032%
X60600	Nonstate	Shortline Public Service District	15,194	0.009115%
X60700	Nonstate	Boone Madison Public Library	9,422	0.005653%
X61200	Nonstate	Armstrong Deepwater Public Service District	4,736	0.002841%
X61300	Nonstate	Kyova Interstate Planning Commission	44,425	0.026651%
X61400	Nonstate	Wood County Parks & Recreation Commission	9,928	0.005956%
X61600	Nonstate	Beckley Housing Authority	68,240	0.040937%
X61800	Nonstate	Central WV Transit Authority	144,646	0.086773%
X61900	Nonstate	Marion County Parks & Recreation Commission	50,689	0.030408%
X62200	Nonstate	Clarksburg-Harrison Public Library	20,846	0.012506%
X62300	Nonstate	Ohio County Public Service District	75,556	0.045326%
X62500	Nonstate	Greenbrier Public Service District #1	24,106	0.014461%
X62700	Nonstate	Ohio Valley Regional Transportation Authority	200,824	0.120475%

<u>Employer</u>	<u>State/ Nonstate</u>	<u>Employer Name</u>	<u>Employer Contributions</u>	<u>Allocation Percentage</u>
X62800	Nonstate	Berkeley County Public Service Water District	403,014	0.241769%
X62900	Nonstate	Parkersburg Housing Authority	101,358	0.060805%
X63000	Nonstate	Marion County Public Library	55,701	0.033415%
X63100	Nonstate	Mason County Public Service District	102,686	0.061602%
X63200	Nonstate	Monroe County Public Library	2,357	0.001414%
X63300	Nonstate	Kanawha County Emergency Ambulance Authority	200,034	0.120001%
X63400	Nonstate	Southern Jackson County Public Service District	29,400	0.017637%
X63500	Nonstate	Jackson County Public Library	22,915	0.013747%
X63800	Nonstate	Raleigh County Public Service District	76,515	0.045901%
X63900	Nonstate	Jackson County Housing Authority	34,061	0.020433%
X64200	Nonstate	Burnsville Public Utility Board	11,866	0.007118%
X64300	Nonstate	Kenova Municipal Water Works	61,643	0.036980%
X64500	Nonstate	Malden Public Service District	31,266	0.018757%
X64600	Nonstate	Boone County Parks & Recreation Board	10,065	0.006038%
X64700	Nonstate	Hardy County Rural Development Authority	9,957	0.005973%
X64800	Nonstate	Mineral Wells Public Service District	35,045	0.021024%
X64900	Nonstate	Housing Authority of Mingo County	51,823	0.031089%
X65200	Nonstate	Town of West Hamlin	39,153	0.023488%
X65300	Nonstate	Eastern Panhandle Regional Planning & Development Council	35,570	0.021339%
X65400	Nonstate	Marshall County Public Service District #1	14,357	0.008613%
X65700	Nonstate	Warm Springs Public Service District	34,132	0.020476%
X65800	Nonstate	Wilderness Public Service District	40,010	0.024002%
X65900	Nonstate	Bradley Public Service District	21,705	0.013021%
X66000	Nonstate	Wood County Recreation Commission	6,819	0.004091%
X66500	Nonstate	Raleigh County Housing Authority	54,112	0.032462%
X66600	Nonstate	Fairmont Housing Authority	93,477	0.056077%
X66700	Nonstate	Town of Beverly	46,649	0.027985%
X66900	Nonstate	Southern Conservation District	14,987	0.008990%
X67000	Nonstate	Pocahontas County Public Service District	54,201	0.032515%
X67100	Nonstate	Huttonsville Public Service District	43,065	0.025835%
X67200	Nonstate	Grant County Housing Authority	15,646	0.009386%
X67300	Nonstate	Board of Parks & Recreation Commission	94,277	0.056557%
X67400	Nonstate	Putnam County Development Authority	12,580	0.007547%
X67500	Nonstate	Taylor County Public Library	9,898	0.005938%
X67600	Nonstate	Monroe Health Center	511,077	0.306597%
X67700	Nonstate	Louis Bennett Public Library	3,852	0.002311%
X67800	Nonstate	Region VIII Solid Waste Authority	40,438	0.024259%
X67900	Nonstate	Roane County Public Library	11,320	0.006791%
X68300	Nonstate	Cool Ridge-Flat Top Public Service District	19,783	0.011868%
X68400	Nonstate	Dunbar Housing Authority	17,535	0.010519%
X68500	Nonstate	Richwood Public Library	4,328	0.002596%
X68600	Nonstate	Glenville Utility	48,109	0.028861%
X68700	Nonstate	Flatwoods Canoe Run Public Service District	96,152	0.057682%
X68800	Nonstate	Raleigh County Emergency Services	159,948	0.095953%
X68900	Nonstate	Berkeley County Development Authority	21,794	0.013074%
X69000	Nonstate	Mount Hope Housing Authority	24,202	0.014519%
X69100	Nonstate	Doddridge County Public Library	12,874	0.007723%
X69200	Nonstate	Berkeley County Public Service Sewer District	302,748	0.181619%
X69300	Nonstate	Kanawha Public Service District	49,332	0.029594%
X69500	Nonstate	Logan County Public Service District	167,479	0.100471%
X69800	Nonstate	Workforce Investment Board of Kanawha County	39,133	0.023476%
X69901	Nonstate	Bluewell Public Service District	47,955	0.028768%
X70100	Nonstate	Ritchie County Public Library	22,885	0.013729%
X70200	Nonstate	Keyser Housing Authority	25,680	0.015406%
X70300	Nonstate	Branchland Midkiff Public Service District	16,993	0.010194%
X70500	Nonstate	Sugar Creek Public Service District	10,713	0.006427%
X70600	Nonstate	Southwestern Water District	23,039	0.013821%
X70700	Nonstate	Grant County Public Service District	34,077	0.020443%
X70800	Nonstate	Big Bend Public Service District	8,030	0.004817%
X70900	Nonstate	Benedum Airport Authority	154,472	0.092668%
X71100	Nonstate	Valley Head Public Library	1,748	0.001049%
X71200	Nonstate	Taylor County Public Service District	37,041	0.022221%
X71300	Nonstate	Webster Springs Public Service District	11,170	0.006701%
X71400	Nonstate	Eastern WV Regional Airport Authority	96,601	0.057951%
X71500	Nonstate	Huntington Cabell Wayne Animal Shelter	33,845	0.020304%
X71600	Nonstate	Boone County Housing & Redevelopment Authority	31,956	0.019170%
X71700	Nonstate	Craigsville Public Library	2,359	0.001415%
X71800	Nonstate	Charleston Convention & Visitors Bureau	40,368	0.024217%
X72000	Nonstate	Randolph County Housing Authority	71,448	0.042862%
X72100	Nonstate	Berkeley County Fire Service Board	19,841	0.011903%

<u>Employer</u>	<u>State/ Nonstate</u>	<u>Employer Name</u>	<u>Employer Contributions</u>	<u>Allocation Percentage</u>
X72300	Nonstate	Cowen Public Service District	45,073	0.027039%
X72400	Nonstate	Vienna Public Library	23,135	0.013878%
X72500	Nonstate	White Oak Public Service District	16,721	0.010031%
X72600	Nonstate	Marshall County Park & Recreation	52,418	0.031446%
X72700	Nonstate	Martinsburg Berkeley County Parks & Recreation Board	86,094	0.051648%
X72900	Nonstate	Mannington Sanitary Board	3,688	0.002212%
X73000	Nonstate	Elk Valley Public Service District	38,606	0.023160%
X73100	Nonstate	Lewis County Convention & Visitors Bureau	7,085	0.004250%
X73300	Nonstate	Leadsville Public Service District	11,962	0.007176%
X73500	Nonstate	Union Williams Public Service District	45,268	0.027156%
X73600	Nonstate	Coalfield Community Action Partnership Inc	377,136	0.226245%
X73900	Nonstate	Tucker County Solid Waste Authority	52,398	0.031434%
X74000	Nonstate	Hamrick Public Service District	13,474	0.008083%
X74200	Nonstate	Raleigh County Solid Waste Authority	197,695	0.118598%
X74400	Nonstate	Red Sulphur Public Service District	31,052	0.018628%
X74500	Nonstate	Greenbrier County Public Service District #2	41,734	0.025037%
X74700	Nonstate	Putnam County Fire Service Board	13,965	0.008378%
X74800	Nonstate	Mercer County Solid Waste Authority	33,610	0.020163%
X74900	Nonstate	4C Economic Development Authority	67,711	0.040620%
X75000	Nonstate	Kanawha County Solid Waste Authority	11,298	0.006778%
X75200	Nonstate	Lincoln Public Service District	41,859	0.025111%
X75300	Nonstate	Sun Valley Public Service District	33,229	0.019934%
X75400	Nonstate	Pocahontas County Solid Waste Authority	20,778	0.012465%
X75600	Nonstate	Bluefield Housing Authority	36,184	0.021707%
X75800	Nonstate	Romney Public Housing Authority	15,681	0.009407%
X75900	Nonstate	Putnam County Solid Waste Authority	3,780	0.002268%
X76100	Nonstate	Pleasants County Public Library	2,716	0.001629%
X76200	Nonstate	Kingwood Parks & Recreation Commission	4,360	0.002616%
X76600	Nonstate	Wood County Solid Waste Authority	4,379	0.002627%
X76800	Nonstate	Mingo County Redevelopment Authority	21,086	0.012650%
X76900	Nonstate	Mountain Top Public Service District	18,432	0.011058%
X77200	Nonstate	Northern Jackson County Public Service District	15,473	0.009282%
X77300	Nonstate	Hammond Public Service District	27,067	0.016238%
X77400	Nonstate	Harrison County Solid Waste Authority	9,232	0.005538%
X77700	Nonstate	Midland Public Service District	35,751	0.021447%
X77800	Nonstate	Danese Public Service District	22,847	0.013706%
X77900	Nonstate	Boone County Public Service District	28,578	0.017144%
X78200	Nonstate	Grandview-Doolin Public Service District	17,192	0.010313%
X78300	Nonstate	Jefferson County Parks & Recreation Commission	35,463	0.021274%
X78400	Nonstate	Putnam Public Service District	207,102	0.124241%
X78600	Nonstate	Chestnut Ridge Public Service District	13,792	0.008274%
X78700	Nonstate	Weirton Transit Corporation	5,314	0.003188%
X78800	Nonstate	Greenbrier County Solid Waste Authority	42,777	0.025662%
X78900	Nonstate	Harpers Ferry Bolivar Public Service District	10,363	0.006217%
X79300	Nonstate	Barbour County Development Authority	3,875	0.002325%
X79400	Nonstate	Wyoming County Economic Development Authority	19,312	0.011585%
X79600	Nonstate	Northern Wayne County Public Service District	43,577	0.026142%
X79700	Nonstate	Lincoln Economic Development Authority	5,303	0.003181%
X79800	Nonstate	Gauley River Public Service District	28,509	0.017103%
X79900	Nonstate	Elkins Road Public Service District	10,662	0.006396%
X80300	Nonstate	Crab Orchard MacArthur Public Service District	51,307	0.030779%
X80500	Nonstate	Roane County Economic Development Authority	5,879	0.003527%
X80600	Nonstate	Metro Emergency Operations Center	376,174	0.225668%
X80700	Nonstate	Mercer County Airport Authority	15,864	0.009517%
X80900	Nonstate	Town of Eleanor	11,862	0.007116%
X81100	Nonstate	Wetzel County Emergency Ambulance Authority	9,905	0.005942%
X81200	Nonstate	Town of Harpers Ferry	68,475	0.041078%
X81600	Nonstate	Brooke County Public Service District	17,400	0.010438%
X81700	Nonstate	Hancock County Shelter Workshop	58,456	0.035068%
X81900	Nonstate	Hampshire County Development Authority	8,055	0.004832%
X82000	Nonstate	Crum Public Service District	16,129	0.009676%
X82100	Nonstate	Central Communications Inc	56,519	0.033906%
X82300	Nonstate	Tucker County Parks and Recreation Commission	3,399	0.002039%
X82400	Nonstate	Berkeley County Emergency Ambulance Authority	42,210	0.025322%
X82600	Nonstate	Raleigh County Recreation Authority	26,220	0.015730%
X82700	Nonstate	Enlarged Hepzibah Public Service District	21,055	0.012631%
X82900	Nonstate	County Commissioners Association of WV	13,275	0.007964%
X83100	Nonstate	Greenbrier County Convention & Visitor Bureau	27,547	0.016525%
X83300	Nonstate	Boone County Ambulance Authority	9,525	0.005714%
X83500	Nonstate	Hamlin-Lincoln County Public Library	11,747	0.007047%

<u>Employer</u>	<u>State/ Nonstate</u>	<u>Employer Name</u>	<u>Employer Contributions</u>	<u>Allocation Percentage</u>
X83700	Nonstate	Greater Paw Paw Sanitary District	11,104	0.006661%
X84100	Nonstate	Elkins-Randolph County Airport	8,136	0.004881%
X84300	Nonstate	Summers County Public Library	8,273	0.004963%
X84400	Nonstate	Ritchie County Economic Development Authority	4,788	0.002872%
X84500	Nonstate	Development Authority of Mercer County	15,135	0.009079%
X84600	Nonstate	West Virginia Municipal League	25,755	0.015451%
X84700	Nonstate	Pride Community Services Inc	207,024	0.124195%
X84900	Nonstate	Jackson County Development Authority	18,387	0.011030%
X85000	Nonstate	Five Rivers Public Library	7,131	0.004278%
X85100	Nonstate	Hardy County Public Service District	33,547	0.020125%
X85200	Nonstate	Ritchie County Ambulance Authority	119,572	0.071731%
X85300	Nonstate	Preston County Senior Citizens Inc	66,330	0.039792%
X85500	Nonstate	Piedmont Housing Authority	17,050	0.010228%
X85700	Nonstate	Benwood-McMechen Housing Authority	32,904	0.019739%
X85800	Nonstate	Fairmont Marion County Transit Authority	121,693	0.073004%
X86000	Nonstate	Nicholas County Solid Waste Authority	25,139	0.015081%
X86100	Nonstate	Hatfield McCoy Regional Recreation Authority	159,860	0.095900%
X86400	Nonstate	City of Martinsburg	612,892	0.367676%
X86500	Nonstate	City of Point Pleasant	108,082	0.064839%
X86700	Nonstate	Norton-Harding-Jimtown Public Service District	13,368	0.008020%
X86800	Nonstate	Clarksburg-Harrison Regional Housing Authority	105,536	0.063311%
X86900	Nonstate	Marshall County Public Service District #4	16,118	0.009669%
X87000	Nonstate	Northern Panhandle Community Criminal Justice Board	80,133	0.048072%
X87200	Nonstate	Region 1 Workforce Investment Board	77,477	0.046479%
X87300	Nonstate	Century Volga Public Service District	18,055	0.010831%
X87400	Nonstate	Frankfort Public Service District	34,105	0.020460%
X87600	Nonstate	Clay County Public Service District	10,561	0.006335%
X87700	Nonstate	Adrian Public Service District	24,065	0.014437%
X87900	Nonstate	Marshal County Public Service District #3	11,657	0.006993%
X88000	Nonstate	Mercer County Communications Center	73,929	0.044350%
X88100	Nonstate	Charles Town Utility Board	193,026	0.115797%
X88200	Nonstate	Phillippi Public Library	3,325	0.001995%
X88300	Nonstate	Cottageville Public Service District	23,428	0.014055%
X88400	Nonstate	Mingo County Public Service District	62,306	0.037378%
X88500	Nonstate	City of Sistersville	37,902	0.022737%
X88700	Nonstate	Canaan Valley Public Service District	29,537	0.017720%
X88900	Nonstate	McDowell County Solid Waste Authority	2,878	0.001727%
X89100	Nonstate	Ohio County Development Authority	110,502	0.066291%
X89200	Nonstate	Berkeley County Farmland Protection	8,831	0.005298%
X89210	Nonstate	Tucker County Development Authority	5,670	0.003401%
X89310	Nonstate	Whitehall Public Service District	6,597	0.003958%
X89500	Nonstate	City of Mount Hope	45,691	0.027410%
X89600	Nonstate	Tomlinson Public Service District	19,354	0.011610%
X89700	Nonstate	Stevens Correctional Center	400,617	0.240331%
X89775	Nonstate	Shady Spring Public Service District	58,199	0.034914%
X89800	Nonstate	Capon Bridge Public Library	2,205	0.001323%
X89900	Nonstate	Oakland Public Service District	7,189	0.004313%
X89910	Nonstate	Pleasant Valley Public Service District	16,253	0.009750%
X90001	Nonstate	Public Defender Corporation - 1st Judicial Circuit	70,339	0.042197%
X90002	Nonstate	Public Defender Corporation - 2nd Judicial Circuit	34,931	0.020955%
X90004	Nonstate	Public Defender Corporation - 4th Judicial Circuit	108,850	0.065300%
X90005	Nonstate	Public Defender Corporation - 5th Judicial Circuit	77,013	0.046200%
X90006	Nonstate	Public Defender Corporation - 6th & 24th Judicial Circuit	113,615	0.068158%
X90007	Nonstate	Public Defender Corporation - 7th Judicial Circuit	46,089	0.027649%
X90008	Nonstate	Public Defender Corporation - 8th Judicial Circuit	34,344	0.020603%
X90009	Nonstate	Public Defender Corporation - 9th Judicial Circuit	67,649	0.040583%
X90010	Nonstate	Public Defender Corporation - 10th Judicial Circuit	93,190	0.055905%
X90011	Nonstate	Public Defender Corporation - 11th Judicial Circuit	45,555	0.027329%
X90012	Nonstate	Public Defender Corporation - 12th Judicial Circuit	38,946	0.023364%
X90013	Nonstate	Public Defender Corporation - 13th Judicial Circuit	193,902	0.116323%
X90015	Nonstate	Public Defender Corporation - 15th Judicial Circuit	77,636	0.046574%
X90017	Nonstate	Public Defender Corporation - 17th Judicial Circuit	89,514	0.053700%
X90018	Nonstate	Public Defender Corporation - 18th Judicial Circuit	26,960	0.016173%
X90023	Nonstate	Public Defender Corporation - 23rd Judicial Circuit	170,074	0.102028%
X90025	Nonstate	Public Defender Corporation - 25th Judicial Circuit	62,240	0.037338%
X90028	Nonstate	Public Defender Corporation - 28th Judicial Circuit	22,274	0.013362%
X90030	Nonstate	Public Defender Corporation - 30th Judicial Circuit	36,353	0.021808%
X99903	Nonstate	Boone County Board of Education	1,123	0.000674%
X99915	Nonstate	Logan County Board of Education	288	0.000173%
X99918	Nonstate	Jackson County Board of Education	432	0.000259%

<u>Employer</u>	<u>State/ Nonstate</u>	<u>Employer Name</u>	<u>Employer Contributions</u>	<u>Allocation Percentage</u>
X99919	Nonstate	Jefferson County Board of Education	475	0.000285%
X99925	Nonstate	Marion County Board of Education	576	0.000346%
X99927	Nonstate	Brooke County Board of Education	936	0.000562%
X99931	Nonstate	McDowell County Board of Education	490	0.000294%
X99934	Nonstate	Nicholas County Board of Education	533	0.000320%
X99936	Nonstate	Pendleton County Board of Education	360	0.000216%
X99939	Nonstate	Preston County Board of Education	274	0.000164%
X99940	Nonstate	Tyler County Board of Education	360	0.000216%
X99960	Nonstate	Raleigh County Board of Education	1,368	0.000821%
X99963	Nonstate	Wayne County Board of Education	763	0.000458%
			<u>763</u>	<u>0.000458%</u>
			<u>\$ 166,693,568</u>	<u>100.000000%</u>

The accompanying notes are an integral part of this schedule.

WEST VIRGINIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
Schedule of Pension Amounts By Employer
As of and for the Year Ended June 30, 2024

Employer Number	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense		
	Net Pension Liability (Asset)	Difference Between Expected and Actual Experience	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investment	Net Changes in Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	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	\$ (220,160)	\$ 299,108	\$ 12,604	\$ 311,712	\$ (256,296)	\$ (20,157)	\$ -	\$ (276,453)	\$ 112,080	\$ 9,697	\$ 121,777
0201	(41,220)	56,001	837	56,838	(47,986)	(3,774)	(1)	(51,761)	20,985	(334)	20,651
0203	(413,887)	562,302	10,900	573,202	(481,819)	(37,895)	-	(519,714)	210,703	4,112	214,815
0209	(181,963)	247,213	1,955	249,168	(211,829)	(16,660)	(272)	(228,761)	92,634	1,185	93,819
0210	(1,045,655)	1,420,617	20,442	1,441,059	(1,217,281)	(95,738)	-	(1,313,019)	532,327	15,747	548,074
0211	(512,953)	696,893	43	696,936	(597,145)	(46,965)	(10,435)	(654,545)	261,137	(3,425)	257,712
0213	(153,324)	208,305	10,254	218,559	(178,490)	(14,038)	(22)	(192,550)	78,055	8,272	86,327
0214	(48,578)	65,998	2,700	68,698	(56,552)	(4,448)	(107)	(61,107)	24,731	2,630	27,361
0215	(36,912)	50,148	771	50,919	(42,971)	(3,380)	-	(46,351)	18,791	529	19,320
0216	(40,028)	54,382	1,044	55,426	(46,598)	(3,665)	(103)	(50,366)	20,378	444	20,822
0218	(148,914)	202,313	5,404	207,717	(173,356)	(13,634)	-	(186,990)	75,810	3,115	78,925
0219	(58,455)	79,417	3,191	82,608	(68,050)	(5,352)	-	(73,402)	29,759	1,304	31,063
0220	(37,108)	50,415	1,342	51,757	(43,199)	(3,398)	(6)	(46,603)	18,891	(908)	17,983
0221	(136,912)	186,007	4,910	190,917	(159,384)	(12,535)	(4,839)	(176,758)	69,700	4,896	74,596
0222	(209,245)	284,278	15,360	299,638	(243,589)	(19,158)	-	(262,747)	106,523	(137)	106,386
0225	(249,395)	338,825	554	339,379	(290,329)	(22,834)	(2,891)	(316,054)	126,963	(3,135)	123,828
0228	(24,065)	32,695	3,082	35,777	(28,015)	(2,203)	(19)	(30,237)	12,251	2,855	15,106
0231	(18,266)	24,816	4,619	29,435	(21,264)	(1,672)	-	(22,936)	9,299	2,187	11,486
0232	(14,951)	20,312	512	20,824	(17,404)	(1,369)	(957)	(19,730)	7,611	177	7,788
0233	(69,692)	94,683	4,312	98,995	(81,131)	(6,381)	(398)	(87,910)	35,479	2,642	38,121
0303	(163,035)	221,498	-	221,498	(189,794)	(14,927)	(1,306)	(206,027)	82,999	(6,374)	76,625
0304	(148,203)	201,347	4,425	205,772	(172,528)	(13,569)	(1,660)	(187,757)	75,448	716	76,164
0305	(373,271)	507,122	5,180	512,302	(434,537)	(34,176)	-	(468,713)	190,026	129	190,155
0306	(159,005)	216,023	2,142	218,165	(185,103)	(14,558)	(3,155)	(202,816)	80,947	(2,543)	78,404
0307	(536,470)	728,843	15,301	744,144	(624,523)	(49,118)	(38)	(673,679)	273,109	13,371	286,480
0308	(198,352)	269,479	13,091	282,570	(230,908)	(18,161)	-	(249,069)	100,978	467	101,445
0310	(2,390,211)	3,247,316	3,064	3,250,380	(2,782,522)	(218,843)	(59,943)	(3,061,308)	1,216,820	(91,695)	1,125,125
0311	(11,592)	15,749	80	15,829	(13,495)	(1,061)	(49)	(14,605)	5,901	(15)	5,886
0312	(47,908)	65,088	952	66,040	(55,772)	(4,386)	(890)	(61,048)	24,389	(157)	24,232
0313	(4,215,892)	5,727,669	13,378	5,741,047	(4,907,857)	(385,999)	(3,177)	(5,297,033)	2,146,246	(17,081)	2,129,165
0314	(609,173)	827,617	15,883	843,500	(709,159)	(55,775)	-	(764,934)	310,121	(8,655)	301,466
0315	(6,092)	8,277	159	8,436	(7,092)	(558)	(44)	(7,694)	3,102	77	3,179
0316	(88,623)	120,403	945	121,348	(103,169)	(8,114)	-	(111,283)	45,117	434	45,551
0319	(3,992)	5,423	2,077	7,500	(4,647)	(365)	(29)	(5,041)	2,032	1,666	3,698
0323	(1,321,246)	1,795,031	32,286	1,827,317	(1,538,105)	(120,971)	(237)	(1,659,313)	672,626	34,913	707,539
0327	(195,060)	265,006	7,651	272,657	(227,075)	(17,859)	(8,261)	(253,195)	99,302	(1,117)	98,185
0328	-	-	3,959	3,959	-	-	(14)	(14)	-	2,157	2,157
0405	(11,535)	15,671	-	15,671	(13,428)	(1,056)	(2,956)	(17,440)	5,872	(2,064)	3,808
0432	(439,113)	596,574	643	597,217	(511,185)	(40,204)	(14,186)	(565,575)	223,545	(13,936)	209,609
0433	-	-	18,911	18,911	-	-	-	-	-	9,861	9,861

Employer Number	Net Pension Liability (Asset)	Difference Between Expected and Actual Experience	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investment	Net Changes in Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense (Offset)
0439	(250,764)	340,686	9,610	350,296	(291,923)	(22,959)	(3,791)	(318,673)	127,660	(3,836)	123,824
0441	(6,061)	8,235	1,019	9,254	(7,056)	(555)	-	(7,611)	3,086	431	3,517
0501	(19,446)	26,419	2,461	28,880	(22,638)	(1,780)	(2)	(24,420)	9,900	807	10,707
0505	(30,166)	40,983	1,097	42,080	(35,117)	(2,762)	-	(37,879)	15,357	2,080	17,437
0506	(4,183,191)	5,683,242	1,784,571	7,467,813	(4,869,789)	(383,005)	(13,737)	(5,266,531)	2,129,599	821,717	2,951,316
0507	(27,723)	37,664	1,445	39,109	(32,273)	(2,538)	(16)	(34,827)	14,113	(875)	13,238
0508	(137,169)	186,356	2,290	188,646	(159,683)	(12,559)	-	(172,242)	69,831	(1,220)	68,611
0509	-	-	970	970	-	-	-	-	-	767	767
0510	(100,838)	136,997	7	137,004	(117,389)	(9,233)	(9,452)	(136,074)	51,335	(3,926)	47,409
0511	(14,103,114)	19,160,348	3,438	19,163,786	(16,417,893)	(1,291,253)	(656,403)	(18,365,549)	7,179,680	(352,199)	6,827,481
0512	(4,450,835)	6,046,860	-	6,046,860	(5,181,362)	(407,510)	(1,831,419)	(7,420,291)	2,265,852	(836,265)	1,429,587
0601	(170,920)	232,210	-	232,210	(198,974)	(15,649)	(13,587)	(228,210)	87,013	(2,055)	84,958
0603	(2,702,262)	3,671,266	19,667	3,690,933	(3,145,791)	(247,414)	-	(3,393,205)	1,375,680	309	1,375,989
0605	-	-	2	2	-	-	-	-	-	(9,678)	(9,678)
0606	(428,628)	582,330	-	582,330	(498,980)	(39,244)	(20,996)	(559,220)	218,208	13,070	231,278
0608	(14,764,090)	20,058,345	110,555	20,168,900	(17,187,358)	(1,351,770)	(382,537)	(18,921,665)	7,516,173	(27,801)	7,488,372
0612	(1,468,282)	1,994,793	37,124	2,031,917	(1,709,274)	(134,433)	(8,662)	(1,852,369)	747,480	17,452	764,932
0613	(687,073)	933,451	4,168	937,619	(799,845)	(62,907)	(9,173)	(871,925)	349,779	(19,612)	330,167
0618	(137,756)	187,155	1,044	188,199	(160,367)	(12,613)	(2,156)	(175,136)	70,130	(2,061)	68,069
0619	(208,178)	282,828	337	283,165	(242,347)	(19,060)	(2,857)	(264,264)	105,980	(6,650)	99,330
0622	(177,679)	241,393	5,257	246,650	(206,842)	(16,268)	(68)	(223,178)	90,454	1,425	91,879
0623	(464,938)	631,660	2,198	633,858	(541,249)	(42,569)	(8,509)	(592,327)	236,693	(6,136)	230,557
0701	(40,512)	55,040	3,574	58,614	(47,162)	(3,709)	-	(50,871)	20,624	3,766	24,390
0702	(1,646,667)	2,237,145	418	2,237,563	(1,916,939)	(150,766)	(13,710)	(2,081,415)	838,293	(20,105)	818,188
0703	(42,336)	57,518	520	58,038	(49,285)	(3,876)	(379)	(53,540)	21,553	(294)	21,259
0704	(888,303)	1,206,839	54,762	1,261,601	(1,034,102)	(81,331)	-	(1,115,433)	452,221	22,260	474,481
0705	(883,284)	1,200,020	176	1,200,196	(1,028,259)	(80,872)	(19,363)	(1,128,494)	449,666	(16,228)	433,438
0706	(16,330)	22,186	982	23,168	(19,010)	(1,495)	(646)	(21,151)	8,313	(602)	7,711
0707	(149,558)	203,188	4,419	207,607	(174,105)	(13,693)	-	(187,798)	76,138	2,100	78,238
0708	(285,392)	387,730	2,776	390,506	(332,234)	(26,130)	(4,477)	(362,841)	145,288	(3,879)	141,409
0709	(40,613)	55,176	1	55,177	(47,279)	(3,718)	(3,770)	(54,767)	20,675	(2,162)	18,513
0802	(2,429,232)	3,300,330	30,819	3,331,149	(2,827,948)	(222,416)	(99,020)	(3,149,384)	1,236,685	(73,853)	1,162,832
0803	(23,839,273)	32,387,785	234,801	32,622,586	(27,752,059)	(2,182,673)	(5,359)	(29,940,091)	12,136,202	79,509	12,215,711
0804	-	-	10,416	10,416	-	-	-	-	-	8,740	8,740
0805	-	-	13,712	13,712	-	-	-	-	-	12,531	12,531
0807	-	-	1,340	1,340	-	-	-	-	-	425	425
0808	-	-	1,139	1,139	-	-	-	-	-	(7,069)	(7,069)
0809	(1,894,123)	2,573,336	14,444	2,587,780	(2,205,010)	(173,422)	(2,359)	(2,380,791)	964,269	(1,426)	962,843
0810	(99,936)	135,772	4,110	139,882	(116,338)	(9,150)	(24,783)	(150,271)	50,876	(17,792)	33,084
0901	(19,696)	26,759	383	27,142	(22,929)	(1,803)	(2,187)	(26,919)	10,027	(581)	9,446
0902	-	-	-	-	-	-	-	-	-	(581)	(581)
0903	(5,493)	7,463	431	7,894	(6,395)	(503)	(435)	(7,333)	2,797	(436)	2,361
0904	(11,543)	15,682	-	15,682	(13,438)	(1,057)	(483)	(14,978)	5,876	549	6,425
0905	(10,094)	13,714	66	13,780	(11,751)	(924)	(242)	(12,917)	5,139	(170)	4,969
0906	(28,601)	38,856	224	39,080	(33,295)	(2,619)	(15)	(35,929)	14,560	1,224	15,784

Employer Number	Net Pension Liability (Asset)	Difference Between Expected and Actual Experience	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investment	Net Changes in Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense (Offset)
0907	(92,984)	126,327	1,134	127,461	(108,246)	(8,513)	-	(116,759)	47,337	(1,540)	45,797
0908	(4,902)	6,660	405	7,065	(5,707)	(449)	(142)	(6,298)	2,496	28	2,524
0909	(13,415)	18,225	-	18,225	(15,616)	(1,228)	(197)	(17,041)	6,829	(52)	6,777
0911	(3,162)	4,296	64	4,360	(3,681)	(290)	(1)	(3,972)	1,610	15	1,625
0912	(5,021)	6,821	259	7,080	(5,845)	(460)	-	(6,305)	2,556	92	2,648
0913	(87,372)	118,703	-	118,703	(101,713)	(8,000)	(8,534)	(118,247)	44,480	(4,092)	40,388
0914	(5,747)	7,808	-	7,808	(6,690)	(526)	(216)	(7,432)	2,926	(163)	2,763
0915	(7,602)	10,328	177	10,505	(8,850)	(696)	(7)	(9,553)	3,870	(100)	3,770
0917	(42,346)	57,531	3,026	60,557	(49,296)	(3,877)	(483)	(53,656)	21,558	1,200	22,758
0918	(17,517)	23,798	11	23,809	(20,392)	(1,604)	(163)	(22,159)	8,918	(213)	8,705
0919	(6,249)	8,490	235	8,725	(7,275)	(572)	(19)	(7,866)	3,181	62	3,243
0921	(25,002)	33,968	1,054	35,022	(29,106)	(2,289)	(235)	(31,630)	12,728	279	13,007
0922	(14,990)	20,365	-	20,365	(17,450)	(1,372)	(181)	(19,003)	7,631	(56)	7,575
0923	(11,566)	15,713	154	15,867	(13,464)	(1,059)	(93)	(14,616)	5,888	(254)	5,634
0926	(1,233,661)	1,676,040	1,493	1,677,533	(1,436,145)	(112,952)	(6,127)	(1,555,224)	628,038	(9,404)	618,634
0927	(27,717)	37,655	3,982	41,637	(32,266)	(2,538)	(1)	(34,805)	14,110	2,050	16,160
0930	(3,979)	5,406	1,188	6,594	(4,632)	(364)	(19)	(5,015)	2,026	886	2,912
0932	(1,996,187)	2,711,999	280	2,712,279	(2,323,826)	(182,767)	(62,746)	(2,569,339)	1,016,228	(51,121)	965,107
0935	(3,597)	4,887	10	4,897	(4,187)	(329)	(531)	(5,047)	1,831	(464)	1,367
0938	(9,762)	13,262	332	13,594	(11,364)	(894)	-	(12,258)	4,970	296	5,266
0939	(6,303)	8,563	474	9,037	(7,338)	(577)	-	(7,915)	3,209	199	3,408
0941	-	-	3,832	3,832	-	-	(14)	(14)	-	2,926	2,926
0944	(118,312)	160,737	2,537	163,274	(137,731)	(10,832)	(6,515)	(155,078)	60,231	(1,829)	58,402
0945	(93,150)	126,553	1,834	128,387	(108,439)	(8,529)	(178)	(117,146)	47,421	1,455	48,876
0946	(21,892)	29,743	829	30,572	(25,486)	(2,004)	(1,356)	(28,846)	11,145	(63)	11,082
0947	(204,351)	277,629	2,541	280,170	(237,891)	(18,710)	(1,493)	(258,094)	104,032	416	104,448
1200	(899,584)	1,222,166	22,506	1,244,672	(1,047,235)	(82,364)	(1,679)	(1,131,278)	457,965	(4,205)	453,760
1300	(786,270)	1,068,219	2,511	1,070,730	(915,323)	(71,989)	(3,346)	(990,658)	400,278	(5,542)	394,736
1400	(1,447,510)	1,966,573	12,487	1,979,060	(1,685,094)	(132,531)	(10,665)	(1,828,290)	736,905	(3,728)	733,177
1500	(1,057,197)	1,436,297	29,875	1,466,172	(1,230,717)	(96,795)	-	(1,327,512)	538,203	18,752	556,955
1600	(255,869)	347,621	3,142	350,763	(297,866)	(23,427)	(351)	(321,644)	130,259	1,756	132,015
2100	(253,920)	344,973	9,080	354,053	(295,597)	(23,248)	(71)	(318,916)	129,267	3,813	133,080
2200	(323,951)	440,117	12,184	452,301	(377,122)	(29,660)	-	(406,782)	164,919	(834)	164,085
2300	(542,510)	737,049	17,125	754,174	(631,554)	(49,671)	(6,498)	(687,723)	276,184	2,117	278,301
2400	(8,265,936)	11,230,018	138,532	11,368,550	(9,622,645)	(756,812)	(40,777)	(10,420,234)	4,208,062	6,356	4,214,418
778000	-	-	8,160	8,160	-	-	-	-	-	7,292	7,292
930100	(611,779)	831,157	36,730	867,887	(712,192)	(56,013)	(462)	(768,667)	311,448	33,668	345,116
930200	(49,495)	67,244	1,744	68,988	(57,619)	(4,532)	(2,432)	(64,583)	25,197	3,680	28,877
990000	(130,760)	177,650	632	178,282	(152,222)	(11,972)	(1,287)	(165,481)	66,568	(2,725)	63,843
X00100	(169,705)	230,560	7,802	238,362	(197,559)	(15,538)	(58)	(213,155)	86,394	5,582	91,976
X00200	(1,547,054)	2,101,812	80,629	2,182,441	(1,800,976)	(141,645)	(23,552)	(1,966,173)	787,582	40,070	827,652
X00300	(200,316)	272,147	5,432	277,579	(233,194)	(18,341)	-	(251,535)	101,978	(4,593)	97,385
X00400	(201,806)	274,171	4,104	278,275	(234,928)	(18,477)	(5,616)	(259,021)	102,736	1,458	104,194
X00500	(219,079)	297,638	1,353	298,991	(255,037)	(20,058)	-	(275,095)	111,530	4,903	116,433
X00600	(754,901)	1,025,600	11,331	1,036,931	(878,804)	(69,117)	(14,696)	(962,617)	384,308	1,770	386,078

Employer Number	Net Pension Liability (Asset)	Difference Between Expected and Actual Experience	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investment	Net Changes in Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense (Offset)
X00700	(76,914)	104,495	1,425	105,920	(89,538)	(7,042)	(23)	(96,603)	39,156	308	39,464
X00800	(101,177)	137,458	1,806	139,264	(117,783)	(9,264)	(52)	(127,099)	51,508	1,386	52,894
X00900	(284,901)	387,064	4,842	391,906	(331,663)	(26,085)	(2)	(357,750)	145,039	5,328	150,367
X01000	(375,936)	510,743	6,147	516,890	(437,639)	(34,420)	-	(472,059)	191,383	5,445	196,828
X01100	(64,411)	87,509	423	87,932	(74,983)	(5,897)	(1,655)	(82,535)	32,791	(858)	31,933
X01200	(201,430)	273,661	2,335	275,996	(234,492)	(18,443)	(7,101)	(260,036)	102,545	(1,274)	101,271
X01300	(337,723)	458,827	8,585	467,412	(393,155)	(30,921)	(80)	(424,156)	171,930	2,085	174,015
X01400	(392,819)	533,680	-	533,680	(457,293)	(35,966)	(8,838)	(502,097)	199,978	(4,953)	195,025
X01500	(286,302)	388,967	3,775	392,742	(333,293)	(26,213)	(1,826)	(361,332)	145,752	(387)	145,365
X01600	(216,030)	293,496	2,935	296,431	(251,488)	(19,779)	(4,208)	(275,475)	109,978	6,740	116,718
X01700	(1,057,585)	1,436,825	15,202	1,452,027	(1,231,169)	(96,830)	(1,052)	(1,329,051)	538,400	18,268	556,668
X01800	(306,774)	416,780	4,671	421,451	(357,125)	(28,088)	-	(385,213)	156,174	3,123	159,297
X01900	(780,159)	1,059,917	3,774	1,063,691	(908,209)	(71,430)	(3,693)	(983,332)	397,167	(864)	396,303
X02000	(1,405,143)	1,909,013	45,820	1,954,833	(1,635,772)	(128,652)	(89)	(1,764,513)	715,337	17,504	732,841
X02100	(231,188)	314,090	6,777	320,867	(269,134)	(21,167)	-	(290,301)	117,694	476	118,170
X02200	(143,790)	195,351	5,857	201,208	(167,390)	(13,165)	(10)	(180,565)	73,201	2,925	76,126
X02300	(515,880)	700,869	9,112	709,981	(600,553)	(47,233)	(464)	(648,250)	262,627	(106)	262,521
X02400	(216,001)	293,456	8,257	301,713	(251,453)	(19,777)	(144)	(271,374)	109,963	2,567	112,530
X02500	(588,076)	798,954	22,912	821,866	(684,599)	(53,843)	(25)	(738,467)	299,381	12,878	312,259
X02600	(641,480)	871,508	8,280	879,788	(746,767)	(58,733)	(18,841)	(824,341)	326,567	(8,392)	318,175
X02700	(317,915)	431,916	24,946	456,862	(370,095)	(29,108)	(143)	(399,346)	161,846	43,436	205,282
X02800	(464,860)	631,555	2,943	634,498	(541,159)	(42,562)	(612)	(584,333)	236,653	(2,472)	234,181
X02900	(256,403)	348,346	6,984	355,330	(298,486)	(23,476)	(98)	(322,060)	130,531	7,080	137,611
X03000	(229,809)	312,216	-	312,216	(267,528)	(21,041)	(3,661)	(292,230)	116,992	(3,725)	113,267
X03100	(1,058,362)	1,437,880	31,335	1,469,215	(1,232,074)	(96,902)	(555)	(1,329,531)	538,796	17,124	555,920
X03200	(138,548)	188,230	3,247	191,477	(161,289)	(12,685)	(1,366)	(175,340)	70,533	1,402	71,935
X03300	(212,076)	288,124	7,194	295,318	(246,885)	(19,417)	-	(266,302)	107,965	7,035	115,000
X03400	(235,057)	319,346	541	319,887	(273,637)	(21,521)	(4,532)	(299,690)	119,664	5,262	124,926
X03500	(495,356)	672,985	2,798	675,783	(576,660)	(45,354)	(1,830)	(623,844)	252,178	4,305	256,483
X03600	(137,353)	186,607	2,581	189,188	(159,897)	(12,576)	(669)	(173,142)	69,924	(28)	69,896
X03700	(174,073)	236,493	1,749	238,242	(202,644)	(15,938)	(10)	(218,592)	88,618	1,976	90,594
X03800	(161,239)	219,058	3,177	222,235	(187,704)	(14,763)	-	(202,467)	82,084	373	82,457
X03900	(323,273)	439,196	10,948	450,144	(376,333)	(29,598)	(133)	(406,064)	164,573	7,962	172,535
X04000	(468,650)	636,703	7,946	644,649	(545,570)	(42,909)	(208)	(588,687)	238,582	3,288	241,870
X04100	(659,090)	895,433	8,184	903,617	(767,268)	(60,345)	(188)	(827,801)	335,533	4,203	339,736
X04200	(290,001)	393,992	1,177	395,169	(337,599)	(26,552)	(2,234)	(366,385)	147,635	(2,010)	145,625
X04201	(678)	921	-	921	(790)	(62)	(279)	(1,131)	345	(829)	(484)
X04300	(143,347)	194,750	3,019	197,769	(166,875)	(13,125)	(19)	(180,019)	72,976	2,448	75,424
X04400	(171,350)	232,794	1,854	234,648	(199,474)	(15,688)	(3,801)	(218,963)	87,232	823	88,055
X04500	(170,188)	231,215	1,436	232,651	(198,121)	(15,582)	(2,286)	(215,989)	86,640	(759)	85,881
X04600	(183,573)	249,400	20	249,420	(213,703)	(16,808)	(3,787)	(234,298)	93,454	(1,808)	91,646
X04700	(167,076)	226,988	5,694	232,682	(194,499)	(15,297)	(27)	(209,823)	85,056	3,983	89,039
X04800	(205,918)	279,758	6,745	286,503	(239,716)	(18,853)	(181)	(258,750)	104,830	5,299	110,129
X04900	(282,290)	383,517	6,883	390,400	(328,623)	(25,846)	(144)	(354,613)	143,710	4,994	148,704
X04901	(9,777)	13,282	330	13,612	(11,381)	(895)	-	(12,276)	4,977	117	5,094

Employer Number	Net Pension Liability (Asset)	Difference Between Expected and Actual Experience	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investment	Net Changes in Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense (Offset)
X05000	(311,465)	423,154	8,527	431,681	(362,587)	(28,517)	(50)	(391,154)	158,562	6,453	165,015
X05100	(93,180)	126,593	6,255	132,848	(108,474)	(8,531)	(2)	(117,007)	47,436	2,439	49,875
X05200	(339,821)	461,677	7,166	468,843	(395,596)	(31,113)	(95)	(426,804)	172,997	6,846	179,843
X05300	(47,884)	65,054	1,923	66,977	(55,743)	(4,384)	(11)	(60,138)	24,377	2,659	27,036
X05400	(665,444)	904,066	6,327	910,393	(774,666)	(60,927)	(3,104)	(838,697)	338,768	5,434	344,202
X05500	(261,711)	355,558	5,067	360,625	(304,667)	(23,962)	(27)	(328,656)	133,233	1,386	134,619
X10100	(52,911)	71,885	55	71,940	(61,596)	(4,844)	(18,888)	(85,328)	26,936	(11,470)	15,466
X10200	(122,230)	166,060	171	166,231	(142,292)	(11,191)	(7,009)	(160,492)	62,225	1,615	63,840
X10300	(17,779)	24,154	1,753	25,907	(20,697)	(1,628)	(2,936)	(25,261)	9,051	655	9,706
X10400	(9,205)	12,506	690	13,196	(10,716)	(843)	-	(11,559)	4,686	1,151	5,837
X10500	(27,300)	37,090	657	37,747	(31,781)	(2,500)	-	(34,281)	13,898	1,708	15,606
X10600	(166,994)	226,876	3,025	229,901	(194,403)	(15,290)	(895)	(210,588)	85,014	(1,301)	83,713
X10800	(66,178)	89,908	-	89,908	(77,040)	(6,059)	(2,885)	(85,984)	33,690	(1,043)	32,647
X10900	(24,001)	32,608	887	33,495	(27,941)	(2,197)	(2,741)	(32,879)	12,219	1,710	13,929
X11000	(41,781)	56,764	8,215	64,979	(48,639)	(3,825)	(53)	(52,517)	21,270	9,911	31,181
X11100	(9,637)	13,092	395	13,487	(11,218)	(882)	(154)	(12,254)	4,906	1,558	6,464
X11101	(2,835)	3,851	99	3,950	(3,300)	(260)	(4)	(3,564)	1,443	30	1,473
X11200	(16,417)	22,304	3,530	25,834	(19,112)	(1,503)	-	(20,615)	8,358	4,211	12,569
X11300	(49,563)	67,336	2,467	69,803	(57,698)	(4,538)	(30)	(62,266)	25,232	4,352	29,584
X11400	(33,287)	45,224	775	45,999	(38,751)	(3,048)	(1,638)	(43,437)	16,946	2,150	19,096
X11500	(27,722)	37,662	408	38,070	(32,272)	(2,538)	(757)	(35,567)	14,113	1,379	15,492
X11600	(22,635)	30,751	1,163	31,914	(26,350)	(2,072)	(14)	(28,436)	11,523	794	12,317
X11700	(98,311)	133,564	-	133,564	(114,447)	(9,001)	(5,332)	(128,780)	50,049	(729)	49,320
X11800	(17,489)	23,760	3,347	27,107	(20,359)	(1,601)	(311)	(22,271)	8,903	6,183	15,086
X11900	(69,551)	94,491	-	94,491	(80,966)	(6,368)	(3,987)	(91,321)	35,407	(2,560)	32,847
X12000	(130,467)	177,251	110	177,361	(151,881)	(11,945)	(4,661)	(168,487)	66,419	(713)	65,706
X12100	(15,176)	20,618	2,628	23,246	(17,667)	(1,389)	(2)	(19,058)	7,726	3,521	11,247
X12200	(12,880)	17,498	1,569	19,067	(14,994)	(1,179)	(521)	(16,694)	6,557	847	7,404
X12300	(27,486)	37,342	2,680	40,022	(31,997)	(2,517)	(2,565)	(37,079)	13,993	1,371	15,364
X12400	(10,060)	13,667	750	14,417	(11,711)	(921)	(16)	(12,648)	5,121	310	5,431
X12500	(39,564)	53,751	1,350	55,101	(46,058)	(3,622)	(3,248)	(52,928)	20,141	2,733	22,874
X12600	(24,495)	33,279	1,289	34,568	(28,515)	(2,243)	-	(30,758)	12,470	2,103	14,573
X12700	(18,058)	24,534	1,176	25,710	(21,022)	(1,653)	(534)	(23,209)	9,193	1,339	10,532
X12800	(26,676)	36,242	2,078	38,320	(31,055)	(2,442)	(256)	(33,753)	13,580	(278)	13,302
X12900	(29,114)	39,554	2,264	41,818	(33,893)	(2,666)	(800)	(37,359)	14,822	4,079	18,901
X13000	(43,307)	58,837	434	59,271	(50,416)	(3,965)	(1,395)	(55,776)	22,047	1,039	23,086
X13100	(334,765)	454,809	72	454,881	(389,711)	(30,650)	(11,476)	(431,837)	170,424	4,105	174,529
X13400	(37,605)	51,090	8	51,098	(43,777)	(3,443)	(9,332)	(56,552)	19,144	(3,216)	15,928
X13500	(81,041)	110,101	9	110,110	(94,342)	(7,420)	(5,553)	(107,315)	41,257	(3,860)	37,397
X13600	(12,108)	16,449	3,492	19,941	(14,095)	(1,109)	-	(15,204)	6,164	3,049	9,213
X13800	(21,887)	29,736	901	30,637	(25,480)	(2,004)	(2,160)	(29,644)	11,143	1,171	12,314
X13900	(21,557)	29,287	743	30,030	(25,095)	(1,974)	(14)	(27,083)	10,974	1,864	12,838
X14000	(18,826)	25,576	24	25,600	(21,915)	(1,724)	(1,211)	(24,850)	9,584	(10)	9,574
X14100	(48,025)	65,247	1,213	66,460	(55,908)	(4,397)	-	(60,305)	24,449	2,630	27,079
X14200	(83,632)	113,622	164	113,786	(97,359)	(7,657)	(3,375)	(108,391)	42,576	(642)	41,934

Employer Number	Net Pension Liability (Asset)	Difference Between Expected and Actual Experience	Changes in	Total Deferred Outflows of Resources	Net	Net Changes in Assumptions	Changes in	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Net	Total Employer Pension Expense (Offset)
			Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions		Difference Between Projected and Actual Investment Earnings on Pension Plan Investment		Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions			Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	
X14500	(7,014)	9,530	2,792	12,322	(8,166)	(642)	(27)	(8,835)	3,571	2,795	6,366
X14600	(31,302)	42,526	1,174	43,700	(36,440)	(2,866)	(44)	(39,350)	15,935	(5,904)	10,031
X14700	(13,643)	18,536	461	18,997	(15,883)	(1,249)	(213)	(17,345)	6,946	1,425	8,371
X14900	(21,899)	29,752	1,758	31,510	(25,493)	(2,005)	(180)	(27,678)	11,148	2,483	13,631
X15000	(13,372)	18,167	1,501	19,668	(15,567)	(1,224)	-	(16,791)	6,807	1,555	8,362
X15100	(5,836)	7,928	866	8,794	(6,793)	(534)	(207)	(7,534)	2,971	53	3,024
X15200	(22,455)	30,508	1,571	32,079	(26,141)	(2,056)	(1,511)	(29,708)	11,432	(350)	11,082
X15400	(198,189)	269,258	7,541	276,799	(230,718)	(18,146)	-	(248,864)	100,895	13,992	114,887
X15500	(19,947)	27,099	2,561	29,660	(23,221)	(1,826)	-	(25,047)	10,155	5,122	15,277
X20100	(77,972)	105,933	3,966	109,899	(90,770)	(7,139)	(95)	(98,004)	39,695	4,747	44,442
X20200	(141,701)	192,513	2,916	195,429	(164,958)	(12,974)	(1,801)	(179,733)	72,138	(1,613)	70,525
X20300	(2,235)	3,037	2,079	5,116	(2,602)	(205)	-	(2,807)	1,138	730	1,868
X20400	(33,318)	45,266	2,257	47,523	(38,787)	(3,051)	-	(41,838)	16,962	2,035	18,997
X20500	(131,196)	178,242	65	178,307	(152,730)	(12,012)	(5,136)	(169,878)	66,790	(1,967)	64,823
X20600	(13,818)	18,773	-	18,773	(16,086)	(1,265)	(790)	(18,141)	7,035	(554)	6,481
X20601	(5,347)	7,264	28	7,292	(6,224)	(490)	(223)	(6,937)	2,722	294	3,016
X20602	(3,938)	5,350	272	5,622	(4,584)	(361)	-	(4,945)	2,005	140	2,145
X20700	(13,848)	18,813	658	19,471	(16,120)	(1,268)	(667)	(18,055)	7,050	23	7,073
X20701	(6,573)	8,930	-	8,930	(7,652)	(602)	(104)	(8,358)	3,346	(186)	3,160
X20800	(84,623)	114,968	2,068	117,036	(98,512)	(7,748)	(4,115)	(110,375)	43,080	331	43,411
X20900	(78,506)	106,657	12,392	119,049	(91,391)	(7,188)	(58)	(98,637)	39,966	10,333	50,299
X21000	(267,185)	362,995	-	362,995	(311,039)	(24,463)	(5,652)	(341,154)	136,020	(4,044)	131,976
X21100	(98,724)	134,126	3,397	137,523	(114,928)	(9,039)	(37)	(124,004)	50,259	2,304	52,563
X21200	(824,762)	1,120,514	3,099	1,123,613	(960,133)	(75,514)	(2,265)	(1,037,912)	419,874	9,922	429,796
X21400	(241,319)	327,853	495	328,348	(280,927)	(22,095)	(254)	(303,276)	122,852	1,079	123,931
X21500	(125,158)	170,039	470	170,509	(145,701)	(11,459)	(2,411)	(159,571)	63,716	2,452	66,168
X21600	(519,803)	706,199	14,620	720,819	(605,119)	(47,592)	(106)	(652,817)	264,624	6,000	270,624
X21700	(23,404)	31,796	2,145	33,941	(27,245)	(2,143)	(2,319)	(31,707)	11,914	1,291	13,205
X21701	(22,497)	30,564	1,913	32,477	(26,189)	(2,060)	(5)	(28,254)	11,453	1,514	12,967
X21800	(819,254)	1,113,031	-	1,113,031	(953,721)	(75,009)	(7,234)	(1,035,964)	417,070	(431)	416,639
X21901	(1,643,210)	2,232,449	12,693	2,245,142	(1,912,914)	(150,449)	(1,703)	(2,065,066)	836,533	(4,777)	831,756
X22000	(272,663)	370,438	7,463	377,901	(317,416)	(24,965)	-	(342,381)	138,809	2,365	141,174
X22001	-	-	2,280	2,280	-	-	(1,250)	(1,250)	-	50	50
X22100	(3,327)	4,520	1,361	5,881	(3,873)	(305)	(1,370)	(5,548)	1,694	497	2,191
X22300	(129,583)	176,050	-	176,050	(150,852)	(11,864)	(5,646)	(168,362)	65,969	(1,344)	64,625
X22500	(119,560)	162,433	1,696	164,129	(139,183)	(10,947)	(631)	(150,761)	60,866	1,625	62,491
X22600	(38,196)	51,893	1,970	53,863	(44,465)	(3,497)	(1,263)	(49,225)	19,445	2,528	21,973
X22700	(497,912)	676,458	10,157	686,615	(579,636)	(45,588)	(268)	(625,492)	253,479	4,837	258,316
X22800	(81,805)	111,139	2,066	113,205	(95,232)	(7,490)	(159)	(102,881)	41,646	1,461	43,107
X22900	(234,706)	318,869	1,324	320,193	(273,229)	(21,489)	(6,943)	(301,661)	119,485	(332)	119,153
X23000	(32,550)	44,222	128	44,350	(37,892)	(2,980)	(4,798)	(45,670)	16,571	(2,657)	13,914
X23001	(329,476)	447,623	-	447,623	(383,554)	(30,166)	(7,732)	(421,452)	167,731	(3,064)	164,667
X23002	(128,227)	174,208	516	174,724	(149,273)	(11,740)	(3,153)	(164,166)	65,278	(3,032)	62,246
X23003	(97,183)	132,032	1,009	133,041	(113,134)	(8,898)	(171)	(122,203)	49,475	648	50,123
X23004	(28,161)	38,259	595	38,854	(32,783)	(2,578)	(1,424)	(36,785)	14,336	(946)	13,390

Employer Number	Net Pension Liability (Asset)	Difference Between Expected and Actual Experience	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investment	Net Changes in Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense (Offset)
X23100	(41,623)	56,549	2,316	58,865	(48,455)	(3,811)	(909)	(53,175)	21,190	(1,170)	20,020
X23200	(8,367)	11,368	1,086	12,454	(9,741)	(766)	(1,631)	(12,138)	4,260	(664)	3,596
X23300	(475,526)	646,045	8,714	654,759	(553,575)	(43,538)	(34)	(597,147)	242,083	6,165	248,248
X23400	(16,793)	22,814	553	23,367	(19,549)	(1,537)	(1,110)	(22,196)	8,549	(810)	7,739
X23500	(62,110)	84,382	17	84,399	(72,304)	(5,687)	(1,621)	(79,612)	31,619	(1,131)	30,488
X23600	(12,231)	16,617	-	16,617	(14,239)	(1,120)	(1,298)	(16,657)	6,227	(1,137)	5,090
X23700	(392,918)	533,814	1,362	535,176	(457,408)	(35,975)	(1,875)	(495,258)	200,028	2,480	202,508
X23800	(5,842)	7,937	-	7,937	(6,801)	(535)	(678)	(8,014)	2,974	(557)	2,417
X23802	(204,520)	277,859	7,594	285,453	(238,089)	(18,725)	(68)	(256,882)	104,118	4,747	108,865
X23900	(2,189)	2,975	129	3,104	(2,549)	(200)	(1)	(2,750)	1,115	51	1,166
X23901	(21,066)	28,620	2,703	31,323	(24,524)	(1,929)	-	(26,453)	10,724	1,230	11,954
X24001	(34,609)	47,020	8,030	55,050	(40,290)	(3,169)	-	(43,459)	17,619	4,532	22,151
X24100	(618,871)	840,792	28,412	869,204	(720,448)	(56,663)	(1,280)	(778,391)	315,058	10,403	325,461
X24200	(144,665)	196,541	4,705	201,246	(168,410)	(13,245)	(118)	(181,773)	73,647	(641)	73,006
X24300	(59,425)	80,734	1,277	82,011	(69,179)	(5,441)	(704)	(75,324)	30,252	2,962	33,214
X24400	(81,573)	110,824	9,699	120,523	(94,961)	(7,469)	(48)	(102,478)	41,527	6,098	47,625
X24500	(131,755)	179,000	2,414	181,414	(153,380)	(12,063)	(26)	(165,469)	67,074	(81)	66,993
X24600	(16,518)	22,441	18	22,459	(19,229)	(1,512)	(244)	(20,985)	8,409	(782)	7,627
X24700	(412,769)	560,784	10,353	571,137	(480,518)	(37,792)	(263)	(518,573)	210,134	(178)	209,956
X24800	(7,722)	10,491	785	11,276	(8,990)	(707)	(2)	(9,699)	3,931	612	4,543
X24900	(237,147)	322,186	2,377	324,563	(276,071)	(21,713)	(8,286)	(306,070)	120,728	3,350	124,078
X25000	(12,241)	16,630	7,450	24,080	(14,250)	(1,121)	(32)	(15,403)	6,232	3,377	9,609
X25100	(80,993)	110,037	6,611	116,648	(94,287)	(7,416)	(378)	(102,081)	41,232	2,792	44,024
X25200	(47,326)	64,296	588	64,884	(55,093)	(4,333)	(1,138)	(60,564)	24,093	1,419	25,512
X25300	(372,136)	505,581	6,275	511,856	(433,216)	(34,072)	(5,170)	(472,458)	189,449	4,646	194,095
X25400	(24,546)	33,348	506	33,854	(28,575)	(2,247)	(1,349)	(32,171)	12,496	410	12,906
X25500	(97,004)	131,788	6,586	138,374	(112,925)	(8,881)	(138)	(121,944)	49,383	5,234	54,617
X25600	(93,312)	126,772	1,766	128,538	(108,627)	(8,543)	(969)	(118,139)	47,503	947	48,450
X25700	(37,065)	50,356	504	50,860	(43,149)	(3,394)	-	(46,543)	18,869	354	19,223
X25800	(159,460)	216,640	5,468	222,108	(185,632)	(14,600)	(132)	(200,364)	81,178	5,968	87,146
X25900	(37,623)	51,115	-	51,115	(43,798)	(3,445)	(2,432)	(49,675)	19,153	(1,293)	17,860
X26000	(210,056)	285,380	-	285,380	(244,533)	(19,232)	(3,538)	(267,303)	106,936	311	107,247
X26100	(21,917)	29,776	586	30,362	(25,514)	(2,007)	-	(27,521)	11,158	371	11,529
X26200	(345,096)	468,845	6,159	475,004	(401,738)	(31,596)	(100)	(433,434)	175,683	7,839	183,522
X26300	(55,662)	75,622	-	75,622	(64,798)	(5,096)	(772)	(70,666)	28,337	(773)	27,564
X26600	(84,412)	114,682	1,400	116,082	(98,267)	(7,729)	-	(105,996)	42,973	1,239	44,212
X26700	(6,985)	9,489	2,767	12,256	(8,131)	(640)	(16)	(8,787)	3,556	1,801	5,357
X26800	(14,625)	19,869	1,216	21,085	(17,025)	(1,339)	(1,762)	(20,126)	7,445	1,122	8,567
X26900	(181,360)	246,394	1,395	247,789	(211,127)	(16,605)	(1,614)	(229,346)	92,328	(834)	91,494
X27000	(144,157)	195,850	2,305	198,155	(167,818)	(13,199)	(4,544)	(185,561)	73,388	(709)	72,679
X27001	(84,776)	115,176	676	115,852	(98,691)	(7,762)	-	(106,453)	43,158	1,017	44,175
X27100	(43,042)	58,477	1,368	59,845	(50,107)	(3,941)	(1)	(54,049)	21,912	2,435	24,347
X27200	(29,182)	39,646	3,451	43,097	(33,971)	(2,672)	(42)	(36,685)	14,856	1,681	16,537
X27300	(55,920)	75,973	1,455	77,428	(65,099)	(5,120)	(2,260)	(72,479)	28,468	946	29,414
X27400	(48,760)	66,244	884	67,128	(56,763)	(4,464)	(7)	(61,234)	24,823	780	25,603

Employer Number	Net Pension Liability (Asset)	Difference Between Expected and Actual Experience	Changes in	Total Deferred Outflows of Resources	Net	Net Changes in Assumptions	Changes in	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Net	Total Employer Pension Expense (Offset)
			Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions		Difference Between Projected and Actual Investment Earnings on Pension Plan Investment		Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions			Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	
X27500	(46,066)	62,585	223	62,808	(53,627)	(4,218)	(3,558)	(61,403)	23,452	(1,293)	22,159
X27600	(94,841)	128,850	7,139	135,989	(110,407)	(8,683)	(2,578)	(121,668)	48,282	260	48,542
X27700	(74,165)	100,760	4,285	105,045	(86,338)	(6,790)	(31)	(93,159)	37,756	4,059	41,815
X27800	(23,221)	31,548	2,113	33,661	(27,032)	(2,126)	(3)	(29,161)	11,821	1,128	12,949
X28000	(11,597)	15,756	2,351	18,107	(13,501)	(1,062)	(5)	(14,568)	5,904	1,556	7,460
X28100	(110,516)	150,145	1,163	151,308	(128,655)	(10,119)	(32)	(138,806)	56,262	1,452	57,714
X28200	(115,471)	156,877	-	156,877	(134,423)	(10,572)	(6,032)	(151,027)	58,784	(3,606)	55,178
X28300	(30,345)	41,227	642	41,869	(35,326)	(2,778)	(16)	(38,120)	15,448	808	16,256
X28400	(4,957)	6,734	952	7,686	(5,770)	(454)	(669)	(6,893)	2,523	(871)	1,652
X28500	(12,236)	16,624	7,461	24,085	(14,244)	(1,120)	(1,145)	(16,509)	6,229	2,975	9,204
X28600	(10,629)	14,441	14	14,455	(12,374)	(973)	(855)	(14,202)	5,411	(330)	5,081
X28700	(50,774)	68,982	25	69,007	(59,108)	(4,649)	(993)	(64,750)	25,849	(953)	24,896
X28800	(382,372)	519,487	-	519,487	(445,132)	(35,009)	(17,912)	(498,053)	194,660	(4,948)	189,712
X28900	(8,018)	10,894	1,504	12,398	(9,335)	(734)	(3)	(10,072)	4,082	721	4,803
X29000	(49,876)	67,761	1,663	69,424	(58,062)	(4,567)	(2,391)	(65,020)	25,391	(306)	25,085
X29100	(25,642)	34,837	593	35,430	(29,851)	(2,348)	(591)	(32,790)	13,054	(1,184)	11,870
X29200	(119,031)	161,715	4,199	165,914	(138,568)	(10,898)	(1,533)	(150,999)	60,597	3,949	64,546
X29300	(35,605)	48,373	830	49,203	(41,449)	(3,260)	-	(44,709)	18,126	213	18,339
X29400	(19,705)	26,771	471	27,242	(22,939)	(1,804)	(1,468)	(26,211)	10,031	181	10,212
X29500	(24,885)	33,809	-	33,809	(28,970)	(2,278)	(665)	(31,913)	12,669	(145)	12,524
X29600	(20,984)	28,508	504	29,012	(24,428)	(1,921)	(774)	(27,123)	10,682	164	10,846
X29700	(13,415)	18,225	358	18,583	(15,616)	(1,228)	(28)	(16,872)	6,829	1,357	8,186
X29800	(12,256)	16,651	229	16,880	(14,267)	(1,122)	(11)	(15,400)	6,239	185	6,424
X29900	(77,314)	105,038	4,281	109,319	(90,004)	(7,079)	(1,478)	(98,561)	39,359	2,588	41,947
X29901	(49,866)	67,747	408	68,155	(58,050)	(4,566)	(1,562)	(64,178)	25,386	(3,169)	22,217
X30000	(55,514)	75,420	53	75,473	(64,625)	(5,083)	(4,584)	(74,292)	28,261	95	28,356
X30100	(54,546)	74,105	-	74,105	(63,499)	(4,994)	(1,715)	(70,208)	27,768	(122)	27,646
X30101	(17,051)	23,165	930	24,095	(19,850)	(1,561)	(890)	(22,301)	8,680	1,677	10,357
X30200	(95,949)	130,355	9,366	139,721	(111,697)	(8,785)	-	(120,482)	48,846	3,920	52,766
X30300	(47,306)	64,269	942	65,211	(55,070)	(4,331)	(993)	(60,394)	24,083	6,170	30,253
X30400	(7,460)	10,136	-	10,136	(8,685)	(683)	(2,068)	(11,436)	3,798	(1,353)	2,445
X39000	(22,189)	30,145	1,615	31,760	(25,831)	(2,032)	(5)	(27,868)	11,296	6,766	18,062
X40000	(18,870)	25,637	427	26,064	(21,967)	(1,728)	(99)	(23,794)	9,606	1,255	10,861
X47000	(8,557)	11,625	-	11,625	(9,961)	(783)	(1,512)	(12,256)	4,356	(753)	3,603
X50100	(11,502)	15,626	230	15,856	(13,390)	(1,053)	-	(14,443)	5,855	65	5,920
X50200	(25,453)	34,580	1,606	36,186	(29,631)	(2,330)	(687)	(32,648)	12,958	1,214	14,172
X50500	(61,517)	83,577	203	83,780	(71,614)	(5,632)	(1,904)	(79,150)	31,318	(850)	30,468
X50600	(51,754)	70,312	584	70,896	(60,248)	(4,738)	(321)	(65,307)	26,347	(432)	25,915
X50800	(444,866)	604,390	6,987	611,377	(517,883)	(40,731)	(51)	(558,665)	226,474	7,355	233,829
X50900	(80,397)	109,227	7,747	116,974	(93,593)	(7,361)	-	(100,954)	40,929	1,099	42,028
X51000	(165,689)	225,103	6,440	231,543	(192,884)	(15,170)	(11)	(208,065)	84,350	4,306	88,656
X51200	(15,082)	20,491	1,171	21,662	(17,558)	(1,381)	(15)	(18,954)	7,678	875	8,553
X51300	(34,843)	47,337	1,026	48,363	(40,562)	(3,190)	(73)	(43,825)	17,738	435	18,173
X51400	(887,832)	1,206,200	393	1,206,593	(1,033,554)	(81,288)	(19,201)	(1,134,043)	451,982	11,313	463,295
X51600	(24,449)	33,216	1,288	34,504	(28,462)	(2,238)	(3)	(30,703)	12,447	1,487	13,934

Employer Number	Net Pension Liability (Asset)	Difference Between Expected and Actual Experience	Changes in	Total Deferred Outflows of Resources	Net	Net Changes in Assumptions	Changes in	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Net	Total Employer Pension Expense (Offset)
			Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions		Difference Between Projected and Actual Investment Earnings on Pension Plan Investment		Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions			Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	
X51800	(234,523)	318,621	8,575	327,196	(273,016)	(21,472)	-	(294,488)	119,392	6,285	125,677
X52100	(104,479)	141,944	161	142,105	(121,628)	(9,566)	(527)	(131,721)	53,189	(1,622)	51,567
X52200	(19,807)	26,909	-	26,909	(23,058)	(1,813)	(843)	(25,714)	10,083	(535)	9,548
X52300	(410,815)	558,129	13,085	571,214	(478,243)	(37,613)	(12,694)	(528,550)	209,140	6,639	215,779
X52301	(52,867)	71,824	804	72,628	(61,544)	(4,840)	(139)	(66,523)	26,914	(2,698)	24,216
X52700	(4,520)	6,141	242	6,383	(5,262)	(414)	(67)	(5,743)	2,301	315	2,616
X52800	(345,743)	469,724	8,660	478,384	(402,491)	(31,656)	(822)	(434,969)	176,013	4,222	180,235
X53200	(2,426)	3,297	7,852	11,149	(2,825)	(222)	(38)	(3,085)	1,235	4,586	5,821
X53300	(12,738)	17,306	242	17,548	(14,829)	(1,166)	-	(15,995)	6,485	86	6,571
X53400	(23,061)	31,331	546	31,877	(26,846)	(2,111)	(2)	(28,959)	11,740	486	12,226
X53600	(16,463)	22,367	1,105	23,472	(19,166)	(1,507)	(500)	(21,173)	8,381	(763)	7,618
X53700	(10,442)	14,186	950	15,136	(12,155)	(956)	-	(13,111)	5,316	541	5,857
X53800	(123,323)	167,545	3,084	170,629	(143,564)	(11,291)	(2,800)	(157,655)	62,782	1,954	64,736
X53900	(46,223)	62,798	2,550	65,348	(53,809)	(4,232)	(19)	(58,060)	23,531	3,707	27,238
X54100	(57,119)	77,601	1,465	79,066	(66,494)	(5,230)	(41)	(71,765)	29,078	(1,254)	27,824
X54200	(246,418)	334,782	12,224	347,006	(286,864)	(22,562)	-	(309,426)	125,448	6,194	131,642
X54400	(14,853)	20,180	153	20,333	(17,291)	(1,360)	(936)	(19,587)	7,562	274	7,836
X54500	(67,709)	91,988	1,161	93,149	(78,822)	(6,199)	-	(85,021)	34,469	212	34,681
X54900	(45,377)	61,648	3,187	64,835	(52,824)	(4,155)	(7)	(56,986)	23,101	1,049	24,150
X55000	(31,572)	42,893	1,225	44,118	(36,754)	(2,891)	(134)	(39,779)	16,073	624	16,697
X55100	(184,616)	250,818	-	250,818	(214,918)	(16,903)	(2,582)	(234,403)	93,985	(720)	93,265
X55300	(57,415)	78,004	3,843	81,847	(66,839)	(5,257)	(42)	(72,138)	29,229	1,947	31,176
X55400	(402,005)	546,159	10,768	556,927	(467,987)	(36,807)	(286)	(505,080)	204,654	(2,038)	202,616
X55401	(31,588)	42,916	2,022	44,938	(36,773)	(2,892)	(738)	(40,403)	16,081	1,515	17,596
X55500	(64,018)	86,974	3,055	90,029	(74,525)	(5,861)	(39)	(80,425)	32,591	1,422	34,013
X55600	(71,429)	97,043	302	97,345	(83,153)	(6,540)	(88)	(89,781)	36,363	(728)	35,635
X55800	(88,113)	119,709	4,151	123,860	(102,575)	(8,067)	(24)	(110,666)	44,857	397	45,254
X55900	(20,039)	27,225	73	27,298	(23,328)	(1,835)	(1,020)	(26,183)	10,201	(612)	9,589
X56100	(8,083)	10,981	1	10,982	(9,409)	(740)	(578)	(10,727)	4,115	(102)	4,013
X56300	(59,228)	80,466	56	80,522	(68,949)	(5,423)	(171)	(74,543)	30,152	(911)	29,241
X56500	(16,941)	23,016	297	23,313	(19,721)	(1,551)	(679)	(21,951)	8,624	(220)	8,404
X56700	(97,203)	132,059	-	132,059	(113,157)	(8,900)	(5,126)	(127,183)	49,485	(3,157)	46,328
X56800	(41,034)	55,748	548	56,296	(47,769)	(3,757)	(1,103)	(52,629)	20,890	45	20,935
X56900	(43,948)	59,707	1,792	61,499	(51,161)	(4,024)	(8)	(55,193)	22,373	2,068	24,441
X57100	(85,000)	115,480	1,228	116,708	(98,951)	(7,782)	(1,130)	(107,863)	43,272	1,115	44,387
X57200	(30,209)	41,041	292	41,333	(35,167)	(2,766)	(68)	(38,001)	15,379	(269)	15,110
X57300	(38,627)	52,479	1,857	54,336	(44,967)	(3,537)	-	(48,504)	19,665	2,136	21,801
X57400	(35,486)	48,212	1,255	49,467	(41,311)	(3,249)	-	(44,560)	18,066	860	18,926
X57600	(45,461)	61,762	977	62,739	(52,922)	(4,162)	-	(57,084)	23,143	539	23,682
X57700	(31,220)	42,415	311	42,726	(36,344)	(2,858)	(91)	(39,293)	15,893	300	16,193
X57900	(91,721)	124,612	939	125,551	(106,776)	(8,398)	(350)	(115,524)	46,694	1,055	47,749
X58000	(58,600)	79,614	5,713	85,327	(68,219)	(5,365)	(26)	(73,610)	29,833	3,079	32,912
X58300	(6,492)	8,821	23	8,844	(7,558)	(594)	(80)	(8,232)	3,305	(23)	3,282
X58400	(14,458)	19,643	-	19,643	(16,831)	(1,324)	(917)	(19,072)	7,361	(397)	6,964
X58600	(33,282)	45,217	2,371	47,588	(38,745)	(3,047)	(6)	(41,798)	16,943	1,897	18,840

Employer Number	Net Pension Liability (Asset)	Difference Between Expected and Actual Experience	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investment	Net Changes in Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense (Offset)
X58700	(45,001)	61,138	1,237	62,375	(52,388)	(4,120)	(3,664)	(60,172)	22,909	(1,126)	21,783
X58800	(12,633)	17,163	306	17,469	(14,706)	(1,157)	(11)	(15,874)	6,431	322	6,753
X58900	(47,021)	63,883	-	63,883	(54,739)	(4,305)	(2,457)	(61,501)	23,938	(1,195)	22,743
X59000	(45,556)	61,892	1,491	63,383	(53,033)	(4,171)	(55)	(57,259)	23,192	1,769	24,961
X59100	(23,030)	31,288	59	31,347	(26,810)	(2,109)	(70)	(28,989)	11,724	23	11,747
X59200	(56,250)	76,420	3,101	79,521	(65,482)	(5,150)	(1,808)	(72,440)	28,636	(359)	28,277
X59300	(65,565)	89,076	-	89,076	(76,327)	(6,003)	(2,465)	(84,795)	33,378	(1,831)	31,547
X59500	(58,712)	79,766	4,009	83,775	(68,349)	(5,376)	(1,396)	(75,121)	29,890	314	30,204
X59600	(234,821)	319,026	4,480	323,506	(273,363)	(21,500)	-	(294,863)	119,544	4,392	123,936
X59700	(60,187)	81,770	4	81,774	(70,066)	(5,511)	(699)	(76,276)	30,640	(561)	30,079
X59800	(21,983)	29,866	901	30,767	(25,591)	(2,013)	-	(27,604)	11,191	422	11,613
X59900	(24,826)	33,728	66	33,794	(28,901)	(2,273)	(1,588)	(32,762)	12,638	(1,596)	11,042
X60000	(28,429)	38,624	1,735	40,359	(33,096)	(2,603)	(30)	(35,729)	14,473	1,036	15,509
X60200	(37,194)	50,531	957	51,488	(43,298)	(3,405)	(2,084)	(48,787)	18,935	(169)	18,766
X60300	-	-	-	-	-	-	-	-	-	(452)	(452)
X60400	(42,853)	58,220	2,222	60,442	(49,887)	(3,924)	(761)	(54,572)	21,816	269	22,085
X60600	(15,005)	20,385	1	20,386	(17,468)	(1,374)	(18)	(18,860)	7,639	155	7,794
X60700	(9,306)	12,643	1	12,644	(10,833)	(852)	(416)	(12,101)	4,737	(559)	4,178
X61200	(4,677)	6,354	1,737	8,091	(5,444)	(428)	(21)	(5,893)	2,381	(226)	2,155
X61300	(43,872)	59,604	292	59,896	(51,073)	(4,017)	(194)	(55,284)	22,335	(90)	22,245
X61400	(9,805)	13,320	308	13,628	(11,414)	(898)	(123)	(12,435)	4,991	76	5,067
X61600	(67,389)	91,554	949	92,503	(78,450)	(6,170)	(284)	(84,904)	34,307	2,148	36,455
X61800	(142,843)	194,065	175	194,240	(166,288)	(13,078)	(1,206)	(180,572)	72,719	(1,654)	71,065
X61900	(50,057)	68,007	-	68,007	(58,273)	(4,583)	(1,879)	(64,735)	25,483	(2,081)	23,402
X62100	-	-	70	70	-	-	-	-	-	(56,179)	(56,179)
X62200	(20,587)	27,969	4,071	32,040	(23,966)	(1,885)	-	(25,851)	10,481	1,434	11,915
X62300	(74,614)	101,370	500	101,870	(86,861)	(6,832)	(941)	(94,634)	37,985	2,039	40,024
X62500	(23,805)	32,342	126	32,468	(27,712)	(2,180)	(504)	(30,396)	12,119	(194)	11,925
X62700	(198,322)	269,439	6,787	276,226	(230,873)	(18,158)	-	(249,031)	100,963	7,167	108,130
X62800	(397,993)	540,709	1,959	542,668	(463,316)	(36,439)	(8,599)	(508,354)	202,612	(7,181)	195,431
X62900	(100,095)	135,989	1,334	137,323	(116,524)	(9,165)	(6,062)	(131,751)	50,957	(3,527)	47,430
X63000	(55,007)	74,732	2,405	77,137	(64,035)	(5,036)	(170)	(69,241)	28,003	(820)	27,183
X63100	(101,407)	137,771	975	138,746	(118,052)	(9,285)	(1,678)	(129,015)	51,625	453	52,078
X63200	(2,328)	3,162	96	3,258	(2,710)	(213)	-	(2,923)	1,185	36	1,221
X63300	(197,542)	268,379	6,280	274,659	(229,965)	(18,087)	(117)	(248,169)	100,566	10,442	111,008
X63400	(29,034)	39,445	192	39,637	(33,799)	(2,658)	(3)	(36,460)	14,781	164	14,945
X63500	(22,630)	30,745	592	31,337	(26,344)	(2,072)	-	(28,416)	11,521	1,027	12,548
X63800	(75,561)	102,656	4,119	106,775	(87,963)	(6,918)	(59)	(94,940)	38,467	4,940	43,407
X63900	(33,636)	45,698	1,226	46,924	(39,157)	(3,080)	(6)	(42,243)	17,124	976	18,100
X64200	(11,717)	15,919	569	16,488	(13,641)	(1,073)	-	(14,714)	5,965	493	6,458
X64300	(60,875)	82,705	1,253	83,958	(70,867)	(5,574)	-	(76,441)	30,991	1,289	32,280
X64500	(30,877)	41,949	854	42,803	(35,945)	(2,827)	-	(38,772)	15,719	614	16,333
X64600	(9,940)	13,504	760	14,264	(11,571)	(910)	(6)	(12,487)	5,060	(626)	4,434
X64700	(9,833)	13,358	971	14,329	(11,446)	(900)	(1)	(12,347)	5,006	400	5,406
X64800	(34,609)	47,020	567	47,587	(40,290)	(3,169)	(428)	(43,887)	17,619	299	17,918

Employer Number	Net Pension Liability (Asset)	Difference Between Expected and Actual Experience	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investment	Net Changes in Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense (Offset)
X64900	(51,178)	69,530	350	69,880	(59,578)	(4,686)	(325)	(64,589)	26,054	3,526	29,580
X65200	(38,665)	52,530	2,013	54,543	(45,011)	(3,540)	(23)	(48,574)	19,684	3,682	23,366
X65300	(35,128)	47,724	1,218	48,942	(40,893)	(3,216)	(1,334)	(45,443)	17,883	567	18,450
X65400	(14,178)	19,263	-	19,263	(16,506)	(1,298)	(883)	(18,687)	7,218	(518)	6,700
X65700	(33,707)	45,794	339	46,133	(39,239)	(3,086)	(745)	(43,070)	17,160	290	17,450
X65800	(39,511)	53,680	965	54,645	(45,996)	(3,618)	(359)	(49,973)	20,115	610	20,725
X65900	(21,435)	29,121	1,234	30,355	(24,953)	(1,963)	(8)	(26,924)	10,912	780	11,692
X66000	(6,734)	9,149	-	9,149	(7,840)	(617)	(2,633)	(11,090)	3,428	(1,825)	1,603
X66500	(53,438)	72,600	3,035	75,635	(62,209)	(4,893)	(22)	(67,124)	27,204	4,911	32,115
X66600	(92,312)	125,415	1,470	126,885	(107,464)	(8,452)	(3,012)	(118,928)	46,995	(3,663)	43,332
X66700	(46,068)	62,588	277	62,865	(53,629)	(4,218)	(3,050)	(60,897)	23,453	(711)	22,742
X66900	(14,799)	20,106	87	20,193	(17,228)	(1,355)	(214)	(18,797)	7,534	212	7,746
X67000	(53,525)	72,719	1,893	74,612	(62,310)	(4,901)	(895)	(68,106)	27,249	(258)	26,991
X67100	(42,529)	57,779	563	58,342	(49,509)	(3,894)	(15)	(53,418)	21,651	(1,844)	19,807
X67200	(15,451)	20,992	233	21,225	(17,987)	(1,415)	(243)	(19,645)	7,866	72	7,938
X67300	(93,102)	126,488	125	126,613	(108,384)	(8,524)	(6,370)	(123,278)	47,397	(4,778)	42,619
X67400	(12,424)	16,879	810	17,689	(14,463)	(1,137)	-	(15,600)	6,325	926	7,251
X67500	(9,775)	13,280	255	13,535	(11,379)	(895)	(5)	(12,279)	4,976	44	5,020
X67600	(504,711)	685,695	9,275	694,970	(587,550)	(46,210)	(247)	(634,007)	256,941	9,840	266,781
X67700	(3,804)	5,168	1,008	6,176	(4,429)	(348)	(9)	(4,786)	1,937	600	2,537
X67800	(39,934)	54,255	135	54,390	(46,489)	(3,656)	(1,823)	(51,968)	20,330	(532)	19,798
X67900	(11,179)	15,188	730	15,918	(13,014)	(1,024)	(11)	(14,049)	5,691	(99)	5,592
X68300	(19,537)	26,542	377	26,919	(22,743)	(1,789)	(344)	(24,876)	9,946	680	10,626
X68400	(17,316)	23,525	514	24,039	(20,158)	(1,585)	(2,470)	(24,213)	8,815	(885)	7,930
X68500	(4,273)	5,806	25	5,831	(4,975)	(391)	(56)	(5,422)	2,176	(48)	2,128
X68600	(47,510)	64,547	911	65,458	(55,308)	(4,350)	(967)	(60,625)	24,187	723	24,910
X68700	(94,954)	129,004	1,417	130,421	(110,539)	(8,694)	(1,160)	(120,393)	48,340	(369)	47,971
X68800	(157,955)	214,596	9,683	224,279	(183,880)	(14,462)	(22)	(198,364)	80,412	13,042	93,454
X68900	(21,522)	29,240	1,844	31,084	(25,054)	(1,971)	(797)	(27,822)	10,957	1,363	12,320
X69000	(23,901)	32,471	14	32,485	(27,824)	(2,188)	(782)	(30,794)	12,168	(188)	11,980
X69100	(12,713)	17,272	15	17,287	(14,800)	(1,164)	(893)	(16,857)	6,472	(840)	5,632
X69200	(298,976)	406,185	4,987	411,172	(348,047)	(27,374)	(176)	(375,597)	152,204	6,827	159,031
X69300	(48,717)	66,186	3,630	69,816	(56,713)	(4,460)	-	(61,173)	24,801	5,689	30,490
X69500	(165,392)	224,700	11,962	236,662	(192,539)	(15,143)	(96)	(207,778)	84,199	7,834	92,033
X69800	(38,645)	52,503	9,431	61,934	(44,988)	(3,538)	(106)	(48,632)	19,674	4,456	24,130
X69901	(47,357)	64,339	976	65,315	(55,130)	(4,336)	(131)	(59,597)	24,109	(5)	24,104
X70100	(22,600)	30,704	30	30,734	(26,310)	(2,069)	(749)	(29,128)	11,505	(471)	11,034
X70200	(25,361)	34,455	187	34,642	(29,523)	(2,322)	(903)	(32,748)	12,911	(124)	12,787
X70300	(16,781)	22,799	-	22,799	(19,535)	(1,536)	(126)	(21,197)	8,543	172	8,715
X70500	(10,580)	14,374	1,147	15,521	(12,316)	(969)	(3)	(13,288)	5,386	1,090	6,476
X70600	(22,752)	30,910	2	30,912	(26,486)	(2,083)	(717)	(29,286)	11,583	(865)	10,718
X70700	(33,653)	45,720	-	45,720	(39,176)	(3,081)	(1,520)	(43,777)	17,132	(978)	16,154
X70800	(7,930)	10,773	844	11,617	(9,231)	(726)	(2)	(9,959)	4,037	137	4,174
X70900	(152,547)	207,249	-	207,249	(177,585)	(13,967)	(7,009)	(198,561)	77,659	(4,596)	73,063
X71100	(1,727)	2,346	45	2,391	(2,010)	(158)	(20)	(2,188)	879	27	906

Employer Number	Net Pension Liability (Asset)	Difference Between Expected and Actual Experience	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investment	Net Changes in Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions		Total Employer Pension Expense (Offset)
										Proportionate Share of Contributions	Total Employer Pension Expense (Offset)	
X71200	(36,580)	49,697	1,438	51,135	(42,583)	(3,349)	(337)	(46,269)	18,622	1,242	19,864	
X71300	(11,031)	14,987	323	15,310	(12,842)	(1,010)	(18)	(13,870)	5,616	107	5,723	
X71400	(95,397)	129,606	-	129,606	(111,055)	(8,734)	(12,699)	(132,488)	48,565	(3,487)	45,078	
X71500	(33,424)	45,409	-	45,409	(38,910)	(3,060)	(2,039)	(44,009)	17,016	(294)	16,722	
X71600	(31,557)	42,873	1,839	44,712	(36,737)	(2,889)	(37)	(39,663)	16,065	1,902	17,967	
X71700	(2,329)	3,165	8	3,173	(2,712)	(213)	(193)	(3,118)	1,186	(98)	1,088	
X71800	(39,865)	54,161	2,190	56,351	(46,408)	(3,650)	(372)	(50,430)	20,295	1,621	21,916	
X72000	(70,558)	95,860	5,555	101,415	(82,139)	(6,460)	(1,981)	(90,580)	35,920	2,283	38,203	
X72100	(19,594)	26,621	236	26,857	(22,810)	(1,794)	(269)	(24,873)	9,975	(481)	9,494	
X72300	(44,511)	60,472	507	60,979	(51,816)	(4,075)	(328)	(56,219)	22,660	116	22,776	
X72400	(22,846)	31,038	1,401	32,439	(26,595)	(2,092)	(13)	(28,700)	11,630	796	12,426	
X72500	(16,513)	22,434	21	22,455	(19,223)	(1,512)	(47)	(20,782)	8,406	(525)	7,881	
X72600	(51,765)	70,328	-	70,328	(60,262)	(4,740)	(2,035)	(67,037)	26,353	(2,044)	24,309	
X72700	(85,021)	115,509	-	115,509	(98,976)	(7,784)	(4,069)	(110,829)	43,283	(2,860)	40,423	
X72900	(3,641)	4,947	-	4,947	(4,239)	(333)	(67)	(4,639)	1,854	(13)	1,841	
X73000	(38,125)	51,797	19	51,816	(44,383)	(3,491)	(1,833)	(49,707)	19,409	(934)	18,475	
X73100	(6,996)	9,505	51	9,556	(8,145)	(641)	-	(8,786)	3,562	(5)	3,557	
X73300	(11,813)	16,049	1,292	17,341	(13,752)	(1,082)	(7)	(14,841)	6,014	816	6,830	
X73500	(44,703)	60,734	1,186	61,920	(52,041)	(4,093)	(900)	(57,034)	22,758	(560)	22,198	
X73600	(372,438)	505,990	-	505,990	(433,567)	(34,100)	(19,529)	(487,196)	189,602	(9,352)	180,250	
X73900	(51,746)	70,301	1,971	72,272	(60,239)	(4,738)	(3,713)	(68,690)	26,343	(1,697)	24,646	
X74000	(13,306)	18,077	875	18,952	(15,490)	(1,218)	(932)	(17,640)	6,774	695	7,469	
X74200	(195,232)	265,241	38	265,279	(227,276)	(17,875)	(3,233)	(248,384)	99,390	(827)	98,563	
X74300	-	-	803	803	-	-	-	-	-	638	638	
X74400	(30,665)	41,661	667	42,328	(35,698)	(2,808)	(99)	(38,605)	15,611	752	16,363	
X74500	(41,215)	55,994	473	56,467	(47,980)	(3,774)	(1)	(51,755)	20,982	478	21,460	
X74700	(13,792)	18,737	104	18,841	(16,055)	(1,263)	(1,401)	(18,719)	7,021	(411)	6,610	
X74800	(33,192)	45,094	-	45,094	(38,640)	(3,039)	(361)	(42,040)	16,897	3	16,900	
X74900	(66,867)	90,845	4,941	95,786	(77,843)	(6,122)	(4,003)	(87,968)	34,041	(1,297)	32,744	
X75000	(11,158)	15,159	175	15,334	(12,989)	(1,022)	(252)	(14,263)	5,680	(324)	5,356	
X75200	(41,337)	56,160	22	56,182	(48,122)	(3,785)	(3,655)	(55,562)	21,044	(1,392)	19,652	
X75300	(32,815)	44,582	195	44,777	(38,201)	(3,004)	(809)	(42,014)	16,705	(370)	16,335	
X75400	(20,520)	27,878	76	27,954	(23,887)	(1,879)	(108)	(25,874)	10,446	104	10,550	
X75600	(35,733)	48,547	2,298	50,845	(41,598)	(3,272)	(41)	(44,911)	18,191	1,657	19,848	
X75800	(15,486)	21,038	816	21,854	(18,027)	(1,418)	(7)	(19,452)	7,883	398	8,281	
X75900	(3,734)	5,072	211	5,283	(4,346)	(342)	-	(4,688)	1,901	97	1,998	
X76100	(2,682)	3,643	228	3,871	(3,122)	(246)	(35)	(3,403)	1,365	240	1,605	
X76200	(4,306)	5,851	234	6,085	(5,013)	(394)	(242)	(5,649)	2,192	(528)	1,664	
X76500	-	-	253	253	-	-	-	-	-	203	203	
X76600	(4,324)	5,875	2,365	8,240	(5,034)	(396)	(395)	(5,825)	2,202	1,592	3,794	
X76800	(20,824)	28,291	413	28,704	(24,242)	(1,907)	(298)	(26,447)	10,601	(172)	10,429	
X76900	(18,203)	24,731	163	24,894	(21,191)	(1,667)	(236)	(23,094)	9,267	(366)	8,901	
X77200	(15,280)	20,759	486	21,245	(17,788)	(1,399)	(1,249)	(20,436)	7,779	(165)	7,614	
X77300	(26,731)	36,316	170	36,486	(31,118)	(2,447)	(2,664)	(36,229)	13,608	(980)	12,628	
X77400	(9,116)	12,386	266	12,652	(10,613)	(835)	(2)	(11,450)	4,641	142	4,783	

Employer Number	Net Pension Liability (Asset)	Difference Between Expected and Actual Experience	Changes in	Total Deferred Outflows of Resources	Net	Net Changes in Assumptions	Changes in	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Net	Total Employer Pension Expense (Offset)
			Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions		Difference Between Projected and Actual Investment Earnings on Pension Plan Investment		Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions			Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	
X77700	(35,305)	47,966	793	48,759	(41,100)	(3,232)	(9)	(44,341)	17,973	652	18,625
X77800	(22,562)	30,653	348	31,001	(26,266)	(2,066)	(70)	(28,402)	11,486	353	11,839
X77900	(28,222)	38,342	4	38,346	(32,854)	(2,584)	(415)	(35,853)	14,367	(232)	14,135
X78200	(16,977)	23,065	180	23,245	(19,763)	(1,554)	(1,011)	(22,328)	8,643	(248)	8,395
X78300	(35,021)	47,579	16,152	63,731	(40,769)	(3,206)	(8,195)	(52,170)	17,828	(102)	17,726
X78400	(204,522)	277,861	1,016	278,877	(238,090)	(18,726)	(3,719)	(260,535)	104,119	(4,925)	99,194
X78600	(13,620)	18,505	97	18,602	(15,856)	(1,247)	(264)	(17,367)	6,934	(432)	6,502
X78700	(5,248)	7,130	1,921	9,051	(6,109)	(480)	(117)	(6,706)	2,672	278	2,950
X78800	(42,244)	57,392	1,813	59,205	(49,178)	(3,868)	(206)	(53,252)	21,506	1,252	22,758
X78900	(10,234)	13,904	204	14,108	(11,914)	(937)	(113)	(12,964)	5,210	6	5,216
X79300	(3,827)	5,200	230	5,430	(4,456)	(350)	(2)	(4,808)	1,948	105	2,053
X79400	(19,071)	25,910	-	25,910	(22,201)	(1,746)	(154)	(24,101)	9,709	265	9,974
X79600	(43,034)	58,466	144	58,610	(50,097)	(3,940)	(44)	(54,081)	21,908	(64)	21,844
X79700	(5,236)	7,114	38	7,152	(6,096)	(479)	(8)	(6,583)	2,666	(7)	2,659
X79800	(28,154)	38,250	6	38,256	(32,776)	(2,578)	(6,494)	(41,848)	14,333	(2,831)	11,502
X79900	(10,529)	14,304	368	14,672	(12,257)	(964)	(4)	(13,225)	5,360	382	5,742
X80300	(50,667)	68,836	136	68,972	(58,984)	(4,639)	(2,945)	(66,568)	25,794	(3,793)	22,001
X80500	(5,806)	7,888	-	7,888	(6,759)	(532)	(105)	(7,396)	2,956	(11)	2,945
X80600	(371,488)	504,700	28,089	532,789	(432,461)	(34,013)	(165)	(466,639)	189,119	13,520	202,639
X80700	(15,667)	21,284	87	21,371	(18,238)	(1,434)	(369)	(20,041)	7,976	(110)	7,866
X80900	(11,714)	15,915	2,132	18,047	(13,637)	(1,073)	(48)	(14,758)	5,963	1,283	7,246
X81100	(9,782)	13,289	-	13,289	(11,387)	(896)	(2,137)	(14,420)	4,980	(1,033)	3,947
X81200	(67,621)	91,870	-	91,870	(78,720)	(6,191)	(3,951)	(88,862)	34,425	(4,053)	30,372
X81600	(17,183)	23,344	18	23,362	(20,003)	(1,573)	(653)	(22,229)	8,747	32	8,779
X81700	(57,728)	78,429	2,526	80,955	(67,203)	(5,285)	(88)	(72,576)	29,388	(600)	28,788
X81900	(7,954)	10,807	229	11,036	(9,260)	(728)	(50)	(10,038)	4,049	(159)	3,890
X82000	(15,928)	21,640	627	22,267	(18,543)	(1,458)	(71)	(20,072)	8,109	314	8,423
X82100	(55,815)	75,830	159	75,989	(64,976)	(5,110)	(2,422)	(72,508)	28,415	(515)	27,900
X82300	(3,357)	4,560	102	4,662	(3,907)	(307)	(5)	(4,219)	1,709	14	1,723
X82400	(41,684)	56,632	-	56,632	(48,526)	(3,817)	(4,184)	(56,527)	21,221	(983)	20,238
X82600	(25,894)	35,180	-	35,180	(30,144)	(2,371)	(4,054)	(36,569)	13,182	(1,567)	11,615
X82700	(20,793)	28,249	2	28,251	(24,206)	(1,904)	(1,538)	(27,648)	10,585	(737)	9,848
X82900	(13,110)	17,811	2,677	20,488	(15,262)	(1,200)	(1,973)	(18,435)	6,674	(272)	6,402
X83100	(27,203)	36,958	392	37,350	(31,668)	(2,491)	(395)	(34,554)	13,849	(47)	13,802
X83300	(9,406)	12,779	2,226	15,005	(10,950)	(861)	(1)	(11,812)	4,789	1,021	5,810
X83500	(11,601)	15,760	668	16,428	(13,505)	(1,062)	(852)	(15,419)	5,906	(164)	5,742
X83700	(10,965)	14,897	825	15,722	(12,765)	(1,004)	(396)	(14,165)	5,582	(236)	5,346
X84100	(8,035)	10,916	77	10,993	(9,354)	(736)	-	(10,090)	4,090	57	4,147
X84300	(8,170)	11,100	-	11,100	(9,511)	(748)	(140)	(10,399)	4,159	(228)	3,931
X84400	(4,728)	6,423	90	6,513	(5,504)	(433)	(3)	(5,940)	2,407	(20)	2,387
X84500	(14,946)	20,305	-	20,305	(17,399)	(1,368)	(240)	(19,007)	7,609	2,470	10,079
X84600	(25,435)	34,556	426	34,982	(29,610)	(2,329)	(24)	(31,963)	12,949	754	13,703
X84700	(204,446)	277,758	-	277,758	(238,002)	(18,719)	(6,248)	(262,969)	104,080	(2,964)	101,116
X84900	(18,157)	24,668	149	24,817	(21,137)	(1,662)	(648)	(23,447)	9,244	(25)	9,219
X85000	(7,042)	9,568	141	9,709	(8,198)	(645)	(88)	(8,931)	3,585	(51)	3,534

Employer Number	Net Pension Liability (Asset)	Difference Between Expected and Actual Experience	Changes in	Total Deferred Outflows of Resources	Net	Net Changes in Assumptions	Changes in	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Net	Total Employer Pension Expense (Offset)
			Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions		Difference Between Projected and Actual Investment Earnings on Pension Plan Investment		Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions			Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	
X85100	(33,129)	45,009	581	45,590	(38,567)	(3,033)	(881)	(42,481)	16,866	67	16,933
X85200	(118,081)	160,424	-	160,424	(137,462)	(10,811)	(6,082)	(154,355)	60,113	(1,883)	58,230
X85300	(65,504)	88,994	1,815	90,809	(76,256)	(5,997)	(8,478)	(90,731)	33,347	(1,079)	32,268
X85500	(16,837)	22,875	446	23,321	(19,601)	(1,542)	(3)	(21,146)	8,571	237	8,808
X85700	(32,494)	44,146	128	44,274	(37,827)	(2,975)	(285)	(41,087)	16,542	(137)	16,405
X85800	(120,177)	163,271	3,323	166,594	(139,902)	(11,003)	(209)	(151,114)	61,180	1,846	63,026
X86000	(24,826)	33,728	1,656	35,384	(28,901)	(2,273)	(24)	(31,198)	12,638	1,958	14,596
X86100	(157,868)	214,477	174	214,651	(183,779)	(14,454)	(8,139)	(206,372)	80,368	(2,490)	77,878
X86400	(605,257)	822,296	16,467	838,763	(704,600)	(55,416)	(14,239)	(774,255)	308,127	4,217	312,344
X86500	(106,736)	145,010	726	145,736	(124,255)	(9,773)	(401)	(134,429)	54,338	379	54,717
X86700	(13,202)	17,936	601	18,537	(15,369)	(1,209)	(5)	(16,583)	6,721	1,199	7,920
X86800	(104,221)	141,593	756	142,349	(121,327)	(9,542)	(34)	(130,903)	53,057	(740)	52,317
X86900	(15,917)	21,624	1,055	22,679	(18,529)	(1,457)	(500)	(20,486)	8,103	(472)	7,631
X87000	(79,135)	107,512	2,433	109,945	(92,123)	(7,245)	(732)	(100,100)	40,286	1,647	41,933
X87200	(76,512)	103,949	657	104,606	(89,070)	(7,005)	(4,227)	(100,302)	38,951	431	39,382
X87300	(17,830)	24,223	473	24,696	(20,756)	(1,632)	(46)	(22,434)	9,077	411	9,488
X87400	(33,681)	45,758	4,873	50,631	(39,209)	(3,084)	(11)	(42,304)	17,146	3,017	20,163
X87600	(10,428)	14,168	493	14,661	(12,140)	(955)	-	(13,095)	5,309	234	5,543
X87700	(23,766)	32,288	19	32,307	(27,666)	(2,176)	(1,124)	(30,966)	12,099	(449)	11,650
X87900	(11,512)	15,640	1,023	16,663	(13,401)	(1,054)	(1)	(14,456)	5,860	1,127	6,987
X88000	(73,008)	99,187	7,844	107,031	(84,991)	(6,684)	(51)	(91,726)	37,167	4,308	41,475
X88100	(190,622)	258,977	3,872	262,849	(221,909)	(17,453)	(6,096)	(245,458)	97,043	417	97,460
X88200	(3,284)	4,462	115	4,577	(3,823)	(301)	-	(4,124)	1,672	55	1,727
X88300	(23,137)	31,434	961	32,395	(26,934)	(2,118)	(612)	(29,664)	11,779	(61)	11,718
X88400	(61,531)	83,595	-	83,595	(71,630)	(5,634)	(2,925)	(80,189)	31,324	(2,155)	29,169
X88500	(37,429)	50,851	5,208	56,059	(43,572)	(3,427)	-	(46,999)	19,055	4,318	23,373
X88700	(29,170)	39,630	-	39,630	(33,958)	(2,671)	(5,104)	(41,733)	14,850	(2,336)	12,514
X88900	(2,843)	3,862	182	4,044	(3,310)	(260)	(27)	(3,597)	1,447	84	1,531
X89000	-	-	507	507	-	-	-	-	-	509	509
X89100	(109,126)	148,258	2,743	151,001	(127,037)	(9,991)	-	(137,028)	55,555	103	55,658
X89200	(8,721)	11,849	69	11,918	(10,153)	(799)	(407)	(11,359)	4,440	(350)	4,090
X89210	(5,599)	7,606	-	7,606	(6,518)	(513)	(1,758)	(8,789)	2,850	(1,025)	1,825
X89310	(6,516)	8,852	-	8,852	(7,585)	(597)	(2,681)	(10,863)	3,317	(1,224)	2,093
X89500	(45,122)	61,302	6,260	67,562	(52,527)	(4,131)	(85)	(56,743)	22,971	3,530	26,501
X89600	(19,112)	25,965	298	26,263	(22,249)	(1,750)	(225)	(24,224)	9,730	67	9,797
X89700	(395,626)	537,493	1,430	538,923	(460,561)	(36,223)	(23,999)	(520,783)	201,407	(25,531)	175,876
X89775	(57,474)	78,084	1,141	79,225	(66,908)	(5,262)	(1)	(72,171)	29,259	1,385	30,644
X89800	(2,178)	2,959	-	2,959	(2,535)	(199)	(53)	(2,787)	1,109	(69)	1,040
X89850	-	-	-	-	-	-	-	-	-	(289)	(289)
X89900	(7,100)	9,646	58	9,704	(8,265)	(650)	(1,340)	(10,255)	3,614	(612)	3,002
X89910	(16,050)	21,806	300	22,106	(18,685)	(1,470)	(327)	(20,482)	8,171	(445)	7,726
X90001	(69,463)	94,372	2,555	96,927	(80,865)	(6,360)	(61)	(87,286)	35,363	1,440	36,803
X90002	(34,495)	46,865	-	46,865	(40,157)	(3,158)	(1,223)	(44,538)	17,561	(794)	16,767
X90004	(107,495)	146,041	-	146,041	(125,138)	(9,842)	(2,489)	(137,469)	54,724	(2,359)	52,365
X90005	(76,053)	103,325	-	103,325	(88,536)	(6,963)	(2,414)	(97,913)	38,717	(1,207)	37,510

Employer Number	Net Pension Liability (Asset)	Difference Between Expected and Actual Experience	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investment	Net Changes in Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense (Offset)
X90006	(112,200)	152,433	5,304	157,737	(130,615)	(10,273)	(64)	(140,952)	57,119	2,104	59,223
X90007	(45,515)	61,836	26	61,862	(52,985)	(4,167)	(2,601)	(59,753)	23,171	(1,836)	21,335
X90008	(33,916)	46,078	-	46,078	(39,483)	(3,105)	(1,745)	(44,333)	17,266	(1,893)	15,373
X90009	(66,807)	90,763	299	91,062	(77,772)	(6,117)	(77)	(83,966)	34,010	(1,138)	32,872
X90010	(92,029)	125,030	-	125,030	(107,134)	(8,426)	(7,740)	(123,300)	46,851	(5,712)	41,139
X90011	(44,988)	61,120	-	61,120	(52,372)	(4,119)	(1,821)	(58,312)	22,903	(1,908)	20,995
X90012	(38,461)	52,253	1,015	53,268	(44,774)	(3,521)	(457)	(48,752)	19,580	138	19,718
X90013	(191,487)	260,153	6,171	266,324	(222,917)	(17,532)	(90)	(240,539)	97,483	2,327	99,810
X90015	(76,669)	104,161	1,666	105,827	(89,253)	(7,020)	(1,775)	(98,048)	39,031	(1,801)	37,230
X90017	(88,399)	120,098	-	120,098	(102,909)	(8,094)	(27,138)	(138,141)	45,003	(15,948)	29,055
X90018	(26,624)	36,170	326	36,496	(30,993)	(2,438)	(16)	(33,447)	13,554	25	13,579
X90023	(167,955)	228,183	515	228,698	(195,522)	(15,378)	(803)	(211,703)	85,504	(1,093)	84,411
X90025	(61,465)	83,505	2,035	85,540	(71,553)	(5,628)	(5,495)	(82,676)	31,291	(1,144)	30,147
X90028	(21,996)	29,884	792	30,676	(25,606)	(2,014)	-	(27,620)	11,198	599	11,797
X90030	(35,900)	48,773	-	48,773	(41,792)	(3,287)	(762)	(45,841)	18,276	(955)	17,321
X99903	(1,110)	1,507	86	1,593	(1,292)	(102)	-	(1,394)	565	99	664
X99915	(285)	387	122	509	(332)	(26)	-	(358)	145	122	267
X99918	(426)	579	11	590	(496)	(39)	(10)	(545)	217	(1)	216
X99919	(469)	637	-	637	(546)	(43)	(112)	(701)	239	(113)	126
X99925	(570)	774	50	824	(663)	(52)	-	(715)	290	16	306
X99926	-	-	190	190	-	-	-	-	-	(48)	(48)
X99927	(925)	1,257	-	1,257	(1,077)	(85)	(248)	(1,410)	471	(167)	304
X99931	(484)	658	4	662	(563)	(44)	(4)	(611)	246	(28)	218
X99934	(527)	716	-	716	(613)	(48)	(122)	(783)	268	(95)	173
X99936	(356)	483	50	533	(414)	(33)	(2)	(449)	181	9	190
X99939	(270)	367	50	417	(314)	(25)	-	(339)	137	28	165
X99940	(356)	483	27	510	(414)	(33)	(7)	(454)	181	(5)	176
X99955	-	-	152	152	-	-	-	-	-	120	120
X99960	(1,352)	1,836	1	1,837	(1,573)	(124)	(52)	(1,749)	688	(53)	635
X99963	(754)	1,024	13	1,037	(878)	(69)	(30)	(977)	384	(16)	368
<hr/>											
	\$ (164,617,000)	\$ 223,647,000	\$ 4,216,653	\$ 227,863,653	\$ (191,636,000)	\$ (15,072,000)	\$ (4,216,653)	\$ (210,924,653)	\$ 83,804,000	\$ -	\$ 83,804,000

The accompanying notes are an integral part of this schedule.

West Virginia Public Employees' Retirement System

Notes to Schedules of Employer Allocations and Pension Amounts by Employer

1 - NATURE OF ENTITY

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

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

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

West Virginia Public Employees' Retirement System

Notes to Schedules of Employer Allocations and Pension Amounts by Employer

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, 2024. Employer contributions are recognized when due. Retroactive service, military service, out of state service, and backpay employer contributions related to prior fiscal years have been excluded from the allocation

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

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, 2023, rolled forward to June 30, 2024, which is the measurement date.

West Virginia Public Employees' Retirement System

Notes to Schedules of Employer Allocations and Pension Amounts by Employer

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 3.19 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.

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

<u>Measurement date June 30</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>	<u>Net Total</u>
Amount	\$ 301,564	\$ (1,656,039)	\$ 1,175,292	\$ (94,795)	\$ (342,084)			
Recognition period (years)	5.00	5.00	5.00	5.00	5.00			
Amount recongized in fiscal year:								
2020	\$ 60,313	\$ -	\$ -	\$ -	\$ -	\$ 60,313	\$ -	\$ 60,313
2021	60,313	(331,208)	-	-	-	60,313	(331,208)	(270,895)
2022	60,313	(331,208)	235,059	-	-	295,372	(331,208)	(35,836)
2023	60,313	(331,208)	235,059	(18,959)	-	295,372	(350,167)	(54,795)
2024	60,312	(331,208)	235,059	(18,959)	(68,417)	295,371	(418,584)	(123,213)
2025	-	(331,207)	235,059	(18,959)	(68,417)	235,059	(418,583)	(183,524)
2026	-	-	235,056	(18,959)	(68,417)	235,056	(87,376)	147,680
2027	-	-	-	(18,959)	(68,417)	-	(87,376)	(87,376)
2028	-	-	-	-	(68,416)	-	(68,416)	(68,416)
Balance as of June 30:								
2020	\$ 241,251	\$ -	\$ -	\$ -	\$ -	\$ 241,251	\$ -	\$ 241,251
2021	180,938	(1,324,831)	-	-	-	180,938	(1,324,831)	(1,143,893)
2022	120,625	(993,623)	940,233	-	-	1,060,858	(993,623)	67,235
2023	60,312	(662,415)	705,174	(75,836)	-	765,486	(738,251)	27,235
2024	-	(331,207)	470,115	(56,877)	(273,667)	470,115	(661,751)	(191,636)
2025	-	-	235,056	(37,918)	(205,250)	235,056	(243,168)	(8,112)
2026	-	-	-	(18,959)	(136,833)	-	(155,792)	(155,792)
2027	-	-	-	-	(68,416)	-	(68,416)	(68,416)

3 – AMORTIZATION (continued)

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

West Virginia Public Employees' Retirement System

Notes to Schedules of Employer Allocations and Pension Amounts by Employer

<u>Measurement date June 30</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>	<u>Net Total</u>
Amount	\$ 104,199	\$ 80,207	\$ 15,330	\$ 31,603	\$ 305,589			
Recognition period (years)	3.43	3.42	3.36	3.26	3.19			
Amount recongized in fiscal year:								
2020	\$ 30,379	\$ -	\$ -	\$ -	\$ -	\$ 30,379	\$ -	\$ 30,379
2021	30,379	23,453	-	-	-	53,832	-	53,832
2022	30,379	23,453	4,563	-	-	58,395	-	58,395
2023	13,062	23,453	4,563	9,695	-	50,773	-	50,773
2024	-	9,848	4,563	9,695	95,796	119,902	-	119,902
2025	-	-	1,641	9,695	95,796	107,132	-	107,132
2026	-	-	-	2,518	95,796	98,314	-	98,314
2027	-	-	-	-	18,201	18,201	-	18,201
Balance as of June 30:								
2020	\$ 73,820	\$ -	\$ -	\$ -	\$ -	\$ 73,820	\$ -	\$ 73,820
2021	43,441	56,754	-	-	-	100,195	-	100,195
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	209,793	223,647	-	223,647
2025	-	-	-	2,518	113,997	116,515	-	116,515
2026	-	-	-	-	18,201	18,201	-	18,201

West Virginia Public Employees' Retirement System

Notes to Schedules of Employer Allocations and Pension Amounts by Employer

3 – AMORTIZATION (continued)

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

<u>Measurement date June 30</u>	<u>2021</u>	<u>2024</u>	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>	<u>Net Total</u>
Amount	\$ 236,067	\$ (21,955)			
Recognition period (years)	3.42	3.19			
Amount recongized in					
fiscal year:					
2020	\$ -	\$ -	\$ -	\$ -	\$ -
2021	69,026	-	69,026	-	69,026
2022	69,026	-	69,026	-	69,026
2023	69,026	-	69,026	-	69,026
2024	28,989	(6,883)	28,989	(6,883)	22,106
2025	-	(6,883)	-	(6,883)	(6,883)
2026	-	(6,883)	-	(6,883)	(6,883)
2027	-	(1,306)	-	(1,306)	(1,306)
Balance as of June 30:					
2020	\$ -	\$ -	\$ -	\$ -	\$ -
2021	167,041	-	167,041	-	167,041
2022	98,015	-	98,015	-	98,015
2023	28,989	-	28,989	-	28,989
2024	-	(15,072)	-	(15,072)	(15,072)
2025	-	(8,189)	-	(8,189)	(8,189)
2026	-	(1,306)	-	(1,306)	(1,306)

West Virginia Public Employees' Retirement System

Notes to Schedules of Employer Allocations and Pension Amounts by Employer

4 - PENSION EXPENSE

The components of pension expense (offset) for the year ended June 30, 2024 (in thousands):

Service cost	\$	159,370
Interest cost		600,658
Projected earnings on plan investments		(598,954)
Employee contributions		(95,542)
Recognition of current period deferred outflows/inflows:		
Changes in benefit terms		-
Changes in assumptions		(6,883)
Differences between expected and actual experience		95,796
Differences between projected and actual investment earnings		(68,417)
Recognition of prior years' deferred outflows/inflows:		
Changes in assumptions		28,989
Differences between expected and actual experience		24,106
Differences between projected and actual investment earnings		(54,796)
Other changes in fiduciary net position		<u>(523)</u>
 Total pension expense (offset)	 \$	 <u>83,804</u>

5 - NET PENSION LIABILITY AND ACTUARIAL INFORMATION

The net pension liability (asset) 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 liability (asset) 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, 2024, are as follows (in thousands):

Total Pension Liability (Asset)	\$	8,898,186
Fiduciary Net Position		<u>(9,062,803)</u>
Net Pension Liability (Asset)		<u>\$ (164,617)</u>
 Fiduciary Net Position as a percent of Total Pension Liability		 101.85%

West Virginia Public Employees' Retirement System

Notes to Schedules of Employer Allocations and Pension Amounts by Employer

5 - NET PENSION LIABILITY AND ACTUARIAL INFORMATION (Continued)

The total pension liabilities for financial reporting purposes were determined by actuarial valuation as of July 1, 2023, and rolled forward to June 30, 2024, 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	Market 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

West Virginia Public Employees' Retirement System

Notes to Schedules of Employer Allocations and Pension Amounts by Employer

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

Sensitivity of Discount Rate	1% Decrease (6.25%)	Current Discount Rate (7.25%)	1% Increase (8.25%)
Net pension liability (asset)	<u>\$ 837,737</u>	<u>\$ (164,617)</u>	<u>\$ (1,011,090)</u>