



West Virginia Public Employees' Retirement System

Administered by
The West Virginia Consolidated Public Retirement Board

2025



Audited Schedules of Employer Allocations and Pension Amounts by Employer

Serving Those Who Serve West Virginia

As of and for the Year Ended June 30, 2025

West Virginia Public Employees' Retirement System
Audited Schedules of Employer Allocations and Pension Amounts by Employer
As of and for the Year Ended June 30, 2025

TABLE OF CONTENTS

	Page
Independent Auditor's Report	1 - 2
Schedule of Employer Allocations	3 - 13
Schedule of Pension Amounts by Employer	14 - 20
Notes to Schedules of Employer Allocations and Pension Amounts by Employer	21 – 28



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, 2025, and related notes. We have also audited the totals for the columns titled net pension liability (asset), total deferred outflows of resources, total deferred inflow of resources and total employer pension expense (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, 2025, 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, 2025, 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, 2025, and our report thereon, dated October 10, 2025, 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 25, 2026

WEST VIRGINIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
Schedule of Employer Allocations
For the Year Ended June 30, 2025

<u>Employer</u>	<u>State/</u> <u>Nonstate</u>	<u>Employer Name</u>	<u>Employer</u> <u>Contributions</u>	<u>Allocation</u> <u>Percentage</u>
0100	State	Governors Office	\$ 220,197	0.125005%
0201	State	Dept of Admin Secretary's Office	39,024	0.022154%
0203	State	Consolidated Public Retirement Board	451,813	0.256492%
0209	State	Dept of Admin - Finance	176,782	0.100358%
0210	State	IS&C	227	0.000129%
0211	State	General Services	554,508	0.314791%
0213	State	Purchasing	165,880	0.094169%
0214	State	Surplus Property	52,092	0.029572%
0215	State	Travel Management	42,543	0.024151%
0216	State	Fleet Management	45,850	0.026029%
0218	State	BRIM	151,115	0.085787%
0219	State	Grievance Board	62,672	0.035579%
0220	State	Ethics Commission	32,429	0.018410%
0221	State	Public Defender	128,835	0.073139%
0222	State	Personnel	209,613	0.118996%
0225	State	PEIA	262,810	0.149196%
0228	State	WV Prosecuting Attorney's Institute	26,265	0.014910%
0231	State	Office of Technology	1,057,354	0.600253%
0232	State	Retiree Health Benefit Trust Fund	14,757	0.008377%
0233	State	Real Estate Division	75,969	0.043127%
0303	State	Division of Banking	189,787	0.107741%
0304	State	Division of Tourism	168,413	0.095607%
0305	State	Division of Forestry	398,790	0.226391%
0306	State	WV Geological Survey	173,364	0.098418%
0307	State	WV Development Office	553,090	0.313986%
0308	State	WV Division of Labor	208,200	0.118194%
0310	State	Division of Natural Resources	2,685,470	1.524525%
0311	State	WV Environmental Quality Board	12,602	0.007154%
0312	State	WV Solid Waste Management Board	46,257	0.026260%
0313	State	Department of Environmental Protection	4,456,055	2.529676%
0314	State	WV Office of Miners' Health, Safety & Training	663,226	0.376509%
0315	State	Oil & Gas Conservation Commission	6,521	0.003702%
0316	State	WV Water Development Authority	101,236	0.057471%
0319	State	Miner's Health Safety & Training	4,306	0.002444%
0323	State	Workforce West Virginia	1,356,425	0.770034%
0327	State	WV Commerce Office of the Secretary	195,556	0.111016%
0328	State	WV Division of Energy	-	0.000000%
0405	State	Professional Charter School Board	13,459	0.007641%
0432	State	WV Division of Culture & History	494,770	0.280878%
0433	State	WV Library Commission	-	0.000000%
0439	State	Educational Broadcasting Authority	273,125	0.155051%
0441	State	WV Higher Education Policy Commission	-	0.000000%
0501	State	Department of Health & Human Resources - Secretary	-	0.000000%
0505	State	Board of Barbers & Cosmetologists	32,528	0.018466%
0506	State	Department of Health & Human Resources - Health	3,934,760	2.233740%
0507	State	Health Care Authority	37,425	0.021246%
0508	State	Bureau of Senior Services	143,011	0.081186%
0509	State	Hospital Finance Authority	-	0.000000%
0510	State	WV Human Rights Commission	107,063	0.060779%
0511	State	Department of Health & Human Resources - Human Ser	15,634,693	8.875721%
0512	State	DHHR - Department of Health Facilities	5,284,235	2.999828%
0513	State	Office of the Inspector General	835,869	0.474518%
0601	State	Department of Military Affairs & Public Safety - Secretary	190,674	0.108244%
0603	State	Adjutant General	2,806,981	1.593506%
0605	State	Parole Board	-	0.000000%
0606	State	Division of Homeland Security and Emergency Management	448,500	0.254611%
0608	State	West Virginia Division of Corrections	18,087,954	10.268423%
0612	State	State Police	1,632,821	0.926943%
0613	State	Division of Veterans Affairs	752,060	0.426940%
0618	State	Veterans Home	140,788	0.079924%
0619	State	State Fire Commission	236,614	0.134324%

Employer	State/		Employer	Contributions	Allocation Percentage
	Nonstate	Employer Name			
0622	State	WV Division of Protective Services		200,847	0.114020%
0623	State	Division of Administrative Services		452,420	0.256836%
0701	State	State Tax Department - Office of the Secretary		53,364	0.030294%
0702	State	State Tax Department		1,832,329	1.040202%
0703	State	State Budget Office		59,265	0.033644%
0704	State	WV Offices of the Insurance Commissioner		910,091	0.516653%
0705	State	Lottery		956,465	0.542979%
0706	State	Municipal Bond Commission		18,311	0.010395%
0707	State	Racing Commission		156,382	0.088777%
0708	State	Alcohol Beverage Control Administration		305,577	0.173474%
0709	State	WV Office of Tax Appeals		42,230	0.023974%
0802	State	West Virginia Division of Motor Vehicles		2,555,284	1.450619%
0803	State	Division of Highways		25,325,788	14.377302%
0804	State	WV State Rail Authority		-	0.000000%
0805	State	Division of Public Transit		-	0.000000%
0807	State	WV Department of Transportation Aeronautics Comm		-	0.000000%
0808	State	DOT - Office of Admin Hearings		-	0.000000%
0809	State	WV Parkways Authority		2,039,164	1.157621%
0810	State	WV Division of Multimodal Transportation Facilities		99,334	0.056391%
0901	State	WV Real Estate Appraiser Licensing & Certification Board		20,043	0.011378%
0903	State	WV Board of Professional Surveyors		5,651	0.003208%
0904	State	Board of Counseling		12,210	0.006932%
0905	State	Board of Social Work Examiners		10,840	0.006154%
0906	State	WV Board of Examiners for Licensed Practical Nurses		31,555	0.017914%
0907	State	WV Board of Examiners for Registered Professional Nurses		102,573	0.058230%
0908	State	WV Board of Chiropractic		4,958	0.002815%
0909	State	WV Board of Dental Examiners		14,868	0.008440%
0911	State	Board of Occupational Therapy		3,375	0.001916%
0912	State	West Virginia Board of Optometry		5,651	0.003208%
0913	State	WV Board of Pharmacy		103,690	0.058864%
0914	State	WV Board of Examiners of Psychologists		4,571	0.002595%
0915	State	WV Medical Imaging & Radiation Therapy Technology Board of Exam		7,880	0.004473%
0917	State	WV Board of Registration for Professional Engineers		45,189	0.025654%
0918	State	WV Board of Accountancy		18,596	0.010557%
0919	State	WV State Board of Architects		6,584	0.003738%
0921	State	WV Board of Osteopathy		25,825	0.014661%
0922	State	Board of Physical Therapy		16,428	0.009326%
0923	State	WV Board of Veterinary Medicine		12,549	0.007124%
0926	State	Public Service Commission of WV		1,314,103	0.746008%
0927	State	WV Real Estate Commission		30,531	0.017332%
0930	State	WV Board of Examiners for Speech Pathology & Audiology		4,288	0.002434%
0932	State	WV Division of Rehabilitation Services		2,208,509	1.253757%
0935	State	WV Board of Respiratory Care		6,229	0.003536%
0936	State	Board of Licensed Dietitians		132	0.000075%
0938	State	Board of Massage Therapy		9,960	0.005654%
0939	State	WV Courthouse Facilities Improvement Authority		6,857	0.003893%
0941	State	National Coal Heritage Area		-	0.000000%
0944	State	WV Economic Development Authority		121,222	0.068817%
0945	State	WV Board of Medicine		104,593	0.059377%
0946	State	WV Municipal Pensions Oversight Board		22,974	0.013042%
0947	State	WV ERP Board		207,887	0.118016%
1200	State	Auditor's Office		916,096	0.520062%
1300	State	Treasurer's Office		823,184	0.467317%
1400	State	Department of Agriculture		1,589,800	0.902520%
1500	State	Attorney General		1,077,348	0.611604%
1600	State	Secretary of State		278,916	0.158339%
2100	State	Senate		265,854	0.150924%
2200	State	House of Delegates		327,804	0.186092%
2300	State	Joint Committee on Government & Finance		526,172	0.298705%
2400	State	Supreme Court of Appeals		8,886,533	5.044831%
778000	State	Jobs Investment Trust Board		-	0.000000%
930100	State	WV Housing Development Fund		624,394	0.354465%
930200	State	WV Secondary School Activities Commission		33,997	0.019300%
990000	State	State Bar		144,216	0.081871%
X00100	Nonstate	Barbour County Commission		168,516	0.095666%

<u>Employer</u>	<u>State/</u> <u>Nonstate</u>	<u>Employer Name</u>	<u>Employer</u> <u>Contributions</u>	<u>Allocation</u> <u>Percentage</u>
X00200	Nonstate	Berkeley County Commission	1,489,664	0.845673%
X00300	Nonstate	Boone County Commission	169,410	0.096173%
X00400	Nonstate	Braxton County Commission	166,882	0.094738%
X00500	Nonstate	Brooke County Commission	217,866	0.123681%
X00600	Nonstate	Cabell County Commission	727,301	0.412884%
X00700	Nonstate	Calhoun County Commission	71,204	0.040422%
X00800	Nonstate	Clay County Commission	81,596	0.046322%
X00900	Nonstate	Doddridge County Commission	316,647	0.179759%
X01000	Nonstate	Fayette County Commission	356,110	0.202162%
X01100	Nonstate	Gilmer County Commission	67,543	0.038344%
X01200	Nonstate	Grant County Commission	176,295	0.100082%
X01300	Nonstate	Greenbrier County Commission	327,083	0.185683%
X01400	Nonstate	Hampshire County Commission	342,842	0.194629%
X01500	Nonstate	Hancock County Commission	240,196	0.136358%
X01600	Nonstate	Hardy County Commission	187,819	0.106624%
X01700	Nonstate	Harrison County Commission	968,511	0.549818%
X01800	Nonstate	Jackson County Commission	308,973	0.175402%
X01900	Nonstate	Jefferson County Commission	772,630	0.438617%
X02000	Nonstate	Kanawha County Commission	1,434,327	0.814259%
X02100	Nonstate	Lewis County Commission	207,357	0.117715%
X02200	Nonstate	Lincoln County Commission	122,570	0.069582%
X02300	Nonstate	Logan County Commission	476,854	0.270707%
X02400	Nonstate	McDowell County Commission	210,743	0.119638%
X02500	Nonstate	Marion County Commission	563,143	0.319693%
X02600	Nonstate	Marshall County Commission	623,876	0.354171%
X02700	Nonstate	Mason County Commission	277,626	0.157607%
X02800	Nonstate	Mercer County Commission	500,334	0.284037%
X02900	Nonstate	Mineral County Commission	252,558	0.143376%
X03000	Nonstate	Mingo County Commission	212,813	0.120813%
X03100	Nonstate	Monongalia County Commission	1,081,202	0.613792%
X03200	Nonstate	Monroe County Commission	99,920	0.056724%
X03300	Nonstate	Morgan County Commission	215,584	0.122386%
X03400	Nonstate	Nicholas County Commission	222,598	0.126368%
X03500	Nonstate	Ohio County Commission	471,581	0.267714%
X03600	Nonstate	Pendleton County Commission	126,746	0.071953%
X03700	Nonstate	Pleasants County Commission	157,971	0.089679%
X03800	Nonstate	Pocahontas County Commission	143,437	0.081428%
X03900	Nonstate	Preston County Commission	314,442	0.178507%
X04000	Nonstate	Putnam County Commission	450,645	0.255828%
X04100	Nonstate	Raleigh County Commission	684,993	0.388866%
X04200	Nonstate	Randolph County Commission	278,777	0.158260%
X04201	Nonstate	Randolph County Emergency Squad	9,207	0.005227%
X04300	Nonstate	Ritchie County Commission	152,932	0.086819%
X04400	Nonstate	Roane County Commission	140,824	0.079945%
X04500	Nonstate	Summers County Commission	163,469	0.092800%
X04600	Nonstate	Taylor County Commission	202,763	0.115107%
X04700	Nonstate	Tucker County Commission	157,233	0.089260%
X04800	Nonstate	Tyler County Commission	201,650	0.114475%
X04900	Nonstate	Upshur County Commission	263,937	0.149835%
X04901	Nonstate	Upshur County Development Authority	5,426	0.003080%
X05000	Nonstate	Wayne County Commission	299,966	0.170289%
X05100	Nonstate	Webster County Commission	79,918	0.045369%
X05200	Nonstate	Wetzel County Commission	345,940	0.196388%
X05300	Nonstate	Wirt County Commission	55,629	0.031580%
X05400	Nonstate	Wood County Commission	675,346	0.383390%
X05500	Nonstate	Wyoming County Commission	247,173	0.140319%
X10100	Nonstate	Barbour County Health Department	40,032	0.022726%
X10200	Nonstate	Berkeley County Health Department	131,044	0.074393%
X10300	Nonstate	Boone County Health Department	22,335	0.012679%
X10400	Nonstate	Braxton County Health Department	10,353	0.005877%
X10500	Nonstate	Brooke County Health Department	28,403	0.016124%
X10600	Nonstate	Cabell-Huntington Health Department	165,962	0.094216%
X10800	Nonstate	Clay County Health Department	67,005	0.038038%
X10900	Nonstate	Doddridge County Health Department	26,906	0.015274%
X11000	Nonstate	Fayette County Health Department	45,830	0.026017%

<u>Employer</u>	<u>State/</u> <u>Nonstate</u>	<u>Employer Name</u>	<u>Employer</u> <u>Contributions</u>	<u>Allocation</u> <u>Percentage</u>
X11100	Nonstate	Gilmer County Health Department	10,599	0.006017%
X11101	Nonstate	Gilmer County Health Center	2,955	0.001678%
X11200	Nonstate	Grant County Health Department	16,404	0.009312%
X11300	Nonstate	Greenbrier County Board of Health	51,875	0.029449%
X11400	Nonstate	Hampshire County Health Department	33,670	0.019114%
X11500	Nonstate	Hancock County Board of Health	24,536	0.013929%
X11600	Nonstate	Hardy County Health Department	22,365	0.012696%
X11700	Nonstate	Harrison-Clarksburg Health Department	74,689	0.042400%
X11800	Nonstate	Jackson County Health Department	12,854	0.007297%
X11900	Nonstate	Jefferson County Health Department	75,162	0.042669%
X12000	Nonstate	Kanawha Charleston Health Department	127,215	0.072219%
X12100	Nonstate	Lewis County Health Department	19,574	0.011112%
X12200	Nonstate	Lincoln County Health Department	15,471	0.008783%
X12300	Nonstate	Logan County Board of Health	20,860	0.011842%
X12400	Nonstate	McDowell County Health Department	9,159	0.005200%
X12500	Nonstate	Marion County Health Department	33,051	0.018763%
X12600	Nonstate	Marshall County Health Department	23,451	0.013313%
X12700	Nonstate	Mason County Health Department	18,370	0.010429%
X12800	Nonstate	Mercer County Board of Health	19,165	0.010880%
X12900	Nonstate	Mineral County Health Department	30,834	0.017504%
X13000	Nonstate	Mingo County Board of Health	35,894	0.020377%
X13100	Nonstate	Monongalia County Health Department	369,655	0.209851%
X13400	Nonstate	Nicholas County Health Department	43,226	0.024539%
X13500	Nonstate	Wheeling-Ohio County Health Department	85,972	0.048806%
X13600	Nonstate	Pendleton County Health Department	13,644	0.007746%
X13800	Nonstate	Pocahontas County Board of Health	18,373	0.010430%
X13900	Nonstate	Preston County Health Department	22,047	0.012516%
X14000	Nonstate	Putnam County Health Department	25,046	0.014218%
X14100	Nonstate	Beckley-Raleigh County Board of Health	49,624	0.028171%
X14200	Nonstate	Randolph-Elkins Health Department	81,695	0.046378%
X14500	Nonstate	Summers County Health Department	8,175	0.004641%
X14600	Nonstate	Grafton-Taylor County Board of Health	28,946	0.016432%
X14700	Nonstate	Tucker County Health Department	14,625	0.008303%
X14900	Nonstate	Upshur-Buckhannon Health Department	21,552	0.012235%
X15000	Nonstate	Wayne County Health Department	13,125	0.007451%
X15100	Nonstate	Webster County Health Department	6,466	0.003671%
X15200	Nonstate	Wetzel-Tyler Health Department	17,635	0.010011%
X15400	Nonstate	Mid-Ohio Valley Health Department	212,922	0.120875%
X15500	Nonstate	Wyoming County Health Department	21,066	0.011959%
X20100	Nonstate	City of Montgomery	79,743	0.045270%
X20200	Nonstate	City of Follansbee	135,192	0.076748%
X20300	Nonstate	Town of Grant Town	3,683	0.002091%
X20400	Nonstate	Town of Pineville	37,498	0.021287%
X20500	Nonstate	City of Nitro	149,668	0.084966%
X20600	Nonstate	City of Williamson	15,047	0.008542%
X20601	Nonstate	Williamson Utility Board	7,010	0.003980%
X20602	Nonstate	City of Williamson Board of Parks & Rec	4,320	0.002452%
X20700	Nonstate	Town of Belle	14,825	0.008416%
X20701	Nonstate	Belle Sanitary Board	5,882	0.003339%
X20800	Nonstate	City of Hinton	80,933	0.045945%
X20900	Nonstate	City of Salem	66,532	0.037770%
X21000	Nonstate	City of Elkins	285,286	0.161955%
X21100	Nonstate	City of Wellsburg	99,522	0.056498%
X21200	Nonstate	City of Huntington	887,812	0.504006%
X21400	Nonstate	City of Lewisburg	281,276	0.159679%
X21500	Nonstate	Town of Fayetteville	134,971	0.076622%
X21600	Nonstate	City of Fairmont	593,471	0.336910%
X21700	Nonstate	Town of Bath	20,534	0.011657%
X21701	Nonstate	Berkeley Springs Water Works	25,644	0.014558%
X21800	Nonstate	City of Bridgeport	866,060	0.491657%
X21901	Nonstate	City of Charleston	1,777,436	1.009040%
X22000	Nonstate	City of Hurricane	300,304	0.170481%
X22001	Nonstate	City of Hurricane Water & Sewer	-	0.000000%
X22100	Nonstate	Town of Hundred	2,314	0.001314%
X22300	Nonstate	City of Ravenswood	116,502	0.066137%

<u>Employer</u>	<u>State/</u> <u>Nonstate</u>	<u>Employer Name</u>	<u>Employer</u> <u>Contributions</u>	<u>Allocation</u> <u>Percentage</u>
X22500	Nonstate	City of Grafton	126,191	0.071638%
X22600	Nonstate	City of Mannington	38,141	0.021652%
X22700	Nonstate	City of Parkersburg	503,881	0.286050%
X22800	Nonstate	City of Romney	81,216	0.046106%
X22900	Nonstate	City of Saint Albans	251,283	0.142652%
X23000	Nonstate	Mary H Weir Public Library	12,857	0.007299%
X23001	Nonstate	City of Weirton	350,232	0.198825%
X23002	Nonstate	Weirton Area Water Board	131,702	0.074766%
X23003	Nonstate	City of Weirton Sanitary Board	97,199	0.055179%
X23004	Nonstate	City of Weirton Board of Park Commissioners	33,639	0.019097%
X23100	Nonstate	City of Weston	43,493	0.024691%
X23200	Nonstate	Town of Rivesville	14,688	0.008338%
X23300	Nonstate	City of Clarksburg	519,538	0.294939%
X23400	Nonstate	Town of Reedsville	16,590	0.009418%
X23500	Nonstate	City of Saint Marys	71,043	0.040331%
X23600	Nonstate	Town of Fairview	12,802	0.007268%
X23700	Nonstate	City of Buckhannon	419,001	0.237864%
X23800	Nonstate	Clay County Public Library	6,326	0.003591%
X23802	Nonstate	City of Charles Town	219,496	0.124607%
X23900	Nonstate	Town of Matewan	1,942	0.001102%
X23901	Nonstate	Town of Matewan Water Department	27,139	0.015407%
X24001	Nonstate	City of McMechen	37,278	0.021162%
X24100	Nonstate	City of Beckley	625,806	0.355266%
X24200	Nonstate	City of Philippi	150,175	0.085253%
X24300	Nonstate	City of Paden City	49,394	0.028041%
X24400	Nonstate	City of Dunbar	89,723	0.050935%
X24500	Nonstate	City of Keyser	134,053	0.076101%
X24600	Nonstate	Town of Elizabeth	17,386	0.009870%
X24700	Nonstate	City of South Charleston	436,682	0.247902%
X24800	Nonstate	Town of Farmington	10,250	0.005819%
X24900	Nonstate	City of Summersville	259,029	0.147049%
X25000	Nonstate	Town of Grantsville	9,239	0.005245%
X25100	Nonstate	City of Benwood	74,508	0.042298%
X25200	Nonstate	Town of West Union	53,461	0.030349%
X25300	Nonstate	City of Bluefield	390,267	0.221552%
X25400	Nonstate	City of Cameron	29,623	0.016817%
X25500	Nonstate	City of Shinnston	104,183	0.059144%
X25600	Nonstate	City of Kingwood	98,620	0.055986%
X25700	Nonstate	Town of Monongah	36,981	0.020994%
X25800	Nonstate	Town of Moorefield	162,579	0.092295%
X25900	Nonstate	Town of Franklin	42,904	0.024356%
X26000	Nonstate	City of Oak Hill	202,836	0.115149%
X26100	Nonstate	Town of Davis	28,259	0.016042%
X26200	Nonstate	City of New Martinsville	357,730	0.203081%
X26300	Nonstate	Town of Athens	56,837	0.032266%
X26600	Nonstate	City of Williamstown	85,721	0.048663%
X26700	Nonstate	City of Gary	6,395	0.003630%
X26800	Nonstate	City of Mullens	12,570	0.007136%
X26900	Nonstate	City of Ripley	189,145	0.107376%
X27000	Nonstate	City of Princeton	160,450	0.091086%
X27001	Nonstate	Princeton Sanitary Board	87,945	0.049926%
X27100	Nonstate	City of Spencer	61,708	0.035031%
X27200	Nonstate	Town of Sophia	29,954	0.017005%
X27300	Nonstate	City of Madison	62,759	0.035628%
X27400	Nonstate	City of Stonewood	48,058	0.027282%
X27500	Nonstate	Town of Marlinton	47,591	0.027017%
X27600	Nonstate	City of Glen Dale	109,304	0.062051%
X27700	Nonstate	Town of Anmoore	68,896	0.039112%
X27800	Nonstate	City of Belmont	26,407	0.014991%
X28000	Nonstate	City of Glenville	16,719	0.009491%
X28100	Nonstate	City of Kenova	118,194	0.067098%
X28200	Nonstate	Town of Nutter Fort	130,638	0.074162%
X28300	Nonstate	Town of Middlebourne	32,460	0.018427%
X28400	Nonstate	Town of Gauley Bridge	4,385	0.002489%
X28500	Nonstate	Town of Clendenin	11,107	0.006305%

<u>Employer</u>	<u>State/</u> <u>Nonstate</u>	<u>Employer Name</u>	<u>Employer</u> <u>Contributions</u>	<u>Allocation</u> <u>Percentage</u>
X28600	Nonstate	Town of Wardensville	9,538	0.005415%
X28700	Nonstate	Town of Marmet	53,309	0.030263%
X28800	Nonstate	Village of Barboursville	348,115	0.197623%
X28900	Nonstate	Town of Union	12,629	0.007169%
X29000	Nonstate	Town of Winfield	52,182	0.029623%
X29100	Nonstate	Town of Ansted	27,859	0.015815%
X29200	Nonstate	City of White Sulphur Springs	108,846	0.061791%
X29300	Nonstate	City of Parsons	47,085	0.026730%
X29400	Nonstate	Town of Clay	19,960	0.011331%
X29500	Nonstate	Town of New Haven	29,960	0.017008%
X29600	Nonstate	City of Thomas	23,193	0.013167%
X29700	Nonstate	Town of Hamlin	16,154	0.009171%
X29800	Nonstate	Town of Capon Bridge	14,749	0.008373%
X29900	Nonstate	City of Milton	75,050	0.042605%
X29901	Nonstate	City of Milton Water Department	55,460	0.031484%
X30000	Nonstate	City of Richwood	61,608	0.034974%
X30100	Nonstate	City of Logan	67,004	0.038038%
X30101	Nonstate	City of Logan Sanitary Board	17,836	0.010125%
X30200	Nonstate	City of Welch	108,973	0.061863%
X30300	Nonstate	Town of Chapmanville	50,000	0.028385%
X30400	Nonstate	Town of Man	9,239	0.005245%
X30500	Nonstate	Town of Mill Creek	4,998	0.002837%
X39000	Nonstate	Preston County Public Service District #1	24,955	0.014167%
X40000	Nonstate	Greenbrier Valley Economic Development Corporation	19,244	0.010925%
X40101	Nonstate	Town of Paw Paw	4,278	0.002429%
X47000	Nonstate	Tucker County Ambulance Authority	8,925	0.005067%
X50100	Nonstate	Center Public Service District	14,332	0.008136%
X50200	Nonstate	Moundsville-Marshall County Public Library	30,320	0.017212%
X50500	Nonstate	Williamson Housing Authority	60,716	0.034468%
X50600	Nonstate	Nitro Regional Wastewater Utility	56,390	0.032012%
X50800	Nonstate	Charleston Sanitary Board	453,233	0.257298%
X50900	Nonstate	Huntington WV Housing Authority	75,580	0.042906%
X51000	Nonstate	City of Saint Albans Municipal Water and Sewer	168,846	0.095853%
X51200	Nonstate	Upshur County Public Library	16,778	0.009525%
X51300	Nonstate	Weston Sanitary Board	30,276	0.017188%
X51400	Nonstate	Pocahontas Memorial Hospital	909,394	0.516257%
X51600	Nonstate	Wheeling Ohio County Airport	22,316	0.012669%
X51800	Nonstate	Charleston-Kanawha Housing Authority	236,714	0.134381%
X52100	Nonstate	Greater Huntington Park & Recreation District	107,902	0.061255%
X52200	Nonstate	Buckhannon Housing Authority	20,157	0.011443%
X52300	Nonstate	Huntington Sanitary Board	476,391	0.270444%
X52301	Nonstate	Huntington Stormwater Utility	61,138	0.034708%
X52700	Nonstate	Charles W Gibson Public Library	5,525	0.003137%
X52800	Nonstate	Parkersburg Utility Board	368,224	0.209039%
X53200	Nonstate	Saint Albans Housing Authority	1,499	0.000851%
X53300	Nonstate	Charleston Urban Renewal Authority	12,884	0.007314%
X53400	Nonstate	Housing Authority of City of South Charleston	21,866	0.012413%
X53600	Nonstate	Beckley Raleigh County Convention Center	16,068	0.009122%
X53700	Nonstate	Keyser-Mineral County Library	11,199	0.006358%
X53800	Nonstate	Wheeling Housing Authority	121,142	0.068772%
X53900	Nonstate	Kanawha Falls Public Service District	48,221	0.027375%
X54100	Nonstate	North Beckley Public Service District	60,466	0.034326%
X54200	Nonstate	Cabell County Public Library	261,611	0.148515%
X54400	Nonstate	City County Building Management Commission	14,973	0.008500%
X54500	Nonstate	Ohio County Public Library	76,806	0.043602%
X54900	Nonstate	Raleigh County Public Library	46,953	0.026655%
X55000	Nonstate	South Charleston Public Library	35,083	0.019916%
X55100	Nonstate	Bluefield Sanitary Board	177,547	0.100792%
X55300	Nonstate	Greenbrier Valley Airport Authority	52,760	0.029952%
X55400	Nonstate	Central West Virginia Regional Airport Authority	410,957	0.233298%
X55401	Nonstate	Raleigh County Memorial Airport	41,534	0.023579%
X55500	Nonstate	Kanawha County Parks & Recreation	66,475	0.037737%
X55600	Nonstate	Morgantown Public Library	71,510	0.040596%
X55800	Nonstate	City of South Charleston Sanitary Board	96,881	0.054999%
X55900	Nonstate	West Virginia Association of Counties	20,789	0.011802%

<u>Employer</u>	<u>State/</u> <u>Nonstate</u>	<u>Employer Name</u>	<u>Employer</u> <u>Contributions</u>	<u>Allocation</u> <u>Percentage</u>
X56100	Nonstate	Prestera Center	7,065	0.004011%
X56300	Nonstate	Martinsburg Public Library	59,449	0.033749%
X56500	Nonstate	Elkins Housing Authority	18,809	0.010678%
X56700	Nonstate	Parkersburg & Wood County Public Library	87,082	0.049436%
X56800	Nonstate	Union Public Service District	44,510	0.025268%
X56900	Nonstate	Kingwood Water Works	42,545	0.024153%
X57100	Nonstate	Lubeck Public Service District	90,724	0.051503%
X57200	Nonstate	Sissonville Public Service District	27,389	0.015549%
X57300	Nonstate	BCKP Regional Intergovernmental Council	49,059	0.027850%
X57400	Nonstate	Fayette County Public Library	35,486	0.020145%
X57600	Nonstate	Dunbar Sanitary Board	47,451	0.026938%
X57700	Nonstate	Point Pleasant Housing Authority	32,904	0.018679%
X57900	Nonstate	Claywood Park Public Service District	94,741	0.053784%
X58000	Nonstate	Region 8 Planning & Development Council	63,466	0.036029%
X58300	Nonstate	Greenbrier Valley Conservation District	6,587	0.003739%
X58400	Nonstate	City of Spencer Sanitary Board	18,296	0.010387%
X58600	Nonstate	City of Spencer Waterworks	40,888	0.023212%
X58700	Nonstate	Mid Ohio Valley Regional Airport	49,996	0.028382%
X58800	Nonstate	Brooke County Public Library	13,556	0.007696%
X58900	Nonstate	Region VII Planning & Development Council	51,765	0.029387%
X59000	Nonstate	Region 4 Planning & Development Council	49,794	0.028268%
X59100	Nonstate	Craft Memorial Library	25,860	0.014681%
X59200	Nonstate	Green Acres Regional Center Inc	67,388	0.038256%
X59300	Nonstate	Region 1 Planning & Development Council	68,248	0.038744%
X59500	Nonstate	Lavalette Public Service District	61,221	0.034755%
X59600	Nonstate	Clarksburg Water Board	255,462	0.145024%
X59700	Nonstate	Craigsville Public Service District	60,387	0.034281%
X59800	Nonstate	Nettie-Leivasy Public Service District	22,473	0.012758%
X59900	Nonstate	Putnam County Parks & Recreation Commission	26,895	0.015268%
X60000	Nonstate	Spencer Housing Authority	28,380	0.016111%
X60200	Nonstate	Region II Planning & Development Council	36,025	0.020451%
X60400	Nonstate	Buffalo Creek Public Service District	50,422	0.028624%
X60600	Nonstate	Shortline Public Service District	16,665	0.009461%
X60700	Nonstate	Boone Madison Public Library	9,953	0.005650%
X61200	Nonstate	Armstrong Deepwater Public Service District	1,958	0.001112%
X61300	Nonstate	Kyova Interstate Planning Commission	47,281	0.026841%
X61400	Nonstate	Wood County Parks & Recreation Commission	8,731	0.004957%
X61600	Nonstate	Beckley Housing Authority	72,443	0.041125%
X61800	Nonstate	Central WV Transit Authority	149,441	0.084837%
X61900	Nonstate	Marion County Parks & Recreation Commission	52,359	0.029724%
X62100	Nonstate	Wetzel County Hospital	-	0.000000%
X62200	Nonstate	Clarksburg-Harrison Public Library	31,484	0.017873%
X62300	Nonstate	Ohio County Public Service District	74,729	0.042423%
X62500	Nonstate	Greenbrier Public Service District #1	27,922	0.015851%
X62700	Nonstate	Ohio Valley Regional Transportation Authority	206,103	0.117003%
X62800	Nonstate	Berkeley County Public Service Water District	422,140	0.239646%
X62900	Nonstate	Parkersburg Housing Authority	88,032	0.049975%
X63000	Nonstate	Marion County Public Library	53,672	0.030469%
X63100	Nonstate	Mason County Public Service District	116,902	0.066365%
X63200	Nonstate	Monroe County Public Library	2,357	0.001338%
X63300	Nonstate	Kanawha County Emergency Ambulance Authority	186,431	0.105836%
X63400	Nonstate	Southern Jackson County Public Service District	27,695	0.015722%
X63500	Nonstate	Jackson County Public Library	24,597	0.013964%
X63800	Nonstate	Raleigh County Public Service District	98,258	0.055780%
X63900	Nonstate	Jackson County Housing Authority	32,217	0.018289%
X64200	Nonstate	Burnsville Public Utility Board	14,447	0.008201%
X64300	Nonstate	Kenova Municipal Water Works	64,272	0.036487%
X64500	Nonstate	Malden Public Service District	32,285	0.018328%
X64600	Nonstate	Boone County Parks & Recreation Board	7,083	0.004021%
X64700	Nonstate	Hardy County Rural Development Authority	9,377	0.005323%
X64800	Nonstate	Mineral Wells Public Service District	39,570	0.022464%
X64900	Nonstate	Housing Authority of Mingo County	56,223	0.031917%
X65200	Nonstate	Town of West Hamlin	36,408	0.020669%
X65300	Nonstate	Eastern Panhandle Regional Planning & Development Council	49,442	0.028068%
X65400	Nonstate	Marshall County Public Service District #1	18,436	0.010466%

<u>Employer</u>	<u>State/</u> <u>Nonstate</u>	<u>Employer Name</u>	<u>Employer</u> <u>Contributions</u>	<u>Allocation</u> <u>Percentage</u>
X65700	Nonstate	Warm Springs Public Service District	33,403	0.018963%
X65800	Nonstate	Wilderness Public Service District	38,561	0.021891%
X65900	Nonstate	Bradley Public Service District	24,676	0.014008%
X66000	Nonstate	Wood County Recreation Commission	8,041	0.004565%
X66500	Nonstate	Raleigh County Housing Authority	61,254	0.034774%
X66600	Nonstate	Fairmont Housing Authority	89,861	0.051014%
X66700	Nonstate	Town of Beverly	41,343	0.023470%
X66900	Nonstate	Southern Conservation District	15,821	0.008981%
X67000	Nonstate	Pocahontas County Public Service District	55,375	0.031436%
X67100	Nonstate	Huttonsville Public Service District	47,086	0.026730%
X67200	Nonstate	Grant County Housing Authority	18,087	0.010268%
X67300	Nonstate	Board of Parks & Recreation Commission	85,969	0.048804%
X67400	Nonstate	Putnam County Development Authority	13,909	0.007896%
X67500	Nonstate	Taylor County Public Library	12,499	0.007096%
X67600	Nonstate	Monroe Health Center	563,207	0.319729%
X67700	Nonstate	Louis Bennett Public Library	5,863	0.003328%
X67800	Nonstate	Region VIII Solid Waste Authority	40,949	0.023247%
X67900	Nonstate	Roane County Public Library	11,705	0.006645%
X68300	Nonstate	Cool Ridge-Flat Top Public Service District	20,636	0.011715%
X68400	Nonstate	Dunbar Housing Authority	18,691	0.010611%
X68500	Nonstate	Richwood Public Library	3,381	0.001919%
X68600	Nonstate	Glenville Utility	46,845	0.026594%
X68700	Nonstate	Flatwoods Canoe Run Public Service District	101,760	0.057769%
X68800	Nonstate	Raleigh County Emergency Services	43,051	0.024440%
X68900	Nonstate	Berkeley County Development Authority	19,935	0.011317%
X69000	Nonstate	Mount Hope Housing Authority	30,193	0.017140%
X69100	Nonstate	Doddridge County Public Library	16,696	0.009478%
X69200	Nonstate	Berkeley County Public Service Sewer District	332,141	0.188554%
X69300	Nonstate	Kanawha Public Service District	50,314	0.028563%
X69500	Nonstate	Logan County Public Service District	151,848	0.086203%
X69800	Nonstate	Workforce Investment Board of Kanawha County	32,770	0.018603%
X69901	Nonstate	Bluewell Public Service District	50,137	0.028462%
X70100	Nonstate	Ritchie County Public Library	24,064	0.013661%
X70200	Nonstate	Keyser Housing Authority	26,080	0.014805%
X70300	Nonstate	Branchland Midkiff Public Service District	17,840	0.010128%
X70500	Nonstate	Sugar Creek Public Service District	8,099	0.004598%
X70600	Nonstate	Southwestern Water District	24,872	0.014120%
X70700	Nonstate	Grant County Public Service District	35,127	0.019941%
X70800	Nonstate	Big Bend Public Service District	11,652	0.006615%
X70900	Nonstate	Benedum Airport Authority	153,443	0.087109%
X71100	Nonstate	Valley Head Public Library	1,743	0.000989%
X71200	Nonstate	Taylor County Public Service District	39,864	0.022631%
X71300	Nonstate	Webster Springs Public Service District	10,991	0.006240%
X71400	Nonstate	Eastern WV Regional Airport Authority	67,784	0.038481%
X71500	Nonstate	Huntington Cabell Wayne Animal Shelter	33,852	0.019218%
X71600	Nonstate	Boone County Housing & Redevelopment Authority	34,517	0.019595%
X71700	Nonstate	Craigsville Public Library	2,246	0.001275%
X71800	Nonstate	Charleston Convention & Visitors Bureau	40,964	0.023255%
X72000	Nonstate	Randolph County Housing Authority	71,205	0.040423%
X72100	Nonstate	Berkeley County Fire Service Board	20,447	0.011608%
X72300	Nonstate	Cowen Public Service District	41,545	0.023585%
X72400	Nonstate	Vienna Public Library	27,258	0.015474%
X72500	Nonstate	White Oak Public Service District	16,961	0.009629%
X72600	Nonstate	Marshall County Park & Recreation	52,958	0.030064%
X72700	Nonstate	Martinsburg Berkeley County Parks & Recreation Board	98,815	0.056097%
X72900	Nonstate	Mannington Sanitary Board	3,939	0.002236%
X73000	Nonstate	Elk Valley Public Service District	38,671	0.021953%
X73100	Nonstate	Lewis County Convention & Visitors Bureau	7,494	0.004254%
X73300	Nonstate	Leadsville Public Service District	12,010	0.006818%
X73500	Nonstate	Union Williams Public Service District	50,947	0.028922%
X73600	Nonstate	Coalfield Community Action Partnership Inc	379,583	0.215487%
X73900	Nonstate	Tucker County Solid Waste Authority	63,075	0.035807%
X74000	Nonstate	Hamrick Public Service District	14,990	0.008510%
X74200	Nonstate	Raleigh County Solid Waste Authority	201,475	0.114376%
X74300	Nonstate	Fayette County Solid Waste Authority	-	0.000000%

Employer	State/ Nonstate	Employer Name	Employer Contributions	Allocation Percentage
X74400	Nonstate	Red Sulphur Public Service District	35,745	0.020292%
X74500	Nonstate	Greenbrier County Public Service District #2	41,804	0.023732%
X74700	Nonstate	Putnam County Fire Service Board	9,098	0.005165%
X74800	Nonstate	Mercer County Solid Waste Authority	35,700	0.020267%
X74900	Nonstate	4C Economic Development Authority	75,451	0.042833%
X75000	Nonstate	Kanawha County Solid Waste Authority	11,973	0.006797%
X75200	Nonstate	Lincoln Public Service District	32,444	0.018418%
X75300	Nonstate	Sun Valley Public Service District	34,112	0.019365%
X75400	Nonstate	Pocahontas County Solid Waste Authority	21,119	0.011989%
X75600	Nonstate	Bluefield Housing Authority	36,902	0.020949%
X75800	Nonstate	Romney Public Housing Authority	16,364	0.009290%
X75900	Nonstate	Putnam County Solid Waste Authority	4,164	0.002364%
X76100	Nonstate	Pleasants County Public Library	610	0.000346%
X76200	Nonstate	Kingwood Parks & Recreation Commission	7,014	0.003982%
X76500	Nonstate	Swaney Memorial Library	-	0.000000%
X76600	Nonstate	Wood County Solid Waste Authority	4,822	0.002737%
X76800	Nonstate	Mingo County Redevelopment Authority	22,255	0.012634%
X76900	Nonstate	Mountain Top Public Service District	22,385	0.012708%
X77200	Nonstate	Northern Jackson County Public Service District	16,226	0.009211%
X77300	Nonstate	Hammond Public Service District	27,038	0.015349%
X77400	Nonstate	Harrison County Solid Waste Authority	9,961	0.005655%
X77700	Nonstate	Midland Public Service District	39,589	0.022474%
X77800	Nonstate	Danese Public Service District	24,433	0.013870%
X77900	Nonstate	Boone County Public Service District	28,950	0.016435%
X78200	Nonstate	Grandview-Doolin Public Service District	19,620	0.011138%
X78300	Nonstate	Jefferson County Parks & Recreation Commission	53,673	0.030470%
X78400	Nonstate	Putnam Public Service District	223,570	0.126919%
X78600	Nonstate	Chestnut Ridge Public Service District	13,792	0.007830%
X78700	Nonstate	Weirton Transit Corporation	291	0.000165%
X78800	Nonstate	Greenbrier County Solid Waste Authority	54,619	0.031007%
X78900	Nonstate	Harpers Ferry Bolivar Public Service District	11,305	0.006418%
X79300	Nonstate	Barbour County Development Authority	3,698	0.002099%
X79400	Nonstate	Wyoming County Economic Development Authority	20,361	0.011559%
X79600	Nonstate	Northern Wayne County Public Service District	41,467	0.023541%
X79700	Nonstate	Lincoln Economic Development Authority	5,533	0.003141%
X79800	Nonstate	Gauley River Public Service District	16,542	0.009391%
X79900	Nonstate	Elkins Road Public Service District	11,035	0.006265%
X80300	Nonstate	Crab Orchard MacArthur Public Service District	51,447	0.029206%
X80500	Nonstate	Roane County Economic Development Authority	6,031	0.003424%
X80600	Nonstate	Metro Emergency Operations Center	90,510	0.051382%
X80700	Nonstate	Mercer County Airport Authority	17,377	0.009865%
X80900	Nonstate	Town of Eleanor	13,729	0.007794%
X81100	Nonstate	Wetzel County Emergency Ambulance Authority	10,878	0.006175%
X81200	Nonstate	Town of Harpers Ferry	73,035	0.041462%
X81600	Nonstate	Brooke County Public Service District	23,109	0.013119%
X81700	Nonstate	Hancock County Shelter Workshop	59,202	0.033609%
X81900	Nonstate	Hampshire County Development Authority	8,431	0.004786%
X82000	Nonstate	Crum Public Service District	18,196	0.010330%
X82100	Nonstate	Central Communications Inc	18,118	0.010285%
X82300	Nonstate	Tucker County Parks and Recreation Commission	3,370	0.001913%
X82400	Nonstate	Berkeley County Emergency Ambulance Authority	51,082	0.028999%
X82600	Nonstate	Raleigh County Recreation Authority	29,753	0.016891%
X82700	Nonstate	Enlarged Hepzibah Public Service District	21,604	0.012264%
X82900	Nonstate	County Commissioners Association of WV	17,141	0.009731%
X83100	Nonstate	Greenbrier County Convention & Visitor Bureau	27,837	0.015803%
X83300	Nonstate	Boone County Ambulance Authority	4,750	0.002697%
X83500	Nonstate	Hamlin-Lincoln County Public Library	11,571	0.006569%
X83700	Nonstate	Greater Paw Paw Sanitary District	14,663	0.008324%
X84100	Nonstate	Elkins-Randolph County Airport	8,050	0.004570%
X84300	Nonstate	Summers County Public Library	8,269	0.004694%
X84400	Nonstate	Ritchie County Economic Development Authority	4,896	0.002779%
X84500	Nonstate	Development Authority of Mercer County	13,277	0.007537%
X84600	Nonstate	West Virginia Municipal League	26,821	0.015226%
X84700	Nonstate	Pride Community Services Inc	225,004	0.127733%
X84900	Nonstate	Jackson County Development Authority	19,504	0.011072%

<u>Employer</u>	<u>State/</u> <u>Nonstate</u>	<u>Employer Name</u>	<u>Employer</u> <u>Contributions</u>	<u>Allocation</u> <u>Percentage</u>
X85000	Nonstate	Five Rivers Public Library	7,667	0.004353%
X85100	Nonstate	Hardy County Public Service District	32,873	0.018662%
X85200	Nonstate	Ritchie County Ambulance Authority	145,352	0.082515%
X85300	Nonstate	Preston County Senior Citizens Inc	100,315	0.056948%
X85500	Nonstate	Piedmont Housing Authority	17,730	0.010065%
X85600	Nonstate	Town of Thurmond	216	0.000123%
X85700	Nonstate	Benwood-McMechen Housing Authority	32,171	0.018263%
X85800	Nonstate	Fairmont Marion County Transit Authority	124,261	0.070542%
X86000	Nonstate	Nicholas County Solid Waste Authority	26,140	0.014840%
X86100	Nonstate	Hatfield McCoy Regional Recreation Authority	168,030	0.095390%
X86400	Nonstate	City of Martinsburg	643,866	0.365519%
X86500	Nonstate	City of Point Pleasant	131,290	0.074533%
X86700	Nonstate	Norton-Harding-Jimtown Public Service District	16,833	0.009556%
X86800	Nonstate	Clarksburg-Harrison Regional Housing Authority	112,036	0.063602%
X86900	Nonstate	Marshall County Public Service District #4	16,301	0.009254%
X87000	Nonstate	Northern Panhandle Community Criminal Justice Board	83,592	0.047455%
X87200	Nonstate	Region 1 Workforce Investment Board	56,256	0.031936%
X87300	Nonstate	Century Volga Public Service District	18,209	0.010337%
X87400	Nonstate	Frankfort Public Service District	34,994	0.019866%
X87600	Nonstate	Clay County Public Service District	11,215	0.006367%
X87700	Nonstate	Adrian Public Service District	24,468	0.013890%
X87900	Nonstate	Marshall County Public Service District #3	14,140	0.008027%
X88000	Nonstate	Mercer County Communications Center	19,284	0.010947%
X88100	Nonstate	Charles Town Utility Board	216,466	0.122886%
X88200	Nonstate	Phillippi Public Library	3,462	0.001965%
X88300	Nonstate	Cottageville Public Service District	24,637	0.013986%
X88400	Nonstate	Mingo County Public Service District	62,062	0.035232%
X88500	Nonstate	City of Sistersville	32,262	0.018315%
X88700	Nonstate	Canaan Valley Public Service District	28,621	0.016248%
X88900	Nonstate	McDowell County Solid Waste Authority	3,063	0.001739%
X89000	Nonstate	Monongalia County Urban Mass Transit Authority	-	0.000000%
X89100	Nonstate	Ohio County Development Authority	109,934	0.062409%
X89200	Nonstate	Berkeley County Farmland Protection	9,442	0.005360%
X89210	Nonstate	Tucker County Development Authority	6,358	0.003609%
X89310	Nonstate	Whitehall Public Service District	14,747	0.008372%
X89500	Nonstate	City of Mount Hope	50,600	0.028725%
X89600	Nonstate	Tomlinson Public Service District	24,737	0.014043%
X89700	Nonstate	Stevens Correctional Center	392,645	0.222902%
X89775	Nonstate	Shady Spring Public Service District	50,755	0.028813%
X89800	Nonstate	Capon Bridge Public Library	3,670	0.002083%
X89900	Nonstate	Oakland Public Service District	10,545	0.005986%
X89910	Nonstate	Pleasant Valley Public Service District	14,375	0.008161%
X90001	Nonstate	Public Defender Corporation - 1st Judicial Circuit	72,031	0.040892%
X90002	Nonstate	Public Defender Corporation - 2nd Judicial Circuit	37,563	0.021324%
X90004	Nonstate	Public Defender Corporation - 4th Judicial Circuit	113,390	0.064371%
X90005	Nonstate	Public Defender Corporation - 5th Judicial Circuit	78,112	0.044344%
X90006	Nonstate	Public Defender Corporation - 6th & 24th Judicial Circuit	123,785	0.070272%
X90007	Nonstate	Public Defender Corporation - 7th Judicial Circuit	46,854	0.026599%
X90008	Nonstate	Public Defender Corporation - 8th Judicial Circuit	35,426	0.020111%
X90009	Nonstate	Public Defender Corporation - 9th Judicial Circuit	68,828	0.039073%
X90010	Nonstate	Public Defender Corporation - 10th Judicial Circuit	103,484	0.058747%
X90011	Nonstate	Public Defender Corporation - 11th Judicial Circuit	40,188	0.022814%
X90012	Nonstate	Public Defender Corporation - 12th Judicial Circuit	45,002	0.025547%
X90013	Nonstate	Public Defender Corporation - 13th Judicial Circuit	205,023	0.116390%
X90015	Nonstate	Public Defender Corporation - 15th Judicial Circuit	73,933	0.041971%
X90017	Nonstate	Public Defender Corporation - 17th Judicial Circuit	100,913	0.057288%
X90018	Nonstate	Public Defender Corporation - 18th Judicial Circuit	31,865	0.018090%
X90023	Nonstate	Public Defender Corporation - 23rd Judicial Circuit	171,810	0.097536%
X90025	Nonstate	Public Defender Corporation - 25th Judicial Circuit	64,989	0.036894%
X90028	Nonstate	Public Defender Corporation - 28th Judicial Circuit	28,769	0.016332%
X90030	Nonstate	Public Defender Corporation - 30th Judicial Circuit	43,779	0.024853%
X99903	Nonstate	Boone County Board of Education	1,066	0.000605%
X99915	Nonstate	Logan County Board of Education	590	0.000335%
X99918	Nonstate	Jackson County Board of Education	475	0.000270%
X99919	Nonstate	Jefferson County Board of Education	783	0.000445%

<u>Employer</u>	<u>State/</u>	<u>Employer Name</u>	<u>Employer</u>	<u>Allocation</u>
	<u>Nonstate</u>		<u>Contributions</u>	<u>Percentage</u>
X99920	Nonstate	Kanawha County Board of Education	585	0.000332%
X99925	Nonstate	Marion County Board of Education	-	0.000000%
X99926	Nonstate	Lincoln County Board of Education	-	0.000000%
X99927	Nonstate	Brooke County Board of Education	878	0.000498%
X99931	Nonstate	McDowell County Board of Education	-	0.000000%
X99934	Nonstate	Nicholas County Board of Education	648	0.000368%
X99936	Nonstate	Pendleton County Board of Education	745	0.000423%
X99939	Nonstate	Preston County Board of Education	432	0.000245%
X99940	Nonstate	Tyler County Board of Education	-	0.000000%
X99955	Nonstate	Wyoming County Board of Education	-	0.000000%
X99960	Nonstate	Raleigh County Board of Education	662	0.000376%
X99963	Nonstate	Wayne County Board of Education	-	0.000000%
			<u>\$ 176,151,244</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, 2025

Employer Number	State/Nonstate	Allocation Percentage	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense		Total Employer Pension Expense (Offset)	
			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	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		
0100	State	0.125005%	(\$ 804,961)	\$ 145,650	\$ 17,593	\$ 163,243	\$ (27,192)	\$ (342,109)	\$ (10,237)	\$ -	\$ (379,538)	\$ (123,921)	\$ 10,874	\$ (113,047)
0201	State	0.022154%	(142,659)	25,813	4,045	29,858	(4,819)	(60,630)	(1,814)	-	(67,263)	(21,962)	2,031	(19,931)
0203	State	0.250492%	(1,851,662)	298,852	5,817	304,669	(55,795)	(701,957)	(21,004)	(6,361)	(785,117)	(254,368)	2,243	(252,025)
0209	State	0.100358%	(646,248)	116,932	13,839	130,771	(21,831)	(274,656)	(8,218)	(49)	(304,754)	(99,488)	6,274	(93,114)
0210	State	0.000129%	(831)	150	806,178	806,328	(28)	(353)	(11)	-	(392)	(128)	367,283	367,155
0211	State	0.314791%	(2,027,075)	366,779	-	366,779	(68,476)	(861,507)	(25,778)	(8,001)	(963,762)	(312,062)	(8,177)	(320,239)
0213	State	0.094169%	(606,395)	109,721	4,448	114,169	(20,485)	(257,718)	(7,711)	(1,291)	(287,205)	(93,353)	5,207	(88,146)
0214	State	0.029572%	(190,427)	34,456	1,467	35,923	(6,433)	(80,931)	(2,422)	(100)	(89,886)	(29,316)	1,113	(28,203)
0215	State	0.024151%	(155,519)	28,140	170	28,310	(6,254)	(66,095)	(1,978)	(2,169)	(75,466)	(23,942)	667	(24,309)
0216	State	0.026029%	(167,612)	30,328	567	30,895	(5,662)	(71,235)	(2,132)	(2,168)	(81,197)	(25,803)	(668)	(26,371)
0218	State	0.085787%	(552,419)	99,855	8,601	108,556	(18,661)	(234,778)	(7,025)	-	(280,464)	(85,043)	5,289	(79,754)
0219	State	0.035579%	(229,108)	41,455	1,554	43,009	(7,739)	(97,371)	(2,914)	(85)	(108,109)	(35,271)	1,509	(33,672)
0220	State	0.018410%	(118,550)	21,450	5,856	27,306	(4,005)	(50,384)	(1,508)	-	(55,897)	(18,250)	2,982	(15,268)
0221	State	0.073139%	(470,973)	85,218	13,601	98,819	(15,910)	(300,154)	(5,989)	(2,630)	(322,693)	(72,505)	7,312	(65,193)
0222	State	0.118996%	(766,266)	138,648	16,669	155,317	(25,885)	(325,663)	(9,745)	-	(361,293)	(117,964)	13,422	(104,542)
0225	State	0.149196%	(960,737)	173,836	3,132	176,968	(32,455)	(408,314)	(12,218)	(597)	(453,584)	(147,902)	(689)	(148,591)
0228	State	0.014910%	(96,012)	17,372	1,382	18,754	(3,243)	(40,805)	(1,221)	(366)	(45,635)	(14,781)	1,517	(13,264)
0231	State	0.600253%	(3,865,287)	699,385	2,316	701,701	(130,573)	(1,642,748)	(49,155)	(739,511)	(2,561,987)	(595,049)	(327,836)	(922,885)
0232	State	0.008377%	(53,943)	9,760	990	10,750	(1,822)	(22,926)	(686)	(608)	(25,942)	(8,304)	351	(7,953)
0233	State	0.043127%	(277,713)	50,249	2,315	52,564	(9,381)	(118,028)	(3,532)	(1,075)	(132,016)	(42,753)	1,238	(41,515)
0303	State	0.107741%	(693,791)	125,534	-	125,534	(23,437)	(294,861)	(8,823)	(11,360)	(338,481)	(106,807)	(5,745)	(112,552)
0304	State	0.095607%	(615,655)	111,396	2,405	113,801	(20,797)	(261,653)	(7,829)	(7,342)	(297,621)	(94,778)	(2,425)	(97,203)
0305	State	0.226391%	(1,457,829)	263,779	2,478	266,257	(49,247)	(619,578)	(18,539)	-	(687,364)	(224,428)	3,356	(221,072)
0306	State	0.098418%	(633,756)	114,672	443	115,115	(21,409)	(269,346)	(8,059)	(3,979)	(302,793)	(97,565)	(792)	(98,357)
0307	State	0.313986%	(2,021,891)	365,841	22,871	388,712	(68,301)	(859,304)	(25,712)	-	(953,317)	(311,264)	14,004	(297,260)
0308	State	0.118194%	(761,102)	137,714	9,302	147,016	(25,711)	(323,469)	(9,679)	-	(358,859)	(117,169)	7,963	(109,206)
0310	State	1.524525%	(9,817,072)	1,776,300	-	1,776,300	(331,630)	(4,172,259)	(124,843)	(121,915)	(4,750,647)	(1,511,307)	(66,668)	(1,577,975)
0311	State	0.007154%	(46,068)	8,335	42	8,377	(1,556)	(19,577)	(586)	(149)	(21,870)	(7,092)	(65)	(7,157)
0312	State	0.028260%	(169,099)	30,597	3,764	34,361	(5,712)	(71,867)	(2,150)	(484)	(80,215)	(26,032)	1,944	(24,088)
0313	State	2.296762%	(16,289,672)	2,947,452	46,443	2,993,895	(550,280)	(6,923,116)	(207,155)	(656)	(7,681,207)	(2,507,744)	21,341	(2,486,403)
0314	State	0.376509%	(2,424,503)	438,689	7,347	446,036	(81,902)	(1,030,415)	(30,832)	(8,101)	(1,151,250)	(373,245)	4,919	(368,326)
0315	State	0.003702%	(23,839)	4,313	86	4,399	(805)	(10,131)	(303)	(9)	(11,248)	(3,670)	36	(3,634)
0316	State	0.057471%	(370,080)	66,962	344	67,306	(12,502)	(157,284)	(4,706)	(4,563)	(179,055)	(56,973)	(1,436)	(58,409)
0319	State	0.002444%	(15,738)	2,848	853	3,701	(632)	(6,689)	(200)	(25)	(7,446)	(2,423)	1,184	(1,239)
0323	State	0.770034%	(4,958,580)	897,205	55,286	952,491	(167,505)	(2,107,398)	(63,058)	-	(2,337,961)	(763,358)	35,921	(727,437)
0327	State	0.11016%	(714,880)	129,350	13,542	142,892	(24,149)	(300,824)	(9,091)	(1,647)	(338,711)	(110,053)	1,070	(108,983)
0328	State	0.000000%	-	-	817	817	-	-	-	-	-	-	3,128	3,128
0405	State	0.007641%	(49,204)	8,903	-	8,903	(1,602)	(20,912)	(626)	(1,689)	(24,889)	(7,575)	-	(9,993)
0432	State	0.280878%	(1,808,694)	327,265	325	327,590	(61,099)	(768,696)	(23,001)	(20,663)	(873,459)	(278,443)	(18,559)	(297,302)
0433	State	0.000000%	-	-	3,892	3,892	-	-	-	-	-	-	15,019	15,019
0439	State	0.150531%	(998,440)	180,658	5,159	185,817	(33,728)	(424,337)	(12,697)	(4,194)	(474,956)	(153,707)	(83)	(153,790)
0441	State	0.000000%	-	-	5,165	5,165	-	-	-	-	-	-	2,539	2,539
0501	State	0.000000%	-	-	15,957	15,957	-	-	-	-	-	-	7,949	7,949
0505	State	0.018466%	(118,911)	21,516	339	21,855	(4,017)	(50,337)	-	-	(56,243)	(18,306)	679	(17,627)
0506	State	2.233740%	(14,384,012)	2,602,642	1,354,649	3,957,291	(485,905)	(6,113,210)	(182,871)	(2,835)	(6,784,871)	(2,214,373)	977,170	(1,237,203)
0507	State	0.021246%	(136,812)	24,755	422	25,177	(4,822)	(58,145)	(1,740)	(5,829)	(70,036)	(21,062)	(1,462)	(22,524)
0508	State	0.081186%	(522,792)	94,594	3,623	98,217	(17,660)	(222,187)	(6,648)	-	(246,495)	(80,482)	2,550	(77,932)
0509	State	0.000000%	-	-	197	197	-	-	-	-	-	-	773	773
0510	State	0.060779%	(391,382)	70,817	599	71,416	(13,221)	(166,338)	(4,977)	(4,500)	(189,036)	(60,252)	(4,678)	(64,930)
0511	State	8.875721%	(57,154,584)	10,341,546	-	10,341,546	(1,930,736)	(24,290,718)	(726,833)	(680,055)	(27,628,342)	(8,798,768)	(532,996)	(9,331,767)
0512	State	2.998928%	(19,317,182)	3,495,250	-	3,495,250	(652,553)	(8,209,809)	(245,656)	(1,366,791)	(10,474,809)	(2,973,819)	(1,002,174)	(3,975,993)
0513	State	0.474518%	(3,055,625)	552,885	-	552,885	(103,222)	(1,298,612)	(38,858)	(595,616)	(2,036,338)	(470,410)	(265,900)	(736,304)
0601	State	0.108214%	(697,030)	126,120	126,120	126,120	(26,346)	(296,328)	(8,864)	(11,432)	(310,086)	(107,306)	(10,173)	(117,470)
0603	State	1.593506%	(10,261,270)	1,856,674	66,291	1,922,965	(346,635)	(4,361,043)	(130,492)	-	(4,838,170)	(1,579,690)	40,594	(1,539,096)
0605	State	0.000000%	-	-	-	-	-	-	-	-	-	-	2	2
0606	State	0.254611%	(1,639,550)	296,690	7,240	303,900	(55,386)	(696,809)	(20,850)	(8,463)	(781,508)	(252,440)	(9,301)	(261,705)
0610	State	10.268423%	(66,122,791)	11,964,253	21,047	11,985,300	(2,233,690)	(28,102,209)	(840,881)	(1,839,213)	(33,015,993)	(10,179,396)	(813,447)	(10,992,843)
0612	State	0.926943%	(5,968,985)	1,080,028	20,172	1,100,200	(201,638)	(2,536,821)	(75,907)	(45,693)	(2,860,059)	(918,906)	(9,571)	(928,477)
0613	State	0.426940%	(2,749,250)	497,449	2,261	499,710	(92,872)	(1,168,432)	(34,962)	(1,310,161)	(423,238)	(10,733)	(433,971)	
0618	State	0.079924%	(314,665)	93,123	5,284	98,407	(17,386)	(218,733)	(6,345)	(445)	(243,109)	(79,231)	874	(78,357)
0619	State	0.133324%	(864,370)	156,508	174	156,682	(29,219)	(367,613)	(171)	(11,000)	(410,289)	(133,159)	(6,511)	(139,670)
0622	State	0.114020%	(734,224)	132,850	2,833	135,683	(24,803)	(312,044)	(9,337)	(7,638)	(343,289)	(113,031)	(1,054)	(114,085)
0623	State	0.256836%	(1,653,877)	299,252	33,328	332,580	(55,870)	(702,898)	(21,032)	(1,362)	(781,162)	(254,609)	8,201	(246,408)
0701	State	0.030294%	(195,076)	35,297	1,012	36,309	(6,590)	(82,907)	(2,481)	(7,136)	(99,114)	(30,031)	(623)	(30,654)
0702	State	1.040202%	(6,698,308)	1,211,991	-	1,211,991	(226,275)	(2,846,783)	(85,182)	(54,897)	(3,213,137)	(1,031,183)	(30,836)	(1,062,019)
0703	State	0.033644%	(216,648)	39,200	273	39,473	(7,319)	(92,076)	(2,755)	(10,027)	(112,177)	(33,352)	(4,495)	(37,847)
0704	State	0.516653%	(3,326,951)	601,978	48,826	650,804	(112,388)	(1,413,955)	(42,309)	-	(1,568,652)	(512,174)	47,630	(464,544)
0705	State	0.542979%	(3,496,475)	632,652	-	632,652	(118,114)	(1,486,003)	(44,465)	(14,365)	(1,662,947)	(538,271)	(16,422)	(564,733)
0706	State	0.010395%	(66,338)	12,112	533	12,645	(2,261)	(28,449)	(851)	(727)	(32,288)	(10,305)	(332)	(10,637)
0707	State	0.085737%	(671,877)	103,039	4,961	108,000	(19,312)	(242,371)	(7,270)	(1,909)	(289,545)	(88,007)	64,329	(84,792)
0708	State	0.173474%	(1,117,074)	202,123	1,433	203,556	(37,736)	(474,757)	(14,200)	(1,058)	(527,755)	(171,570)	(2,270)	(174,240)
0709	State	0.023974%	(154,379)	27,933	875	28,808	(5,215)	(65,611)	(1,963)	(1,636)	(74,425)	(23,766)	(1,743)	(25,509)
0802	State	1.450619%	(9,341,160)	1,690,189	48,211	1,738,400	(315,553)	(3,969,996)	(118,791)	(20,293)	(4,424,633)	(1,438,042)	(50,608)	(1,488,650)
0803	State	14.377302%	(92,581,626)	16,751,713	258,567	17,010,280	(3,127,500)	(39,347,232)	(1,177,357)	(556)	(43,652,645)	(14,252,655)	160,8	

WEST VIRGINIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
Schedule of Pension Amounts By Employer
As of and for the Year Ended June 30, 2025

Employer Number	State/Nonstate	Allocation Percentage	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	Changes in Assumptions	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)	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense (Offset)
0945	State	0.059377%	(882,354)	69,183	996	70,179	(12,916)	(162,501)	(4,862)	(3,537)	(183,816)	(58,862)	(670)	(59,732)
0946	State	0.013042%	(83,983)	15,196	491	15,687	(2,837)	(35,693)	(1,068)	(737)	(40,333)	(12,929)	186	(12,743)
0947	State	0.118018%	(759,596)	17,506	9,044	146,550	(25,472)	(322,981)	(8,644)	(309)	(358,626)	(116,993)	3,426	(113,567)
1200	State	0.520062%	(3,348,903)	605,950	45,344	651,294	(113,129)	(1,423,285)	(42,588)	(3,247)	(1,579,349)	(515,553)	23,777	(491,776)
1300	State	0.467317%	(3,009,255)	544,494	14,317	558,811	(101,655)	(1,278,934)	(38,269)	(683)	(1,419,514)	(463,265)	4,266	(458,999)
1400	State	0.902520%	(5,811,714)	1,051,571	6,564	1,058,135	(196,325)	(2,469,981)	(73,907)	(31,321)	(2,771,534)	(894,695)	(15,412)	(910,237)
1500	State	0.611604%	(3,938,381)	712,610	53,502	766,112	(133,042)	(1,673,813)	(50,084)	-	(1,856,939)	(606,301)	31,951	(574,350)
1600	State	0.158339%	(1,019,613)	184,489	1,707	186,196	(34,443)	(433,336)	(12,966)	(3,708)	(484,453)	(156,966)	(484)	(157,450)
2100	State	0.150924%	(971,865)	175,849	8,317	184,166	(32,830)	(413,043)	(12,359)	-	(458,234)	(149,615)	6,731	(142,884)
2200	State	0.186092%	(1,198,326)	216,825	19,779	236,604	(40,481)	(509,289)	(15,239)	-	(565,009)	(184,479)	11,830	(172,649)
2300	State	0.298705%	(1,923,490)	348,036	48,035	396,071	(61,977)	(817,484)	(21,461)	(1,331)	(898,253)	(296,115)	19,942	(276,173)
2400	State	5.044831%	(2,485,836)	5,877,985	75,276	5,953,261	(1,097,402)	(13,806,492)	(413,121)	(37,813)	(15,354,828)	(5,001,092)	17,594	(4,983,498)
778000	State	0.000000%	-	-	-	1,684	1,684	-	-	-	-	-	6,476	6,476
903010	State	0.354465%	(2,282,553)	413,005	36,172	449,177	(77,107)	(970,086)	(29,027)	-	(1,076,200)	(351,392)	31,276	(320,116)
903020	State	0.019300%	(124,281)	22,487	14,388	36,875	(4,198)	(52,819)	(1,580)	(501)	(59,098)	(19,133)	4,973	(14,160)
990000	State	0.081871%	(527,203)	95,392	315	95,707	(17,809)	(224,601)	(6,704)	(3,324)	(251,898)	(81,161)	(2,071)	(83,232)
X00100	Nonstate	0.095666%	(616,035)	111,465	13,015	124,480	(20,810)	(261,815)	(7,834)	-	(290,459)	(94,837)	8,211	(86,626)
X00200	Nonstate	0.845673%	(5,445,652)	985,336	161,948	1,147,284	(183,959)	(2,314,404)	(69,252)	(4,567)	(2,572,182)	(838,341)	70,571	(767,770)
X00300	Nonstate	0.096173%	(619,299)	112,056	34,242	146,298	(20,921)	(263,202)	(7,876)	-	(291,999)	(92,339)	17,510	(77,829)
X00400	Nonstate	0.094738%	(610,059)	110,384	35,800	146,184	(20,608)	(259,275)	(7,758)	(3,052)	(290,633)	(93,517)	16,309	(77,008)
X00500	Nonstate	0.123681%	(796,435)	144,107	12,124	156,231	(26,504)	(338,485)	(10,129)	-	(375,517)	(122,609)	6,301	(116,308)
X00600	Nonstate	0.142884%	(2,658,738)	481,072	59,695	540,767	(89,815)	(1,129,964)	(33,811)	(7,953)	(1,261,543)	(409,304)	27,857	(381,447)
X00700	Nonstate	0.040422%	(260,295)	47,098	8,603	55,701	(8,793)	(110,625)	(3,310)	-	(122,728)	(40,072)	4,239	(35,833)
X00800	Nonstate	0.046322%	(298,287)	53,972	19,731	73,703	(10,076)	(126,772)	(3,793)	-	(140,641)	(45,920)	9,511	(36,409)
X00900	Nonstate	0.179759%	(1,157,545)	209,446	1,260	210,706	(39,103)	(491,957)	(14,720)	(8,397)	(554,177)	(178,200)	(169)	(178,369)
X01000	Nonstate	0.202162%	(1,301,808)	235,549	35,717	271,266	(43,976)	(553,269)	(16,555)	-	(613,800)	(200,409)	18,014	(182,395)
X01100	Nonstate	0.038314%	(246,914)	44,677	1,211	45,888	(8,341)	(104,358)	(3,140)	(342)	(116,761)	(30,312)	(678)	(38,890)
X01200	Nonstate	0.100082%	(644,471)	116,611	38,451	155,062	(21,771)	(314,300)	(8,196)	(3,837)	(307,704)	(93,514)	11,074	(88,140)
X01300	Nonstate	0.185683%	(1,195,639)	216,349	28,048	244,397	(40,392)	(580,170)	(15,306)	-	(663,768)	(184,073)	15,813	(168,260)
X01400	Nonstate	0.194629%	(1,253,300)	226,772	55,224	281,996	(42,338)	(532,653)	(15,938)	(3,525)	(594,454)	(192,942)	19,340	(173,602)
X01500	Nonstate	0.136358%	(878,068)	158,878	47,927	206,805	(29,662)	(373,179)	(11,166)	(977)	(414,984)	(135,176)	23,195	(111,981)
X01600	Nonstate	0.106624%	(686,598)	124,233	31,494	155,727	(23,194)	(319,804)	(8,731)	(2,286)	(326,615)	(105,700)	14,196	(91,504)
X01700	Nonstate	0.549818%	(3,540,515)	640,620	119,365	759,985	(119,602)	(1,504,720)	(45,025)	(571)	(1,669,918)	(545,051)	63,539	(481,512)
X01800	Nonstate	0.175402%	(1,129,489)	204,370	15,557	219,927	(38,155)	(480,033)	(14,364)	-	(532,552)	(173,881)	9,002	(164,879)
X01900	Nonstate	0.438617%	(2,824,443)	511,055	45,037	556,092	(95,412)	(1,200,389)	(35,918)	(2,007)	(1,333,729)	(434,814)	21,151	(413,663)
X02000	Nonstate	0.312259%	(5,243,364)	948,734	66,225	1,014,959	(177,126)	(2,228,431)	(66,880)	-	(2,472,237)	(807,199)	30,901	(756,298)
X02100	Nonstate	0.117715%	(728,011)	137,156	32,375	169,231	(25,007)	(322,158)	(9,640)	-	(357,405)	(116,694)	15,961	(100,735)
X02200	Nonstate	0.060582%	(448,068)	81,073	24,585	105,658	(15,136)	(190,429)	(5,698)	-	(211,263)	(68,979)	13,578	(55,462)
X02300	Nonstate	0.270707%	(1,743,199)	315,414	58,496	373,910	(58,887)	(874,923)	(22,168)	(97)	(822,102)	(268,360)	27,122	(240,632)
X02400	Nonstate	0.119638%	(770,401)	139,396	17,770	157,166	(26,025)	(327,420)	(9,797)	-	(363,242)	(118,601)	11,360	(107,241)
X02500	Nonstate	0.319693%	(2,058,641)	372,490	59,571	432,061	(69,543)	(914,933)	(26,180)	-	(970,646)	(316,921)	31,483	(285,438)
X02600	Nonstate	0.354171%	(2,280,559)	412,662	49,070	461,732	(77,043)	(969,281)	(29,003)	(3,869)	(1,079,196)	(351,100)	8,707	(342,393)
X02700	Nonstate	0.157607%	(1,014,899)	183,636	54,113	237,749	(34,284)	(431,333)	(12,906)	-	(478,523)	(156,241)	35,175	(121,066)
X02800	Nonstate	0.284037%	(1,829,036)	330,946	908	331,554	(61,787)	(777,341)	(23,260)	(2,322)	(864,710)	(281,574)	1,055	(280,519)
X02900	Nonstate	0.143376%	(923,260)	167,055	18,250	185,305	(31,189)	(392,386)	(11,711)	-	(435,316)	(142,133)	11,624	(131,019)
X03000	Nonstate	0.120813%	(777,967)	140,765	23,585	164,350	(26,280)	(330,636)	(9,893)	(1,896)	(368,705)	(119,768)	8,064	(111,002)
X03100	Nonstate	0.613792%	(3,952,471)	715,160	48,711	763,871	(133,518)	(1,679,801)	(50,263)	-	(1,863,582)	(608,470)	34,960	(573,510)
X03200	Nonstate	0.056724%	(365,270)	66,092	36,208	102,300	(12,339)	(155,240)	(4,645)	(279)	(172,503)	(56,232)	15,771	(40,461)
X03300	Nonstate	0.122386%	(788,096)	142,598	11,575	154,173	(26,623)	(334,941)	(10,022)	-	(371,586)	(121,325)	7,318	(114,007)
X03400	Nonstate	0.126368%	(813,738)	147,238	20,701	167,939	(27,489)	(345,839)	(10,348)	(2,463)	(386,139)	(125,272)	7,588	(117,684)
X03500	Nonstate	0.267714%	(1,723,926)	311,927	42,251	354,178	(58,236)	(732,669)	(21,923)	(878)	(813,706)	(265,393)	19,872	(245,521)
X03600	Nonstate	0.071953%	(463,336)	83,836	15,819	99,655	(15,652)	(196,319)	(5,892)	(119)	(218,581)	(71,329)	7,064	(64,265)
X03700	Nonstate	0.089679%	(577,482)	104,489	20,808	125,297	(15,987)	(245,439)	(7,344)	-	(272,282)	(88,901)	10,088	(76,803)
X03800	Nonstate	0.081428%	(524,350)	94,876	21,772	116,648	(17,713)	(222,849)	(6,668)	-	(247,230)	(80,722)	11,298	(69,324)
X03900	Nonstate	0.178507%	(1,149,483)	207,987	26,490	234,477	(38,831)	(488,531)	(14,618)	-	(541,980)	(176,955)	16,773	(160,186)
X04000	Nonstate	0.255828%	(1,647,386)	298,078	38,941	337,019	(55,650)	(700,140)	(20,950)	-	(776,740)	(253,610)	21,198	(232,412)
X04100	Nonstate	0.388866%	(2,504,075)	453,087	18,128	471,215	(84,590)	(1,064,233)	(31,844)	-	(1,180,667)	(385,495)	10,767	(374,728)
X04200	Nonstate	0.158260%	(1,019,104)	184,397	23,116	207,513	(34,426)	(433,120)	(12,960)	(456)	(480,962)	(156,888)	8,794	(148,094)
X04201	Nonstate	0.005227%	(33,659)	6,090	-	6,090	(1,137)	(14,305)	(428)	(1,695)	(22,065)	(5,182)	2,826	(8,008)
X04300	Nonstate	0.086819%	(559,065)	101,157	1,686	102,843	(18,886)	(237,603)	(7,110)	-	(263,599)	(86,066)	1,786	(84,280)
X04400	Nonstate	0.079915%	(514,800)	93,148	30,690	123,838	(17,309)	(218,790)	(6,547)	-	(244,743)	(73,252)	13,216	(66,036)
X04500	Nonstate	0.092830%	(597,520)	108,126	14,048	122,174	(23,187)	(253,177)	(9,217)	(2,016)	(282,922)	(91,959)	4,789	(87,206)
X04600	Nonstate	0.115107%	(741,223)	134,117	-	134,117	(25,039)	(315,020)	(9,429)	(5,878)	(355,363)	(114,109)	(4,410)	(118,519)
X04700	Nonstate	0.089260%	(574,784)	104,001	18,030	122,031	(19,417)	(244,283)	(7,310)	-	(271,010)	(88,486)	9,849	(78,637)
X04800	Nonstate	0.114475%	(737,154)	133,381	15,913	149,294	(24,902)	(313,291)	(9,374)	-	(347,567)	(113,483)	9,921	(103,562)
X04900	Nonstate	0.149835%	(964,852)	174,580	30,503	205,083	(32,594)	(410,662)	(12,270)	-	(454,926)	(148,536)	15,537	(132,999)
X04901	Nonstate	0.003080%	(19,833)	3,589	3,754	7,343	(670)	(8,429)	(252)	-	(9,351)	(3,053)	1,767	(1,286)
X05000	Nonstate	0.170289%	(1,096,564)	198,412	27,175	225,587	(37,043)	(466,400)	(13,945)	-	(517,028)	(168,813)	15,647	(153,166)
X05100	Nonstate	0.045369%	(292,150)	52,862	16,672	69,534	(9,869)	(124,164)	(3,715)	-	(137,748)	(44,976)	9,979	(34,997)
X05200	Nonstate	0.092830%	(1,204,821)	228,821	14,589	243,410	(42,120)	(537,467)	(16,892)	-	(696,268)	(194,685)	14,289	(167,396)
X05300	Nonstate	0.031580%	(203,557)	36,795	854	37,649	(6,570)	(86,427)</						

WEST VIRGINIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
Schedule of Pension Amounts By Employer
As of and for the Year Ended June 30, 2025

Employer Number	State/Nonstate	Allocation Percentage	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	Changes in Assumptions	Proportionate Share of Pension Expense	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)		
														Employer	Employer
X11400	Nonstate	0.028171%	(181,405)	32,823	1,754	34,577	(6,128)	(77,097)	(2,307)	(85,532)	(27,927)	1,278	(26,649)		
X11420	Nonstate	0.046378%	(298,648)	54,037	5,589	59,626	(10,089)	(126,325)	(3,798)	(142,633)	(45,376)	1,057	(44,919)		
X11450	Nonstate	0.001611%	(29,885)	5,407	634	6,041	(1,010)	(12,701)	(380)	(14,568)	(4,601)	1,918	(2,883)		
X11460	Nonstate	0.016432%	(105,813)	19,146	3,550	22,696	(3,574)	(44,970)	(1,346)	(49,896)	(16,290)	2,268	(14,022)		
X11470	Nonstate	0.008303%	(53,467)	9,674	91	9,765	(1,806)	(22,723)	(680)	(25,342)	(8,231)	2,657	(7,966)		
X11490	Nonstate	0.012235%	(78,786)	14,256	1,704	15,960	(2,661)	(33,484)	(1,002)	(37,234)	(12,129)	1,900	(10,229)		
X11500	Nonstate	0.007451%	(47,980)	8,682	1,562	10,244	(1,621)	(20,392)	(610)	(22,623)	(7,386)	1,159	(6,227)		
X11510	Nonstate	0.003671%	(23,639)	4,277	468	4,745	(799)	(10,047)	(301)	(11,347)	(3,639)	162	(3,477)		
X11520	Nonstate	0.010011%	(64,465)	11,664	5,408	17,072	(2,178)	(27,398)	(820)	(30,693)	(9,924)	1,538	(8,386)		
X11540	Nonstate	0.120875%	(778,366)	140,838	2,929	143,767	(26,294)	(330,806)	(9,898)	(602)	(367,600)	(119,827)	4,343	(115,484)	
X11550	Nonstate	0.011959%	(77,009)	13,934	851	14,785	(2,601)	(32,729)	(879)	(36,309)	(11,855)	1,997	(9,858)		
X20100	Nonstate	0.045270%	(291,513)	52,746	4,205	56,951	(9,849)	(123,893)	(3,707)	(137,448)	(44,878)	3,473	(41,405)		
X20200	Nonstate	0.076748%	(494,213)	89,423	13,299	102,722	(16,695)	(210,041)	(6,285)	(371)	(233,392)	(76,083)	5,130	(70,953)	
X20300	Nonstate	0.002091%	(13,465)	2,436	1,077	3,513	(455)	(5,723)	(171)	(920)	(7,269)	591	(1,482)		
X20400	Nonstate	0.021287%	(137,076)	24,803	724	25,527	(4,631)	(58,257)	(1,743)	(1,314)	(65,945)	(21,102)	946	(20,156)	
X20500	Nonstate	0.084966%	(547,133)	98,998	9,998	108,996	(18,483)	(232,532)	(6,958)	(9,096)	(267,069)	(84,229)	5,539	(89,768)	
X20600	Nonstate	0.008542%	(55,006)	9,953	953	9,953	(1,858)	(23,377)	(700)	(541)	(26,476)	(8,468)	(8,986)		
X20601	Nonstate	0.003980%	(25,629)	4,637	6	4,643	(866)	(10,892)	(326)	(1,037)	(13,121)	(3,945)	(491)	(4,436)	
X20602	Nonstate	0.002452%	(15,789)	2,857	130	2,987	(533)	(6,711)	(201)	(75)	(7,520)	(2,431)	108	(2,323)	
X20700	Nonstate	0.008418%	(54,194)	9,806	133	9,939	(1,831)	(25,033)	(687)	(367)	(25,929)	(8,343)	218	(8,125)	
X20701	Nonstate	0.003339%	(21,501)	3,890	821	4,711	(729)	(9,138)	(273)	(17)	(10,154)	(3,310)	279	(3,031)	
X20800	Nonstate	0.045945%	(295,860)	53,533	7,283	60,816	(9,994)	(125,740)	(3,762)	(2,232)	(141,728)	(45,547)	2,817	(42,730)	
X20900	Nonstate	0.037770%	(243,217)	44,008	18,058	62,066	(8,216)	(103,367)	(3,093)	-	(114,676)	(37,443)	12,866	(25,157)	
X21000	Nonstate	0.161955%	(1,042,898)	188,702	442	189,144	(35,230)	(443,232)	(13,262)	(1,410)	(493,134)	(160,551)	(4,045)	(164,596)	
X21100	Nonstate	0.056498%	(363,815)	65,829	5,627	71,456	(12,290)	(151,411)	(4,627)	-	(171,538)	(56,008)	4,040	(51,968)	
X21200	Nonstate	0.504006%	(3,245,511)	587,243	640	587,883	(109,636)	(1,379,343)	(41,273)	(4,360)	(1,534,612)	(499,636)	(6,869)	(500,505)	
X21400	Nonstate	0.159679%	(1,028,242)	186,050	269	186,319	(34,735)	(437,003)	(13,076)	(16,472)	(501,286)	(158,295)	(7,313)	(165,608)	
X21500	Nonstate	0.076222%	(493,402)	89,276	926	89,502	(16,608)	(208,696)	(6,275)	(1,241)	(233,889)	(75,365)	218	(77,561)	
X21600	Nonstate	0.336910%	(2,169,508)	392,551	7,366	399,917	(73,288)	(922,042)	(27,500)	(26,541)	(1,049,161)	(333,989)	(4,701)	(338,690)	
X21700	Nonstate	0.011657%	(75,064)	13,582	3,656	17,238	(2,536)	(31,902)	(955)	(1,242)	(36,635)	(11,556)	2,060	(9,496)	
X21701	Nonstate	0.041558%	(93,745)	16,962	905	17,867	(3,167)	(39,842)	(1,192)	(1,119)	(45,320)	(14,432)	503	(13,929)	
X21800	Nonstate	0.491657%	(3,165,991)	572,854	7,551	580,405	(106,950)	(1,345,547)	(40,262)	(2,130)	(1,494,889)	(487,394)	(1,733)	(489,127)	
X21901	Nonstate	1.009040%	(6,497,642)	1,175,683	2,607	1,178,290	(219,496)	(2,761,500)	(82,630)	(14,529)	(3,078,155)	(1,000,292)	3,235	(997,057)	
X22000	Nonstate	0.170481%	(1,097,800)	198,636	3,980	202,616	(37,085)	(466,566)	(13,961)	(6,083)	(523,695)	(169,003)	768	(168,235)	
X22001	Nonstate	0.000000%	-	-	1,239	1,239	-	-	-	(259)	(259)	-	50	50	
X22100	Nonstate	0.001314%	(8,461)	1,531	1,189	2,720	(529)	(3,599)	(108)	(744)	(4,734)	(1,363)	850	(453)	
X22200	Nonstate	0.066137%	(425,885)	77,060	15,792	92,852	(14,387)	(181,001)	(5,416)	(1,642)	(230,540)	(65,564)	4,140	(61,424)	
X22500	Nonstate	0.071638%	(461,308)	83,469	2,163	85,632	(15,883)	(196,056)	(5,866)	(129)	(217,634)	(71,017)	830	(70,187)	
X22600	Nonstate	0.021652%	(139,427)	25,228	2,347	27,575	(4,710)	(59,256)	(1,773)	(686)	(66,425)	(21,464)	1,862	(19,602)	
X22700	Nonstate	0.286050%	(1,841,999)	333,291	22,760	356,051	(62,224)	(782,850)	(23,425)	-	(868,499)	(283,570)	16,935	(266,635)	
X22800	Nonstate	0.046106%	(296,896)	53,720	4,931	58,651	(10,029)	(126,181)	(3,776)	(61)	(140,047)	(45,706)	3,551	(42,155)	
X22900	Nonstate	0.142652%	(918,598)	166,211	267	166,478	(31,031)	(390,404)	(11,682)	(3,867)	(436,984)	(141,415)	(2,155)	(143,570)	
X23000	Nonstate	0.007299%	(47,001)	8,504	15,679	24,183	(1,588)	(19,976)	(598)	(2,607)	(24,769)	(7,236)	4,905	(2,331)	
X23001	Nonstate	0.198823%	(1,280,320)	231,661	1,659	233,320	(43,250)	(644,136)	(16,292)	(3,213)	(606,881)	(197,101)	(3,778)	(200,879)	
X23002	Nonstate	0.071768%	(481,456)	87,114	4,032	91,146	(16,264)	(204,617)	(6,123)	(1,642)	(228,646)	(74,118)	2,181	(73,466)	
X23003	Nonstate	0.055179%	(355,321)	64,292	5,390	69,682	(12,003)	(151,012)	(4,519)	(311)	(167,565)	(64,701)	2,482	(52,219)	
X23004	Nonstate	0.019097%	(122,974)	22,251	1,22	22,373	(4,154)	(52,264)	(1,564)	(3,238)	(61,220)	(18,911)	(1,324)	(20,255)	
X23100	Nonstate	0.024691%	(158,996)	28,769	2,004	30,773	(5,371)	(67,573)	(2,022)	(177)	(75,143)	(24,477)	658	(23,819)	
X23200	Nonstate	0.008338%	(53,692)	9,715	223	9,938	(1,814)	(22,819)	(683)	(4,962)	(30,278)	(8,266)	(1,716)	(9,982)	
X23300	Nonstate	0.294939%	(1,899,239)	343,648	2,111	345,759	(64,158)	(807,177)	(24,153)	(7,620)	(903,108)	(292,382)	3,167	(289,215)	
X23400	Nonstate	0.009418%	(60,647)	10,973	1,284	12,257	(2,049)	(25,775)	(771)	(210)	(28,805)	(9,336)	(2,029)	(9,545)	
X23500	Nonstate	0.103313%	(259,709)	46,992	4,692	51,684	(8,773)	(110,376)	(3,303)	(3,900)	(128,352)	(39,881)	(2,466)	(42,407)	
X23600	Nonstate	0.007248%	(46,802)	8,468	303	8,771	(1,608)	(19,891)	(589)	(1,266)	(22,369)	(7,205)	608	(6,597)	
X23700	Nonstate	0.237864%	(1,631,709)	277,147	1,312	278,459	(51,743)	(650,977)	(19,479)	(976)	(723,175)	(235,802)	643	(235,159)	
X23800	Nonstate	0.003591%	(23,124)	4,184	4	4,188	(781)	(9,828)	(294)	(209)	(11,112)	(3,560)	(445)	(4,105)	
X23802	Nonstate	0.124607%	(802,398)	145,186	3,345	148,531	(27,106)	(341,019)	(10,204)	(460)	(378,789)	(123,527)	3,975	(119,552)	
X23900	Nonstate	0.001102%	(7,096)	1,284	347	1,631	(240)	(3,016)	(90)	-	(3,346)	(1,092)	193	(899)	
X23901	Nonstate	0.015407%	(99,212)	17,951	1,325	19,276	(3,351)	(42,165)	(1,262)	(3,276)	(60,054)	(15,273)	(85)	(15,358)	
X24001	Nonstate	0.021162%	(136,271)	24,657	4,061	28,718	(4,603)	(57,915)	(1,733)	(174)	(64,425)	(20,979)	3,891	(17,088)	
X24100	Nonstate	0.355266%	(2,287,711)	413,938	41,997	455,935	(77,281)	(972,278)	(29,093)	(233)	(1,078,885)	(352,186)	23,514	(328,672)	
X24200	Nonstate	0.063253%	(648,981)	99,333	5,770	105,103	(18,545)	(238,317)	(6,981)	-	(258,843)	(84,514)	3,588	(80,928)	
X24300	Nonstate	0.028011%	(180,568)	32,672	4,079	36,751	(6,100)	(76,711)	(2,356)	(65)	(85,435)	(27,798)	5,382	(22,610)	
X24400	Nonstate	0.050935%	(327,992)	59,347	4,061	63,408	(11,080)	(139,397)	(4,171)	(1,735)	(156,383)	(50,493)	4,816	(45,677)	
X24500	Nonstate	0.076101%	(490,047)	88,669	5,576	94,245	(16,554)	(208,270)	(6,232)	-	(231,056)	(75,441)	3,958	(71,483)	
X24600	Nonstate	0.009870%	(63,557)	11,900	211	11,711	(2,147)	(27,012)	(808)	(131)	(30,098)	(9,784)	(8)	(9,792)	
X24700	Nonstate	0.247902%	(1,596,348)	288,843	8,701	297,544	(53,926)	(678,448)	(20,301)	-	(752,675)	(245,753)	6,551	(239,202)	
X24800	Nonstate	0.005819%	(37,471)	6,780	256	7,036	(1,266)	(15,925)	(477)	(1,416)	(19,084)	(5,769)	(105)	(5,874)	
X24900	Nonstate	0.147049%	(946,912)	171,334	486	171,820	(31,988)	(402,438)	(12,042)	(8,254)	(454,722)	(145,774)	(3,568)	(149,342)	
X25000	Nonstate	0.005245%	(33,775)	6,111	6,634	12,745	(1,141)	(14,354)	(430)	-	(15,925)	(5,200)	4,762	(438)	
X25100	Nonstate	0.279439%	(2,274,284)	612,533	41,284	653,817	(103,284)	(1,349,675)	(43,758)	(1,010)	(1,298,502)	(419,813)	6,548	(425,336)	
X25200	Nonstate	0.003499%	(195,430)	35,361	1,222	35,583	(6,602)	(83,058)	(2,485)	(2,622)	(94,767)	(30,086)	(9,552)	(31,041)	
X25300	Nonstate	0.221552%	(1,426,669)	258,141	6,957	265,098	(48,194)	(606,335)	(18,143)	(2,704)	(675,376)	(219,631)	5,040	(214,591)	
X25400	Nonstate	0.016817%	(108,292)	19,594	275	19,869	(3,658)	(46,024)	(1,377)	(2,669)	(53,728)	(16,671)	(1,909)	(18,580)	
X25500	Nonstate	0.059144%	(380,854)	69,912	2,503	71,415	(12,866)	(161,863)	(4,843)	(272)	(179,844)	(58,631)	3,823	(54,808)	
X25600	Nonstate	0.055986%	(360,518)	65,232	1,820	67,052	(12,179)	(153,220)	(4						

WEST VIRGINIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
Schedule of Pension Amounts By Employer
As of and for the Year Ended June 30, 2025

Employer Number	State/Nonstate	Allocation Percentage	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	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 Pension Expense	Proportionate Share of Pension Expense	Proportionate Share of Pension Expense	
X29400	Nonstate	0.011331%	(72,965)	13,202	899	14,101	(2,465)	(31,010)	(928)	(797)	(11,233)	61	(11,172)		
X29500	Nonstate	0.017008%	(109,322)	19,817	105	19,817	(3,700)	(46,547)	(1,393)	(2,701)	(64,344)	(1,397)	(18,258)		
X29600	Nonstate	0.013167%	(84,788)	15,342	105	15,447	(2,864)	(36,035)	(1,078)	(941)	(40,918)	(195)	(13,248)		
X29700	Nonstate	0.009171%	(59,056)	10,686	71	10,757	(1,995)	(25,099)	(751)	(1,298)	(29,143)	(9,091)	(2,999)		
X29800	Nonstate	0.008373%	(53,917)	9,756	105	9,861	(1,821)	(22,915)	(686)	(1,165)	(26,587)	(8,300)	(4,077)		
X29900	Nonstate	0.042605%	(274,352)	49,641	6,352	55,993	(9,268)	(116,600)	(3,489)	(803)	(130,160)	(42,236)	(37,064)		
X29901	Nonstate	0.031484%	(202,739)	36,684	82	36,766	(6,849)	(86,164)	(2,578)	(2,346)	(97,937)	(31,211)	(32,267)		
X30000	Nonstate	0.034974%	(225,213)	40,750	-	40,750	(7,608)	(95,715)	(2,864)	(4,031)	(110,218)	(34,671)	(37,442)		
X30100	Nonstate	0.038038%	(244,943)	44,320	-	44,320	(8,274)	(104,101)	(3,115)	(6,964)	(122,454)	(37,708)	(2,773)		
X30101	Nonstate	0.010125%	(65,199)	11,797	485	12,282	(2,202)	(27,710)	(829)	(482)	(31,223)	(10,037)	460		
X30200	Nonstate	0.061863%	(398,362)	72,080	4,851	76,931	(13,457)	(169,304)	(5,966)	(4,490)	(192,317)	(61,327)	(2,511)		
X30400	Nonstate	0.028385%	(182,783)	33,073	954	34,027	(6,175)	(77,683)	(2,324)	(1,382)	(86,364)	(28,139)	(28,323)		
X30400	Nonstate	0.005245%	(33,775)	6,111	-	6,111	(1,141)	(14,354)	(430)	(1,610)	(17,535)	(5,200)	(1,752)		
X30500	Nonstate	0.002837%	(18,269)	3,306	-	3,306	(617)	(7,764)	(232)	(3,561)	(12,174)	(2,812)	(1,590)		
X39000	Nonstate	0.014167%	(91,227)	16,507	852	17,359	(3,082)	(38,772)	(1,160)	(864)	(43,878)	(14,044)	373		
X40000	Nonstate	0.010925%	(70,351)	12,729	853	13,582	(2,377)	(29,899)	(895)	-	(33,171)	(10,830)	452		
X40101	Nonstate	0.002429%	(15,641)	2,830	-	2,830	(528)	(6,648)	(199)	(3,048)	(10,423)	(2,408)	(1,360)		
X47000	Nonstate	0.005067%	(32,629)	5,904	165	6,069	(1,102)	(13,867)	(415)	(665)	(16,049)	(5,023)	(774)		
X50100	Nonstate	0.008136%	(52,391)	9,480	104	9,584	(1,770)	(22,266)	(666)	(1,442)	(26,144)	(8,065)	(618)		
X50200	Nonstate	0.017212%	(110,835)	20,055	331	20,386	(3,744)	(47,105)	(1,409)	(2,564)	(54,822)	(17,063)	(25)		
X50500	Nonstate	0.034468%	(221,954)	40,160	3,753	43,913	(7,498)	(94,331)	(2,823)	(3,889)	(105,041)	(34,169)	204		
X50600	Nonstate	0.032012%	(206,139)	37,299	317	37,616	(6,964)	(87,609)	(2,621)	(781)	(97,975)	(31,734)	(313)		
X50800	Nonstate	0.257298%	(1,656,852)	299,791	17,704	317,495	(55,970)	(704,163)	(21,070)	-	(781,203)	(255,067)	12,736		
X50900	Nonstate	0.042906%	(276,290)	49,992	10,763	60,755	(9,333)	(117,423)	(3,514)	-	(130,270)	(42,534)	7,754		
X51000	Nonstate	0.095853%	(617,239)	111,683	8,215	119,898	(20,851)	(282,327)	(7,849)	-	(291,027)	(95,022)	6,925		
X51200	Nonstate	0.009525%	(61,336)	11,098	443	11,541	(2,072)	(26,068)	(780)	(456)	(29,376)	(9,442)	510		
X51300	Nonstate	0.017188%	(110,681)	20,027	5,552	25,579	(3,739)	(47,039)	(1,408)	(112)	(62,198)	(17,039)	2,637		
X51400	Nonstate	0.016257%	(324,401)	60,157	331	60,488	(112,301)	(142,872)	(42,276)	(10,354)	(157,803)	(51,781)	4,398		
X51600	Nonstate	0.012689%	(81,581)	14,761	3,358	18,119	(2,756)	(34,672)	(1,037)	-	(38,465)	(12,559)	1,890		
X51800	Nonstate	0.134381%	(685,337)	156,574	13,994	170,568	(29,232)	(677,769)	(11,004)	-	(408,055)	(133,216)	9,260		
X52100	Nonstate	0.061255%	(394,447)	71,371	2,866	74,237	(13,325)	(167,640)	(5,016)	(106)	(186,057)	(60,724)	892		
X52200	Nonstate	0.011443%	(73,686)	13,333	739	14,072	(2,489)	(31,317)	(937)	(414)	(35,157)	(11,344)	999		
X52300	Nonstate	0.270444%	(1,741,505)	315,108	2,699	317,807	(58,830)	(740,140)	(22,147)	(32,948)	(854,065)	(268,099)	(7,282)		
X52901	Nonstate	0.034708%	(223,500)	40,440	239	40,679	(7,550)	(94,987)	(2,842)	(3,254)	(108,633)	(34,407)	(1,026)		
X52700	Nonstate	0.003137%	(20,200)	3,655	50	3,705	(682)	(8,585)	(257)	(527)	(10,051)	(3,110)	(58)		
X52800	Nonstate	0.209039%	(1,346,092)	243,562	3,029	246,591	(45,472)	(572,090)	(17,118)	(369)	(635,049)	(207,227)	6,975		
X53200	Nonstate	0.008511%	(5,489)	992	4,784	5,776	(185)	(2,329)	(70)	-	(2,584)	(844)	3,317		
X53300	Nonstate	0.007314%	(47,098)	8,522	611	9,133	(1,591)	(20,017)	(599)	-	(22,207)	(7,251)	401		
X53400	Nonstate	0.012413%	(79,933)	14,463	2,211	16,674	(2,700)	(33,971)	(1,017)	-	(37,688)	(12,305)	1,231		
X53600	Nonstate	0.009122%	(58,740)	10,628	1,703	12,331	(1,984)	(24,965)	(747)	(97)	(27,793)	(9,043)	595		
X53700	Nonstate	0.006358%	(40,942)	7,408	358	7,766	(1,383)	(17,400)	(521)	(19)	(19,323)	(6,303)	584		
X53800	Nonstate	0.068772%	(442,852)	80,130	8,344	88,474	(14,960)	(188,212)	(5,632)	(1,522)	(210,266)	(68,176)	4,617		
X53900	Nonstate	0.027375%	(176,279)	31,896	1,803	33,699	(5,955)	(74,919)	(2,242)	-	(83,116)	(27,138)	2,006		
X54100	Nonstate	0.034326%	(221,400)	39,995	1,111	41,106	(7,467)	(93,942)	(2,811)	-	(104,220)	(34,028)	988		
X54200	Nonstate	0.148515%	(956,352)	173,042	6,270	179,312	(32,306)	(406,450)	(12,162)	(5,900)	(450,918)	(147,227)	8,207		
X54400	Nonstate	0.008500%	(54,735)	9,904	688	10,592	(1,849)	(23,262)	(696)	(508)	(26,215)	(8,429)	(913)		
X54500	Nonstate	0.043602%	(280,772)	50,803	530	51,333	(9,485)	(119,328)	(3,571)	(3,101)	(135,485)	(43,224)	(754)		
X54900	Nonstate	0.026655%	(171,643)	31,057	2,237	33,294	(5,798)	(72,948)	(2,183)	-	(80,929)	(26,424)	2,595		
X55000	Nonstate	0.019916%	(128,248)	23,205	253	23,458	(4,332)	(54,505)	(1,631)	(981)	(61,449)	(19,743)	481		
X55100	Nonstate	0.100792%	(649,043)	117,438	14,255	131,693	(21,925)	(275,844)	(8,254)	(955)	(306,978)	(99,918)	4,737		
X55300	Nonstate	0.059552%	(192,874)	34,899	7,947	42,846	(6,515)	(81,971)	(2,453)	-	(90,939)	(29,692)	4,797		
X55400	Nonstate	0.233298%	(1,402,306)	271,827	18,301	290,128	(50,749)	(638,481)	(19,105)	-	(708,335)	(231,275)	11,985		
X55401	Nonstate	0.023759%	(151,835)	27,473	416	27,889	(5,129)	(64,531)	(1,931)	(5,900)	(77,490)	(23,575)	4,309		
X55500	Nonstate	0.037737%	(143,005)	43,969	2,906	46,875	(8,209)	(103,277)	(3,090)	-	(114,576)	(37,410)	2,200		
X55600	Nonstate	0.040596%	(261,415)	47,300	3,571	50,871	(8,831)	(111,102)	(3,324)	(40)	(123,297)	(40,244)	1,757		
X55800	Nonstate	0.054999%	(354,162)	64,082	2,015	66,097	(11,964)	(150,519)	(4,504)	(1,849)	(168,836)	(54,522)	1,287		
X55900	Nonstate	0.011802%	(75,998)	13,751	491	14,242	(2,567)	(32,299)	(966)	(210)	(36,042)	(11,700)	(554)		
X56100	Nonstate	0.004011%	(25,829)	4,673	1,128	5,801	(873)	(10,977)	(328)	(280)	(12,458)	(3,976)	207		
X56300	Nonstate	0.033749%	(217,324)	39,323	2,809	42,132	(7,341)	(92,363)	(2,764)	(93)	(102,561)	(33,456)	1,218		
X56500	Nonstate	0.010678%	(68,760)	12,441	62	12,503	(2,323)	(29,223)	(874)	(853)	(33,273)	(10,585)	(294)		
X56700	Nonstate	0.054938%	(365,340)	57,600	69,665	107,264	(19,254)	(405,294)	(4,048)	(2,679)	(132,775)	(49,077)	2,938		
X56800	Nonstate	0.025938%	(162,711)	29,441	109	29,550	(5,547)	(69,152)	(2,028)	(1,028)	(77,740)	(25,049)	(2,505)		
X56900	Nonstate	0.024153%	(155,532)	28,142	4,151	32,293	(5,254)	(66,101)	(1,978)	-	(73,333)	(23,944)	2,252		
X57100	Nonstate	0.051503%	(331,650)	60,009	419	60,428	(11,203)	(140,951)	(4,218)	(614)	(156,986)	(51,056)	533		
X57200	Nonstate	0.015549%	(100,127)	18,117	3,577	21,694	(3,382)	(42,554)	(1,273)	(37)	(47,246)	(15,414)	1,771		
X57300	Nonstate	0.027850%	(179,338)	32,449	770	33,219	(6,058)	(76,219)	(2,281)	(5,505)	(90,063)	(27,609)	(1,371)		
X57400	Nonstate	0.020145%	(129,722)	23,472	2,355	25,827	(4,382)	(55,132)	(1,650)	-	(61,164)	(19,970)	1,464		
X57600	Nonstate	0.026938%	(173,465)	31,387	1,263	32,650	(5,860)	(73,723)	(2,206)	-	(81,789)	(26,704)	945		
X57700	Nonstate	0.018679%	(120,282)	21,764	420	22,184	(4,063)	(51,120)	(1,530)	(43)	(66,756)	(18,517)	360		
X57900	Nonstate	0.05584%	(343,336)	63,666	6,621	70,287	(11,700)	(173,194)	(4,044)	-	(189,413)	(63,471)	1,653		
X58000	Nonstate	0.036929%	(232,006)	41,979	2,718	44,697	(7,837)	(98,603)	(2,950)	(541)	(109,931)	(35,717)	2,727		
X58300	Nonstate	0.003739%	(24,077)	4,356	261	4,617	(813)	(10,233)	(306)	(43)	(11,395)	(3,707)	95		
X58400	Nonstate	0.010387%	(66,886)	12,102	-	12,102	(2,259)	(28,427)	(851)	(2,314)	(33,851)	(10,297)	(1,513)		
X58600	Nonstate	0.023212%	(149,472)	27,045	913	27,958	(5,049)	(63,526)	(1,901)	(3,758)	(74,234)	(23,011)	(2,26)		
X58700	Nonstate	0.028382%	(182,764)	33,069	254	33,323	(6,174)	(77,675)	(2,324)	(3,298)	(89,471)	(28,136)	(1,280)		
X58800	Nonstate	0.007696%	(49,558)	8,967	112	9,079	(1,674)	(21,062)	(630)	(26)	(23,392)	(7,629)	171		
X58900	Nonstate	0.025937%	(189,236)	34,240	34,240	34,240	(6,393)	(80,425)	(2,407)	(1,966)	(91,181)	(29,132)	(1,995)		
X59000	Nonstate	0.028388%	(182,030)	32,936	315	33,151	(6,149)	(77,363)	(2,315)	(745)	(86,372)	(28,023)	588		
X59100	Nonstate	0.014681%	(94,537)	17,106	11	17,117	(3,194)	(40,178)	(1,202)	(904)	(45,478)	(14,554)	(671)		
X59200	Nonstate	0.038256%	(246,347)	44,574	635	45,209	(8,322)	(104,697)	(3,133)	(6,110)	(122,262)	(37,924)	(85,574)		
X59300	Nonstate	0.038744%	(249,489)	45,143	1,362	46,505	(8,428)	(106,033)	(3,173)	(775)	(118,409)	(38,408)			

WEST VIRGINIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
Schedule of Pension Amounts By Employer
As of and for the Year Ended June 30, 2025

Employer Number	State/Nonstate	Allocation Percentage	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	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)	
X63800	Nonstate	0.055780%	(359,191)	64,992	1,805	66,797	(12,134)	(152,566)	(4,568)	(12,400)	(181,758)	(55,296)	(3,281)	(68,577)
X63900	Nonstate	0.018289%	(117,771)	21,309	3,074	24,383	(3,578)	(50,053)	(1,498)	(1,361)	(55,529)	(18,130)	2,039	(16,091)
X64200	Nonstate	0.008201%	(52,810)	9,555	135	9,690	(1,784)	(22,444)	(672)	-	(26,261)	(8,130)	-	(8,303)
X64300	Nonstate	0.036487%	(234,955)	42,513	1,267	43,780	(7,937)	(99,556)	(2,988)	-	(110,781)	(36,171)	881	(35,290)
X64500	Nonstate	0.018328%	(118,022)	21,355	987	22,342	(3,987)	(50,159)	(1,501)	-	(55,647)	(18,169)	646	(17,523)
X64600	Nonstate	0.004021%	(25,893)	4,685	2,744	7,429	(875)	(11,005)	(329)	-	(12,209)	(3,986)	1,672	(2,314)
X64700	Nonstate	0.005323%	(34,277)	6,202	1,312	7,514	(1,158)	(14,568)	(436)	-	(16,162)	(5,277)	838	(4,439)
X64800	Nonstate	0.002246%	(144,655)	26,174	116	26,290	(4,887)	(61,479)	(1,840)	(2,039)	(70,245)	(22,269)	(551)	(22,820)
X64900	Nonstate	0.0031917%	(205,527)	37,188	52	37,240	(6,943)	(87,349)	(2,614)	(1,216)	(98,122)	(31,640)	(314)	(31,954)
X65200	Nonstate	0.020669%	(133,097)	24,082	4,304	28,386	(4,496)	(56,566)	(1,693)	-	(62,755)	(20,490)	2,806	(17,684)
X65300	Nonstate	0.028088%	(180,742)	32,703	6,341	39,044	(6,106)	(76,815)	(2,288)	(8,721)	(89,940)	(27,825)	4,253	(32,078)
X65400	Nonstate	0.010466%	(67,365)	12,194	-	12,194	(2,277)	(28,813)	(857)	-	(34,402)	(10,375)	(1,622)	(11,997)
X65700	Nonstate	0.018963%	(122,111)	22,095	1,966	24,061	(4,125)	(51,897)	(1,553)	(405)	(57,980)	(18,799)	780	(18,019)
X65800	Nonstate	0.021891%	(140,966)	25,506	2,848	28,354	(4,762)	(59,910)	(1,793)	(194)	(66,659)	(21,701)	1,785	(19,916)
X65900	Nonstate	0.014008%	(90,204)	16,321	609	16,930	(3,047)	(38,337)	(1,147)	(1,239)	(43,770)	(13,887)	64	(13,823)
X66000	Nonstate	0.004565%	(29,396)	5,319	-	5,319	(993)	(12,493)	(374)	-	(15,830)	(4,525)	(1,524)	(6,049)
X66500	Nonstate	0.034774%	(223,925)	40,517	627	41,144	(7,564)	(95,168)	(2,848)	(2,904)	(108,484)	(34,473)	1,192	(33,381)
X66600	Nonstate	0.051014%	(928,501)	59,439	7,155	66,594	(11,097)	(139,613)	(4,178)	(613)	(155,501)	(50,572)	1,010	(49,462)
X66700	Nonstate	0.023470%	(151,133)	27,346	5,724	33,070	(5,105)	(64,232)	(1,922)	(1,630)	(72,889)	(23,267)	1,330	(21,937)
X66900	Nonstate	0.008981%	(21,430)	3,878	58	4,363	(724)	(4,579)	(735)	(42)	(27,310)	(8,903)	(127)	(9,430)
X67000	Nonstate	0.031436%	(202,430)	36,628	2,382	39,010	(6,838)	(86,033)	(2,574)	(1,81)	(95,626)	(31,163)	756	(30,407)
X67100	Nonstate	0.026730%	(172,126)	31,144	245	31,389	(5,815)	(73,154)	(2,189)	(1,125)	(82,283)	(26,498)	(199)	(26,697)
X67200	Nonstate	0.010268%	(66,120)	11,964	47	12,011	(2,234)	(28,101)	(841)	(1,239)	(32,415)	(10,179)	(419)	(10,598)
X67300	Nonstate	0.048804%	(314,270)	56,864	9,757	66,621	(10,616)	(133,565)	(3,997)	(3,458)	(151,636)	(48,381)	1,532	(46,849)
X67400	Nonstate	0.007896%	(50,846)	9,200	274	9,474	(1,718)	(21,609)	(647)	(438)	(24,412)	(7,828)	340	(7,488)
X67500	Nonstate	0.007096%	(45,694)	8,268	130	8,398	(1,544)	(19,420)	(581)	(1,453)	(22,998)	(7,034)	(629)	(7,563)
X67600	Nonstate	0.319729%	(2,058,873)	372,532	3,406	375,938	(69,551)	(875,022)	(26,183)	(16,483)	(987,239)	(316,957)	1,737	(318,694)
X67700	Nonstate	0.003328%	(13,430)	3,878	58	4,363	(724)	(4,579)	(735)	(42)	(27,310)	(8,903)	(127)	(9,430)
X67800	Nonstate	0.023247%	(149,697)	27,086	1,300	28,386	(5,057)	(63,621)	(1,904)	(990)	(71,572)	(23,045)	(159)	(23,204)
X67900	Nonstate	0.006645%	(42,790)	7,742	558	8,300	(1,445)	(18,186)	(544)	-	(20,175)	(6,587)	426	(6,161)
X68300	Nonstate	0.011715%	(75,438)	13,650	270	13,920	(2,548)	(32,061)	(959)	(187)	(35,755)	(11,613)	228	(11,385)
X68400	Nonstate	0.010611%	(68,329)	12,363	105	12,468	(2,308)	(29,040)	(869)	(1,457)	(33,674)	(10,519)	(771)	(11,290)
X68500	Nonstate	0.001919%	(12,357)	2,236	856	3,092	(417)	(5,252)	(157)	(30)	(5,856)	(1,902)	372	(1,530)
X68600	Nonstate	0.026594%	(171,250)	30,986	3,033	34,019	(5,785)	(72,781)	(2,178)	(524)	(81,268)	(26,363)	1,551	(24,812)
X68700	Nonstate	0.057769%	(971,999)	67,310	770	68,080	(12,566)	(158,100)	(4,731)	(331)	(175,728)	(57,268)	(338)	(67,006)
X68800	Nonstate	0.021440%	(157,380)	28,476	94,817	123,293	(5,316)	(96,886)	(2,001)	-	(74,203)	(24,228)	44,680	20,452
X68900	Nonstate	0.011317%	(72,875)	13,186	2,685	15,771	(2,462)	(30,972)	(927)	(408)	(34,769)	(11,219)	2,060	(9,159)
X69000	Nonstate	0.017140%	(110,372)	19,971	-	19,971	(3,728)	(46,908)	(1,404)	(3,504)	(55,544)	(16,991)	(2,023)	(19,014)
X69100	Nonstate	0.009478%	(61,033)	11,043	-	11,043	(2,062)	(25,939)	(776)	-	(31,324)	(9,396)	(1,517)	(10,913)
X69200	Nonstate	0.188554%	(1,214,180)	219,694	2,105	221,799	(41,016)	(616,027)	(15,441)	(8,705)	(581,189)	(186,919)	(1,180)	(188,099)
X69300	Nonstate	0.028563%	(183,929)	33,280	2,382	35,662	(6,213)	(78,170)	(2,339)	-	(86,722)	(28,315)	3,120	(25,195)
X69500	Nonstate	0.086203%	(555,098)	100,439	24,025	124,464	(18,752)	(235,917)	(7,059)	-	(261,728)	(85,456)	13,745	(71,711)
X69800	Nonstate	0.018603%	(119,793)	21,675	11,038	32,713	(4,047)	(50,912)	(1,523)	-	(66,482)	(18,442)	712	(11,310)
X69900	Nonstate	0.028462%	(183,279)	33,162	911	34,073	(6,191)	(77,894)	(2,331)	(289)	(86,444)	(28,215)	516	(27,699)
X70100	Nonstate	0.013691%	(87,969)	15,917	91	16,008	(2,972)	(37,387)	(1,119)	(397)	(41,875)	(13,543)	(693)	(13,833)
X70200	Nonstate	0.014805%	(95,336)	17,250	788	18,038	(3,221)	(40,518)	(1,212)	(480)	(45,441)	(14,677)	717	(14,600)
X70300	Nonstate	0.010128%	(65,219)	11,801	84	11,885	(2,203)	(27,718)	(829)	(58)	(30,808)	(10,040)	(30)	(10,070)
X70500	Nonstate	0.004598%	(29,608)	5,357	2,824	8,181	(1,000)	(12,584)	(377)	-	(13,961)	(4,558)	1,641	(2,917)
X70600	Nonstate	0.014120%	(90,925)	16,452	-	16,452	(3,072)	(38,643)	(1,156)	(627)	(43,498)	(13,998)	(631)	(14,629)
X70700	Nonstate	0.019941%	(128,409)	23,234	630	23,864	(4,338)	(54,574)	(1,633)	(671)	(61,216)	(19,768)	(568)	(20,336)
X70800	Nonstate	0.006615%	(42,597)	7,707	309	8,016	(1,439)	(18,104)	(542)	(2,257)	(22,342)	(6,558)	(474)	(7,032)
X70900	Nonstate	0.001109%	(660,932)	101,495	6,978	108,473	(18,949)	(238,396)	(7,133)	(2,280)	(266,758)	(86,354)	(1,614)	(87,968)
X71100	Nonstate	0.009899%	(6,369)	1,152	84	1,236	(152)	(2,707)	(81)	-	(3,014)	(980)	61	(919)
X71200	Nonstate	0.022631%	(145,731)	26,369	298	26,667	(4,923)	(61,936)	(1,853)	(671)	(69,383)	(22,435)	731	(21,704)
X71300	Nonstate	0.006240%	(40,182)	7,271	647	7,918	(1,357)	(17,077)	(511)	(7)	(18,952)	(6,186)	504	(5,682)
X71400	Nonstate	0.038481%	(247,796)	44,836	24,439	69,275	(8,371)	(105,313)	(3,151)	(5,924)	(122,759)	(38,147)	4,135	(34,012)
X71500	Nonstate	0.019218%	(123,753)	22,392	1,363	23,755	(4,180)	(52,595)	(1,574)	(830)	(59,179)	(19,051)	600	(19,651)
X71600	Nonstate	0.019595%	(126,181)	22,831	527	23,358	(4,263)	(53,627)	(1,605)	(534)	(60,029)	(19,425)	1,037	(18,388)
X71700	Nonstate	0.001275%	(8,210)	1,486	176	1,662	(277)	(3,489)	(104)	(87)	(3,957)	(1,264)	(20)	(1,284)
X71800	Nonstate	0.023255%	(149,749)	27,096	1,656	28,752	(5,059)	(63,643)	(1,904)	(202)	(70,808)	(23,053)	2,111	(20,942)
X72000	Nonstate	0.040423%	(260,301)	47,069	6,980	53,079	(8,738)	(110,628)	(3,730)	(397)	(123,128)	(40,073)	2,319	(37,754)
X72100	Nonstate	0.011608%	(74,749)	13,825	499	14,325	(2,529)	(31,708)	(951)	(49)	(35,293)	(11,507)	53	(11,454)
X72300	Nonstate	0.023585%	(151,874)	27,480	4,612	32,092	(5,130)	(64,546)	(1,931)	(60)	(71,667)	(23,381)	1,898	(21,483)
X72400	Nonstate	0.015474%	(99,644)	18,030	761	18,791	(3,366)	(42,349)	(1,267)	(2,005)	(48,987)	(15,340)	(266)	(15,606)
X72500	Nonstate	0.009629%	(62,005)	11,219	517	11,736	(2,095)	(26,352)	(789)	(8)	(29,244)	(9,546)	195	(9,351)
X72600	Nonstate	0.030064%	(193,595)	35,029	1,735	36,764	(6,540)	(82,278)	(2,462)	(670)	(91,950)	(29,803)	(591)	(30,394)
X72700	Nonstate	0.056097%	(361,233)	65,361	-	65,361	(12,203)	(153,524)	(4,594)	(6,644)	(176,965)	(55,611)	(5,501)	(61,112)
X72900	Nonstate	0.002236%	(14,399)	2,605	-	2,605	(486)	(6,119)	(183)	(48)	(6,836)	(2,217)	(63)	(2,280)
X73000	Nonstate	0.021953%	(141,365)	25,579	1,815	27,394	(4,775)	(60,080)	(1,798)	(834)	(67,487)	(21,763)	(304)	(22,067)
X73100	Nonstate	0.013691%	(87,969)	15,917	91	16,008	(2,972)	(37,387)	(1,119)	(397)	(41,875)	(13,543)	(693)	(13,833)
X73300	Nonstate	0.006818%	(43,904)	7,944	956	8,900	(1,483)	(18,659)	(558)	(200)	(20,700)	(6,759)	979	(5,780)
X73500	Nonstate	0.028922%	(186,241)	33,698	645	34,343	(6,291)	(79,153)	(2,368)	(2,398)	(90,210)	(28,671)	(1,167)	(29,838)
X73600	Nonstate	0.0215487%	(1,387,613)	251,075	13,504	264,579	(46,875)	(17,646)	(10,413)	(664,670)	(213,619)	(3,088)	(216,707)	
X73900	Nonstate	0.035807%	(230,577)	41,721	1,071	42,792	(7,789)	(97,995)	(2,932)	(6,253)	(114,969)	(35,497)	(4,499)	(39,996)
X74000	Nonstate	0.008510%	(54,800)	9,915	176	10,091	(1,851)	(23,290)	(697)	(1,042)	(26,880)	(8,436)	34	(8,402)
X74200	Nonstate	0.0114376%	(736,516)	133,265	5,299	138,564	(24,880)	(313,020)	(9,366)	(1,678)	(348,944)	(113,384)	849	(112,535)
X74300	Nonstate	0.000000%	-	-	166	166	-	-	-	-	-			

WEST VIRGINIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
Schedule of Pension Amounts By Employer
As of and for the Year Ended June 30, 2025

Deferred Outflows of Resources										Deferred Inflows of Resources										Pension Expense	
Employer Number	State/Nonstate	Allocation Percentage	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	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investment	Changes in Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	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	Proportionate Share of Pension Expense					
X79600	Nonstate	0.023541%	(151,591)	27,429	3,297	30,726	(5,121)	(1,928)	(64,426)	(1,928)	(24)	(71,499)	(23,337)	1,551	(21,786)						
X79700	Nonstate	0.003141%	(20,226)	3,660	58	3,718	(683)	(8,596)	(257)	(4)	(9,540)	(3,114)	49	3,065							
X79800	Nonstate	0.003931%	(60,473)	10,942	9,680	20,622	(2,043)	(25,701)	(789)	(32,031)	(9,310)	1,352	(7,958)								
X79900	Nonstate	0.006267%	(40,343)	7,300	363	7,663	(1,363)	(17,146)	(513)	(19,022)	(6,211)	241	(5,970)								
X80300	Nonstate	0.029207%	(188,070)	34,029	2,049	36,078	(6,353)	(79,930)	(2,992)	(606)	(89,281)	(28,953)	(1,396)	(30,349)							
X80500	Nonstate	0.003424%	(22,049)	3,989	129	4,118	(745)	(9,371)	(280)	(53)	(10,449)	(3,394)	6	(3,388)							
X80600	Nonstate	0.051382%	(330,871)	59,868	232,261	292,129	(11,177)	(410,620)	(4,208)	-	(156,005)	(50,937)	112,900	61,153							
X80700	Nonstate	0.009865%	(63,525)	11,494	37	11,531	(2,146)	(26,998)	(808)	(514)	(30,466)	(9,779)	(437)	(10,216)							
X80900	Nonstate	0.007794%	(50,189)	9,081	831	9,912	(1,695)	(21,330)	(638)	(851)	(24,514)	(7,726)	873	(6,853)							
X81100	Nonstate	0.006175%	(39,763)	7,195	-	7,195	(1,343)	(16,899)	(506)	(1,346)	(20,094)	(6,121)	(1,216)	(7,337)							
X81200	Nonstate	0.011462%	(266,992)	48,309	-	48,309	(9,019)	(113,472)	(3,395)	(1,974)	(127,860)	(41,103)	(2,674)	(43,777)							
X81600	Nonstate	0.013119%	(84,479)	15,286	-	15,286	(2,854)	(35,304)	(1,074)	(3,639)	(43,471)	(13,005)	(1,864)	(14,869)							
X81700	Nonstate	0.033609%	(216,423)	39,160	2,345	41,505	(7,311)	(91,980)	(2,752)	(48)	(102,091)	(33,318)	2,790	(30,528)							
X81900	Nonstate	0.004786%	(30,819)	5,576	182	5,758	(1,041)	(13,098)	(392)	(10)	(14,541)	(4,745)	89	(4,656)							
X82000	Nonstate	0.010330%	(66,519)	12,036	341	12,377	(2,247)	(28,271)	(846)	(833)	(32,197)	(10,240)	(139)	(10,379)							
X82100	Nonstate	0.010285%	(66,230)	11,984	29,682	41,666	(2,237)	(28,148)	(842)	(1,311)	(32,538)	(10,196)	12,251	2,055							
X82300	Nonstate	0.001913%	(12,319)	2,229	207	2,436	(416)	(5,235)	(157)	-	(5,808)	(1,896)	119	(1,777)							
X82400	Nonstate	0.028999%	(186,737)	33,788	-	33,788	(6,308)	(2,375)	(2,375)	(6,711)	(94,775)	(28,748)	(4,149)	(32,897)							
X82600	Nonstate	0.016891%	(108,768)	19,681	-	19,681	(3,674)	(46,227)	(1,383)	(3,625)	(54,909)	(16,745)	(2,537)	(19,282)							
X82700	Nonstate	0.012264%	(78,973)	14,289	450	14,748	(2,698)	(33,564)	(1,004)	(600)	(37,836)	(12,158)	(731)	(12,889)							
X82900	Nonstate	0.009731%	(62,662)	11,338	1,455	12,793	(2,117)	(26,631)	(797)	(2,624)	(32,169)	(9,647)	(1,335)	(10,982)							
X83100	Nonstate	0.015803%	(101,762)	18,413	987	19,400	(3,438)	(43,249)	(1,294)	(208)	(48,189)	(15,666)	529	(15,137)							
X83300	Nonstate	0.002697%	(17,367)	3,142	4,817	7,959	(587)	(7,381)	(221)	-	(8,189)	(2,674)	2,886	212							
X83500	Nonstate	0.006569%	(42,301)	7,654	737	8,391	(1,429)	(17,978)	(538)	(461)	(20,406)	(6,512)	408	(6,104)							
X83700	Nonstate	0.008324%	(53,602)	9,699	446	10,145	(1,811)	(22,781)	(682)	(2,169)	(27,443)	(8,252)	(867)	(9,119)							
X84100	Nonstate	0.004570%	(29,428)	5,325	414	5,739	(994)	(12,507)	(374)	-	(13,875)	(4,530)	228	(4,302)							
X84300	Nonstate	0.004694%	(30,227)	5,469	337	5,806	(1,021)	(12,846)	(384)	(48)	(14,299)	(4,653)	59	(4,594)							
X84400	Nonstate	0.002779%	(17,805)	3,238	349	3,587	(605)	(7,405)	(238)	(8,438)	(2,755)	107	(2,648)								
X84500	Nonstate	0.007537%	(48,534)	8,782	1,836	10,718	(1,640)	(20,627)	(617)	(69)	(22,953)	(7,472)	693	(6,779)							
X84600	Nonstate	0.015226%	(98,047)	17,741	369	18,110	(3,312)	(41,670)	(1,247)	(13)	(46,424)	(15,094)	455	(14,639)							
X84700	Nonstate	0.127733%	(822,528)	148,828	-	148,828	(27,786)	(349,575)	(10,460)	(6,561)	(394,382)	(126,626)	(6,110)	(132,736)							
X84900	Nonstate	0.011072%	(71,297)	12,901	30	12,931	(2,408)	(30,301)	(907)	(403)	(34,019)	(10,976)	204	(11,180)							
X85000	Nonstate	0.004353%	(28,031)	5,072	76	5,148	(947)	(11,913)	(356)	(112)	(13,328)	(4,315)	(47)	(4,362)							
X85100	Nonstate	0.018662%	(120,173)	21,744	1,957	23,701	(4,060)	(51,073)	(1,528)	(469)	(57,130)	(18,500)	868	(17,632)							
X85200	Nonstate	0.082515%	(531,350)	96,142	-	96,142	(17,949)	(225,824)	(6,757)	(16,732)	(267,262)	(81,800)	(8,931)	(90,731)							
X85300	Nonstate	0.036948%	(966,713)	66,353	371	66,724	(12,388)	(155,853)	(4,663)	(26,141)	(199,045)	(56,454)	(12,041)	(68,435)							
X85500	Nonstate	0.010065%	(64,813)	11,727	422	12,149	(2,189)	(27,545)	(824)	-	(30,558)	(9,578)	317	(9,681)							
X85600	Nonstate	0.000123%	(792)	143	-	143	(27)	(337)	(10)	(154)	(528)	(122)	(69)	(191)							
X85700	Nonstate	0.018263%	(117,603)	21,279	1,923	23,202	(3,973)	(49,981)	(1,496)	(56)	(55,506)	(18,105)	656	(17,449)							
X85800	Nonstate	0.070542%	(454,250)	82,192	4,895	87,087	(15,345)	(193,057)	(5,777)	(40)	(214,219)	(69,930)	2,729	(67,201)							
X86000	Nonstate	0.014840%	(95,561)	17,291	1,183	18,474	(3,228)	(40,614)	(1,215)	-	(45,057)	(14,711)	888	(13,823)							
X86100	Nonstate	0.095390%	(614,257)	111,144	676	111,820	(20,750)	(261,060)	(7,811)	(4,316)	(293,937)	(94,563)	(3,399)	(97,962)							
X86400	Nonstate	0.365519%	(2,353,734)	425,884	11,655	437,539	(79,511)	(1,000,338)	(29,932)	(2,912)	(1,112,693)	(362,350)	(2,599)	(364,949)							
X86500	Nonstate	0.074533%	(479,590)	86,842	145	86,987	(16,213)	(203,979)	(6,104)	(12,385)	(238,681)	(73,887)	(5,033)	(78,920)							
X86700	Nonstate	0.005556%	(61,535)	11,334	229	11,563	(2,079)	(26,152)	(783)	(1,928)	(30,942)	(9,473)	(600)	(9,967)							
X86800	Nonstate	0.063602%	(409,561)	74,106	411	74,517	(13,835)	(174,063)	(5,208)	(371)	(193,477)	(63,051)	154	(62,897)							
X86900	Nonstate	0.009254%	(59,590)	10,782	1,094	11,876	(2,013)	(25,326)	(758)	(98)	(28,195)	(9,174)	312	(8,862)							
X87000	Nonstate	0.047455%	(305,583)	55,292	2,098	57,390	(10,323)	(129,873)	(3,886)	(131)	(144,213)	(47,044)	856	(46,188)							
X87200	Nonstate	0.031936%	(205,650)	37,210	18,389	55,599	(6,947)	(87,401)	(2,615)	(2,297)	(99,260)	(31,659)	6,742	(24,917)							
X87300	Nonstate	0.010337%	(66,564)	12,044	870	12,914	(2,249)	(28,290)	(846)	(10)	(31,395)	(10,247)	464	(9,783)							
X87400	Nonstate	0.019866%	(127,926)	23,147	2,461	25,608	(4,321)	(54,368)	(1,627)	-	(60,316)	(19,694)	3,479	(16,215)							
X87600	Nonstate	0.006367%	(41,000)	7,419	204	7,623	(1,385)	(17,425)	(521)	(40)	(19,371)	(6,312)	271	(6,041)							
X87700	Nonstate	0.013890%	(89,414)	16,184	687	16,871	(3,021)	(38,014)	(1,137)	(419)	(42,901)	(13,770)	(880)	(14,150)							
X87900	Nonstate	0.008027%	(51,689)	9,353	239	9,592	(1,746)	(21,968)	(657)	(1,298)	(25,669)	(7,957)	204	(7,753)							
X88000	Nonstate	0.010947%	(70,492)	12,755	45,905	58,660	(2,381)	(29,959)	(896)	-	(33,236)	(10,852)	22,531	11,679							
X88100	Nonstate	0.122886%	(791,316)	143,181	800	143,981	(26,731)	(336,309)	(10,063)	(12,200)	(385,303)	(121,821)	(3,696)	(125,517)							
X88200	Nonstate	0.001965%	(12,653)	2,290	69	2,359	(427)	(5,378)	(161)	-	(5,966)	(1,948)	100	(1,848)							
X88300	Nonstate	0.013986%	(90,062)	16,296	604	16,900	(3,042)	(38,276)	(1,145)	(126)	(42,589)	(13,865)	(4)	(13,869)							
X88400	Nonstate	0.035232%	(226,874)	41,051	2,694	43,745	(7,664)	(96,422)	(2,885)	(1,173)	(108,144)	(34,927)	(650)	(35,477)							
X88500	Nonstate	0.018315%	(117,938)	21,340	7,484	28,824	(3,984)	(50,124)	(1,500)	-	(55,608)	(18,156)	5,752	(12,404)							
X88700	Nonstate	0.016248%	(104,628)	18,931	1,848	20,779	(3,534)	(44,467)	(1,331)	(2,715)	(52,047)	(16,107)	(1,564)	(17,671)							
X88900	Nonstate	0.001739%	(11,139)	2,026	99	2,125	(378)	(4,759)	(142)	(21)	(5,300)	(1,724)	55	(1,669)							
X89000	Nonstate	0.000000%	-	-	-	-	-	-	-	-	-	-	-	409	409						
X89100	Nonstate	0.062409%	(401,878)	72,716	6,158	78,874	(13,576)	(170,798)	(5,111)	-	(189,485)	(61,868)	3,633	(58,235)							
X89200	Nonstate	0.005360%	(34,515)	6,245	37	6,282	(1,166)	(14,669)	(439)	(158)	(16,432)	(5,314)	(330)	(5,644)							
X89210	Nonstate	0.003609%	(23,240)	4,205	-	4,205	(785)	(9,877)	(296)	(994)	(11,952)	(3,578)	(1,142)	(4,720)							
X89310	Nonstate	0.008372%	(53,911)	9,755	-	9,755	(1,821)	(22,912)	(686)	(6,998)	(32,417)	(8,299)	(3,697)	(11,996)							
X89500	Nonstate	0.028725%	(184,973)	33,469	1,823	35,292	(6,249)	(78,613)	(2,352)	(1,632)	(88,866)	(28,476)	3,615	(24,861)							
X89600	Nonstate	0.014043%	(90,429)	16,362	162	16,524	(3,055)	(38,432)	(1,150)	(3,098)	(45,735)	(13,921)	(1,408)	(15,239)							
X89700	Nonstate	0.225329%	(1,435,362)	259,714	22,449	281,856	(48,388)	(610,022)	(18,359)	(13,041)	(698,815)	(229,969)	471	(220,946)							
X89755	Nonstate	0.028813%	(185,539)	33,571	8,242	41,813	(6,268)	(78,854)	(2,359)	-	(87,481)	(28,563)	3,975	(24,588)							
X89800	Nonstate	0.002083%	(13,413)	2,427	-	2,427	(453)	(5,701)	(171)	(978)	(7,303)	(2,065)	(455)	(2,520)							
X89900	Nonstate	0.005986%	(38,546)	6,975	13	6,988	(1,302)	(16,382)	(490)	(2,827)	(21,001)	(5,934)	(1,505)	(7,439)							
X89910	Nonstate	0.008161%	(52,552)	9,509	2,058	11,567	(1,775)	(22,335)	(668)	(169)	(24,147)	(8,090)	969	(7,121)							
X90001	Nonstate	0.040892%	(263,321)	47,645	2,822	50,467	(8,895)	(111,912)	(3,349)	-	(124,156)	(40,537)	2,043	(38,494)							
X90002	Nonstate	0.021324%	(137,314)	24,846	-	24,846	(4,639)	(58,359)	(1,746)	(921)	(65,665)	(21,139)	(972)	(22,111)							
X90004	Nonstate	0.064371%	(414,513)	75,002	1,166	76,168	(14,003)	(176,168)	(5,271)	(663)	(196,105)	(63,813)	(3,205)	(65,11							

WEST VIRGINIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
Schedule of Pension Amounts By Employer
As of and for the Year Ended June 30, 2025

Employer Number	State/Nonstate	Allocation Percentage	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	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan	Changes in Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred 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)
X99960	Nonstate	0.000376%	(2,421)	438	559	997	(82)	(1,029)	(31)	(20)	(1,162)	(373)	218	(155)
X99963	Nonstate	0.000000%	-	-	578	578	-	-	-	(13)	(13)	-	250	250
100.000000%			\$(643,943,000)	\$ 116,515,000	\$ 6,772,388	\$ 123,287,388	\$ (21,753,000)	\$ (273,676,000)	\$ (8,189,000)	\$ (6,772,388)	\$(310,390,388)	\$ (99,133,000)	\$ (99,133,000)	\$ (99,133,000)

The accompanying notes are an integral part of this schedule.

1 - NATURE OF ENTITY

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

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

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

2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

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

Basis of Allocation - Pension amounts have been allocated to each participating employer based on their proportionate share of employer contributions to the PERS for the fiscal year ended June 30, 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, 2024, rolled forward to June 30, 2025, 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 3.24 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 is 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>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>	<u>Net Total</u>
Amount	\$ (1,656,039)	\$ 1,175,292	\$ (94,795)	\$ (342,084)	\$ (331,956)			
Recognition period (years)	5.00	5.00	5.00	5.00	5.00			
Amount recongized in								
fiscal year:								
2021	\$ (331,208)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (331,208)	\$ (331,208)
2022	(331,208)	235,059	-	-	-	235,059	(331,208)	(96,149)
2023	(331,208)	235,059	(18,959)	-	-	235,059	(350,167)	(115,108)
2024	(331,208)	235,059	(18,959)	(68,417)	-	235,059	(418,584)	(183,525)
2025	(331,207)	235,059	(18,959)	(68,417)	(66,392)	235,059	(484,975)	(249,916)
2026	-	235,056	(18,959)	(68,417)	(66,392)	235,056	(153,768)	81,288
2027	-	-	(18,959)	(68,417)	(66,392)	-	(153,768)	(153,768)
2028	-	-	-	(68,416)	(66,392)	-	(134,808)	(134,808)
2029	-	-	-	-	(66,388)	-	(66,388)	(66,388)
Balance as of June 30:								
2021	\$ (1,324,831)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (1,324,831)	\$ (1,324,831)
2022	(993,623)	940,233	-	-	-	940,233	(993,623)	(53,390)
2023	(662,415)	705,174	(75,836)	-	-	705,174	(738,251)	(33,077)
2024	(331,207)	470,115	(56,877)	(273,667)	-	470,115	(661,751)	(191,636)
2025	-	235,056	(37,918)	(205,250)	(265,564)	235,056	(508,732)	(273,676)
2026	-	-	(18,959)	(136,833)	(199,172)	-	(354,964)	(354,964)
2027	-	-	-	(68,416)	(132,780)	-	(201,196)	(201,196)
2028	-	-	-	-	(66,388)	-	(66,388)	(66,388)

West Virginia Public Employees' Retirement System
Notes to Schedules of Employer Allocations and Pension Amounts by Employer

3 – AMORTIZATION (Continued)

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

<u>Measurement date June 30</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>	<u>Net Total</u>
Amount	\$ 80,207	\$ 15,330	\$ 31,603	\$ 305,589	\$ (31,465)			
Recognition period (years)	3.42	3.36	3.26	3.19	3.24			
Amount recongized in fiscal year:								
2021	\$ 23,453	\$ -	\$ -	\$ -	\$ -	\$ 23,453	\$ -	\$ 23,453
2022	23,453	4,563	-	-	-	28,016	-	28,016
2023	23,453	4,563	9,695	-	-	37,711	-	37,711
2024	9,848	4,563	9,695	95,796	-	119,902	-	119,902
2025	-	1,641	9,695	95,796	(9,712)	107,132	(9,712)	97,420
2026	-	-	2,518	95,796	(9,712)	98,314	(9,712)	88,602
2027	-	-	-	18,201	(9,712)	18,201	(9,712)	8,489
2028	-	-	-	-	(2,329)	-	(2,329)	(2,329)
Balance as of June 30:								
2021	\$ 56,754	\$ -	\$ -	\$ -	\$ -	\$ 56,754	\$ -	\$ 56,754
2022	33,301	10,767	-	-	-	44,068	-	44,068
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	(21,753)	116,515	(21,753)	94,762
2026	-	-	-	18,201	(12,041)	18,201	(12,041)	6,160
2027	-	-	-	-	(2,329)	-	(2,329)	(2,329)

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, 2025 (in thousands):

Service cost	\$	176,003
Interest cost		637,656
Projected earnings on plan investments		(644,783)
Employee contributions		(102,220)
Recognition of current period deferred outflows/inflows:		
Changes in benefit terms		(65,397)
Changes in assumptions		-
Differences between expected and actual experience		(9,712)
Differences between projected and actual investment earnings		(66,392)
Recognition of prior years' deferred outflows/inflows:		
Changes in assumptions		(6,883)
Differences between expected and actual experience		107,132
Differences between projected and actual investment earnings		(183,524)
Other changes in fiduciary net position		<u>58,987</u>
 Total pension expense (offset)	 \$	 <u>(99,133)</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, 2025, are as follows (in thousands):

Total Pension Liability (Asset)	\$	9,057,122
Fiduciary Net Position		<u>(9,701,065)</u>
Net Pension Liability (Asset)		<u>\$ (643,943)</u>

Fiduciary Net Position as a percent of Total Pension Liability	107.11%
---	---------

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, 2024, and rolled forward to June 30, 2025, using the actuarial assumptions and methods described, as follows:

Actuarial cost method	Individual entry age normal
Asset valuation method	4-year, 25% level smoothing of gain or (loss)
Amortization method	Level dollar, fixed period
Amortization Period	Through Fiscal Year 2035
Actuarial assumptions:	
Investment rate of return	7.25%, net of administrative and investment expense
Projected salary increases:	
State	2.75% - 6.86%
Nonstate	3.57% - 7.37%
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> - 111% of Pub-2010 General Retiree Male Table, below-median, headcount-weighted, projected generationally with Scale MP-2021</p> <p><i>Healthy Female Retirees</i> - 118% of Pub-2010 General Retiree Female Table, below-median, headcount-weighted, projected generationally with Scale MP-2021</p> <p><i>Disabled Males</i> - 119% of Pub-2010 General / Teachers Disabled Male Table, headcount-weighted, projected generationally with Scale MP-</p> <p><i>Disabled Females</i> - 124% of Pub-2010 General / Teachers Disabled Female Table, headcount-weighted, projected generationally with Scale MP-2021</p> <p><i>Beneficiary Males</i> - 109% of Pub-2010 Contingent Survivor Male Table, below-median, headcount weighted, projected generationally with Scale MP-2021</p> <p><i>Beneficiary Females</i> - 121% of Pub-2010 Contingent Survivor Female Table, below-median, headcount weighted, projected generationally with Scale MP-2021</p>
Withdrawal rates:	
State	2.28% - 45.63%
Nonstate	3.25% - 31.63%
Disability rates	0.004% - 0.250%
Retirement rates	12% - 100%
Date range of most recent	
experience study	2018-2023 - Economic assumptions; 2018-2023 - 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)	\$ 371,395	\$ (643,943)	\$ (1,501,280)