

THE SENATE COMMITTEE ON FINANCE

Fiscal Year 2025 General Revenue Collections

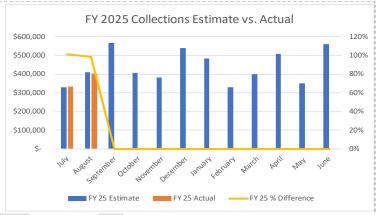
August 2024

Prepared by: Chris DeWitte, Budget Analyst



General Revenue Year to Date Snapshot

				FY	25		
	Est	imate	Act	:ual	D	fference	% Difference
July	\$	330,381	\$	335,328	\$	4,947	101%
August	\$	408,995	\$	403,842	\$	(5,153)	99%
September	\$	566,322			\$	(566,322)	0%
October	\$	408,589			\$	(408,589)	0%
November	\$	381,607			\$	(381,607)	0%
December	\$	538,545			\$	(538,545)	0%
January	\$	482,226			\$	(482,226)	0%
February	\$	331,274			\$	(331,274)	0%
March	\$	399,677			\$	(399,677)	0%
April	\$	507,783			\$	(507,783)	0%
May	\$	350,030			\$	(350,030)	0%
June	\$	559,207		•	\$	(559,207)	0%
					* 6	II numbers	in thousands



General Revenue

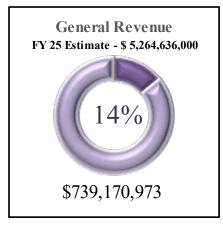
General Revenue collections for August totaled \$403,842,517, **falling below** the monthly estimate of \$408,995,000 by \$5,152,483. Total year to date General Revenue collections are \$739,170,973.

<u>Fiscal Year 2025 YTD Estimate</u> **\$739,376,000**

\$5,264,636 \$ 739,170

Fiscal Year 2025 YTD Collections \$739,170,973

Fiscal Year 2025 YTD Performance BELOW estimates by \$205,027*



As of the end of August the state has collected 14% of its total estimated yearly revenue of \$5,264,636,000.

*Total Collections for FY 25 may report as \$817,670,974. This figure includes a \$78,500,000 loan from the Rainy Day Fund and for the purposes of this report are not considered collections. This is an annual loan to ensure the state has funds to cover expenses incurred by the state, before adequate funds are collected. The loan must be repaid within 90 days of the initial transfer, in other words by the end of September.

*See PIT note below

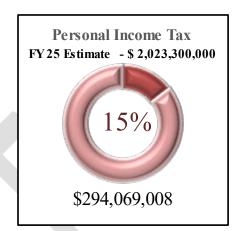
Personal Income Tax

Personal Income Tax (PIT) collections for August totaled \$151,176,242, **Below** the monthly estimate of \$155,500,000 by \$4,323,758. Total year to date Personal Income Tax collections are \$294,069,008.

Fiscal Year 2025 PIT YTD Estimate \$307,300,000

Fiscal Year 2025 PIT YTD Collections **\$294,069,008**

Fiscal Year 2025 PIT YTD Performance **Below** estimates by \$13,230,992 *



As of the end of August the state has collected 15% of its total estimated PIT yearly collections of \$2,190,000,000.

* \$5,761,475 from the Personal Income Tax Reserve Fund was used to pay Personal Income Tax refunds for August. Using funds from the Personal Income Tax Reserve Fund to pay these refunds resulted in higher PIT collections than actual collections. If the Reserve Fund had not been used to pay these refunds, actual August PIT collections would have been \$145,414,767, and \$18,992,467 BELOW the monthly PIT estimate. This would also result in total August collections being \$398,081,042 and \$10,913,958 BELOW the monthly estimate.

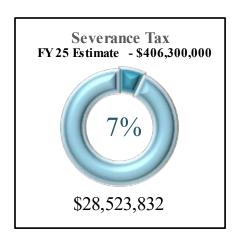
Severance Tax

Severance tax collections for August totaled \$25,396,362, **Below** the monthly estimate of \$38,000,000 by \$12,603,638. Total year to date Severance Tax collections are \$28,523,832.

<u>Fiscal Year 2025 YTD Severance Tax Estimate</u> **\$42,400,000**

Fiscal Year 2025 YTD Severance Tax Collections \$28,523,832

Fiscal Year 2025 Severance Tax YTD Performance **Below** estimates by \$13,876,168



As of the end of August the state has collected 7% of its total yearly estimated Severance Tax collections of \$250,000,000.

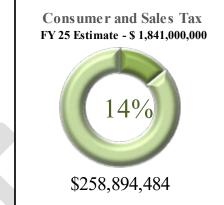
Consumer Sales and Use Tax

Consumer Sales and Use Tax collections for August totaled \$166,200,336, **Exceeding** the monthly estimate of \$162,100,000 by \$4,100,336. Total year to date Consumer Sales and Use tax collections are \$258,894,484.

<u>Fiscal Year 2025 YTD Estimate</u> **\$256,800,000**

<u>Fiscal Year 2025 YTD Collections</u> **\$258,894,484**

<u>Fiscal Year 2025 YTD Performance</u> **Exceeding** estimates by \$2,094,484



As of the end of August the state has collected 14% of its total estimated Consumer Sales and Use tax collections of \$1,510,488,000.

Other Notable Collections

Tobacco Products Tax collections for August were \$12,880,592. These collections were **below** the monthly estimate of \$14,000,000 by \$1,119,408.

Lottery

Total gross lottery collections for July FY 25 were \$105,990,000 This figure is \$4,917,000 **above** the monthly estimate of \$101,073. Total gross lottery collections for fiscal year 2025 are \$105,990,000.

Net Lottery Revenues

		Jul-25			Fiscal Year	
	Actual	Projected	Difference	Actual	Projected	Difference
Lottery Fund	\$18,083	\$15,203	\$2,880	\$18,083	\$15,203	\$2,880
Excess Lottery Fund	\$25,405	\$23,899	\$1,506	\$25,405	\$23,899	\$1,506
Total	\$43,488	\$39,102	\$4,386	\$43,488	\$39,102	\$4,386

^{*}In Thousands

Please note that Lottery Revenues are distinct from General Revenues and are not included in total General Revenue collections. This section is for informational purposes only.

Road Fund Collections

Gasoline & Motor Carrier Privilege Tax Licenses & Registration Highway Litter Control Miscellaneous Federal Reimbursment

	Au	gust FY 2025			Ye	ear to Date	
Estimate		Actual	Difference	Estimate		Actual	Difference
\$ 30,900	\$	32,813	\$1,913	\$ 72,800	\$	77,611	\$4,811
\$ 31,000	\$	27,879	(\$3,121)	\$ 56,500	\$	57,147	\$647
\$ 14,000	\$	13,105	(\$895)	\$ 29,000	\$	28,911	(\$89)
\$ 160	\$	171	\$11	\$ 320	\$	367	\$47
\$ 10,000	\$	5,566	(\$4,434)	\$ 18,000	\$	5,494	(\$12,506)
\$ 83,500	\$	83,651	\$151	\$ 155,000	\$	155,139	\$139

TOTAL \$ 169,560 \$ 163,185 (\$6,375) \$ 331,620 \$ 324,669 (\$6,951)

Rainy Day Funds

Revenue Shortfall Reserve Fund (Rainy Day A) balance as of August 31, 2024 is \$643,197,386

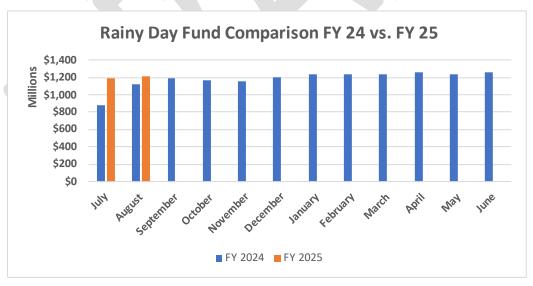
Revenue Shortfall Reserve Fund (Rainy Day A) same time last year: \$602,584,750

Revenue Shortfall Reserve Fund - Part B (Rainy Day B) balance as of August 31, 2024 is \$564,758,062

Revenue Shortfall Reserve Fund – Part B (Rainy Day B) balance same time last year: \$521,230,229

Total Balance of Revenue Shortfall Reserve Funds (Funds A+B) as of August 31, 2024: \$1,207,955,448.

Total Balance of Revenue Shortfall Reserve Funds (Funds A+B) same time last year: \$1,123,814,979



Addition copies of this document may be requested by emailing senate.finance@wvsenate.gov

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^{*}Numbers in this report are rounded

^{**} These numbers are not final, and are as reported through the WVOasis on September 3, 2024, these numbers have not been formally released by the Governor's Budget Office.



SENATE COMMITTEE ON FINANCE

Fiscal Year Comparison (FY 25 vs FY 24)





* All Numbers in Report are Rounded and Expressed in Thousands

General Revenue Collections

	A	ugust FY 20	025	A	ugust FY 20	24	
	Estimate	Collections	Difference	Estimate	Collections	Difference	Year over Year Growth
Personal Income Tax	155,500	151,179	(4,321)	155,700	141,017	(14,683)	7%
Sales and Use Tax	162,100	166,200	4,100	152,600	159,002	6,402	5%
Severance Tax	38,000	25,396	(12,604)	35,000	41,200	6,200	-38%
Corporate Net Income Ta	3,800	4,885	1,085	2,500	8,302	5,802	-41%
Tobacco Tax	14,000	12,880	(1,120)	14,000	14,875	875	-13%
All Other Taxes*	35,595	43,302	7,707	28,165	46,390	18,225	-7%
Totals	408,995	403,842	(5,153)	387,965	410,786	22,821	-2%

	YTD	Fiscal Yea	r 2025	YTI	Fiscal Year	2024	
	Estimate	Collections	Difference	Estimate	Collections	Difference	Year over Year Growth
Personal Income Tax	307,300	294,069	(13,231)	287,400	286,601	(799)	3%
Sales and Use Tax	256,800	258,894	2,094	251,700	252,638	938	2%
Severance Tax	42,400	28,523	(13,877)	62,400	44,955	(17,445)	-37%
Corporate Net Income Ta	14,400	23,850	9,450	13,000	27,287	14,287	-13%
Tobacco Tax	27,200	24,733	(2,467)	28,100	28,595	495	-14%
All Other Taxes	91,276	109,101	17,825	72,636	105,704	33,068	3%
Totals	739,376	739,170	(206)	715,236	745,780	30,544	-1%

	Fi	sca	l Year 2	025		Fi	iscal	Year 20	24		
	Monthly ollections		amulitive Estimate	C	Total ollections	Monthly ollections		amulitive Estimate	Co	Total ollections	Year over Year Growth Total Collections
July	\$ 335,328	\$	327,271	\$	335,328	\$ 334,994	\$	327,271	\$	334,994	0%
August	\$ 403,842	\$	715,236	\$	739,170	\$ 410,786	\$	715,236	\$	745,780	-1%
September											
October											
November											
December											
January											
February											
March											
April*											
May											
June											

\$817,670,974.27	\$403,842,517.97	\$16,921,142.54	\$420,763,660.51	\$413,828,456.30		Total
1,214,099.18	-1,272.37	4,605.77	3,333.40	1,215,371.55	SOFT DRINK TAX	29
267,099.00	267,099	-	267,099.00	-	REFUNDABLE CREDIT REIMB LTY	27
6,165,018.47	6,165,018.47	-	6,165,018.47	-	HB 102 LOTTERY TRANSFERS	25
141,398.91	42,642.16	-	42,642.16	98,756.75	LIQUOR LICENSE RENEWAL	23
28,523,832.41	25,396,362.21	2,409.00	25,398,771.21	3,127,470.20	SEVERANCE TAX	21
(33,847.60)	6,826.8	1	6,826.80	(40,674.40)	VIDEO LOTTERY TRANSFERS	20
40,329,986.10	21,505,598.41	1	21,505,598.41	18,824,387.69	INTEREST INCOME	19
184,700.00		-	-	184,700.00	MISCELLANEOUS TRANSFERS	18
300,328.05	211,799.64	1	211,799.64	88,528.41	MISCELLANEOUS	17
23,850,139.99	4,885,079.09	545,152.31	5,430,231.40	18,965,060.90	CORP INC & BUS FRANCHISE	16
2,882,711.30	1,649,606.53	-	1,649,606.53	1,233,104.77	DEPARTMENTAL COLLECTIONS	15
29,040,862.99	391,669.94	1,100.00	392,769.94	28,649,193.05	INSURANCE TAX	14
78,500,000.00		-	-	78,500,000.00	CASH FLOW TRANSFER	13
627,682.09	527,637.93	-	527,637.93	100,044.16	PROPERTY TAX	12
1,598,122.39	554,498.79	-	554,498.79	1,043,623.60	PROPERTY TRANSFER TAX	⇉
266.40	40.89	-	40.89	225.51	CHARTER TAX	10
78,218.32	69,774.71	3,506.51	73,281.22	8,443.61	BUSINESS FRANCHISE FEES	09
24,733,266.56	12,880,592.33	-	12,880,592.33	11,852,674.23	TOBACCO PRODUCTS TAX	07
1,286,104.75	585,253.35	750.00	586,003.35	700,851.40	BEER TAX & LICENSES	06
6,837,446.61	3,006,566.67	-	3,006,566.67	3,830,879.94	LIQUOR PROFIT TRANSFERS	04
294,069,008.93	151,176,242.08	13,159,560.86	164,335,802.94	142,892,766.85	PERSONAL INCOME TAX	03
258,894,484.07	166,200,336.34	3,204,058.09	169,404,394.43	92,694,147.73	CONSUMER SALES & USE TAX	02
18,180,045.35	8,321,145	1	8,321,145.00	9,858,900.35	BUSINESS & OCCUPATION TAX	91
YTD Revenue	Net	Refunds	Gross Revenue	Month YTD	Description	Grp
Current	Current Month	Current Month	Current Month	Net Prior		Rev
			General Revenue			

Consolidated Public Retirement Board (CPRB) Plan Statistics

As of	Public Employees (PERS)		Teachers' Defined Benefit (TRS)	fined Benefit tS)	Teachers' Defined	State Police	Teachers' Defined Benefit Teachers' Teachers' Defined State Police State Police (JRS) Contribution (Plan A) (Plan B)	Judges' System (JRS)	_	Deputy Sheriffs'	Emergency Medical	٧	
67071111	Tier I	Tier II	TierI	Tier II	(TDC)	(right A)	(rian b)	Tier I	Tier II	150	, and	(EMSRS)	
rear implemented	1961	2015	1941	2015	1991	1935	1994	1949	2005	1998		2008	
Active Members	18,805	16,198	20,172	14,897	2,283	1	596	14	110	1,073	73	73 775	
Retirees	29,858	9	37,113	0	684	728	155	58	0	SE.	556	56 167	
Covered by Soc. Sec.	Yes		Yes	88	Yes	No	No	Yes	is		Yes	Yes Yes	
Out of State Svc. Credit	Yes	ŭ.	Yes	88	No	No	No	No	0		No	No No	
% of Employer Contributions/ARC	9.00%	×	Per Actuary (NC+UAAL) 20.35% FY2024	+UAAL) 20.35% 024	7.50%	Per Actuary (NC+UAAL) 19.64% FY 2024	34.0% of Base Pay	Per Actuary (NC+UAAL \$854,000 FY2024	(NC+UAAL) FY2024	16.0 (0.1	16.0% + Fees (0.61% fees FY2024)	%, + Fees 51% fees 9.50% Y2024)	-
% of Employee Contributions	4.50%	6.00%	6.00%	0%	4.50%	%00.6	13% of Base Pay	7.00%	0%		8.50%	8.50% 8.50%	
Unfunded Accrued Liability (UAL)	\$207,693,000	3,000	\$2,380,478,000	178,000	N/A	\$32,982,000	\$57,391,000	(\$156,777,000)	77,000)		\$44,933,000	\$44,933,000 (\$4,751,000)	
% Funded	97.6%	8	79.9%	9%	N/A	95.9%	84.8%	228.8%	8%	1 1	87.7%	87.7% 103.9%	
Normal Retirement	Age 60 and 5 years of service or age 55 and age plus service equals 80	Age 62 and 10 years of service	Age 60 and 5 years of service our age 55 and 30 years our any age and 35 years	Age 62 and 10 years of service	Age 55 and 12 years of service	25 years of service or age 50 and 20 years or age 62 and 10 years	Age 50 and 25 years of service or age 52 and 20 years or age 62 and 10 years	24 years of service or age 65 and 16 years			Age 50 and age plus service equals 70 or age 60 and 5 years or, if not working, age 62 and 5 years	Age 50 and age plus service equals 70 or age 60 and 10 years or age 62 and 5 years	
Retirement Benefits	(2.0% of FAS) x (Years of Service)	FAS) Service)	(2.0% of FAS) x (Years of Servio	<u>&</u>	Vested assets in both EE & ER contributions and net earnings	5.5% of total salary earned as employee	(3.00% of FAS) x (Years of Service)	75% of current salary of sitting judges	75% of FAS		(2.50% of FAS) x (Years of Service)	. 2.75% of FAS for 1-20 yrs of svc. 1-20 yrs of svc. (2.50% of FAS) x 21-25 yrs of svc. (Years of Service) . 1.5% of FAS for yrs over 25 with max of 90%	- 1
Final Average Salary (FAS)	36 highest consecutive months out of last 15 years of earnings	60 highest consecutive months out of last 15 years of earnings	5 highest plan years out of last 15 years of earnings	ars out of last 15 earnings	Vesting: 33.33% at 6 years 66.67% at 9 years 100% at 12 years	NIA	5 highest calendar years out of last 10 years of service	N/A	36 highest consecutive months		5 highest consecutive plan years out of the last 10 years of earnings	5 highest 5 highest consecutive plan consecutive plan consecutive plan pears out of the last years out of last 10 years of earnings years of earnings	
COLA	No		No	0	No	3.75%	1.00%	oN	0		No	No No	
Credit for Military Y Service	Yes - Credit for up to 5 years	Yes - May purchase up to 5 years	Yes - Credit for up to 10 years or 25% of total service	Yes - May purchase up to 5 years	Service under USERRA only	Yes - Credit for up to 5 years after 20 years of service	Yes - Credit for up to 5 years after 20 years of service	Yes - Credit for up to 5 years	for up to 5 ers		Yes - Credit for up to ' 5 years	Yes - Credit for up to 5 years	
nefits	Yes - After 10 years of service for non-work related disability	s of service for ed disability	Yes - After 10 years of service or 5 years of service for student violence	ars of service or ice for student ence	Yes - No minimum service	Any Age & Any Service	Any Age & Any Service	Yes - After 10 years of service or age 65 with 6 years	10 years of r age 65 years		Any Age & Any Service	Any Age & Yes - After 10 years Any Service of service for non- duty disability	
Interest Rate Assumption	7.25%	*	7.25%	5%	N/A	7.25%	7.25%	7.25%	5%		7.25%	7.25% 7.25%	
Projected Primary UAL Amortization	by 6/30/2035	2035	by 6/30/2034	0/2034	N/A	by 6/30/2028	by 6/30/2032	N/A	A	<u> </u>	by 6/30/2029	by 6/30/2029 N/A	

CPRB Retirement Plans - Running Statistics

95.0% 97.5% 98.8% 97.6% 72.8% 76.0% 76.0% 78.4% 79.9% N/A N/A N/A N/A 87.4% 106.1% 95.1% 95.1% 95.1% 95.1% 95.1% 88.4% 88.4% 88.4% 89.2% 88.4% 89.2% 88.4% 89.2% 81.6.5% 103.9% 103.9% 88.4% 89.2% 88.4% 89.2% 89.2% 89.2% 89.2% 89.2% 89.2% 89.2% 89.2% 89.2% 89.2% 89.2% 89.2% 89.2% 89.2% 89.2% 89.2% 89.2% 89.2% 89.2% 89.3% 102.7% 103.9% 103.9% 103.9% 103.9% 103.9% 103.9% 103.9% 103.9% 103.9% 103.9% 103.9% 103.9% 103.9% 103.9% 103.9% 103.9% 103.9% 103.9% 103.9%	PLAN NAME	PLAN YEAR	ACTIVES	VES	VESTED TERMS.	TERMS.	NON -VESTED	ESTED	RETIREES	REES	UAL	% FUNDED *	MKT. VALUE ASSETS
Tricozo 23,895 11,888 4,977 1 14,892 61,72 20,005 3 5106,985 71,720 20,005 7			TER	TER =	TER-	TER =	TER	TIER II	TER	TER			(in millions)
711/2022 13,208 4,958 3 14,674 7,774 29,895 9 97,5% 711/2022 16,805 51,900 2 14,208 5,803 29,998 7 59,516 59 75,9% 711/2022 16,805 16,719 16,71		7/1/2020	23,893	11,888	4,917	_	14,892	6,121	28,449	_	\$377.51	95.0%	\$7,129.02**
7/1/2022 14,500 5,100 2 14,228 5,058 29,398 7 597.59 99.5% 7/1/2023 18,606 16,194 16,191	PERS	7/1/2021	22,268	13,308	4,926	သ	14,674	7,774	29,006	3	\$196.39	97.5%	\$7,745.85**
7/1/2022 18,805 6,198 6,178 14,003 14,005 14,198 19,858 9 \$207.99 97.5% 7/1/2021 25,046 9,707 3,088 0 3,282 1,910 36,797 0 \$2,003.652 72.5% 7/1/2022 27,564 11,549 2,919 0 3,133 2,919 0 \$2,003.652 72.5% 7/1/2022 27,564 11,549 2,919 0 3,133 2,919 0 \$2,200.49 76.5% 7/1/2023 27,127 4,497 3,478 0 2,999 4,415 37,132 0 \$2,200.49 76.5% 7/1/2023 2,438 NIA NIA 59,713 0 \$2,200.49 76.5% 7/1/2023 2,439 NIA NIA 59,713 59,815 59,51% 7/1/2023 2,439 NIA NIA 59,713 59,815 59,51% 7/1/2023 2,430 NIA NIA 59,817 59,81 59,51% 7/1/2023 2,438 NIA NIA 59,817 59,81 59,51% 7/1/2023 1,438 1,138 1,19 54,553 59,51% 7/1/2023 1,438 1,19 1,108 1,19 54,533 59,51% 7/1/2023 1,438 1,19 1,108 1,19 54,533 54,4% 7/1/2023 1,488 1,19 1,108 1,19 54,533 54,4% 7/1/2023 1,085 1,19 1,108 1,19 54,533 54,4% 7/1/2023 1,085 1,19 1,108 1,19 54,533 54,4% 7/1/2023 1,085 1,19 1,108 1,19 54,533 54,4% 7/1/2023 1,085 1,19 1,108 1,19 54,533 54,4% 7/1/2023 1,085 1,19 1,19 1,103 5,19 5,103 7/1/2023 1,085 1,19 1,19 1,10 1,10 1,10 7/1/2023 1,085 1,19 1,19 1,10 1,10 7/1/2023 1,085 1,19 1,19 1,10 1,10 7/1/2023 1,085 1,19 1,19 1,10 1,10 7/1/2023 1,085 1,19 1,19 1,10 1,10 7/1/2023 1,085 1,19 1,19 1,10 1,10 7/1/2023 1,085 1,19 1,10 1,10 1,10 7/1/2023 1,085 1,19 1,10 1,10 1,10 7/1/2023 1,085 1,19 1,10 1,10 1,10 7/1/2023 1,085 1,19 1,10 1,10 1,10 1,10 7/1/2023 1,085 1,19 1,10 1,10 1,10 1,10 7/1/2023 1,085 1,19 1,10 1,10 1,10 1,10 1,10 7/1/2024 5,40 1,10 1,10 1,10 1,10 1,10 1,10 1,10 7/1/2025 1,085 1,10 1,10 1,10 1,10 1,10 1,10 1,10 1		7/1/2022	20,322	14,630	5,130	2	14,238	9,638	29,398	7	\$95.15	98.8%	\$8,084.69**
THERI THER		7/1/2023	18,805	16,198	5,113	သ	14,053	11,461	29,858	9	\$207.69	97.6%	\$8,473.86**
7/1/2020 25,044 9,707 3,038 0 3,022 1,020 0 3,077 0 3,008 2,724 0, 76 76 76 76 76 76 76 77 76 76 77 77			TIER	TIER II	TIER	TIER II	TIER	TIER II	TIER	TIERII			
7/1/2022 23,564 11,569 29/19 0 3.133 21/85 37,262 0 \$2,754.86 78.6% 7/1/2022 24,682 13,209 3,318 0 3,318 2/195 0 22,300.48 78.6% 7/1/2023 22,413 14.897 3,481 0 2,299 4,415 37,113 0 22,300.48 79.9% 7/1/2020 2,548 N/A		7/1/2020	25,046	9,707	3,038	0	3,282	1,910	36,797	0	\$3,038.52	72.8%	\$8,116.33**
7/1/2022 21,862 13,209 3,318 0 2,999 4,415 37,113 0 32,200,49 78,4% 7/1/2023 20,172 14,897 3,491 NIA	TRS	7/1/2021	23,564	11,549	2,919	0	3,133	2,186	37,282	0	\$2,754.98	76.0%	\$8,740.20**
7/1/20/20 20,172 4,897 3,491 0 2,999 4,415 37,113 0 \$2,300.48 79.9% 7/1/20/21 2,648 N/A		7/1/2022	21,662	13,209	3,318	0	3,052	3,385	37,097	0	\$2,500.49	78.4%	\$9,091.95**
Tri2020 3.214		7/1/2023	20,172	14,897	3,491	0	2,999	4,415	37,113	0	\$2,380.48	79.9%	\$9,940.16**
Tri20221 Z-430		7/1/2020	3,2	14		Α	Z	A	456	***	N/A	N/A	\$582.99
T/1/2002		7/1/2021	2,6	48	N.	A	Z	/A	522	***	N/A	N/A	\$703.29
POLICE 7/1/2023 2,283 N/A N/A 684*** N/A N/A N/A 7/1/2027 4 2 1 7/25 (348.95) 106.1%	וטכ	7/1/2022	2,4	30	N.	A	Z	A	965	**	N/A	N/A	\$603.84
Tritocol 4 3 1 759 \$97.52 87.4%		7/1/2023	2,2	83	N/	A	Z	A	684	***	N/A	N/A	\$663.29
Prolice 7/1/2021 3		7/1/2020	4		3		,		3,7	59	\$97.52	87.4%	\$675.60
A 7/1/2022 3 2 1 1 743 \$39.15 95.1% T/1/2023 1 2 1 1 743 \$39.15 95.1% T/1/2021 6.06 17 138 94 \$29.05 88.4% T/1/2021 6.06 20 138 94 (\$11.41) 103.9% T/1/2022 590 23 148 119 \$45.53 86.4% T/1/2022 17 64 1 1 0 0 0 59 0 (\$15.53) 26.4% T/1/2022 17 64 1 1 0 0 0 59 0 (\$15.739) 239.5% T/1/2022 17 64 1 1 0 0 57 0 (\$15.739) 239.5% T/1/2023 14 110 1 10 0 57 0 (\$15.68) 228.8% T/1/2021 1.085 121 308 494 \$39.54 87.5% T/1/2022 1.085 121 308 494 \$39.54 87.5% T/1/2023 1.085 121 302 342 517 \$39.06 88.4% 87.1/2022 T/1/2023 1.085 121 308 494 \$39.54 87.5% T/1/2020 631 776 299 130 \$1.54 \$39.06 88.4% T/1/2021 638 77 342 138 \$31.59 98.1% T/1/2022 540 11 199 154 \$39.06 \$31.59 98.1% T/1/2021 540 11 199 1 (\$1.28% \$11.28%	STATE POLICE	7/1/2021	4		2		,	1	3.7	52	(\$48.85)	106.1%	\$851.53
Tri/12023	PLAN A	7/1/2022	3		2		1	1	74	13	\$39.15	95.1%	\$767.21
Police		7/1/2023	1		2		1	1	72	28	\$32.98	95.9%	\$778.13
BB 7/1/2021 666 20 138 94 (\$11.41) 103.9% 7/1/2022 590 29 148 119 \$45.53 86.4%% 7/1/2023 596 29 160 115 \$45.53 86.4%% 7/1/2023 1ER I TIER I </td <td></td> <td>7/1/2020</td> <td>62</td> <td>6</td> <td>17</td> <td>7</td> <td>18</td> <td>34</td> <td>5</td> <td>9</td> <td>\$29.05</td> <td>88.4%</td> <td>\$220.57</td>		7/1/2020	62	6	17	7	18	34	5	9	\$29.05	88.4%	\$220.57
B	STATE POLICE	7/1/2021	09	6	2(0	13	38	9	4	(\$11.41)	103.9%	\$301.16
7/1/2023 TIER TI	PLAN B	7/1/2022	59	0	23	3	14	18	11	19	\$45.53	86.4%	\$289.30
TIERI TIERI TIERI TEIL TIERI TEIL TIERI TIERI TIERI TIERI TIERI TIERI TIERI TIERI		7/1/2023	59	6	29	9	16	30	16	55	\$57.39	84.8%	\$320.04
7/1/2020			TIERI	TIER II	TIERI	TIER II	TIERI	TIER II	TIER	TIER II			
7/1/2021 18 61 1 0 0 0 59 0 (\$173.98) 263.1% 7/1/2022 17 64 1 1 0 0 0 58 0 (\$173.98) 263.1% 7/1/2023 14 110 1 1 0 0 58 0 (\$150.99) 223.5% 7/1/2021 1,085 121 308 494 \$39.54 87.5% 7/1/2022 1,085 132 342 517 \$39.06 88.4% 7/1/2023 1,073 145 372 556 \$44.93 87.7% 7/1/2020 611 70 299 130 \$1.69 98.1% 7/1/2021 638 77 342 138 \$(\$13.56) 112.8% 7/1/2022 637 94 403 154 \$(\$2.99) 102.7% 7/1/2023 775 93 485 167 \$(\$4.75) 103.9% 7/1/2021 540 11 199 1 \$(\$10.72) 166.5% 7/1/2023 649 23 279 1 \$(\$5.94) 166.5% 7/1/2023 115 3		7/1/2020	19	58	2	0	0	0	59	0	(\$116.89)	218.3%	\$215.69
7/1/2022 17 64 1 1 0 0 57 0 (\$150.99) 239.5% 7/1/2023 14 110 1 0 0 58 0 (\$156.78) 228.8% 7/1/2020 1,086 119 275 456 \$30.04 89.2% 7/1/2021 1,085 121 308 494 \$39.54 87.5% 7/1/2022 1,085 132 342 517 \$39.06 88.4% 7/1/2021 638 77 342 556 \$44.93 87.7% 8 7/1/2022 637 94 403 154 \$39.06 88.4% 7/1/2023 775 93 485 167 (\$4.75) 102.7% 8 7/1/2021 540 11 199 1 (\$1.50.9) 102.7% 7/1/2022 649 23 279 1 (\$5.94) 165.5% 7/1/2023 649 15 238	JRS	7/1/2021	18	61	_	0	0	0	59	0	(\$173.98)	263.1%	\$280.66
7/1/2023 14 110 1 0 68 0 (\$166.78) 228.8% 7/1/2020 1,086 119 275 456 \$30.04 89.2% 7/1/2021 1,085 121 308 494 \$39.54 87.5% 7/1/2022 1,085 132 342 517 \$39.06 88.4% 7/1/2020 611 70 299 130 \$1.69 98.7% 7/1/2021 638 77 342 138 (\$1.356) 112.8% 7/1/2021 638 77 342 138 (\$1.356) 112.8% 7/1/2022 637 94 403 154 (\$2.99) 102.7% 8 7/1/2023 775 93 485 167 (\$4.75) 103.9% 7/1/2021 436 6 149 1 (\$1.76) 165.9% 7/1/2022 602 15 238 1 (\$1.77) 180.2% 7/1/2023 <		7/1/2022	17	64	_	_	0	0	57	0	(\$150.99)	239.5%	\$259.24
7/1/2020 1,086 119 275 456 \$30.04 89.2% 7/1/2021 1,085 121 308 494 \$39.54 87.5% 7/1/2022 1,085 132 342 517 \$39.06 88.4% 7/1/2023 1,073 145 372 556 \$44.93 87.7% 7/1/2020 611 70 299 130 \$1.69 98.1% 7/1/2021 638 77 342 138 (\$13.56) 112.8% 7/1/2022 637 94 403 154 (\$2.99) 102.7% 7/1/2023 775 93 485 167 (\$4.75) 102.9% 7/1/2021 540 11 199 1 (\$1.072) 186.5% 7/1/2022 602 15 238 1 (\$1.072) 180.2% 7/1/2023 649 23 279 1 (\$7.78) 140.1% 7/1/2023 649 23 279 1 (\$7.78) 140.1% 7/1/2023 113 3 6 7/1/2023 113 3 52.85 89.8% 7/1/2023 113 3 6 9 93.339 \$2.559.71		7/1/2023	14	110	1	1	0	0	58	0	(\$156.78)	228.8%	\$278.49
7/1/2021 1,085 121 308 494 \$39.54 87.5% 7/1/2022 1,085 132 342 517 \$39.06 88.4% 7/1/2023 1,073 145 372 556 \$44.93 87.7% 59.11/2020 611 70 299 130 \$1.69 98.1% 7/1/2021 638 77 342 138 (\$13.56) 112.8% 7/1/2022 637 94 403 154 (\$2.99) 102.7% 7/1/2023 775 93 485 167 (\$4.75) 103.9% 7/1/2021 540 11 199 1 (\$1.70) 166.5% 7/1/2022 602 15 238 1 1 (\$7.71/2023 549 23 279 1 (\$5.94) 166.5% 140.1% 7/1/2023 649 23 279 1 (\$5.94) 140.1% 7/1/2023 649 23 279 1 (\$5.94) 140.1% 7/1/2023 133 3 52.85 89.8% 7/1/2023 113 3 6 7/1/2023 113 3 5 10 \$5.59.1 90.3% 7/5,686 8,904 34,230 69,339 \$2,559.71		7/1/2020	1,0	86	11	9	27	75	45	56	\$30.04	89.2%	\$247.78**
7/1/2022 1,085 132 342 517 \$39.06 88.4% 7/1/2023 1,073 145 372 556 \$44.93 87.7% 7/1/2020 611 70 299 130 \$1.69 98.1% 8 7/1/2021 638 77 342 138 (\$13.56) 112.8% 7/1/2022 637 94 403 154 (\$2.99) 102.7% 8 7/1/2023 775 93 485 167 (\$4.75) 103.9% 9 7/1/2021 436 6 149 1 (\$5.94) 166.5% 8 7/1/2021 540 11 199 1 (\$10.72) 180.2% 8 7/1/2023 602 15 238 1 (\$7.78) 140.1% 8 7/1/2023 649 23 279 1 (\$8.82) 133.1% 8 7/1/2023 649 3 3 3 \$2.85 8	Depe	7/1/2021	1,0	85	12	1	30)8	49	94	\$39.54	87.5%	\$277.32**
7/1/2023 1,073 145 372 556 \$44.93 87.7% 7/1/2020 611 70 299 130 \$1.69 98.1% 7/1/2021 638 77 342 138 (\$13.56) 112.8% 7/1/2022 637 94 403 154 (\$2.99) 102.7% 7/1/2023 775 93 485 167 (\$4.75) 103.9% 7/1/2020 436 6 149 1 (\$5.94) 166.5% 7/1/2021 540 11 199 1 (\$10.72) 180.2% 7/1/2022 602 15 238 1 (\$7.78) 140.1% 85 7/1/2023 649 23 279 1 (\$7.78) 140.1% 89.8% 7/1/2023 11 3 3 3 \$2.85 89.8% 89.8% 7/1/2023 13 3 5 10 \$6.59 90.3% 80 7/1/2023	Dava	7/1/2022	1,0	85	13	2	34	12	15	17	\$39.06	88.4%	\$298.00**
7/1/2020 611 70 299 130 \$1.69 98.1% 7/1/2021 638 77 342 138 (\$13.56) 112.8% 7/1/2022 637 94 403 154 (\$2.99) 102.7% 7/1/2023 775 93 485 167 (\$4.75) 103.9% 7/1/2020 436 6 149 1 (\$5.94) 166.5% 7/1/2021 540 11 199 1 (\$10.72) 180.2% 7/1/2022 602 15 238 1 (\$7.78) 140.1% 7/1/2023 649 23 279 1 (\$8.82) 133.1% 85 7/1/2023 11 4 3 3 \$2.85 89.8% 7/1/2023 113 3 6 7 \$2.91 90.3% 89.8% 7/1/2023 13 3 5 10 \$6.59 89.8% 90.3% 7/1/2023 16 <td< td=""><td></td><td>7/1/2023</td><td>1,0</td><td>73</td><td>14</td><td>5</td><td>37</td><td>72</td><td>56</td><td>56</td><td>\$44.93</td><td>87.7%</td><td>\$320.19**</td></td<>		7/1/2023	1,0	73	14	5	37	72	56	56	\$44.93	87.7%	\$320.19**
7/1/2021 638 77 342 138 (\$13.56) 112.8% 7/1/2022 637 94 403 154 (\$2.99) 102.7% 7/1/2023 775 93 485 167 (\$4.75) 103.9% 7/1/2020 436 6 149 1 (\$5.94) 166.5% 7/1/2021 540 11 199 1 (\$10.72) 180.2% 7/1/2022 602 15 238 1 (\$7.78) 140.1% 7/1/2023 649 23 279 1 (\$8.82) 133.1% 7/1/2023 115 3 3 3 3 \$2.85 89.8% 7/1/2023 115 3 6 7 \$2.91 90.3% 89.8% 7/1/2023 113 3 5 10 \$6.59 81.6% 80/7/1/2023 75,686 8,904 34,230 69,339 \$2,559.71 81.6%		7/1/2020	19	1	7(0	29	99	13	30	\$1.69	98.1%	\$89.01
7/1/2022 637 94 403 154 (\$2.99) 102.7% 7/1/2023 775 93 485 167 (\$4.75) 103.9% 7/1/2020 436 6 149 1 (\$5.94) 166.5% 7/1/2021 540 11 199 1 (\$10.72) 180.2% 7/1/2022 602 15 238 1 (\$7.78) 140.1% 7/1/2023 649 23 279 1 (\$8.82) 133.1% 7/1/2021 111 4 3 3 \$2.85 89.8% 7/1/2023 113 3 6 7 \$2.91 90.3% 7/1/2023 75,686 8,904 34,230 69,339 \$2,559.71	EMCRC	7/1/2021	63	8	77	7	34	12	13	38	(\$13.56)	112.8%	\$119.22
7/1/2023 775 93 485 167 (\$4.75) 103.9% 7/1/2020 436 6 149 1 (\$5.94) 166.5% 7/1/2021 540 11 199 1 (\$10.72) 180.2% 7/1/2022 602 15 238 1 (\$7.78) 140.1% 7/1/2023 649 23 279 1 (\$8.82) 133.1% 7/1/2021 111 4 3 3 \$2.85 89.8% 7/1/2023 115 3 6 7 \$2.91 90.3% 7/1/2023 113 3 5 10 \$6.59 81.6% 7/1/2023 75,686 8,904 34,230 69,339 \$2,559.71 81.6%	E III O NO	7/1/2022	63	7	94	4	4()3	16	54	(\$2.99)	102.7%	\$112.96
7/1/2020 436 6 149 1 (\$5.94) 166.5% 7/1/2021 540 11 199 1 (\$10.72) 180.2% 7/1/2022 602 15 238 1 (\$7.78) 140.1% 7/1/2023 649 23 279 1 (\$8.82) 133.1% 55 7/1/2021 111 4 3 3 5 7/1/2023 113 3 6 7 \$2.91 90.3% 7/1/2023 113 3 6 7 \$2.91 90.3% 7/1/2023 113 3 6 9,339 \$2,559.71		7/1/2023	77	5	93	3	48	35	16	67	(\$4.75)	103.9%	\$125.93
7/1/2021 540 11 199 1 (\$10.72) 180.2% 7/1/2022 602 15 238 1 (\$7.78) 140.1% 7/1/2023 649 23 279 1 (\$8.82) 133.1% 7/1/2021 111 4 3 3 \$2.85 89.8% 7/1/2022 115 3 6 7 \$2.91 90.3% 7/1/2023 113 3 5 10 \$6.59 81.6% 7/1/2023 75,686 8,904 34,230 69,339 \$2,559.71		7/1/2020	43	9	6		14	61	1		(\$5.94)	166.5%	\$14.89
7/1/2022 602 15 238 1 (\$7.78) 140.1% 7/1/2023 649 23 279 1 (\$8.82) 133.1% 7/1/2021 111 4 3 3 \$2.85 89.8% 7/1/2022 115 3 6 7 \$2.91 90.3% 7/1/2023 113 3 5 10 \$6.59 81.6% 7/1/2023 75,686 8,904 34,230 69,339 \$2,559.71	MDEDO	7/1/2021	54	0	11		31	99	,		(\$10.72)	180.2%	\$24.10
7/1/2023 649 23 279 1 (\$8.82) 133.1% 7/1/2021 111 4 3 3 \$2.85 89.8% 7/1/2022 115 3 6 7 \$2.91 90.3% 7/1/2023 113 3 5 10 \$6.59 81.6% 0//ALS-as-of-///2023 75,686 8,904 34,230 69,339 \$2,559.71	mrrna	7/1/2022	09	2	11	5	23	38	,		(\$7.78)	140.1%	\$27.20
7/1/2021 111 4 3 3 \$2.85 89.8% 7/1/2022 115 3 6 7 \$2.91 90.3% 7/1/2023 113 3 5 10 \$6.59 81.6% OTALS as of 7/1/2023 75,686 8,904 34,230 69,339 \$2,559.71		7/1/2023	64	9	23	3	27	79	1	_	(\$8.82)	133.1%	\$35.48
7/1/2022 115 3 6 7 \$2.91 90.3% 7/1/2023 113 3 5 10 \$6.59 81.6% OTALS as of 7/1/2023 75,686 8,904 34,230 69,339 \$2,559.71		7/1/2021	11	1	4	,	63	3	63	3	\$2.85	89.8%	\$25.01**
023 113 3 5 10 \$6.59 81.6% 75,686 8,904 34,230 69,339 \$2,559.71	NRPORS	7/1/2022	11	5	3)	ŝ	1	7	\$2.91	90.3%	\$27.12**
75,686 8,904 34,230 69,339 \$2,559.71		7/1/2023	11	3	3				1	0	\$6.59	81.6%	\$29.33**
	TOTALS as o	f 7/1/2023	75,6	86	8,9	04	34,	230	69,	339	\$2,559.71		\$20,964.90

^{*} Plan assets as a percent of Actuarial Accrued Liabilities
**Actuarial Value Asset under 4 Year Asset Smoothing

^{***}Receiving Periodic Payment Distribution

West Virginia Investment Management Board Participant Plans Performance Net of Fees - Preliminary Period Ending: July 31, 2024

841 10.00 26,645,951 100.0 1 month FYID 1 year 3 year 1 year <th></th> <th>June 30, 2024</th> <th></th> <th>July 31, 2024</th> <th></th> <th></th> <th></th> <th>Perfor</th> <th>Performance %</th> <th></th> <th></th> <th></th>		June 30, 2024		July 31, 2024				Perfor	Performance %			
25,296,841 10.00 26,645,551 10.00 1.00	ı	Asset (\$000)	*	Asset (\$000)	%	1 Month 3 Month	PYTD	1 Year	3 Year	5 Year	10 Year	20 Year
\$\frac{11,401,842}{2,100} \$\frac{11,401,842}{2,100} \$\frac{11,401,842}{2,100} \$\frac{11,401,842}{2,100} \$\frac{11,401,842}{2,100} \$\frac{11,401,842}{2,100} \$\frac{11,401,842}{2,100} \$\frac{11,401,942}{2,100} \$\frac{11,401,942}{2,100} \$\frac{11,401,942}{2,100} \$\frac{11,40,942}{2,100} \$11	WVIMB Fund Assets	26,296,841	100.0	26,645,951	100.0							
Stetem 9,053,057 344 9,199,811 346 15 50 15 109 48 94 83 101035,222 38,2 1013,501 380 15 50,0 15 109 48 94 83 144,969 305 31 35,00	Pension Assets	21,401,842	81.3	21,680,201	81.3							
10,035,222 38.2 10,135,011 38.0 15 5.0 15 10.9 48 9.4 8.2 12,499 4.2 9.4 8.3 14,279 4.2 9.4 8.3 14,279 4.5 14,279 4.5 1.	Public Employees' Retirement System	9,053,057	34.4	9,199,891	34.6				4.8	9.4	8.3	8.1
Iterament System 142,499 152,0155 153 164,975 174 186,0155 175 186,0155 187 186,0155 187 186,0155 187 187 186,0155 187 187 187 188,0155 187 187 188,0155 187 188,0155 187 188,0155 187 188,0155 187 188,0155 187 188,0155 187 188,0155 187 188,0155 187 188,0155 187 188,0155 187 188,0155 187 188,0155 187 188,0155 187 188,0155 187 188,0157	Teachers' Retirement System	10,035,292	38.2	10,135,011	38.0				4.8	9.4	8.2	7.9
Retirement Fund	Emergency Medical Services Retirement System	142,499	0.5	144,976	0.5					9.4	8.3	
Sem	State Police Death, Disability and Retirement Fund	820,195	3.1	828,368	3.1					9.4	8.3	8.1
Signatur	Judges' Retirement System	306,303	1.2	310,599	1.2					9.4	8.3	8.1
eem 351,822 1.3 357,005 1.3 1.5 5.0 1.5 1.0 4.8 9.4 8.3 Retienement System 46,163 0.2 47,472 0.2 1.5 4.9 1.5 1.09 4.7 9.3 8.2 Retienement System 245,903 0.9 249,203 0.9 1.5 4.9 1.5 1.09 4.7 9.3 8.2 Retienement System 245,903 0.9 249,203 0.9 1.5 4.9 1.5 1.09 4.7 9.8 8.5 3,287,638 1.27 3,311,272 12.8 2.7 1.2 5.0 1.1 5.4 9.8 8.5 40 3,27,638 1.27 3,311,272 12.8 2.7 2.1 6.0 2.1 1.5 4.9 4.7 40 48,000 3,1 842,595 3.2 1.6 4.5 1.6 9.6 2.2 5.5 4.9 40 48 <	State Police Retirement System	365,264	1.4	371,386	1.4					9.4	8.3	8.1
Retirement System 46,163 0.2 47,472 0.2 1.5 4.9 1.5 10.9 4.7 9.3 8.2 Retirement System 32,057 0.1 32,655 0.1 1.5 4.9 1.5 10.9 4.7 9.3 8.5 Retirement System 245,903 0.9 249,05 0.9 1.5 5.0 1.5 11.4 5.4 9.8 8.5 1.5 1.2 1.2 1.2 1.2 1.2 1.2 1.2 1.2 1.2 1.2	Deputy Sheriff's Retirement System	351,822	1.3	357,205	1.3					9.4	8.3	8.1
Retirement System 32,057 0.1 32,655 0.1 1.5 4.9 1.5 1.09 4.7	Municipal Police and Firefighter Retirement System	46,163	0.2	47,472	0.2					9.3	8.2	
245,903 0.9 249,203 0.9 1.5 5.0 1.5 11.4 5.4 9.8 8.5 3,287 - 3,485 - 2.1 6.4 2.1 12.5 3.1 7.1 3,327,638 12.7 3,371,727 12.8 3,327,638 12.7 3,371,727 12.8 3,327,638 12.7 3,371,727 12.8 47 and 836,667 3.1 842,595 3.2 1.6 4.5 1.6 9.6 1.8 5.2 4.7 indicated Security Risk Pool 50,713 0.2 40,848 0.2 1.6 4.5 1.6 9.6 2.2 5.5 4.9 indicated Security Risk Pool 18,633 0.1 18,979 0.1 1.6 4.5 1.6 9.6 2.2 5.5 4.9 indicated Security Risk Pool 18,633 0.1 18,979 0.1 1.6 4.5 1.6 9.6 2.2 5.5 4.9 indicated Security Risk Pool 18,633 0.1 18,979 0.1 1.6 4.5 1.6 9.6 2.2 5.5 4.9 indicated Security Risk Pool 18,633 0.1 18,979 0.1 1.6 4.5 1.6 9.6 2.2 5.5 4.9 indicated Security Risk Pool 18,633 0.1 18,979 0.1 1.6 4.5 1.6 9.6 2.2 5.5 4.9 indicated Security Risk Pool 18,633 0.1 18,979 0.1 1.6 4.5 1.6 9.6 2.2 5.5 4.9 indicated Security Risk Pool 18,633 0.1 18,979 0.1 1.6 4.5 1.6 9.7 2.2 5.5 4.9 indicated Security Risk Pool 18,633 0.1 18,979 0.1 1.6 4.5 1.6 9.7 2.2 5.5 4.9 indicated Security Risk Pool 18,633 0.1 18,979 0.1 1.6 4.5 1.6 9.7 2.2 5.5 4.9 indicated Security Risk Pool 18,633 0.1 1.974,065 7.4 1.974,065 7.4 1.6 5.0 1.6 9.7 2.2 5.5 4.9 indicated Security Risk Pool 18,633 0.1 1.974,065 7.4 1.6 5.0 1.6 1.0 9.7 2.2 5.5 4.9 indicated Security Risk Pool 18,633 0.1 1.5 4.4 1.6 9.7 2.2 5.5 4.9 indicated Security Risk Pool 18,633 0.1 1.5 4.4 1.6 9.7 2.2 5.5 4.9 indicated Security Risk Pool 18,633 0.1 1.5 4.4 1.6 9.7 2.2 5.5 4.9 indicated Security Risk Pool 18,633 0.1 1.5 4.5 1.6 1.0 9.6 2.2 5.5 4.9 indicated Security Risk Pool 18,633 0.1 1.5 4.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1	Natural Resources Police Officer Retirement System	32,057	0.1	32,655	0.1				4.7			
3,287,538 12.7 3,371,727 12.8 3,327,638 12.7 3,371,727 12.8 1	Municipal Model A	245,903	0.9	249,203	0.9				5.4	9.8	8.5	
3,327,638 12.7 3,371,727 12.8 1.6 3.5 1.6 3.5 1.8 5.2 4.7	Municipal Model B	3,287		3,435					3.1	7.1		
ured Guaranty Risk Pool 40,236 0.2 40,848 0.2 1.6 4.5 1.6 9.6 1.8 5.2 4.7 ured Guaranty Risk Pool 40,236 0.2 40,848 0.2 1.6 4.5 1.6 9.6 2.2 5.5 4.9 red Employers' Fund 18,633 0.1 18,979 0.1 1.6 4.5 1.6 9.6 2.2 5.5 4.9 rund 201,789 0.8 203,438 0.8 1.6 4.5 1.6 9.6 2.2 5.5 4.8 ning 148,433 0.6 150,863 0.6 1.6 4.5 1.6 9.7 2.2 5.5 4.8 ning 1,540,961 7.4 1,971,466 7.4 1.6 4.7 1.6 9.7 1.8 5.0 4.6 ning 1,540,961 7.4 1,971,466 7.4 1.6 5.0 1.6 9.7 1.8 5.0 4.6 9.7 1.8 <th>Insurance Assets</th> <th>3,327,638</th> <th>12.7</th> <th>3,371,727</th> <th>12.8</th> <th></th> <th></th> <th></th> <th></th> <th></th> <th></th> <th></th>	Insurance Assets	3,327,638	12.7	3,371,727	12.8							
ured Guaranty Risk Pool 40,236 0.2 40,848 0.2 1.6 4.5 1.6 9.6 2.2 5.5 4.9 ured Security Risk Pool 50,713 0.2 51,350 0.2 1.6 4.5 1.6 9.6 2.2 5.5 4.9 red Employers' Fund 18,633 0.1 18,979 0.1 1.6 4.5 1.6 9.6 2.2 5.5 4.9 rund 201,789 0.8 203,438 0.8 1.6 4.5 1.6 9.7 2.2 5.5 4.8 nagement 90,806 0.3 92,248 0.3 1.6 4.5 1.6 9.7 2.2 5.5 4.8 necy 148,433 0.6 150,863 0.6 1.6 4.4 1.6 9.7 1.8 5.0 4.6 rund 1,540,961 7.4 1,594,023 5.9 3 3.6 4.4 1.6 9.7 1.8 5.0 4.6 4.7	Workers' Compensation Old Fund	836,067	3.1	842,595	3.2				1.8	5.2	4.7	
ured Security Risk Pool 50,713 0.2 51,350 0.2 1.6 4.5 1.6 9.6 2.2 5.5 4.9 red Employers' Fund 18,633 0.1 18,979 0.1 1.6 4.5 1.6 9.6 2.2 5.4 4.7 und 201,789 0.8 203,438 0.8 1.6 4.5 1.6 9.7 2.2 5.5 4.8 nagement 90,806 0.3 92,248 0.3 1.6 4.5 1.6 9.7 2.2 5.5 4.8 nagement 1,940,961 7.4 1,50,863 0.6 1.6 4.4 1.6 9.7 2.2 5.5 4.8 nncy 1,940,961 7.4 1,910,863 0.6 1.6 4.4 1.6 9.7 1.8 5.0 4.6 Fund 1,567,361 6.0 1,594,023 5.9 3.5 3.5 4.5 4.6 9.7 4.8 3.3 ind	Workers' Compensation Self-Insured Guaranty Risk Pool	40,236	0.2	40,848	0.2					5.5	4.9	
red Employers' Fund 18,633 0.1 18,979 0.1 1.6 4.5 1.6 9.6 2.2 5.4 4.7 Yund 201,789 0.8 203,438 0.8 1.6 4.5 1.6 9.7 2.2 5.5 4.8 nagement 90,806 0.3 92,248 0.3 1.6 4.5 1.6 9.7 2.2 5.5 4.8 nicy 148,433 0.6 150,863 0.6 1.6 4.4 1.6 9.7 2.2 5.5 4.8 Fund 1,567,361 6.0 1,594,023 5.9 7.4 1.6 9.7 1.8 5.0 4.6 Fund 1,567,361 6.0 1,594,023 5.9 7.4 1.6 9.7 1.8 5.0 4.6 9.3 1.8 5.0 4.6 9.3 8.3 Indownent Fund 6,794 - 6,901 - 1.6 5.0 1.6 1.0 4.5 9.3	Workers' Compensation Self-Insured Security Risk Pool	50,713	0.2	51,350	0.2					5.5	4.9	
Yund 201,789 0.8 203,438 0.8 1.6 4.5 1.6 9.7 2.2 5.5 4.8 nagement 90,806 0.3 92,248 0.3 1.6 4.5 1.6 9.7 2.2 5.5 4.8 nicy 148,433 0.6 150,863 0.6 1.6 4.4 1.6 9.7 2.2 5.5 4.8 Fund 1,940,961 7.4 1,971,406 7.4 1.6 4.4 1.6 9.7 1.8 5.0 4.6 Fund 1,567,361 6.0 1,594,023 5.9 7.4 1.6 5.0 1.6 10.9 4.7 9.4 8.3 Indownent Fund 6,794 - 6,901 - 1.6 5.0 1.6 10.4 4.6 9.3 8.3 Part B 609,882 2.3 620,238 2.3 1.7 4.3 1.7 7.4 (0.2) 1.7 9.3 8.3 Par	Workers' Compensation Uninsured Employers' Fund	18,633	0.1	18,979	0.1				2.2	5.4	4.7	
nagement 90,806 0.3 92,248 0.3 1.6 4.5 1.6 9.7 2.2 5.5 4.8 nicy 148,433 0.6 150,863 0.6 1.6 4.4 1.6 9.7 1.8 5.0 4.6 Fund 1,940,961 7.4 1,971,406 7.4 1.6 5.0 1.6 10.9 4.7 9.4 8.3 Fund 1,567,361 6.0 1,594,023 5.9 5.9 5.0 1.6 10.9 4.7 9.4 8.3 uthority 6,794 - 6,901 - 1.6 5.0 1.6 10.9 4.7 9.3 8.3 indowment Fund 47,090 0.2 48,451 0.2 1.6 5.0 1.6 10.4 4.6 9.3 8.3 -Part B 609,682 2.3 620,238 2.3 1.7 4.3 1.7 7.4 (0.2) 1.7 2.1 al Protection Trust 10,990 - 11,163 - 1.6 5.3 1.6 11,4 4.0 8.5 7.1 al Protection Agency 268,714 1.0 268,303 1.0 1.7 5.1 1.7 11.5	Coal Workers' Pneumoconiosis Fund	201,789	0.8	203,438	0.8				2.2	5.5	4.8	5.3
Fund 148,433 0.6 150,863 0.6 1.6 4.4 1.6 9.7 1.8 5.0 4.6 Fund 1,940,961 7.4 1,971,406 7.4 1.6 5.0 1.6 10.9 4.7 9.4 8.3 Indowment Fund 6,794 - 6,991 - 1.6 5.0 1.6 10.9 4.7 9.3 8.3 Indowment Fund 47,090 0.2 48,451 0.2 1.6 5.0 1.6 10.9 4.7 9.3 8.3 Part B 609,682 2.3 620,238 2.3 1.7 4.3 1.7 7.4 (0.2) 1.7 2.1 - Part B 554,466 2.2 564,758 2.1 1.9 4.7 1.9 8.3 0.1 3.9 4.1 Indian Protection Trust 10,990 - 11,163 - 1.6 5.3 1.6 11,4 4.0 8.5 7.1 Indian Protection Agency 263,714 1.0 268,303 1.0 1.7 5.1 1.7 11.5 3.0 6.5 5.7	Board of Risk and Insurance Management	90,806	0.3	92,248	0.3				2.2	5.5	4.8	
Fund 1,940,961 7.4 1,971,406 7.4 1.6 5.0 1.6 10.9 4.7 9.4 8.3 1,567,361 6.0 1,594,023 5.9 Luthority 6,794 - 6,901 - 1.6 5.0 1.6 10.9 4.7 9.3 8.3 Indowment Fund 47,090 0.2 48,451 0.2 1.6 5.0 1.6 10.9 4.7 9.3 8.3 Part B 609,682 2.3 620,238 2.3 1.7 4.3 1.7 7.4 (0.2) 1.7 2.1 Part B 554,466 2.2 564,758 2.1 1.9 4.7 1.9 8.3 0.1 3.9 4.1 J 10,990 - 11,163 - 1.6 5.3 1.6 11.4 4.0 8.5 7.1 All Protection Agency 263,714 1.0 268,303 1.0 1.7 5.1 1.7 11.5 3.0 6.5 5.7	Public Employees Insurance Agency	148,433	0.6	150,863	0.6				1.8	5.0	4.6	
utthority 6,794 6.0 1,594,023 5.9 indowment Fund 6,794 - 6,901 - 1.6 5.0 1.6 10.4 4.6 9.3 8.3 indowment Fund 74,625 0.3 74,209 0.3 1.6 5.0 1.6 10.9 4.7 9.3 8.3 indowment Fund 47,090 0.2 48,451 0.2 1.6 4.9 1.6 10.9 4.9 - -Part B 609,682 2.3 620,238 2.3 1.7 4.3 1.7 7.4 (0.2) 1.7 2.1 -Part B 554,466 2.2 564,758 2.1 1.9 4.7 1.9 8.3 0.1 3.9 4.1 al Protection Trust 10,990 - 11,163 - 1.6 5.3 1.6 11.4 4.0 8.5 7.1 al Protection Agency 263,714 1.0 268,303 1.0 1.7 5.1 1.7	WV Retiree Health Benefit Trust Fund	1,940,961	7.4	1,971,406	7.4				4.7	9.4	8.3	
utthority 6,794 - 6,901 - 1.6 5.0 1.6 10.4 4.6 9.3 indowment Fund 74,625 0.3 74,209 0.3 1.6 5.0 1.6 10.9 4.7 9.3 8.3 indowment Fund 47,090 0.2 48,451 0.2 1.6 4.9 1.6 10.9 4.9 4.9 Fort B 609,682 2.3 620,238 2.3 1.7 4.3 1.7 7.4 (0.2) 1.7 2.1 Fort B 554,466 2.2 564,758 2.1 1.9 4.7 1.9 8.3 0.1 3.9 4.1 al Protection Trust 10,990 - 11,163 - 1.6 5.3 1.6 11.4 4.0 8.5 7.1 al Protection Agency 263,714 1.0 268,303 1.0 1.7 5.1 1.7 11.5 3.0 6.5 5.7	Endowment Assets	1,567,361	6.0	1,594,023	5.9							
74,625 0.3 74,209 0.3 1.6 5.0 1.6 10.9 4.7 9.3 8.3 indowment Fund 47,090 0.2 48,451 0.2 1.6 4.9 1.6 10.9 4.9 47,090 0.2 48,451 0.2 1.6 4.9 1.6 10.9 4.9 8.3 47,090 0.2 48,451 0.2 1.6 4.9 1.6 10.9 4.9 8.3 1.7 7.4 0.2 1.7 2.1 9.0 - 54,466 2.2 564,758 2.1 1.9 4.7 1.9 8.3 0.1 3.9 4.1 9.0 - 11,163 - 1.6 5.3 1.6 11.4 4.0 8.5 7.1 10,990 - 11,163 - 1.6 5.3 1.6 11.4 4.0 8.5 7.1 10,990 - 12,163 - 1.6 5.3 1.6 11.4 4.0 8.5 7.1 10,990 - 12,163 - 1.6 5.3 1.6 11.4 4.0 8.5 7.1 10,900 - 12,163 1.0 <t< td=""><td>Berkeley County Development Authority</td><td>6,794</td><td>٠</td><td>6,901</td><td></td><td></td><td></td><td></td><td></td><td>9.3</td><td></td><td></td></t<>	Berkeley County Development Authority	6,794	٠	6,901						9.3		
Indowment Fund 47,090 0.2 48,451 0.2 1.6 4.9 1.6 10.9 4.9 609,682 2.3 620,238 2.3 1.7 4.3 1.7 7.4 (0.2) 1.7 - Part B 554,466 2.2 564,758 2.1 1.9 4.7 1.9 8.3 0.1 3.9 al Protection Trust 10,990 - 11,163 - 1.6 5.3 1.6 11.4 4.0 8.5 al Protection Agency 263,714 1.0 268,303 1.0 1.7 5.1 1.7 11.5 3.0 6.5	Wildlife Endowment Fund	74,625	0.3	74,209	0.3					9.3	8.3	8.0
609,682 2.3 620,238 2.3 1.7 4.3 1.7 7.4 (0.2) 1.7 - Part B 554,466 2.2 564,758 2.1 1.9 4.7 1.9 8.3 0.1 3.9 al Protection Trust 10,990 - 11,163 - 1.6 5.3 1.6 11.4 4.0 8.5 al Protection Agency 263,714 1.0 268,303 1.0 1.7 5.1 1.7 11.5 3.0 6.5	WV State Parks and Recreation Endowment Fund	47,090	0.2	48,451	0.2							
S54,466 2.2 564,758 2.1 1.9 4.7 1.9 8.3 0.1 3.9 10,990 - 11,163 - 1.6 5.3 1.6 11.4 4.0 8.5 cy 263,714 1.0 268,303 1.0 1.7 5.1 1.7 11.5 3.0 6.5	Revenue Shortfall Reserve Fund	609,682	2.3	620,238	2.3					1.7	2.1	
10,990 - 11,163 - 1.6 5.3 1.6 11.4 4.0 8.5 cy 263,714 1.0 268,303 1.0 1.7 5.1 1.7 11.5 3.0 6.5	Revenue Shortfall Reserve Fund - Part B	554,466	2.2	564,758	2.1					3.9	4.1	
263,714 1.0 268,303 1.0 1.7 5.1 1.7 11.5 3.0 6.5	WV Department of Environmental Protection Trust	10,990		11,163					4.0	8.5	7.1	
	WV Department of Environmental Protection Agency	263,714	1.0	268,303	1.0				3.0	6.5	5.7	