

Employer Number	State/ Nonstate	Employer	FY 2016 Allocation %	FY 2017 Allocation %	Allocation % FY 2016 to FY 2017	Difference in NPL(S) FY 2016 to FY 2017	Immediately Recognized	Deferred Inflows/Outflows	Amount Recognized	Deferred Inflows/Outflows	Amount Recognized	Deferred Inflows/Outflows	Amount Recognized	Deferred Inflows/Outflows	Amount Recognized	Deferred Inflows/Outflows
0704	State	WV Offices of the Insurance Commissioner	0.874944%	0.857271%	-0.017673%	(105,760)	(26,243)	(79,517)	(26,243)	(53,274)	(26,243)	(27,031)	(26,243)	(788)	(788)	-
0705	State	Lottery	0.522267%	0.526874%	0.004607%	27,572	6,842	20,730	6,842	13,888	6,842	7,046	6,842	204	204	-
0706	State	Municipal Bond Commission	0.008346%	0.008453%	0.000107%	640	159	481	159	322	159	163	159	4	4	-
0707	State	Racing Commission	0.130932%	0.126109%	-0.004823%	(28,861)	(7,162)	(21,699)	(7,162)	(14,537)	(7,162)	(7,375)	(7,162)	(213)	(213)	-
0708	State	Alcohol Beverage Control Administration	0.179381%	0.187315%	0.007934%	47,481	11,782	35,699	11,782	23,917	11,782	12,135	11,782	353	353	-
0709	State	WV Office of Tax Appeals	0.018683%	0.018695%	0.000012%	74	18	56	18	38	18	20	18	2	2	-
0802	State	West Virginia Division of Motor Vehicles	1.176502%	1.146304%	-0.030198%	(180,712)	(44,842)	(135,870)	(44,842)	(91,028)	(44,842)	(46,186)	(44,842)	(1,344)	(1,344)	-
0803	State	Division of Highways	14.078584%	13.899162%	-0.179422%	(1,073,722)	(266,432)	(807,290)	(266,432)	(540,858)	(266,432)	(274,426)	(266,431)	(7,995)	(7,995)	-
0804	State	WV State Rail Authority	0.031099%	0.030844%	-0.000255%	(1,528)	(379)	(1,149)	(379)	(770)	(379)	(391)	(379)	(12)	(12)	-
0805	State	Division of Public Transit	0.027942%	0.029680%	0.001738%	10,401	2,581	7,820	2,581	5,239	2,581	2,658	2,581	77	77	-
0807	State	WV Department of Transportation Aeronautics Comm	0.009580%	0.006711%	-0.002869%	(17,169)	(4,260)	(12,909)	(4,260)	(8,649)	(4,260)	(4,389)	(4,260)	(129)	(129)	-
0808	State	DOT - Office of Admin Hearings	0.068801%	0.062585%	-0.006216%	(37,198)	(9,230)	(27,968)	(9,230)	(18,738)	(9,230)	(9,508)	(9,230)	(278)	(278)	-
0809	State	WV Parkways Authority	1.088761%	1.067115%	-0.021646%	(129,533)	(32,142)	(97,391)	(32,142)	(65,249)	(32,142)	(33,107)	(32,142)	(965)	(965)	-
0901	State	WV Real Estate Appraiser Licensing & Certification Board	0.010692%	0.009037%	-0.001655%	(9,905)	(2,458)	(7,447)	(2,458)	(4,989)	(2,458)	(2,531)	(2,458)	(73)	(73)	-
0902	State	Board of Funeral Service Examiners	0.005942%	0.003702%	-0.002240%	(13,405)	(3,326)	(10,079)	(3,326)	(6,753)	(3,326)	(3,427)	(3,326)	(101)	(101)	-
0903	State	WV Board of Professional Surveyors	0.005168%	0.005263%	0.000095%	570	141	429	141	288	141	147	141	6	6	-
0904	State	Board of Counseling	0.005248%	0.004145%	-0.001103%	(6,800)	(1,638)	(4,962)	(1,638)	(3,324)	(1,638)	(1,638)	(1,638)	(48)	(48)	-
0905	State	Board of Social Work Examiners	0.006007%	0.005215%	-0.000792%	(4,738)	(1,176)	(3,562)	(1,176)	(2,386)	(1,176)	(1,210)	(1,176)	(34)	(34)	-
0906	State	WV Board of Examiners for Licensed Practical Nurses	0.023181%	0.020550%	-0.002631%	(15,743)	(3,906)	(11,837)	(3,906)	(7,931)	(3,906)	(4,025)	(3,906)	(119)	(119)	-
0907	State	WV Board of Examiners for Registered Professional Nurses	0.053408%	0.056108%	0.002700%	16,157	4,009	12,148	4,009	8,139	4,009	4,130	4,009	121	121	-
0908	State	WV Board of Chiropractic	0.002621%	0.003406%	0.000785%	4,700	1,166	3,534	1,166	2,368	1,166	1,202	1,166	36	36	-
0909	State	WV Board of Dental Examiners	0.008927%	0.009455%	0.000528%	3,157	783	2,374	783	1,591	783	808	783	25	25	-
0911	State	Board of Occupational Therapy	0.002158%	0.002103%	-0.000055%	(328)	(81)	(247)	(81)	(166)	(81)	(85)	(81)	(4)	(4)	-
0912	State	West Virginia Board of Optometry	0.003222%	0.003258%	0.000036%	217	54	163	54	109	54	55	54	1	1	-
0913	State	WV Board of Pharmacy	0.021452%	0.024284%	0.002832%	16,947	4,205	12,742	4,205	8,537	4,205	4,332	4,205	127	127	-
0914	State	WV Board of Examiners of Psychologists	0.002715%	0.002747%	0.000032%	193	48	145	48	97	48	49	48	1	1	-
0915	State	WV Medical Imaging & Radiation Therapy Technology Board of Exam	0.006954%	0.006981%	0.000027%	162	40	122	40	82	40	42	40	2	2	-
0917	State	WV Board of Registration for Professional Engineers	0.025214%	0.026941%	0.001727%	10,333	2,564	7,769	2,564	5,205	2,564	2,641	2,564	77	77	-
0918	State	WV Board of Accountancy	0.010225%	0.011031%	0.000806%	4,826	1,198	3,628	1,198	2,430	1,198	1,232	1,198	34	34	-
0919	State	WV State Board of Architects	0.003765%	0.004114%	0.000349%	2,090	519	1,571	519	1,052	519	533	519	14	14	-
0921	State	WV Board of Osteopathy	0.009656%	0.010459%	0.000803%	4,806	1,193	3,613	1,193	2,420	1,193	1,227	1,193	34	34	-
0922	State	Board of Physical Therapy	0.004224%	0.004891%	0.000667%	3,989	990	2,999	990	2,009	990	1,019	990	29	29	-
0923	State	WV Board of Veterinary Medicine	0.006288%	0.006641%	0.000353%	2,113	524	1,589	524	1,065	524	541	524	17	17	-
0926	State	Public Service Commission of WV	0.816596%	0.798185%	-0.018411%	(110,175)	(27,339)	(82,836)	(27,339)	(55,497)	(27,339)	(28,158)	(27,339)	(819)	(819)	-
0927	State	WV Real Estate Commission	0.015137%	0.017502%	0.002365%	14,153	3,512	10,641	3,512	7,129	3,512	3,617	3,512	105	105	-
0930	State	WV Board of Examiners for Speech Pathology & Audiology	0.003600%	0.003641%	0.000041%	244	61	183	61	122	61	61	61	-	-	-
0932	State	WV Division of Rehabilitation Services	1.468173%	1.449564%	-0.018609%	(111,361)	(27,633)	(83,728)	(27,633)	(56,095)	(27,633)	(28,462)	(27,633)	(829)	(829)	-
0935	State	WV Board of Respiratory Care	0.003211%	0.003309%	0.000098%	585	145	440	145	295	145	150	145	5	5	-
0938	State	Board of Massage Therapy	0.004734%	0.004806%	0.000072%	432	107	325	107	218	107	111	107	4	4	-
0939	State	WV Courthouse Facilities Improvement Authority	0.004875%	0.004988%	0.000113%	678	168	510	168	342	168	174	168	6	6	-
0941	State	National Coal Heritage Area	0.014372%	0.014525%	0.000153%	914	227	687	227	460	227	233	227	6	6	-
0944	State	WV Economic Development Authority	0.044215%	0.045458%	0.001243%	7,436	1,845	5,591	1,845	3,746	1,845	1,901	1,845	56	56	-
0945	State	WV Board of Medicine	0.049332%	0.049046%	-0.000286%	(1,711)	(425)	(1,286)	(425)	(861)	(425)	(436)	(425)	(11)	(11)	-
0946	State	WV Municipal Pensions Oversight Board	0.014991%	0.015161%	0.000170%	1,020	253	767	253	514	253	261	253	8	8	-
0947	State	WV ERP Board	0.158211%	0.150444%	-0.007767%	(46,479)	(11,533)	(34,946)	(11,533)	(23,413)	(11,533)	(11,880)	(11,533)	(347)	(347)	-
1200	State	Auditor's Office	0.673134%	0.630521%	-0.042613%	(255,010)	(63,278)	(191,732)	(63,278)	(128,454)	(63,278)	(65,176)	(63,278)	(1,898)	(1,898)	-
1300	State	Treasurer's Office	0.460769%	0.461778%	0.001009%	6,039	1,499	4,540	1,499	3,041	1,499	1,542	1,499	43	43	-
1400	State	Department of Agriculture	0.875564%	0.917564%	0.042000%	251,341	62,367	188,974	62,367	126,607	62,367	64,240	62,367	1,873	1,873	-
1500	State	Attorney General	0.797532%	0.769364%	-0.028168%	(168,565)	(41,828)	(126,737)	(41,828)	(84,909)	(41,828)	(43,081)	(41,828)	(1,253)	(1,253)	-
1600	State	Secretary of State	0.175454%	0.168397%	-0.007057%	(42,234)	(10,480)	(31,754)	(10,480)	(21,274)	(10,480)	(10,794)	(10,480)	(314)	(314)	-
2100	State	Senate	0.213358%	0.194205%	-0.019153%	(114,619)	(28,441)	(86,178)	(28,441)	(57,737)	(28,441)	(29,296)	(28,441)	(855)	(855)	-
2200	State	House of Delegates	0.252972%	0.265265%	0.012293%	73,562	18,254	55,308	18,254	37,054	18,254	18,800	18,254	546	546	-
2300	State	Joint Committee on Government & Finance	0.348586%	0.315800%	-0.032786%	(196,199)	(48,685)	(147,514)	(48,685)	(98,829)	(48,685)	(50,144)	(48,685)	(1,459)	(1,459)	-
2400	State	Supreme Court of Appeals	5.156006%	5.222330%	0.066324%	396,900	98,486	298,414	98,486	199,928	98,486	101,442	98,486	2,956	2,956	-
8210	State	West Virginia Military Academy	0.000000%	0.000000%	0.000000%	-	-	-	-	-	-	-	-	-	-	-
X00100	Nonstate	Barbour County Commission	0.1106209%	0.115033%	0.008824%	52,804	13,103	39,701	13,103	26,598	13,103	13,495	13,103	392	392	-
X00200	Nonstate	Berkeley County Commission	0.628598%	0.661098%	0.032500%	194,489	48,260	146,229	48,260	97,969	48,260	49,709	48,260	1,449	1,449	-
X00300	Nonstate	Boone County Commission	0.290811%	0.242186%	-0.048625%	(290,985)	(72,205)	(218,780)	(72,205)	(146,575)	(72,205)	(74,370)	(72,205)	(2,165)	(2,165)	-
X00400	Nonstate	Braxton County Commission	0.130712%	0.139620%	0.008908%	53,306	13,227	40,079	13,227	26,852	13,227	13,625	13,227	398	398	-
X00500	Nonstate	Brooke County Commission	0.121624%	0.114664%	-0.006960%	(41,652)	(10,335)	(31,317)	(10,335)	(20,982)	(10,335)	(10,647)	(10,335)	(312)	(312)	-
X00600	Nonstate	Cabell County Commission	0.493031%	0.478478%	-0.014553%	(87,087)	(21,610)	(65,477)	(21,610)	(43,867)	(21,610)	(22,257)	(21,610)	(647)	(647)	-
X00700	Nonstate	Calhoun County Commission	0.060613%	0.058872%	-0.001741%	(10,421)	(2,586)	(7,835)	(2,586)	(5,249)	(2,586)	(2,663)	(2,586)	(77)	(77)	-
X00800	Nonstate	Clay County Commission	0.048961%	0.053795%	0.004834%	28,926	7,178	21,748	7,178	14,570	7,178	7,392	7,178	214	214	-
X00900	Nonstate	Doddridge County Commission	0.166084%	0.178779%	0.012695%	75,968	18,851	57,117	18,851	38,266	18,851	19,415	18,851	564	564	-
X01000	Nonstate	Fayette County Commission	0.269929%	0.253612%	-0.016317%	(97,648)	(24,230)	(73,418)	(24,23							

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			Allocation %	Allocation %	FY 2016 to FY 2017	FY 2016 to FY 2017	Recognized	Inflows/Outflows	Recognized	Inflows/Outflows	Recognized	Inflows/Outflows	Recognized	Inflows/Outflows	Recognized	Inflows/Outflows
X86900	Nonstate	Marshall County Public Service District #4	0.008276%	0.006997%	-0.001279%	(7,655)	(1,900)	(5,755)	(1,900)	(3,855)	(1,900)	(1,855)	(1,900)	(55)	(55)	-
X87000	Nonstate	Northern Panhandle Community Criminal Justice Board	0.042593%	0.037857%	-0.004736%	(28,342)	(7,033)	(21,309)	(7,033)	(14,276)	(7,033)	(7,243)	(7,033)	(210)	(210)	-
X87200	Nonstate	Region 1 Workforce Investment Board	0.036601%	0.038620%	0.002019%	12,085	2,999	9,086	2,999	6,087	2,999	3,088	2,999	89	89	-
X87300	Nonstate	Century Volga Public Service District	0.011827%	0.011751%	-0.000076%	(453)	(112)	(341)	(112)	(229)	(112)	(117)	(112)	(5)	(5)	-
X87400	Nonstate	Frankfort Public Service District	0.037780%	0.037791%	0.000011%	64	16	48	16	32	16	16	16	-	-	-
X87500	Nonstate	WV Affordable Housing Trust Fund	0.004030%	0.004413%	0.000383%	2,291	568	1,723	568	1,155	568	587	568	19	19	-
X87600	Nonstate	Clay County Public Service District	0.008229%	0.008493%	0.000264%	1,580	392	1,188	392	796	392	404	392	12	12	-
X87700	Nonstate	Adrian Public Service District	0.010189%	0.011590%	0.001401%	8,383	2,080	6,303	2,080	4,223	2,080	2,143	2,080	63	63	-
X87900	Nonstate	Marshall County Public Service District #3	0.010250%	0.010457%	0.000207%	1,240	308	932	308	624	308	316	308	8	8	-
X88000	Nonstate	Mercer County Communications Center	0.044916%	0.046832%	0.001916%	11,465	2,845	8,620	2,845	5,775	2,845	2,930	2,845	85	85	-
X88100	Nonstate	Charles Town Utility Board	0.093510%	0.091775%	-0.001735%	(10,381)	(2,576)	(7,805)	(2,576)	(5,229)	(2,576)	(2,653)	(2,576)	(77)	(77)	-
X88200	Nonstate	Phillippi Public Library	0.002160%	0.002368%	0.000208%	1,248	310	938	310	628	310	318	310	8	8	-
X88300	Nonstate	Cottageville Public Service District	0.013704%	0.012885%	-0.000819%	(4,903)	(1,217)	(3,686)	(1,217)	(2,469)	(1,217)	(1,252)	(1,217)	(35)	(35)	-
X88400	Nonstate	Mingo County Public Service District	0.038523%	0.035094%	-0.003429%	(20,521)	(5,092)	(15,429)	(5,092)	(10,337)	(5,092)	(5,245)	(5,092)	(153)	(153)	-
X88500	Nonstate	City of Sistersville	0.032256%	0.041755%	0.009499%	56,845	14,105	42,740	14,105	28,635	14,105	14,530	14,105	425	425	-
X88700	Nonstate	Canaan Valley Public Service District	0.005134%	0.005416%	0.000282%	1,689	419	1,270	419	851	419	432	419	13	13	-
X88900	Nonstate	McDowell County Solid Waste Authority	0.003272%	0.001844%	-0.001428%	(8,545)	(2,120)	(6,425)	(2,120)	(4,305)	(2,120)	(2,185)	(2,120)	(65)	(65)	-
X89000	Nonstate	Monongalia County Urban Mass Transit Authority	0.005969%	0.003620%	-0.002349%	(14,056)	(3,488)	(10,568)	(3,488)	(7,080)	(3,488)	(3,592)	(3,488)	(104)	(104)	-
X89100	Nonstate	Ohio County Development Authority	0.064591%	0.068538%	0.003947%	23,619	5,861	17,758	5,861	11,897	5,861	6,036	5,861	175	175	-
X89200	Nonstate	Berkeley County Farmland Protection	0.002803%	0.003477%	0.000674%	4,036	1,001	3,035	1,001	2,034	1,001	1,033	1,001	32	32	-
X89400	Nonstate	Midland Trail Scenic Highway	0.000000%	0.003496%	0.003496%	20,923	5,192	15,731	5,192	10,539	5,192	5,347	5,192	155	155	-
X89500	Nonstate	City of Mount Hope	0.000000%	0.017148%	0.017148%	102,619	25,464	77,155	25,464	51,691	25,464	26,227	25,464	763	763	-
X89600	Nonstate	Tomlinson Public Service District	0.000000%	0.010989%	0.010989%	65,761	16,318	49,443	16,318	33,125	16,318	16,807	16,318	489	489	-
X89700	Nonstate	Stevens Correctional Center	0.000000%	0.084610%	0.084610%	506,329	125,640	380,689	125,640	255,049	125,640	129,409	125,640	3,769	3,769	-
X90001	Nonstate	Public Defender Corporation - 1st Judicial Circuit	0.052042%	0.052729%	0.000687%	4,110	1,020	3,090	1,020	2,070	1,020	1,050	1,020	30	30	-
X90002	Nonstate	Public Defender Corporation - 2nd Judicial Circuit	0.021790%	0.022362%	0.000572%	3,424	850	2,574	850	1,724	850	874	850	24	24	-
X90004	Nonstate	Public Defender Corporation - 4th Judicial Circuit	0.023578%	0.057216%	0.033638%	201,297	49,950	151,347	49,950	101,397	49,950	51,447	49,950	1,497	1,497	-
X90005	Nonstate	Public Defender Corporation - 5th Judicial Circuit	0.039418%	0.043882%	0.004464%	26,713	6,629	20,084	6,629	13,455	6,629	6,826	6,629	197	197	-
X90006	Nonstate	Public Defender Corporation - 6th & 24th Judicial Circuit	0.083274%	0.084348%	0.010744%	6,425	1,594	4,831	1,594	3,237	1,594	1,643	1,594	49	49	-
X90007	Nonstate	Public Defender Corporation - 7th Judicial Circuit	0.026324%	0.026930%	0.000606%	3,629	900	2,729	900	1,829	900	929	900	29	29	-
X90008	Nonstate	Public Defender Corporation - 8th Judicial Circuit	0.019106%	0.020320%	0.001214%	7,263	1,802	5,461	1,802	3,659	1,802	1,857	1,802	55	55	-
X90009	Nonstate	Public Defender Corporation - 9th Judicial Circuit	0.040299%	0.041278%	0.000979%	5,858	1,454	4,404	1,454	2,950	1,454	1,496	1,454	42	42	-
X90010	Nonstate	Public Defender Corporation - 10th Judicial Circuit	0.049685%	0.056166%	0.006481%	38,782	9,623	29,159	9,623	19,536	9,623	9,913	9,623	290	290	-
X90011	Nonstate	Public Defender Corporation - 11th Judicial Circuit	0.028772%	0.029359%	0.000587%	3,513	872	2,641	872	1,769	872	897	872	25	25	-
X90012	Nonstate	Public Defender Corporation - 12th Judicial Circuit	0.025976%	0.025576%	-0.000400%	(2,396)	(595)	(1,801)	(595)	(1,206)	(595)	(611)	(595)	(16)	(16)	-
X90013	Nonstate	Public Defender Corporation - 13th Judicial Circuit	0.139634%	0.138542%	-0.001092%	(6,533)	(1,621)	(4,912)	(1,621)	(3,291)	(1,621)	(1,670)	(1,621)	(49)	(49)	-
X90015	Nonstate	Public Defender Corporation - 15th Judicial Circuit	0.047413%	0.044956%	-0.002457%	(14,702)	(3,648)	(11,054)	(3,648)	(7,406)	(3,648)	(3,758)	(3,648)	(110)	(110)	-
X90018	Nonstate	Public Defender Corporation - 18th Judicial Circuit	0.017937%	0.018020%	0.000083%	499	124	375	124	251	124	127	124	3	3	-
X90023	Nonstate	Public Defender Corporation - 23rd Judicial Circuit	0.119875%	0.116316%	-0.003559%	(21,298)	(5,285)	(16,013)	(5,285)	(10,728)	(5,285)	(5,443)	(5,285)	(158)	(158)	-
X90025	Nonstate	Public Defender Corporation - 25th Judicial Circuit	0.042073%	0.035312%	-0.006761%	(40,458)	(10,039)	(30,419)	(10,039)	(20,380)	(10,039)	(10,341)	(10,039)	(302)	(302)	-
X90028	Nonstate	Public Defender Corporation - 28th Judicial Circuit	0.015471%	0.015770%	0.000299%	1,787	443	1,344	443	901	443	458	443	15	15	-
X90030	Nonstate	Public Defender Corporation - 30th Judicial Circuit	0.022433%	0.024397%	0.001964%	11,756	2,917	8,839	2,917	5,922	2,917	3,005	2,917	88	88	-
X99903	Nonstate	Boone County Board of Education	0.001306%	0.000746%	-0.000560%	(3,351)	(832)	(2,519)	(832)	(1,687)	(832)	(855)	(832)	(23)	(23)	-
X99908	Nonstate	Clay County Board of Education	0.000080%	0.000000%	-0.000080%	(479)	(119)	(360)	(119)	(241)	(119)	(122)	(119)	(3)	(3)	-
X99911	Nonstate	Gilmer County Board of Education	0.000139%	0.000000%	-0.000139%	(832)	(206)	(626)	(206)	(420)	(206)	(214)	(206)	(8)	(8)	-
X99915	Nonstate	Logan County Board of Education	0.000279%	0.000443%	0.000164%	982	244	738	244	494	244	250	244	6	6	-
X99918	Nonstate	Jackson County Board of Education	0.000813%	0.000839%	0.000026%	155	38	117	38	79	38	41	38	3	3	-
X99925	Nonstate	Marion County Board of Education	0.000724%	0.001026%	0.000302%	1,806	448	1,358	448	910	448	462	448	14	14	-
X99926	Nonstate	Lincoln County Board of Education	0.000836%	0.000921%	0.000085%	508	126	382	126	256	126	130	126	4	4	-
X99931	Nonstate	McDowell County Board of Education	0.001370%	0.001177%	-0.000193%	(1,155)	(287)	(868)	(287)	(581)	(287)	(294)	(287)	(7)	(7)	-
X99934	Nonstate	Nicholas County Board of Education	0.000197%	0.000583%	0.000386%	2,308	573	1,735	573	1,162	573	589	573	16	16	-
X99936	Nonstate	Pendleton County Board of Education	0.000640%	0.000594%	-0.000046%	(274)	(68)	(206)	(68)	(138)	(68)	(70)	(68)	(2)	(2)	-
X99937	Nonstate	Pocahontas County Board of Education	0.001173%	0.000606%	-0.000567%	(3,394)	(842)	(2,552)	(842)	(1,710)	(842)	(868)	(842)	(26)	(26)	-
X99940	Nonstate	Tyler County Board of Education	0.000348%	0.000291%	-0.000057%	(339)	(84)	(255)	(84)	(171)	(84)	(87)	(84)	(3)	(3)	-
X99941	Nonstate	Hancock County Board of Education	0.000581%	0.000443%	-0.000138%	(825)	(205)	(620)	(205)	(415)	(205)	(210)	(205)	(5)	(5)	-
X99955	Nonstate	Wyoming County Board of Education	0.000430%	0.000466%	0.000036%	216	54	162	54	108	54	54	54	-	-	-
X99960	Nonstate	Raleigh County Board of Education	0.001126%	0.000524%	-0.000602%	(3,600)	(893)	(2,707)	(893)	(1,814)	(893)	(921)	(893)	(28)	(28)	-
			100.000000%	100.000000%	0.000000%											

WEST VIRGINIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM

Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions
As of and for the Year Ended June 30, 2017

Determination of denominator in calculation of the Proportionate Share of Net Pension Liability:

Net Pension Liability (Asset), 07.01.2016		\$ 919,118,000
Plus: Deferred Inflows, 07.01.2016:		
Change in Assumptions	44,778,000	
Diff in Earnings, Proj vs Actual	<u>-</u>	
		44,778,000
Less: Deferred Outflows, 07.01.2016:		
Diff in Experience, Proj vs Actual	(76,647,000)	
Diff in Earnings, Proj vs Actual	<u>(288,821,000)</u>	
		<u>(365,468,000)</u>
Δ in Proportionate Share, to be allocated		<u>\$ 598,428,000</u>
Amortization period =	48.36 months	