

WEST VIRGINIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM  
 Amortization of Change in Proportionate Share of Net Pension Liability  
 As of and for the Year Ended June 30, 2018

Employer Number	State/Nonstate	Employer	FY 2017	FY 2018	Difference in	FY 2018		FY 2018	FY 2018	FY 2019	FY 2019	FY 2020	FY 2020	FY 2021	FY 2021
			Allocation %	Allocation %	Allocation %	Recognized	Deferred	Amount	Inflows/Outflows	Deferred	Amount	Inflows/Outflows	Deferred	Amount	Inflows/Outflows
					Difference in NPL(\$)										
					FY 2017 to FY 2018										
778000	State	Jobs Investment Trust Board	0.021997%	0.021930%	-0.000067%	\$ (351)	\$ (90)	\$ (261)	\$ (90)	\$ (171)	\$ (90)	\$ (81)	\$ (81)	\$ (81)	\$ -
930100	State	WV Housing Development Fund	0.377334%	0.386573%	0.009240%	48,187	12,293	35,894	12,293	23,601	12,293	11,308	11,308	11,308	-
930200	State	WV Secondary School Activities Commission	0.038484%	0.039798%	0.001314%	6,854	1,748	5,106	1,748	3,358	1,748	1,610	1,610	1,610	-
990000	State	State Bar	0.082332%	0.087211%	0.004879%	25,446	6,491	18,955	6,491	12,464	6,491	5,973	5,973	5,973	-
0100	State	Governors Office	0.172094%	0.182865%	0.010771%	56,174	14,330	41,844	14,330	27,514	14,330	13,184	13,184	13,184	-
0201	State	Dept of Admin Secretary's Office	0.032677%	0.031392%	-0.001285%	(6,701)	(1,709)	(4,992)	(1,709)	(3,283)	(1,709)	(1,574)	(1,574)	(1,574)	-
0203	State	Consolidated Public Retirement Board	0.249201%	0.260218%	0.011018%	57,458	14,658	42,800	14,658	28,142	14,658	13,484	13,484	13,484	-
0209	State	Dept of Admin - Finance	0.035463%	0.038485%	0.003022%	15,759	4,020	11,739	4,020	7,719	4,020	3,699	3,699	3,699	-
0210	State	IS&C	0.816662%	0.785774%	-0.030888%	(161,085)	(41,093)	(119,992)	(41,093)	(78,999)	(41,093)	(37,806)	(37,806)	(37,806)	-
0211	State	General Services	0.279700%	0.258691%	-0.021009%	(109,566)	(27,951)	(81,615)	(27,951)	(53,664)	(27,951)	(25,713)	(25,713)	(25,713)	-
0213	State	Purchasing	0.119979%	0.112753%	-0.007225%	(37,681)	(9,613)	(28,068)	(9,613)	(18,455)	(9,613)	(8,842)	(8,842)	(8,842)	-
0214	State	Surplus Property	0.026251%	0.025507%	-0.000744%	(3,880)	(990)	(2,890)	(990)	(1,900)	(990)	(910)	(910)	(910)	-
0215	State	Travel Management	0.042012%	0.042350%	0.000338%	1,764	450	1,314	450	864	450	414	414	414	-
0218	State	Board of Risk & Insurance Management	0.076650%	0.096359%	0.019709%	102,783	26,220	76,563	26,220	50,343	26,220	24,123	24,123	24,123	-
0219	State	Grievance Board	0.049581%	0.048675%	-0.000906%	(4,726)	(1,206)	(3,520)	(1,206)	(2,314)	(1,206)	(1,108)	(1,108)	(1,108)	-
0220	State	Ethics Commission	0.028546%	0.029471%	0.000924%	4,821	1,230	3,591	1,230	2,361	1,230	1,131	1,131	1,131	-
0221	State	Public Defender	0.072253%	0.071456%	-0.000797%	(4,157)	(1,060)	(3,097)	(1,060)	(2,037)	(1,060)	(977)	(977)	(977)	-
0222	State	Personnel	0.179818%	0.186897%	0.007079%	36,920	9,418	27,502	9,418	18,084	9,418	8,666	8,666	8,666	-
0225	State	Public Employees Insurance Agency	0.136042%	0.136219%	0.000177%	922	235	687	235	452	235	217	217	217	-
0228	State	WV Prosecuting Attorney's Institute	0.015252%	0.016130%	0.000877%	4,575	1,167	3,408	1,167	2,241	1,167	1,074	1,074	1,074	-
0231	State	Office of Technology	0.020484%	0.019297%	-0.001187%	(6,190)	(1,579)	(4,611)	(1,579)	(3,032)	(1,579)	(1,453)	(1,453)	(1,453)	-
0232	State	Retiree Health Benefit Trust Fund	0.006510%	0.006970%	0.000460%	2,401	613	1,788	613	1,175	613	562	562	562	-
0233	State	Real Estate Division	0.050602%	0.051331%	0.000729%	3,802	970	2,832	970	1,862	970	892	892	892	-
0303	State	Division of Banking	0.095934%	0.102993%	0.007059%	36,814	9,391	27,423	9,391	18,032	9,391	8,641	8,641	8,641	-
0304	State	Division of Tourism	0.124128%	0.094425%	-0.029703%	(154,908)	(39,517)	(115,391)	(39,517)	(75,874)	(39,517)	(36,357)	(36,357)	(36,357)	-
0305	State	Division of Forestry	0.214379%	0.232718%	0.018339%	95,638	24,397	71,241	24,397	46,844	24,397	22,447	22,447	22,447	-
0306	State	WV Geological Survey	0.105509%	0.100512%	-0.004997%	(26,060)	(6,648)	(19,412)	(6,648)	(12,764)	(6,648)	(6,116)	(6,116)	(6,116)	-
0307	State	WV Development Office	0.275495%	0.345899%	0.070404%	367,167	93,665	273,502	93,665	179,837	93,665	86,172	86,172	86,172	-
0308	State	WV Division of Labor	0.185421%	0.172227%	-0.013194%	(68,810)	(13,566)	(55,244)	(13,566)	(33,702)	(13,566)	(16,148)	(16,148)	(16,148)	-
0310	State	Division of Natural Resources	1.729769%	1.763839%	0.034069%	177,677	45,326	132,351	45,326	87,025	45,326	41,699	41,699	41,699	-
0311	State	WV Environmental Quality Board	0.006021%	0.006476%	0.000456%	2,377	606	1,771	606	1,165	606	559	559	559	-
0312	State	WV Solid Waste Management Board	0.033053%	0.032881%	-0.000171%	(892)	(228)	(664)	(228)	(436)	(228)	(208)	(208)	(208)	-
0313	State	Department of Environmental Protection	2.831319%	2.748659%	-0.082660%	(431,083)	(109,970)	(321,113)	(109,970)	(211,143)	(109,970)	(101,173)	(101,173)	(101,173)	-
0314	State	WV Office of Miners' Health, Safety & Training	0.478641%	0.468753%	-0.009889%	(51,570)	(13,156)	(38,414)	(13,156)	(25,258)	(13,156)	(12,102)	(12,102)	(12,102)	-
0315	State	Oil & Gas Conservation Commission	0.007777%	0.003051%	-0.004726%	(24,649)	(6,288)	(18,361)	(6,288)	(12,073)	(6,288)	(5,785)	(5,785)	(5,785)	-
0316	State	WV Water Development Authority	0.050932%	0.050217%	-0.000715%	(3,729)	(951)	(2,778)	(951)	(1,827)	(951)	(876)	(876)	(876)	-
0319	State	Miner's Health Safety & Training	0.007190%	0.006520%	-0.000670%	(3,494)	(891)	(2,603)	(891)	(1,712)	(891)	(821)	(821)	(821)	-
0323	State	Workforce West Virginia	0.845807%	0.800587%	-0.045221%	(235,834)	(60,162)	(175,672)	(60,162)	(115,510)	(60,162)	(55,348)	(55,348)	(55,348)	-
0327	State	WV Commerce Office of the Secretary	0.069207%	0.021292%	-0.047915%	(249,884)	(63,746)	(186,138)	(63,746)	(122,392)	(63,746)	(58,646)	(58,646)	(58,646)	-
0328	State	WV Division of Energy	0.017668%	0.011918%	-0.005751%	(29,990)	(7,651)	(22,339)	(7,651)	(14,688)	(7,651)	(7,037)	(7,037)	(7,037)	-
0431	State	Department of Education & the Arts	0.111194%	0.095808%	-0.015386%	(80,240)	(20,469)	(59,771)	(20,469)	(39,302)	(20,469)	(18,833)	(18,833)	(18,833)	-
0432	State	WV Division of Culture & History	0.243001%	0.218667%	-0.024334%	(126,907)	(32,374)	(94,533)	(32,374)	(62,159)	(32,374)	(29,785)	(29,785)	(29,785)	-
0433	State	WV Library Commission	0.099644%	0.086008%	-0.013636%	(71,112)	(18,141)	(52,971)	(18,141)	(34,830)	(18,141)	(16,689)	(16,689)	(16,689)	-
0439	State	Educational Broadcasting Authority	0.206011%	0.172511%	-0.033500%	(174,707)	(44,568)	(130,139)	(44,568)	(85,571)	(44,568)	(41,003)	(41,003)	(41,003)	-
0441	State	WV Higher Education Policy Commission	0.000000%	0.005681%	0.005681%	29,629	7,558	22,071	7,558	14,513	7,558	6,955	6,955	6,955	-
0450	State	Higher Education Central Office	0.005479%	0.000000%	-0.005479%	(28,576)	(7,290)	(21,286)	(7,290)	(13,996)	(7,290)	(6,706)	(6,706)	(6,706)	-
0501	State	Department of Health & Human Resources - Secretary	0.023422%	0.022966%	-0.000456%	(2,376)	(606)	(1,770)	(606)	(1,164)	(606)	(558)	(558)	(558)	-
0505	State	Board of Barbers & Cosmetologists	0.018147%	0.016031%	-0.002116%	(11,034)	(2,815)	(8,219)	(2,815)	(5,404)	(2,815)	(2,589)	(2,589)	(2,589)	-
0506	State	Department of Health & Human Resources - Health	5.668825%	5.285220%	-0.383604%	(1,998,993)	(509,947)	(1,489,046)	(509,947)	(979,099)	(509,947)	(469,152)	(469,152)	(469,152)	-
0507	State	Health Care Authority	0.155129%	0.071347%	-0.083782%	(436,937)	(111,464)	(325,473)	(111,464)	(214,009)	(111,464)	(102,545)	(102,545)	(102,545)	-
0508	State	Bureau of Senior Services	0.104623%	0.103737%	-0.000886%	(4,623)	(1,179)	(3,444)	(1,179)	(2,265)	(1,179)	(1,086)	(1,086)	(1,086)	-
0509	State	Hospital Finance Authority	0.004170%	0.000022%	-0.004148%	(116)	(30)	(86)	(30)	(56)	(30)	(26)	(26)	(26)	-
0510	State	WV Human Rights Commission	0.054623%	0.045888%	-0.008734%	(45,551)	(11,620)	(33,931)	(11,620)	(22,311)	(11,620)	(10,691)	(10,691)	(10,691)	-
0511	State	Department of Health & Human Resources - Human Ser	7.516978%	7.386298%	-0.130681%	(681,521)	(173,857)	(507,664)	(173,857)	(333,807)	(173,857)	(159,950)	(159,950)	(159,950)	-
0601	State	Department of Military Affairs & Public Safety - Secretary	0.081487%	0.082324%	0.000836%	4,362	1,113	3,249	1,113	2,136	1,113	1,023	1,023	1,023	-
0603	State	Adjutant General	1.364738%	1.516959%	0.152221%	793,855	202,514	591,341	202,514	388,827	202,514	186,313	186,313	186,313	-
0605	State	Parole Board	0.044683%	0.043947%	-0.000736%	(3,840)	(980)	(2,860)	(980)	(1,880)	(980)	(900)	(900)	(900)	-
0606	State	Division of Homeland Security and Emergency Management	0.097517%	0.119688%	0.022171%	115,626	29,496	86,130	29,496	56,634	29,496	27,138	27,138	27,138	-
0608	State	West Virginia Division of Corrections	4.615922%	4.640624%	0.024702%	128,825	32,864	95,961	32,864	63,097	32,864	30,233	30,233	30,233	-
0612	State	State Police	0.832326%	0.834279%	0.001953%	10,185	2,598	7,587	2,598	4,989	2,598	2,391	2,391	2,391	-
0613	State	Division of Veterans Affairs	0.383775%	0.438140%	0.054365%	283,522	72,327	211,195	72,327	138,868	72,327	66,541	66,541	66,541	-
0615	State	Regional Jail Authority	2.373496%	2.426080%	0.052584%	274,236	69,958	204,278	69,958	134,320	69,958	64,362	64,362	64,362	-

Employer Number	State/Nonstate	Employer	FY 2017 Allocation %	FY 2018 Allocation %	Allocation % FY 2017 to FY 2018	Difference in NPL(\$) FY 2017 to FY 2018	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
0618	State	Veterans Home	0.068099%	0.070440%	0.002341%	12,210	3,115	9,095	3,115	5,980	3,115	2,865	2,865	-	-	-
0619	State	State Fire Commission	0.108645%	0.121323%	0.012677%	66,113	16,866	49,247	16,866	32,381	16,866	15,515	15,515	-	-	-
0620	State	Division of Criminal Justice Services	0.090290%	0.091585%	0.001295%	6,752	1,722	5,030	1,722	3,308	1,722	1,586	1,586	-	-	-
0621	State	WV Division of Juvenile Services	1.134349%	1.115094%	-0.019255%	(100,416)	(25,616)	(74,800)	(25,616)	(49,184)	(25,616)	(23,568)	(23,568)	-	-	-
0622	State	WV Division of Protective Services	0.092971%	0.106959%	0.013988%	72,951	18,610	54,341	18,610	35,731	18,610	17,121	17,121	-	-	-
0701	State	State Tax Department - Office of the Secretary	0.036018%	0.041427%	0.005408%	28,205	7,195	21,010	7,195	13,815	7,195	6,620	6,620	-	-	-
0702	State	State Tax Department	0.882563%	0.912101%	0.029538%	154,046	39,297	114,749	39,297	75,452	39,297	36,155	36,155	-	-	-
0703	State	State Budget Office	0.027279%	0.027093%	-0.000186%	(972)	(248)	(724)	(248)	(476)	(248)	(228)	(228)	-	-	-
0704	State	WV Offices of the Insurance Commissioner	0.857271%	0.802968%	-0.054303%	(283,199)	(72,245)	(210,954)	(72,245)	(138,709)	(72,245)	(66,464)	(66,464)	-	-	-
0705	State	Lottery	0.526874%	0.526637%	-0.000237%	(1,237)	(316)	(921)	(316)	(605)	(316)	(289)	(289)	-	-	-
0706	State	Municipal Bond Commission	0.008453%	0.008876%	0.000423%	2,206	563	1,643	563	1,080	563	517	517	-	-	-
0707	State	Racing Commission	0.126109%	0.117162%	-0.008948%	(46,663)	(11,904)	(34,759)	(11,904)	(22,855)	(11,904)	(10,951)	(10,951)	-	-	-
0708	State	Alcohol Beverage Control Administration	0.187315%	0.175709%	-0.011606%	(60,529)	(15,441)	(45,088)	(15,441)	(29,647)	(15,441)	(14,206)	(14,206)	-	-	-
0709	State	WV Office of Tax Appeals	0.018695%	0.015609%	-0.003087%	(16,098)	(4,107)	(11,991)	(4,107)	(7,884)	(4,107)	(3,777)	(3,777)	-	-	-
0802	State	West Virginia Division of Motor Vehicles	1.146304%	1.136854%	-0.009450%	(49,284)	(12,572)	(36,712)	(12,572)	(24,140)	(12,572)	(11,568)	(11,568)	-	-	-
0803	State	Division of Highways	13.899162%	14.113977%	0.214814%	1,120,289	285,796	834,493	285,796	548,697	285,796	262,901	262,901	-	-	-
0804	State	WV State Rail Authority	0.030844%	0.028279%	-0.002565%	(13,378)	(3,413)	(9,965)	(3,413)	(6,552)	(3,413)	(3,139)	(3,139)	-	-	-
0805	State	Division of Public Transit	0.029680%	0.035303%	0.005623%	29,325	7,481	21,844	7,481	14,363	7,481	6,882	6,882	-	-	-
0807	State	WV Department of Transportation Aeronautics Comm	0.006711%	0.006277%	-0.000434%	(2,264)	(578)	(1,686)	(578)	(1,108)	(578)	(530)	(530)	-	-	-
0808	State	DOT - Office of Admin Hearings	0.062585%	0.059549%	-0.003036%	(15,833)	(4,039)	(11,794)	(4,039)	(7,755)	(4,039)	(3,716)	(3,716)	-	-	-
0809	State	WV Parkways Authority	1.067115%	1.061642%	-0.005474%	(28,547)	(7,282)	(21,265)	(7,282)	(13,983)	(7,282)	(6,701)	(6,701)	-	-	-
0901	State	WV Real Estate Appraiser Licensing & Certification Board	0.009037%	0.010287%	0.001250%	6,518	1,663	4,855	1,663	3,192	1,663	1,529	1,529	-	-	-
0902	State	Board of Funeral Service Examiners	0.003702%	0.003514%	-0.000188%	(983)	(251)	(732)	(251)	(481)	(251)	(230)	(230)	-	-	-
0903	State	WV Board of Professional Surveyors	0.005263%	0.005166%	-0.000097%	(505)	(129)	(376)	(129)	(247)	(129)	(118)	(118)	-	-	-
0904	State	Board of Counseling	0.004145%	0.005706%	0.001561%	8,142	2,077	6,065	2,077	3,988	2,077	1,911	1,911	-	-	-
0905	State	Board of Social Work Examiners	0.005215%	0.004493%	-0.000723%	(3,769)	(961)	(2,808)	(961)	(1,847)	(961)	(886)	(886)	-	-	-
0906	State	WV Board of Examiners for Licensed Practical Nurses	0.020550%	0.021637%	0.001087%	5,669	1,446	4,223	1,446	2,777	1,446	1,331	1,331	-	-	-
0907	State	WV Board of Examiners for Registered Professional Nurses	0.056108%	0.059294%	0.003186%	16,617	4,239	12,378	4,239	8,139	4,239	3,900	3,900	-	-	-
0908	State	WV Board of Chiropractic	0.003406%	0.003549%	0.000143%	746	190	556	190	366	190	176	176	-	-	-
0909	State	WV Board of Dental Examiners	0.009455%	0.009927%	0.000473%	2,466	629	1,837	629	1,208	629	579	579	-	-	-
0911	State	Board of Occupational Therapy	0.002103%	0.002125%	0.000022%	115	29	86	29	57	29	28	28	-	-	-
0912	State	West Virginia Board of Optometry	0.003258%	0.003562%	0.000304%	1,583	404	1,179	404	775	404	371	371	-	-	-
0913	State	WV Board of Pharmacy	0.024284%	0.026808%	0.002524%	13,162	3,358	9,804	3,358	6,446	3,358	3,088	3,088	-	-	-
0914	State	WV Board of Examiners of Psychologists	0.002747%	0.002734%	-0.000013%	(69)	(18)	(51)	(18)	(33)	(18)	(15)	(15)	-	-	-
0915	State	WV Medical Imaging & Radiation Therapy Technology Board	0.006981%	0.007460%	0.000479%	2,498	637	1,861	637	1,224	637	587	587	-	-	-
0917	State	WV Board of Registration for Professional Engineers	0.026941%	0.028514%	0.001574%	8,206	2,093	6,113	2,093	4,020	2,093	1,927	1,927	-	-	-
0918	State	WV Board of Accountancy	0.011031%	0.010791%	-0.000240%	(1,254)	(320)	(934)	(320)	(614)	(320)	(294)	(294)	-	-	-
0919	State	WV State Board of Architects	0.004114%	0.004373%	0.000259%	1,350	344	1,006	344	662	344	318	318	-	-	-
0921	State	WV Board of Osteopathy	0.010459%	0.014837%	0.004378%	22,830	5,824	17,006	5,824	11,182	5,824	5,358	5,358	-	-	-
0922	State	Board of Physical Therapy	0.004891%	0.006141%	0.001251%	6,522	1,664	4,858	1,664	3,194	1,664	1,530	1,530	-	-	-
0923	State	WV Board of Veterinary Medicine	0.006641%	0.006843%	0.000202%	1,051	268	783	268	515	268	247	247	-	-	-
0926	State	Public Service Commission of WV	0.798185%	0.766103%	-0.032082%	(167,314)	(42,682)	(124,632)	(42,682)	(81,950)	(42,682)	(39,268)	(39,268)	-	-	-
0927	State	WV Real Estate Commission	0.017502%	0.017974%	0.000472%	2,463	628	1,835	628	1,207	628	579	579	-	-	-
0930	State	WV Board of Examiners for Speech Pathology & Audiology	0.003641%	0.003622%	-0.000019%	(98)	(25)	(73)	(25)	(48)	(25)	(23)	(23)	-	-	-
0932	State	WV Division of Rehabilitation Services	1.449564%	1.395217%	-0.054348%	(283,431)	(72,304)	(211,127)	(72,304)	(138,823)	(72,304)	(66,519)	(66,519)	-	-	-
0935	State	WV Board of Respiratory Care	0.003309%	0.003292%	-0.000017%	(86)	(22)	(64)	(22)	(42)	(22)	(20)	(20)	-	-	-
0938	State	Board of Massage Therapy	0.004806%	0.005188%	0.000382%	1,990	508	1,482	508	974	508	466	466	-	-	-
0939	State	WV Courthouse Facilities Improvement Authority	0.004988%	0.004961%	-0.000027%	(142)	(36)	(106)	(36)	(70)	(36)	(34)	(34)	-	-	-
0941	State	National Coal Heritage Area	0.014525%	0.012653%	-0.001872%	(9,763)	(2,491)	(7,272)	(2,491)	(4,781)	(2,491)	(2,290)	(2,290)	-	-	-
0944	State	WV Economic Development Authority	0.045458%	0.045977%	0.000519%	2,708	691	2,017	691	1,326	691	635	635	-	-	-
0945	State	WV Board of Medicine	0.049046%	0.049284%	0.000238%	1,239	316	923	316	607	316	291	291	-	-	-
0946	State	WV Municipal Pensions Oversight Board	0.015161%	0.015383%	0.000221%	1,154	294	860	294	566	294	272	272	-	-	-
0947	State	WV ERP Board	0.150444%	0.130193%	-0.020251%	(105,615)	(26,943)	(78,672)	(26,943)	(51,729)	(26,943)	(24,786)	(24,786)	-	-	-
1200	State	Auditor's Office	0.630521%	0.613253%	-0.017268%	(90,055)	(22,973)	(67,082)	(22,973)	(44,109)	(22,973)	(21,136)	(21,136)	-	-	-
1300	State	Treasurer's Office	0.461778%	0.468390%	0.006612%	34,481	8,796	25,685	8,796	16,889	8,796	8,093	8,093	-	-	-
1400	State	Department of Agriculture	0.917564%	0.886291%	-0.031274%	(163,097)	(41,606)	(121,491)	(41,606)	(79,885)	(41,606)	(38,279)	(38,279)	-	-	-
1500	State	Attorney General	0.769364%	0.729411%	-0.039953%	(208,361)	(53,153)	(155,208)	(53,153)	(102,055)	(53,153)	(48,902)	(48,902)	-	-	-
1600	State	Secretary of State	0.168397%	0.163694%	-0.004702%	(24,523)	(6,256)	(18,267)	(6,256)	(12,011)	(6,256)	(5,755)	(5,755)	-	-	-
2100	State	Senate	0.194205%	0.190575%	-0.003630%	(18,930)	(4,829)	(14,101)	(4,829)	(9,272)	(4,829)	(4,443)	(4,443)	-	-	-
2200	State	House of Delegates	0.265265%	0.252133%	-0.013132%	(68,486)	(17,471)	(51,015)	(17,471)	(33,544)	(17,471)	(16,073)	(16,073)	-	-	-
2300	State	Joint Committee on Government & Finance	0.315800%	0.306566%	-0.009234%	(50,816)	(12,963)	(37,853)	(12,963)	(24,890)	(12,963)	(11,927)	(11,927)	-	-	-
2400	State	Supreme Court of Appeals	5.222330%	5.248876%	0.026546%	138,443	35,317	103,126	35,317	67,809	35,317	32,492	32,492	-	-	-
X00100	Nonstate	Barbour County Commission	0.115033%	0.117685%	0.002652%	13,829	3,528	10,301	3,528	6,773	3,528	3,245	3,245	-	-	-
X00200	Nonstate	Berkeley County Commission	0.661098%	0.727605%	0.066507%	346,842	88,480	258,362	88,480	169,882	88,480	81,402	81,402	-	-	-
X00300	Nonstate	Boone County Commission	0.242186%	0.229496%	-0.012690%	(66,179)	(16,882)	(49,297)	(16,882)	(32,415)	(16,882)	(15,533)	(15,533)	-	-	-
X00400	Nonstate	Braxton County Commission	0.139620%	0.140769%	0.001149%	5,992	1,529	4,463	1,529	2,934	1,529	1,405	1,405	-	-	-

Employer Number	State/Nonstate	Employer	FY 2017 Allocation %	FY 2018 Allocation %	Allocation % FY 2017 to FY 2018	Difference in NPL(\$) FY 2017 to FY 2018	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
X00500	Nonstate	Brooke County Commission	0.114664%	0.117113%	0.002450%	12,775	3,259	9,516	3,259	6,257	3,259	2,998	2,998	-	-	-
X00600	Nonstate	Cabell County Commission	0.478478%	0.463544%	-0.014935%	(77,887)	(19,869)	(58,018)	(19,869)	(38,149)	(19,869)	(18,280)	(18,280)	-	-	-
X00700	Nonstate	Calhoun County Commission	0.058872%	0.056046%	-0.002825%	(14,734)	(3,759)	(10,975)	(3,759)	(7,216)	(3,759)	(3,457)	(3,457)	-	-	-
X00800	Nonstate	Clay County Commission	0.053795%	0.058677%	0.004882%	25,460	6,495	18,965	6,495	12,470	6,495	5,975	5,975	-	-	-
X00900	Nonstate	Doddridge County Commission	0.178779%	0.187493%	0.008714%	45,447	11,594	33,853	11,594	22,259	11,594	10,665	10,665	-	-	-
X01000	Nonstate	Fayette County Commission	0.253612%	0.262258%	0.008646%	45,090	11,503	33,587	11,503	22,084	11,503	10,581	10,581	-	-	-
X01100	Nonstate	Gilmer County Commission	0.050480%	0.049130%	-0.001350%	(7,042)	(1,796)	(5,246)	(1,796)	(3,450)	(1,796)	(1,654)	(1,654)	-	-	-
X01200	Nonstate	Grant County Commission	0.125810%	0.126988%	0.001178%	6,145	1,568	4,577	1,568	3,009	1,568	1,441	1,441	-	-	-
X01300	Nonstate	Greenbrier County Commission	0.232152%	0.237377%	0.005225%	27,247	6,951	20,296	6,951	13,345	6,951	6,394	6,394	-	-	-
X01400	Nonstate	Hampshire County Commission	0.193546%	0.193703%	0.000157%	818	209	609	209	400	209	191	191	-	-	-
X01500	Nonstate	Hancock County Commission	0.203513%	0.208070%	0.004557%	23,766	6,063	17,703	6,063	11,640	6,063	5,577	5,577	-	-	-
X01600	Nonstate	Hardy County Commission	0.121943%	0.121028%	-0.000915%	(4,772)	(1,217)	(3,555)	(1,217)	(2,338)	(1,217)	(1,121)	(1,121)	-	-	-
X01700	Nonstate	Harrison County Commission	0.645561%	0.677995%	0.032434%	169,148	43,150	125,998	43,150	82,848	43,150	39,698	39,698	-	-	-
X01800	Nonstate	Jackson County Commission	0.218703%	0.221552%	0.002848%	14,855	3,790	11,065	3,790	7,275	3,790	3,485	3,485	-	-	-
X01900	Nonstate	Jefferson County Commission	0.547925%	0.551620%	0.003695%	19,269	4,916	14,353	4,916	9,437	4,916	4,521	4,521	-	-	-
X02000	Nonstate	Kanawha County Commission	1.020136%	1.035096%	0.014961%	78,023	19,904	58,119	19,904	38,215	19,904	18,311	18,311	-	-	-
X02100	Nonstate	Lewis County Commission	0.191077%	0.178782%	-0.012296%	(64,124)	(16,358)	(47,766)	(16,358)	(31,408)	(16,358)	(15,050)	(15,050)	-	-	-
X02200	Nonstate	Lincoln County Commission	0.119230%	0.118451%	-0.000779%	(4,062)	(1,036)	(3,026)	(1,036)	(1,990)	(1,036)	(954)	(954)	-	-	-
X02300	Nonstate	Logan County Commission	0.390091%	0.385095%	-0.004996%	(26,057)	(6,647)	(19,410)	(6,647)	(12,763)	(6,647)	(6,116)	(6,116)	-	-	-
X02400	Nonstate	McDowell County Commission	0.332070%	0.164993%	-0.167077%	(871,332)	(222,279)	(649,053)	(222,279)	(426,774)	(222,279)	(204,495)	(204,495)	-	-	-
X02500	Nonstate	Marion County Commission	0.403946%	0.404159%	0.000212%	1,108	283	825	283	542	283	259	259	-	-	-
X02600	Nonstate	Marshall County Commission	0.272465%	0.300276%	0.027811%	145,039	37,000	108,039	37,000	71,039	37,000	34,039	34,039	-	-	-
X02700	Nonstate	Mason County Commission	0.181963%	0.181506%	-0.000457%	(2,381)	(607)	(1,774)	(607)	(1,167)	(607)	(560)	(560)	-	-	-
X02800	Nonstate	Mercer County Commission	0.275588%	0.289755%	0.014167%	73,883	18,848	55,035	18,848	36,187	18,848	17,339	17,339	-	-	-
X02900	Nonstate	Mineral County Commission	0.168888%	0.169600%	0.000712%	3,714	947	2,767	947	1,820	947	873	873	-	-	-
X03000	Nonstate	Mingo County Commission	0.189342%	0.165530%	-0.023812%	(124,185)	(31,680)	(92,505)	(31,680)	(60,825)	(31,680)	(29,145)	(29,145)	-	-	-
X03100	Nonstate	Monongalia County Commission	0.615423%	0.637672%	0.022248%	116,029	29,599	86,430	29,599	56,831	29,599	27,332	27,332	-	-	-
X03200	Nonstate	Monroe County Commission	0.074602%	0.075776%	0.001174%	6,122	1,562	4,560	1,562	2,998	1,562	1,436	1,436	-	-	-
X03300	Nonstate	Morgan County Commission	0.135847%	0.139445%	0.003598%	18,765	4,787	13,978	4,787	9,191	4,787	4,404	4,404	-	-	-
X03400	Nonstate	Nicholas County Commission	0.133759%	0.131824%	-0.001934%	(10,087)	(2,573)	(7,514)	(2,573)	(4,941)	(2,573)	(2,368)	(2,368)	-	-	-
X03500	Nonstate	Ohio County Commission	0.257196%	0.275652%	0.018456%	96,253	24,554	71,699	24,554	47,145	24,554	22,591	22,591	-	-	-
X03600	Nonstate	Pendleton County Commission	0.081194%	0.084304%	0.003109%	16,216	4,137	12,079	4,137	7,942	4,137	3,805	3,805	-	-	-
X03700	Nonstate	Pleasants County Commission	0.121063%	0.118619%	-0.002444%	(12,746)	(3,252)	(9,494)	(3,252)	(6,242)	(3,252)	(2,990)	(2,990)	-	-	-
X03800	Nonstate	Pocahontas County Commission	0.119972%	0.119416%	-0.000556%	(2,901)	(740)	(2,161)	(740)	(1,421)	(740)	(681)	(681)	-	-	-
X03900	Nonstate	Preston County Commission	0.222569%	0.220951%	-0.001617%	(8,435)	(2,152)	(6,283)	(2,152)	(4,131)	(2,152)	(1,979)	(1,979)	-	-	-
X04000	Nonstate	Putnam County Commission	0.319041%	0.319274%	0.000233%	1,213	309	904	309	595	309	286	286	-	-	-
X04100	Nonstate	Raleigh County Commission	0.438651%	0.426913%	-0.011737%	(61,213)	(15,616)	(45,597)	(15,616)	(29,981)	(15,616)	(14,365)	(14,365)	-	-	-
X04200	Nonstate	Randolph County Commission	0.175628%	0.180276%	0.004648%	24,239	6,183	18,056	6,183	11,873	6,183	5,690	5,690	-	-	-
X04201	Nonstate	Randolph County Emergency Squad	0.004477%	0.002754%	-0.001723%	(8,984)	(2,292)	(6,692)	(2,292)	(4,400)	(2,292)	(2,108)	(2,108)	-	-	-
X04300	Nonstate	Ritchie County Commission	0.087453%	0.086065%	-0.001388%	(7,239)	(1,847)	(5,392)	(1,847)	(3,545)	(1,847)	(1,698)	(1,698)	-	-	-
X04400	Nonstate	Roane County Commission	0.088964%	0.090289%	0.001324%	6,906	1,762	5,144	1,762	3,382	1,762	1,620	1,620	-	-	-
X04500	Nonstate	Summers County Commission	0.100759%	0.103514%	0.002755%	14,367	3,665	10,702	3,665	7,037	3,665	3,372	3,372	-	-	-
X04600	Nonstate	Taylor County Commission	0.096657%	0.106539%	0.009882%	51,534	13,146	38,388	13,146	25,242	13,146	12,096	12,096	-	-	-
X04700	Nonstate	Tucker County Commission	0.103841%	0.100601%	-0.003239%	(16,893)	(4,309)	(12,584)	(4,309)	(8,275)	(4,309)	(3,966)	(3,966)	-	-	-
X04800	Nonstate	Tyler County Commission	0.107409%	0.120162%	0.012752%	66,506	16,966	49,540	16,966	32,574	16,966	15,608	15,608	-	-	-
X04900	Nonstate	Upshur County Commission	0.178924%	0.178681%	-0.000243%	(1,270)	(324)	(946)	(324)	(622)	(324)	(298)	(298)	-	-	-
X04901	Nonstate	Upshur County Development Authority	0.007311%	0.008247%	0.000937%	4,884	1,246	3,638	1,246	2,392	1,246	1,146	1,146	-	-	-
X05000	Nonstate	Wayne County Commission	0.213929%	0.213101%	-0.000828%	(4,316)	(1,101)	(3,215)	(1,101)	(2,114)	(1,101)	(1,013)	(1,013)	-	-	-
X05100	Nonstate	Webster County Commission	0.075443%	0.078576%	0.003133%	16,338	4,168	12,170	4,168	8,002	4,168	3,834	3,834	-	-	-
X05200	Nonstate	Wetzel County Commission	0.177223%	0.185280%	0.008056%	42,015	10,718	31,297	10,718	20,579	10,718	9,861	9,861	-	-	-
X05300	Nonstate	Wirt County Commission	0.028193%	0.027500%	-0.000693%	(3,612)	(921)	(2,691)	(921)	(1,770)	(921)	(849)	(849)	-	-	-
X05400	Nonstate	Wood County Commission	0.458653%	0.460595%	0.001942%	10,127	2,583	7,544	2,583	4,961	2,583	2,378	2,378	-	-	-
X05500	Nonstate	Wyoming County Commission	0.203269%	0.198397%	-0.004873%	(25,412)	(6,483)	(18,929)	(6,483)	(12,446)	(6,483)	(5,963)	(5,963)	-	-	-
X10100	Nonstate	Barbour County Health Department	0.023905%	0.017429%	-0.006476%	(33,773)	(8,616)	(25,157)	(8,616)	(16,541)	(8,616)	(7,925)	(7,925)	-	-	-
X10200	Nonstate	Berkeley County Health Department	0.040795%	0.040797%	0.000001%	7	2	5	2	3	2	1	1	-	-	-
X10300	Nonstate	Boone County Health Department	0.014273%	0.011547%	-0.002726%	(14,217)	(3,627)	(10,590)	(3,627)	(6,963)	(3,627)	(3,336)	(3,336)	-	-	-
X10400	Nonstate	Braxton County Health Department	0.005519%	0.007461%	0.001943%	10,131	2,584	7,547	2,584	4,963	2,584	2,379	2,379	-	-	-
X10500	Nonstate	Brooke County Health Department	0.019036%	0.017215%	-0.001822%	(9,501)	(2,424)	(7,077)	(2,424)	(4,653)	(2,424)	(2,229)	(2,229)	-	-	-
X10600	Nonstate	Cabell-Huntington Health Department	0.110731%	0.103611%	-0.007120%	(37,130)	(9,472)	(27,658)	(9,472)	(18,186)	(9,472)	(8,714)	(8,714)	-	-	-
X10800	Nonstate	Clay County Health Department	0.035082%	0.029369%	-0.005713%	(29,797)	(7,801)	(22,996)	(7,801)	(14,595)	(7,801)	(6,994)	(6,994)	-	-	-
X10900	Nonstate	Doddridge County Health Department	0.011629%	0.016021%	0.004392%	22,908	5,844	17,064	5,844	11,220	5,844	5,376	5,376	-	-	-
X11000	Nonstate	Fayette County Health Department	0.014171%	0.012594%	-0.001577%	(8,225)	(2,098)	(6,127)	(2,098)	(4,029)	(2,098)	(1,931)	(1,931)	-	-	-
X11100	Nonstate	Gilmer County Health Department	0.007365%	0.007248%	-0.000117%	(612)	(156)	(456)	(156)	(300)	(156)	(144)	(144)	-	-	-
X11101	Nonstate	Gilmer County Health Center	0.002179%	0.002184%	0.000005%	25	6	19	6	13	6	7	7	-	-	-
X11200	Nonstate	Grant County Health Department	0.015118%	0.016596%	0.001478%	7,710	1,967	5,743	1,967	3,776	1,967	1,809	1,809	-	-	-
X11300	Nonstate	Greenbrier County Board of Health	0.020881%	0.022503%	0.001622%	8,462	2,159	6,303	2,159	4,144	2,159	1,985	1,985	-	-	-

Employer Number	State/Nonstate	Employer	FY 2017 Allocation %	FY 2018 Allocation %	Allocation % FY 2017 to FY 2018	Difference in NPL(\$) FY 2017 to FY 2018	Immediately Recognized	Deferred Inflows/Outflows	Amount Recognized	Deferred Inflows/Outflows	Amount Recognized	Deferred Inflows/Outflows	Amount Recognized	Deferred Inflows/Outflows
X11400	Nonstate	Hampshire County Health Department	0.016904%	0.016788%	-0.000115%	(602)	(154)	(448)	(154)	(294)	(154)	(140)	(140)	-
X11500	Nonstate	Hancock County Board of Health	0.015734%	0.013034%	-0.002700%	(14,079)	(3,592)	(10,487)	(3,592)	(6,895)	(3,592)	(3,303)	(3,303)	-
X11600	Nonstate	Hardy County Health Department	0.015571%	0.015804%	0.000234%	1,220	311	909	311	598	311	287	287	-
X11700	Nonstate	Harrison-Clarksburg Health Department	0.043005%	0.039861%	-0.003143%	(16,393)	(4,182)	(12,211)	(4,182)	(8,029)	(4,182)	(3,847)	(3,847)	-
X11800	Nonstate	Jackson County Health Department	0.017597%	0.017663%	0.000066%	345	88	257	88	169	88	81	81	-
X11900	Nonstate	Jefferson County Health Department	0.028682%	0.025356%	-0.003326%	(17,346)	(4,425)	(12,921)	(4,425)	(8,496)	(4,425)	(4,071)	(4,071)	-
X12000	Nonstate	Kanawha Charleston Health Department	0.101889%	0.092324%	-0.009565%	(49,882)	(12,725)	(37,157)	(12,725)	(24,432)	(12,725)	(11,707)	(11,707)	-
X12100	Nonstate	Lewis County Health Department	0.010949%	0.009462%	-0.001486%	(7,752)	(1,978)	(5,774)	(1,978)	(3,796)	(1,978)	(1,818)	(1,818)	-
X12200	Nonstate	Lincoln County Health Department	0.012005%	0.011368%	-0.000637%	(3,322)	(847)	(2,475)	(847)	(1,628)	(847)	(781)	(781)	-
X12300	Nonstate	Logan County Board of Health	0.016510%	0.014088%	-0.002422%	(12,631)	(3,222)	(9,409)	(3,222)	(6,187)	(3,222)	(2,965)	(2,965)	-
X12400	Nonstate	McDowell County Health Department	0.007607%	0.006616%	-0.000991%	(5,169)	(1,319)	(3,850)	(1,319)	(2,531)	(1,319)	(1,212)	(1,212)	-
X12500	Nonstate	Marion County Health Department	0.026613%	0.024664%	-0.001949%	(10,163)	(2,593)	(7,570)	(2,593)	(4,977)	(2,593)	(2,384)	(2,384)	-
X12600	Nonstate	Marshall County Health Department	0.016618%	0.014594%	-0.002024%	(10,555)	(2,693)	(7,862)	(2,693)	(5,169)	(2,693)	(2,476)	(2,476)	-
X12700	Nonstate	Mason County Health Department	0.011685%	0.009510%	-0.002175%	(11,343)	(2,894)	(8,449)	(2,894)	(5,555)	(2,894)	(2,661)	(2,661)	-
X12800	Nonstate	Mercer County Board of Health	0.026653%	0.028755%	0.002102%	10,964	2,797	8,167	2,797	5,370	2,797	2,573	2,573	-
X12900	Nonstate	Mineral County Health Department	0.014587%	0.014443%	-0.000144%	(749)	(191)	(558)	(191)	(367)	(191)	(176)	(176)	-
X13000	Nonstate	Mingo County Board of Health	0.014666%	0.012722%	-0.001943%	(10,134)	(2,585)	(7,549)	(2,585)	(4,964)	(2,585)	(2,379)	(2,379)	-
X13100	Nonstate	Monongalia County Health Department	0.158827%	0.173068%	0.014242%	74,273	18,947	55,326	18,947	36,379	18,947	17,432	17,432	-
X13300	Nonstate	Morgan County Health Department	0.012812%	0.010804%	-0.002008%	(10,470)	(2,671)	(7,799)	(2,671)	(5,128)	(2,671)	(2,457)	(2,457)	-
X13400	Nonstate	Nicholas County Health Department	0.011163%	0.008037%	-0.003126%	(16,302)	(4,159)	(12,143)	(4,159)	(7,984)	(4,159)	(3,825)	(3,825)	-
X13500	Nonstate	Wheeling-Ohio County Health Department	0.048080%	0.046936%	-0.001145%	(5,969)	(1,523)	(4,446)	(1,523)	(2,923)	(1,523)	(1,400)	(1,400)	-
X13600	Nonstate	Pendleton County Health Department	0.011943%	0.012087%	0.000144%	751	192	559	192	367	192	175	175	-
X13800	Nonstate	Pocahontas County Board of Health	0.005028%	0.005246%	0.000218%	1,137	290	847	290	557	290	267	267	-
X13900	Nonstate	Preston County Health Department	0.013982%	0.014174%	0.000191%	999	255	744	255	489	255	234	234	-
X14100	Nonstate	Beckley-Raleigh County Board of Health	0.044639%	0.043999%	-0.000640%	(3,339)	(852)	(2,487)	(852)	(1,635)	(852)	(783)	(783)	-
X14200	Nonstate	Randolph-Elkins Health Department	0.043494%	0.046203%	0.002709%	14,128	3,604	10,524	3,604	6,920	3,604	3,316	3,316	-
X14500	Nonstate	Summers County Health Department	0.008274%	0.008146%	-0.000128%	(667)	(170)	(497)	(170)	(327)	(170)	(157)	(157)	-
X14600	Nonstate	Grafton-Taylor County Board of Health	0.040577%	0.056199%	0.015622%	81,471	20,783	60,688	20,783	39,905	20,783	19,122	19,122	-
X14700	Nonstate	Tucker County Health Department	0.005952%	0.007137%	0.001185%	6,178	1,576	4,602	1,576	3,026	1,576	1,450	1,450	-
X14900	Nonstate	Upshur-Buckhannon Health Department	0.010994%	0.010962%	-0.000032%	(165)	(42)	(123)	(42)	(81)	(42)	(39)	(39)	-
X15000	Nonstate	Wayne County Health Department	0.015577%	0.014620%	-0.000958%	(4,994)	(1,274)	(3,720)	(1,274)	(2,446)	(1,274)	(1,172)	(1,172)	-
X15100	Nonstate	Webster County Health Department	0.007010%	0.006952%	-0.000059%	(305)	(78)	(227)	(78)	(149)	(78)	(71)	(71)	-
X15200	Nonstate	Wetzel-Tyler Health Department	0.009669%	0.010180%	0.000511%	2,665	680	1,985	680	1,305	680	625	625	-
X15400	Nonstate	Mid-Ohio Valley Health Department	0.149423%	0.129957%	-0.019465%	(101,516)	(25,897)	(75,619)	(25,897)	(49,722)	(25,897)	(23,825)	(23,825)	-
X15500	Nonstate	Wyoming County Health Department	0.011410%	0.011504%	0.000094%	489	125	364	125	239	125	114	114	-
X20100	Nonstate	City of Montgomery	0.036154%	0.036734%	0.000581%	3,028	772	2,256	772	1,484	772	712	712	-
X20200	Nonstate	City of Follansbee	0.091505%	0.089425%	-0.002080%	(10,846)	(2,767)	(8,079)	(2,767)	(5,312)	(2,767)	(2,545)	(2,545)	-
X20300	Nonstate	Town of Grant Town	0.006500%	0.004457%	-0.002042%	(10,651)	(7,934)	(2,717)	(7,934)	(5,217)	(2,717)	(2,500)	(2,500)	-
X20400	Nonstate	Town of Pineville	0.019597%	0.021553%	0.001955%	10,197	2,601	7,596	2,601	4,995	2,601	2,394	2,394	-
X20500	Nonstate	City of Nitro	0.069193%	0.068456%	-0.000738%	(3,848)	(982)	(2,866)	(982)	(1,884)	(982)	(902)	(902)	-
X20600	Nonstate	City of Williamson	0.013639%	0.012097%	-0.001542%	(8,041)	(2,051)	(5,990)	(2,051)	(3,939)	(2,051)	(1,888)	(1,888)	-
X20601	Nonstate	Williamson Utility Board	0.005964%	0.003780%	-0.002184%	(11,390)	(2,906)	(8,484)	(2,906)	(5,578)	(2,906)	(2,672)	(2,672)	-
X20602	Nonstate	City of Williamson Board of Parks & Rec	0.003706%	0.003902%	0.000196%	1,020	260	760	260	500	260	240	240	-
X20700	Nonstate	Town of Belle	0.013012%	0.015959%	0.002947%	15,370	3,921	11,449	3,921	7,528	3,921	3,607	3,607	-
X20701	Nonstate	Belle Sanitary Board	0.003809%	0.003835%	0.000026%	134	34	100	34	66	34	32	32	-
X20800	Nonstate	City of Hinton	0.058622%	0.058195%	-0.000427%	(2,228)	(568)	(1,660)	(568)	(1,092)	(568)	(524)	(524)	-
X20900	Nonstate	City of Salem	0.039876%	0.043930%	0.004055%	21,146	5,394	15,752	5,394	10,358	5,394	4,964	4,964	-
X21000	Nonstate	City of Elkins	0.157910%	0.156090%	-0.001821%	(9,495)	(2,422)	(7,073)	(2,422)	(4,651)	(2,422)	(2,229)	(2,229)	-
X21100	Nonstate	City of Wellsburg	0.070089%	0.058584%	-0.011506%	(60,003)	(15,307)	(44,696)	(15,307)	(29,389)	(15,307)	(14,082)	(14,082)	-
X21200	Nonstate	City of Huntington	0.391264%	0.361589%	-0.029675%	(154,761)	(39,480)	(115,281)	(39,480)	(75,801)	(39,480)	(36,321)	(36,321)	-
X21300	Nonstate	Village of Valley Grove	0.000000%	0.000000%	0.000000%	-	-	-	-	-	-	-	-	-
X21400	Nonstate	City of Lewisburg	0.131014%	0.135000%	0.003987%	20,790	5,304	15,486	5,304	10,182	5,304	4,878	4,878	-
X21500	Nonstate	Town of Fayetteville	0.056623%	0.059817%	0.003193%	16,654	4,248	12,406	4,248	8,158	4,248	3,910	3,910	-
X21600	Nonstate	City of Fairmont	0.344634%	0.356133%	0.011499%	59,969	15,298	44,671	15,298	29,373	15,298	14,075	14,075	-
X21700	Nonstate	Town of Bath	0.014107%	0.013511%	-0.000596%	(3,107)	(793)	(2,314)	(793)	(1,521)	(793)	(728)	(728)	-
X21701	Nonstate	Berkeley Springs Water Works	0.017223%	0.016010%	-0.001214%	(6,329)	(1,615)	(4,714)	(1,615)	(3,099)	(1,615)	(1,484)	(1,484)	-
X21800	Nonstate	City of Bridgeport	0.483992%	0.481292%	-0.002700%	(14,081)	(3,592)	(10,489)	(3,592)	(6,897)	(3,592)	(3,305)	(3,305)	-
X21901	Nonstate	City of Charleston	1.419052%	1.364436%	-0.054616%	(284,829)	(72,660)	(212,169)	(72,660)	(139,509)	(72,660)	(66,849)	(66,849)	-
X22000	Nonstate	City of Hurricane	0.154813%	0.205426%	0.050613%	263,953	67,335	196,618	67,335	129,283	67,335	61,948	61,948	-
X22001	Nonstate	City of Hurricane Water & Sewer	0.049733%	0.000000%	-0.049733%	(259,364)	(66,164)	(193,200)	(66,164)	(127,036)	(66,164)	(60,872)	(60,872)	-
X22100	Nonstate	Town of Hundred	0.001541%	0.001566%	0.000025%	131	33	98	33	65	33	32	32	-
X22300	Nonstate	City of Ravenswood	0.066264%	0.067040%	0.000776%	4,046	1,032	3,014	1,032	1,982	1,032	950	950	-
X22500	Nonstate	City of Grafton	0.065584%	0.074212%	0.008627%	44,993	11,478	33,515	11,478	22,037	11,478	10,559	10,559	-
X22600	Nonstate	City of Mannington	0.029998%	0.029881%	-0.000116%	(607)	(155)	(452)	(155)	(297)	(155)	(142)	(142)	-
X22700	Nonstate	City of Parkersburg	0.329802%	0.337196%	0.007394%	38,563	9,838	28,725	9,838	18,887	9,838	9,049	9,049	-
X22800	Nonstate	City of Romney	0.050022%	0.056271%	0.006249%	32,590	8,314	24,276	8,314	15,962	8,314	7,648	7,648	-

Employer Number	State/Nonstate	Employer	FY 2017 Allocation %	FY 2018 Allocation %	Allocation % FY 2017 to FY 2018	Difference in NPL(\$) FY 2017 to FY 2018	Immediately Recognized	Deferred Inflows/Outflows	Amount Recognized	Deferred Inflows/Outflows	Amount Recognized	Deferred Inflows/Outflows	Amount Recognized	Deferred Inflows/Outflows
X22900	Nonstate	City of Saint Albans	0.120365%	0.130091%	0.009726%	50,724	12,940	37,784	12,940	24,844	12,940	11,904	11,904	-
X23000	Nonstate	Mary H Weir Public Library	0.016012%	0.016208%	0.000196%	1,024	261	763	261	502	261	241	241	-
X23001	Nonstate	City of Weirton	0.140344%	0.146466%	0.006122%	31,925	8,144	23,781	8,144	15,637	8,144	7,493	7,493	-
X23002	Nonstate	Weirton Area Water Board	0.080164%	0.074631%	-0.005533%	(28,853)	(7,360)	(21,493)	(7,360)	(14,133)	(7,360)	(6,773)	(6,773)	-
X23003	Nonstate	City of Weirton Sanitary Board	0.066714%	0.063776%	-0.002938%	(15,323)	(3,909)	(11,414)	(3,909)	(7,505)	(3,909)	(3,596)	(3,596)	-
X23004	Nonstate	City of Weirton Board of Park Commissioners	0.017529%	0.015317%	-0.002213%	(11,540)	(2,944)	(8,596)	(2,944)	(5,652)	(2,944)	(2,708)	(2,708)	-
X23100	Nonstate	City of Weston	0.028345%	0.028207%	-0.000138%	(721)	(184)	(537)	(184)	(353)	(184)	(169)	(169)	-
X23200	Nonstate	Town of Rivesville	0.011476%	0.011790%	0.000314%	1,636	417	1,219	417	802	417	385	385	-
X23300	Nonstate	City of Clarksburg	0.320862%	0.331370%	0.010508%	54,801	13,980	40,821	13,980	26,841	13,980	12,861	12,861	-
X23500	Nonstate	City of Saint Marys	0.039513%	0.038800%	-0.000713%	(3,720)	(949)	(2,771)	(949)	(1,822)	(949)	(873)	(873)	-
X23600	Nonstate	Town of Fairview	0.006410%	0.004332%	-0.002078%	(10,837)	(2,765)	(8,072)	(2,765)	(5,307)	(2,765)	(2,542)	(2,542)	-
X23700	Nonstate	City of Buckhannon	0.264506%	0.246349%	-0.018158%	(94,696)	(24,157)	(70,539)	(24,157)	(46,382)	(24,157)	(22,225)	(22,225)	-
X23802	Nonstate	City of Charles Town	0.135038%	0.123702%	-0.011336%	(59,118)	(15,081)	(44,037)	(15,081)	(28,956)	(15,081)	(13,875)	(13,875)	-
X23900	Nonstate	Town of Matewan	0.001796%	0.002160%	0.000364%	1,898	484	1,414	484	930	484	446	446	-
X23901	Nonstate	Town of Matewan Water Department	0.009931%	0.022611%	0.012680%	66,126	16,869	49,257	16,869	32,388	16,869	15,519	15,519	-
X24001	Nonstate	City of McMechen	0.040284%	0.041817%	0.001534%	7,998	2,040	5,958	2,040	3,918	2,040	1,878	1,878	-
X24100	Nonstate	City of Beckley	0.388841%	0.388740%	-0.000101%	(524)	(134)	(390)	(134)	(256)	(134)	(122)	(122)	-
X24200	Nonstate	City of Philippi	0.112899%	0.113604%	0.000705%	3,677	938	2,739	938	1,801	938	863	863	-
X24300	Nonstate	City of Paden City	0.038403%	0.039752%	0.001349%	7,033	1,794	5,239	1,794	3,445	1,794	1,651	1,651	-
X24400	Nonstate	City of Dunbar	0.071875%	0.073441%	0.001567%	8,171	2,084	6,087	2,084	4,003	2,084	1,919	1,919	-
X24500	Nonstate	City of Keyser	0.082781%	0.090392%	0.007611%	39,691	10,125	29,566	10,125	19,441	10,125	9,316	9,316	-
X24600	Nonstate	Town of Elizabeth	0.010135%	0.012148%	0.002013%	10,498	2,678	7,820	2,678	5,142	2,678	2,464	2,464	-
X24700	Nonstate	City of South Charleston	0.281641%	0.289241%	0.007600%	39,635	10,111	29,524	10,111	19,413	10,111	9,302	9,302	-
X24800	Nonstate	Town of Farmington	0.008067%	0.008533%	0.000466%	2,429	620	1,809	620	1,189	620	569	569	-
X24900	Nonstate	City of Summersville	0.129867%	0.131563%	0.001696%	8,846	2,257	6,589	2,257	4,332	2,257	2,075	2,075	-
X25000	Nonstate	Town of Grantsville	0.017429%	0.017152%	-0.000277%	(1,444)	(368)	(1,076)	(368)	(708)	(368)	(340)	(340)	-
X25100	Nonstate	City of Benwood	0.062386%	0.064155%	0.001769%	9,228	2,354	6,874	2,354	4,520	2,354	2,166	2,166	-
X25200	Nonstate	Town of West Union	0.022598%	0.025925%	0.003327%	17,353	4,427	12,926	4,427	8,499	4,427	4,072	4,072	-
X25300	Nonstate	City of Bluefield	0.177437%	0.180804%	0.003367%	17,559	4,479	13,080	4,479	8,601	4,479	4,122	4,122	-
X25400	Nonstate	City of Cameron	0.017160%	0.016450%	-0.000710%	(3,703)	(945)	(2,758)	(945)	(1,813)	(945)	(868)	(868)	-
X25500	Nonstate	City of Shinnston	0.058474%	0.069694%	0.011220%	58,512	14,927	43,585	14,927	28,658	14,927	13,731	13,731	-
X25600	Nonstate	City of Kingwood	0.055895%	0.058930%	0.003034%	15,825	4,037	11,788	4,037	7,751	4,037	3,714	3,714	-
X25700	Nonstate	Town of Monongah	0.022865%	0.024966%	0.002101%	8,505	2,170	6,335	2,170	4,165	2,170	1,995	1,995	-
X25800	Nonstate	Town of Moorefield	0.086918%	0.090627%	0.003708%	19,340	4,934	14,406	4,934	9,472	4,934	4,538	4,538	-
X25900	Nonstate	Town of Franklin	0.017625%	0.020244%	0.002619%	13,660	3,485	10,175	3,485	6,690	3,485	3,205	3,205	-
X26000	Nonstate	City of Oak Hill	0.083523%	0.090219%	0.006696%	34,921	8,908	26,013	8,908	17,105	8,908	8,197	8,197	-
X26100	Nonstate	Town of Davis	0.014939%	0.014149%	-0.000790%	(4,122)	(1,052)	(3,070)	(1,052)	(2,018)	(1,052)	(966)	(966)	-
X26200	Nonstate	City of New Martinsville	0.231827%	0.226697%	-0.005130%	(26,753)	(6,825)	(19,928)	(6,825)	(13,103)	(6,825)	(6,278)	(6,278)	-
X26300	Nonstate	Town of Athens	0.033958%	0.033922%	-0.000035%	(184)	(47)	(137)	(47)	(90)	(47)	(43)	(43)	-
X26600	Nonstate	City of Williamstown	0.056947%	0.057065%	0.000117%	613	156	457	156	301	156	145	145	-
X26700	Nonstate	City of Gary	0.012945%	0.011351%	-0.001594%	(8,313)	(2,121)	(6,192)	(2,121)	(4,071)	(2,121)	(1,950)	(1,950)	-
X26800	Nonstate	City of Mullens	0.016420%	0.015459%	-0.000960%	(5,008)	(1,278)	(3,730)	(1,278)	(2,452)	(1,278)	(1,174)	(1,174)	-
X26900	Nonstate	City of Ripley	0.124367%	0.128248%	0.003882%	20,243	5,164	15,079	5,164	9,915	5,164	4,751	4,751	-
X27000	Nonstate	City of Princeton	0.090730%	0.091271%	0.000541%	2,823	720	2,103	720	1,383	720	663	663	-
X27001	Nonstate	Princeton Sanitary Board	0.058373%	0.059665%	0.001292%	6,737	1,719	5,018	1,719	3,299	1,719	1,580	1,580	-
X27100	Nonstate	City of Spencer	0.033936%	0.030233%	-0.003703%	(19,311)	(4,926)	(14,385)	(4,926)	(9,459)	(4,926)	(4,533)	(4,533)	-
X27200	Nonstate	Town of Sophia	0.017103%	0.020034%	0.002931%	15,288	3,900	11,388	3,900	7,488	3,900	3,588	3,588	-
X27300	Nonstate	City of Madison	0.037023%	0.036080%	-0.000943%	(4,920)	(1,255)	(3,665)	(1,255)	(2,410)	(1,255)	(1,155)	(1,155)	-
X27400	Nonstate	City of Stonewood	0.030890%	0.028601%	-0.002290%	(11,941)	(3,046)	(8,895)	(3,046)	(5,849)	(3,046)	(2,803)	(2,803)	-
X27500	Nonstate	Town of Marlinton	0.022685%	0.026055%	0.003370%	17,573	4,483	13,090	4,483	8,607	4,483	4,124	4,124	-
X27600	Nonstate	City of Glen Dale	0.064328%	0.067844%	0.003516%	18,338	4,678	13,660	4,678	8,982	4,678	4,304	4,304	-
X27700	Nonstate	Town of Anmoore	0.017238%	0.015394%	-0.001844%	(9,615)	(2,453)	(7,162)	(2,453)	(4,709)	(2,453)	(2,256)	(2,256)	-
X27800	Nonstate	City of Belmont	0.017674%	0.018245%	0.000570%	2,974	759	2,215	759	1,456	759	697	697	-
X28000	Nonstate	City of Glenville	0.010987%	0.011654%	0.000667%	3,480	888	2,592	888	1,704	888	816	816	-
X28100	Nonstate	City of Kenova	0.065726%	0.072265%	0.006540%	34,106	8,701	25,405	8,701	16,704	8,701	8,003	8,003	-
X28200	Nonstate	Town of Nutter Fort	0.047854%	0.050627%	0.002773%	14,461	3,689	10,772	3,689	7,083	3,689	3,394	3,394	-
X28300	Nonstate	Town of Middlebourne	0.016182%	0.017919%	0.001737%	9,059	2,311	6,748	2,311	4,437	2,311	2,126	2,126	-
X28400	Nonstate	Town of Gaulty Bridge	0.003583%	0.003584%	0.000021%	1,411	360	1,051	360	691	360	331	331	-
X28500	Nonstate	Town of Clendenin	0.014573%	0.009390%	-0.005183%	(27,028)	(6,895)	(20,133)	(6,895)	(13,238)	(6,895)	(6,343)	(6,343)	-
X28600	Nonstate	Town of Wardensville	0.005141%	0.006023%	0.000882%	4,600	1,173	3,427	1,173	2,254	1,173	1,081	1,081	-
X28700	Nonstate	Town of Marmet	0.028858%	0.031958%	0.003100%	16,166	4,124	12,042	4,124	7,918	4,124	3,794	3,794	-
X28800	Nonstate	Village of Barboursville	0.186764%	0.195906%	0.009142%	47,678	12,163	35,515	12,163	23,352	12,163	11,189	11,189	-
X28900	Nonstate	Town of Union	0.005508%	0.007553%	0.002044%	10,661	2,720	7,941	2,720	5,221	2,720	2,501	2,501	-
X29000	Nonstate	Town of Winfield	0.034172%	0.034450%	0.000279%	1,453	371	1,082	371	711	371	340	340	-
X29100	Nonstate	Town of Ansted	0.014672%	0.016345%	0.001673%	8,725	2,226	6,499	2,226	4,273	2,226	2,047	2,047	-
X29200	Nonstate	City of White Sulphur Springs	0.067897%	0.071159%	0.003263%	17,015	4,341	12,674	4,341	8,333	4,341	3,992	3,992	-

Employer Number	State/Nonstate	Employer	FY 2017 Allocation %	FY 2018 Allocation %	Allocation % FY 2017 to FY 2018	Difference in NPL(\$) FY 2017 to FY 2018	Immediately Recognized	Deferred Inflows/Outflows	Amount Recognized	Deferred Inflows/Outflows	Amount Recognized	Deferred Inflows/Outflows	Amount Recognized	Deferred Inflows/Outflows
X29300	Nonstate	City of Parsons	0.026572%	0.026197%	-0.000375%	(1,954)	(498)	(1,456)	(498)	(958)	(498)	(460)	(460)	-
X29400	Nonstate	Town of Clay	0.012242%	0.011231%	-0.001011%	(5,270)	(1,344)	(3,926)	(1,344)	(2,582)	(1,344)	(1,238)	(1,238)	-
X29500	Nonstate	Town of New Haven	0.015980%	0.016223%	0.000243%	1,265	323	942	323	619	323	296	296	-
X29600	Nonstate	City of Thomas	0.012032%	0.012865%	0.000833%	4,344	1,108	3,236	1,108	2,128	1,108	1,020	1,020	-
X29700	Nonstate	Town of Hamlin	0.006122%	0.003611%	-0.002511%	(13,093)	(3,340)	(9,753)	(3,340)	(6,413)	(3,340)	(3,073)	(3,073)	-
X29800	Nonstate	Town of Capon Bridge	0.005793%	0.008315%	0.002522%	13,153	3,355	9,798	3,355	6,443	3,355	3,088	3,088	-
X29900	Nonstate	City of Milton	0.042545%	0.051230%	0.008685%	45,293	11,554	33,739	11,554	22,185	11,554	10,631	10,631	-
X29901	Nonstate	City of Milton Water Department	0.028279%	0.031731%	0.003452%	18,004	4,593	13,411	4,593	8,818	4,593	4,225	4,225	-
X30000	Nonstate	City of Richwood	0.044325%	0.031956%	-0.012369%	(64,506)	(16,456)	(48,050)	(16,456)	(31,594)	(16,456)	(15,138)	(15,138)	-
X30100	Nonstate	City of Logan	0.027913%	0.026861%	-0.001052%	(5,485)	(1,399)	(4,086)	(1,399)	(2,687)	(1,399)	(1,288)	(1,288)	-
X30101	Nonstate	City of Logan Sanitary Board	0.005616%	0.005306%	-0.000310%	(1,619)	(413)	(1,206)	(413)	(793)	(413)	(380)	(380)	-
X30200	Nonstate	City of Welch	0.088815%	0.088297%	-0.000518%	(2,703)	(690)	(2,013)	(690)	(1,323)	(690)	(633)	(633)	-
X50100	Nonstate	Center Public Service District	0.008356%	0.008931%	0.000575%	3,000	765	2,235	765	1,470	765	705	705	-
X50200	Nonstate	Moundsville-Marshall County Public Library	0.019529%	0.020074%	0.000545%	2,841	725	2,116	725	1,391	725	666	666	-
X50500	Nonstate	Williamson Housing Authority	0.025992%	0.027368%	0.001376%	7,176	1,831	5,345	1,831	3,514	1,831	1,683	1,683	-
X50600	Nonstate	Nitro Regional Wastewater Utility	0.035928%	0.032002%	-0.003926%	(20,475)	(5,223)	(15,252)	(5,223)	(10,029)	(5,223)	(4,806)	(4,806)	-
X50800	Nonstate	Charleston Sanitary Board	0.289604%	0.292510%	0.002906%	15,158	3,867	11,291	3,867	7,424	3,867	3,557	3,557	-
X50900	Nonstate	Huntington WV Housing Authority	0.102633%	0.091450%	-0.011182%	(58,317)	(14,877)	(43,440)	(14,877)	(28,563)	(14,877)	(13,686)	(13,686)	-
X51000	Nonstate	City of Saint Albans Municipal Water and Sewer	0.096432%	0.105009%	0.008576%	44,727	11,410	33,317	11,410	21,907	11,410	10,497	10,497	-
X51200	Nonstate	Upshur County Public Library	0.009728%	0.010521%	0.000793%	4,135	1,055	3,080	1,055	2,025	1,055	970	970	-
X51300	Nonstate	Weston Sanitary Board	0.023960%	0.025769%	0.001808%	9,430	2,406	7,024	2,406	4,618	2,406	2,212	2,212	-
X51400	Nonstate	Pocahontas Memorial Hospital	0.519463%	0.502948%	-0.016515%	(86,127)	(21,971)	(64,156)	(21,971)	(42,185)	(21,971)	(20,214)	(20,214)	-
X51600	Nonstate	Wheeling Ohio County Airport	0.015574%	0.017020%	0.001447%	7,545	1,925	5,620	1,925	3,695	1,925	1,770	1,770	-
X51800	Nonstate	Charleston-Kanawha Housing Authority	0.191559%	0.187497%	-0.004062%	(21,185)	(5,404)	(15,781)	(5,404)	(10,377)	(5,404)	(4,973)	(4,973)	-
X52100	Nonstate	Greater Huntington Park & Recreation District	0.072221%	0.075670%	0.003449%	17,989	4,589	13,400	4,589	8,811	4,589	4,222	4,222	-
X52200	Nonstate	Buckhannon Housing Authority	0.009113%	0.010808%	0.001695%	8,839	2,255	6,584	2,255	4,329	2,255	2,074	2,074	-
X52300	Nonstate	Huntington Sanitary Board	0.224676%	0.232073%	0.007397%	38,574	9,840	28,734	9,840	18,894	9,840	9,054	9,054	-
X52301	Nonstate	Huntington Stormwater Utility	0.029620%	0.038617%	0.008997%	46,920	11,969	34,951	11,969	22,982	11,969	11,013	11,013	-
X52700	Nonstate	Charles W Gibson Public Library	0.004194%	0.004065%	-0.000129%	(673)	(172)	(501)	(172)	(329)	(172)	(157)	(157)	-
X52800	Nonstate	Parkersburg Utility Board	0.243385%	0.243804%	0.006419%	33,476	8,540	24,936	8,540	16,396	8,540	7,856	7,856	-
X53200	Nonstate	Saint Albans Housing Authority	0.011764%	0.009341%	-0.002423%	(12,637)	(3,224)	(9,413)	(3,224)	(6,189)	(3,224)	(2,965)	(2,965)	-
X53300	Nonstate	Charleston Urban Renewal Authority	0.009470%	0.009010%	-0.000460%	(2,396)	(611)	(1,785)	(611)	(1,174)	(611)	(563)	(563)	-
X53400	Nonstate	Housing Authority of City of South Charleston	0.016574%	0.016939%	0.000365%	1,903	485	1,418	485	933	485	448	448	-
X53600	Nonstate	Beckley Raleigh County Convention Center	0.010746%	0.009950%	-0.000796%	(4,153)	(1,059)	(3,094)	(1,059)	(2,035)	(1,059)	(976)	(976)	-
X53700	Nonstate	Keyser-Mineral County Library	0.008522%	0.009385%	0.000863%	4,501	1,148	3,353	1,148	2,205	1,148	1,057	1,057	-
X53800	Nonstate	Wheeling Housing Authority	0.089618%	0.085509%	-0.004109%	(21,431)	(5,467)	(15,964)	(5,467)	(10,497)	(5,467)	(5,030)	(5,030)	-
X53900	Nonstate	Kanawha Falls Public Service District	0.026442%	0.022217%	-0.004225%	(22,032)	(5,620)	(16,412)	(5,620)	(10,792)	(5,620)	(5,172)	(5,172)	-
X54100	Nonstate	North Beckley Public Service District	0.037635%	0.042582%	0.004947%	25,798	6,581	19,217	6,581	12,636	6,581	6,055	6,055	-
X54200	Nonstate	Cabell County Public Library	0.184983%	0.181657%	-0.003326%	(17,345)	(4,425)	(12,920)	(4,425)	(8,495)	(4,425)	(4,070)	(4,070)	-
X54400	Nonstate	City of Building Management Commission	0.010428%	0.009370%	-0.001058%	(5,516)	(1,407)	(4,109)	(1,407)	(2,702)	(1,407)	(1,295)	(1,295)	-
X54500	Nonstate	Ohio County Public Library	0.045397%	0.047079%	0.001682%	8,771	2,238	6,533	2,238	4,295	2,238	2,057	2,057	-
X54900	Nonstate	Raleigh County Public Library	0.038395%	0.040425%	0.002030%	10,589	2,701	7,888	2,701	5,187	2,701	2,486	2,486	-
X55000	Nonstate	South Charleston Public Library	0.018519%	0.020404%	0.001885%	9,830	2,508	7,322	2,508	4,814	2,508	2,306	2,306	-
X55100	Nonstate	Bluefield Sanitary Board	0.107142%	0.104749%	-0.002393%	(12,481)	(3,184)	(9,297)	(3,184)	(6,113)	(3,184)	(2,929)	(2,929)	-
X55300	Nonstate	Greenbrier Valley Airport Authority	0.054913%	0.055783%	0.000870%	4,535	1,157	3,378	1,157	2,221	1,157	1,064	1,064	-
X55400	Nonstate	Central West Virginia Regional Airport Authority	0.164080%	0.178117%	0.014037%	73,206	18,675	54,531	18,675	35,856	18,675	17,181	17,181	-
X55401	Nonstate	Raleigh County Memorial Airport	0.020745%	0.021606%	0.000861%	4,489	1,145	3,344	1,145	2,199	1,145	1,054	1,054	-
X55500	Nonstate	Kanawha County Parks & Recreation	0.042828%	0.044801%	0.001974%	10,294	2,626	7,668	2,626	5,042	2,626	2,416	2,416	-
X55600	Nonstate	Morgantown Public Library	0.050583%	0.047128%	-0.003455%	(18,020)	(4,597)	(13,423)	(4,597)	(8,826)	(4,597)	(4,229)	(4,229)	-
X55800	Nonstate	City of South Charleston Sanitary Board	0.064151%	0.067706%	0.003555%	18,542	4,730	13,812	4,730	9,082	4,730	4,352	4,352	-
X55900	Nonstate	West Virginia Association of Counties	0.013323%	0.011328%	-0.001995%	(10,405)	(2,654)	(7,751)	(2,654)	(5,097)	(2,654)	(2,443)	(2,443)	-
X56100	Nonstate	Pretera Center	0.006072%	0.003719%	-0.002353%	(12,272)	(3,131)	(9,141)	(3,131)	(6,010)	(3,131)	(2,879)	(2,879)	-
X56300	Nonstate	Martinsburg Public Library	0.037378%	0.038329%	0.000951%	4,961	1,266	3,695	1,266	2,429	1,266	1,163	1,163	-
X56500	Nonstate	Elkins Housing Authority	0.010135%	0.009846%	-0.000289%	(1,508)	(385)	(1,123)	(385)	(738)	(385)	(353)	(353)	-
X56700	Nonstate	Parkersburg & Wood County Public Library	0.054998%	0.054941%	-0.000057%	(297)	(76)	(221)	(76)	(145)	(76)	(69)	(69)	-
X56800	Nonstate	Union Public Service District	0.029690%	0.029568%	-0.000122%	(635)	(162)	(473)	(162)	(311)	(162)	(149)	(149)	-
X56900	Nonstate	Kingwood Water Works	0.024237%	0.024304%	0.000068%	353	90	263	90	173	90	83	83	-
X57100	Nonstate	Lubeck Public Service District	0.050419%	0.057216%	0.006797%	35,448	9,043	26,405	9,043	17,362	9,043	8,319	8,319	-
X57200	Nonstate	Sissonville Public Service District	0.019645%	0.019162%	-0.000483%	(2,519)	(643)	(1,876)	(643)	(1,233)	(643)	(590)	(590)	-
X57300	Nonstate	BCKP Regional Intergovernmental Council	0.029647%	0.027864%	-0.001782%	(9,295)	(2,371)	(6,924)	(2,371)	(4,553)	(2,371)	(2,182)	(2,182)	-
X57400	Nonstate	Fayette County Public Library	0.031620%	0.028650%	-0.002970%	(15,489)	(3,951)	(11,538)	(3,951)	(7,587)	(3,951)	(3,636)	(3,636)	-
X57600	Nonstate	Dunbar Sanitary Board	0.037018%	0.034591%	-0.002427%	(12,659)	(3,229)	(9,430)	(3,229)	(6,201)	(3,229)	(2,972)	(2,972)	-
X57700	Nonstate	Pleasant Housing Authority	0.016299%	0.018769%	0.002468%	12,873	3,284	9,589	3,284	6,305	3,284	3,021	3,021	-
X57900	Nonstate	Claywood Park Public Service District	0.067798%	0.063661%	-0.004137%	(21,573)	(5,503)	(16,070)	(5,503)	(10,567)	(5,503)	(5,064)	(5,064)	-
X58000	Nonstate	Region 8 Planning & Development Council	0.061565%	0.057001%	-0.004565%	(23,806)	(6,073)	(17,733)	(6,073)	(11,660)	(6,073)	(5,587)	(5,587)	-
X58300	Nonstate	Greenbrier Valley Conservation District	0.002273%	0.002267%	-0.000006%	(31)	(8)	(23)	(8)	(15)	(8)	(7)	(7)	-

Employer Number	State/Nonstate	Employer	FY 2017 Allocation %	FY 2018 Allocation %	Allocation % FY 2017 to FY 2018	Difference in NPL(\$) FY 2017 to FY 2018	Immediately Recognized	Deferred Inflows/Outflows	Amount Recognized	Deferred Inflows/Outflows	Amount Recognized	Deferred Inflows/Outflows	Amount Recognized	Deferred Inflows/Outflows
X58400	Nonstate	City of Spencer Sanitary Board	0.006465%	0.006560%	0.000095%	495	126	369	126	243	126	117	117	-
X58600	Nonstate	City of Spencer Waterworks	0.022433%	0.021386%	-0.001047%	(5,459)	(1,393)	(4,066)	(1,393)	(2,673)	(1,393)	(1,280)	(1,280)	-
X58700	Nonstate	Mid Ohio Valley Regional Airport	0.031727%	0.034683%	0.002956%	15,414	3,932	11,482	3,932	7,550	3,932	3,618	3,618	-
X58800	Nonstate	Brooke County Public Library	0.007203%	0.007126%	-0.000076%	(398)	(102)	(296)	(102)	(194)	(102)	(92)	(92)	-
X58900	Nonstate	Region VII Planning & Development Council	0.018164%	0.017533%	-0.000630%	(3,287)	(839)	(2,448)	(839)	(1,609)	(839)	(770)	(770)	-
X59000	Nonstate	Region 4 Planning & Development Council	0.020593%	0.020564%	-0.000030%	(156)	(40)	(116)	(40)	(76)	(40)	(36)	(36)	-
X59100	Nonstate	Craft Memorial Library	0.014193%	0.014570%	0.000376%	1,963	501	1,462	501	961	501	460	460	-
X59200	Nonstate	Green Acres Regional Center Inc	0.044224%	0.046748%	0.002524%	13,162	3,358	9,804	3,358	6,446	3,358	3,088	3,088	-
X59300	Nonstate	Region 1 Planning & Development Council	0.026201%	0.025447%	-0.000754%	(3,931)	(1,003)	(2,928)	(1,003)	(1,925)	(1,003)	(922)	(922)	-
X59500	Nonstate	Lavalette Public Service District	0.037033%	0.037408%	0.000375%	1,956	499	1,457	499	958	499	459	459	-
X59600	Nonstate	Clarksburg Water Board	0.153775%	0.159843%	0.006068%	31,645	8,073	23,572	8,073	15,499	8,073	7,426	7,426	-
X59700	Nonstate	Craigsville Public Service District	0.038954%	0.041884%	0.002930%	15,281	3,898	11,383	3,898	7,485	3,898	3,587	3,587	-
X59800	Nonstate	Nettie-Leivasy Public Service District	0.017648%	0.017197%	-0.000451%	(2,353)	(600)	(1,753)	(600)	(1,153)	(600)	(553)	(553)	-
X59900	Nonstate	Putnam County Parks & Recreation Commission	0.014048%	0.013909%	-0.000139%	(726)	(185)	(541)	(185)	(356)	(185)	(171)	(171)	-
X60000	Nonstate	Spencer Housing Authority	0.018368%	0.018368%	0.000573%	2,987	762	2,225	762	1,463	762	701	701	-
X60200	Nonstate	Region II Planning & Development Council	0.017586%	0.018401%	0.000815%	4,253	1,085	3,168	1,085	2,083	1,085	998	998	-
X60300	Nonstate	Valley Healthcare System	0.002612%	0.001462%	-0.001149%	(5,995)	(1,529)	(4,466)	(1,529)	(2,937)	(1,529)	(1,408)	(1,408)	-
X60400	Nonstate	Buffalo Creek Public Service District	0.023285%	0.025106%	0.001820%	9,492	2,421	7,071	2,421	4,650	2,421	2,229	2,229	-
X60600	Nonstate	Shorthline Public Service District	0.009478%	0.010325%	0.000847%	4,417	1,127	3,290	1,127	2,163	1,127	1,036	1,036	-
X60700	Nonstate	Boone Madison Public Library	0.006647%	0.005387%	-0.001260%	(6,571)	(1,676)	(4,895)	(1,676)	(3,219)	(1,676)	(1,543)	(1,543)	-
X60800	Nonstate	Westbrook Health Services Inc	0.000147%	0.000000%	-0.000147%	(766)	(195)	(571)	(195)	(376)	(195)	(181)	(181)	-
X61200	Nonstate	Armstrong Deepwater Public Service District	0.009939%	0.008756%	-0.001183%	(6,171)	(1,574)	(4,597)	(1,574)	(3,023)	(1,574)	(1,449)	(1,449)	-
X61300	Nonstate	Kyova Interstate Planning Commission	0.026470%	0.027331%	0.000861%	4,489	1,145	3,344	1,145	2,199	1,145	1,054	1,054	-
X61400	Nonstate	Wood County Parks & Recreation Commission	0.006125%	0.006520%	0.000396%	2,063	526	1,537	526	1,011	526	485	485	-
X61600	Nonstate	Beckley Housing Authority	0.035410%	0.034241%	-0.001169%	(6,099)	(1,556)	(4,543)	(1,556)	(2,987)	(1,556)	(1,431)	(1,431)	-
X61800	Nonstate	Central WV Transit Authority	0.090476%	0.093298%	0.002822%	14,715	3,754	10,961	3,754	7,207	3,754	3,453	3,453	-
X61900	Nonstate	Marion County Parks & Recreation Commission	0.029636%	0.027149%	-0.002487%	(12,972)	(3,309)	(9,663)	(3,309)	(6,354)	(3,309)	(3,045)	(3,045)	-
X62000	Nonstate	Arbuckle Public Service District	0.005616%	0.001294%	-0.004322%	(22,540)	(5,750)	(16,790)	(5,750)	(11,040)	(5,750)	(5,290)	(5,290)	-
X62100	Nonstate	Wetzel County Hospital	0.208604%	0.198352%	-0.010252%	(53,466)	(13,639)	(39,827)	(13,639)	(26,188)	(13,639)	(12,549)	(12,549)	-
X62200	Nonstate	Clarksburg-Harrison Public Library	0.022581%	0.023897%	0.001315%	6,860	1,750	5,110	1,750	3,360	1,750	1,610	1,610	-
X62300	Nonstate	Ohio County Public Service District	0.031903%	0.035243%	0.003340%	17,421	4,444	12,977	4,444	8,533	4,444	4,089	4,089	-
X62500	Nonstate	Greenbrier Public Service District #1	0.013737%	0.014116%	0.000379%	1,979	505	1,474	505	969	505	464	464	-
X62700	Nonstate	Ohio Valley Regional Transportation Authority	0.139830%	0.142938%	0.003108%	16,209	4,135	12,074	4,135	7,939	4,135	3,804	3,804	-
X62800	Nonstate	Berkeley County Public Service Water District	0.172368%	0.195366%	0.022997%	119,935	30,596	89,339	30,596	58,743	30,596	28,147	28,147	-
X62900	Nonstate	Parkersburg Housing Authority	0.045760%	0.048057%	0.002297%	11,981	3,056	8,925	3,056	5,869	3,056	2,813	2,813	-
X63000	Nonstate	Marion County Public Library	0.035944%	0.036125%	0.000180%	941	240	701	240	461	240	221	221	-
X63100	Nonstate	Mason County Public Service District	0.050082%	0.051936%	0.001854%	9,668	2,466	7,202	2,466	4,736	2,466	2,270	2,270	-
X63200	Nonstate	Monroe County Public Library	0.001865%	0.001878%	0.000013%	68	17	51	17	34	17	17	17	-
X63300	Nonstate	Kanawha County Emergency Ambulance Authority	0.111836%	0.096239%	-0.015596%	(81,338)	(20,749)	(60,589)	(20,749)	(39,840)	(20,749)	(19,091)	(19,091)	-
X63400	Nonstate	Southern Jackson County Public Service District	0.017253%	0.017801%	0.000548%	2,860	730	2,130	730	1,400	730	670	670	-
X63500	Nonstate	Jackson County Public Library	0.008199%	0.012676%	0.004477%	23,349	5,956	17,393	5,956	11,437	5,956	5,481	5,481	-
X63800	Nonstate	Raleigh County Public Service District	0.037626%	0.043752%	0.006126%	31,949	8,150	23,799	8,150	15,649	8,150	7,499	7,499	-
X63900	Nonstate	Jackson County Housing Authority	0.022240%	0.022531%	0.000291%	1,518	387	1,131	387	744	387	357	357	-
X64200	Nonstate	Burnsville Public Utility Board	0.011028%	0.010327%	-0.000701%	(3,656)	(933)	(2,723)	(933)	(1,790)	(933)	(857)	(857)	-
X64300	Nonstate	Kenova Municipal Water Works	0.027397%	0.035726%	0.008329%	43,439	11,081	32,358	11,081	21,277	11,081	10,196	10,196	-
X64500	Nonstate	Malden Public Service District	0.025372%	0.023113%	-0.002259%	(11,780)	(3,005)	(8,775)	(3,005)	(5,770)	(3,005)	(2,765)	(2,765)	-
X64600	Nonstate	Boone County Parks & Recreation Board	0.014110%	0.013813%	-0.000297%	(1,550)	(395)	(1,155)	(395)	(760)	(395)	(365)	(365)	-
X64700	Nonstate	Hardy County Rural Development Authority	0.008027%	0.008302%	0.000275%	1,432	365	1,067	365	702	365	337	337	-
X64800	Nonstate	Mineral Wells Public Service District	0.024623%	0.024151%	-0.000471%	(2,458)	(627)	(1,831)	(627)	(1,204)	(627)	(577)	(577)	-
X64900	Nonstate	Housing Authority of Mingo County	0.036032%	0.040801%	0.004769%	24,872	6,345	18,527	6,345	12,182	6,345	5,837	5,837	-
X65000	Nonstate	Upper Ohio Conservation District	0.000744%	0.000439%	-0.000305%	(1,590)	(406)	(1,184)	(406)	(778)	(406)	(372)	(372)	-
X65200	Nonstate	Town of West Hamlin	0.019121%	0.021066%	0.001945%	10,144	2,588	7,556	2,588	4,968	2,588	2,380	2,380	-
X65300	Nonstate	Eastern Panhandle Regional Planning & Development Council	0.020799%	0.018863%	-0.001936%	(10,099)	(2,576)	(7,523)	(2,576)	(4,947)	(2,576)	(2,371)	(2,371)	-
X65400	Nonstate	Marshall County Public Service District #1	0.004867%	0.006578%	0.001711%	8,922	2,276	6,646	2,276	4,370	2,276	2,094	2,094	-
X65700	Nonstate	Warm Springs Public Service District	0.015131%	0.017074%	0.001943%	10,134	2,585	7,549	2,585	4,964	2,585	2,379	2,379	-
X65800	Nonstate	Wilderness Public Service District	0.024666%	0.025597%	0.000931%	4,854	1,238	3,616	1,238	2,378	1,238	1,140	1,140	-
X65900	Nonstate	Bradley Public Service District	0.014459%	0.014657%	0.000199%	1,036	264	772	264	508	264	244	244	-
X66000	Nonstate	Wood County Recreation Commission	0.002084%	0.001985%	-0.000100%	(520)	(133)	(387)	(133)	(254)	(133)	(121)	(121)	-
X66500	Nonstate	Raleigh County Housing Authority	0.033158%	0.029966%	-0.003192%	(16,644)	(4,246)	(12,398)	(4,246)	(8,152)	(4,246)	(3,906)	(3,906)	-
X66600	Nonstate	Fairmont Housing Authority	0.060116%	0.058548%	-0.001569%	(8,182)	(2,087)	(6,095)	(2,087)	(4,008)	(2,087)	(1,921)	(1,921)	-
X66700	Nonstate	Town of Beverly	0.016372%	0.017049%	0.000677%	3,529	900	2,629	900	1,729	900	829	829	-
X66900	Nonstate	Southern Conservation District	0.007534%	0.008347%	0.000813%	4,239	1,081	3,158	1,081	2,077	1,081	996	996	-
X67000	Nonstate	Pocahontas County Public Service District	0.020581%	0.025214%	0.004633%	24,162	6,164	17,998	6,164	11,834	6,164	5,670	5,670	-
X67100	Nonstate	Huttonsville Public Service District	0.023976%	0.027430%	0.003455%	18,018	4,596	13,422	4,596	8,826	4,596	4,230	4,230	-
X67200	Nonstate	Grant County Housing Authority	0.008160%	0.007983%	-0.000177%	(922)	(235)	(687)	(235)	(452)	(235)	(217)	(217)	-
X67300	Nonstate	Board of Parks & Recreation Commission	0.050904%	0.052260%	0.001357%	7,075	1,805	5,270	1,805	3,465	1,805	1,660	1,660	-

Employer Number	State/Nonstate	Employer	FY 2017 Allocation %	FY 2018 Allocation %	Allocation % FY 2017 to FY 2018	Difference in NPL(\$) FY 2017 to FY 2018	Immediately Recognized	Deferred Inflows/Outflows	Amount Recognized	Deferred Inflows/Outflows	Amount Recognized	Deferred Inflows/Outflows	Amount Recognized	Deferred Inflows/Outflows
X67400	Nonstate	Putnam County Development Authority	0.007440%	0.009528%	0.002089%	10,892	2,779	8,113	2,779	5,334	2,779	2,555	2,555	-
X67500	Nonstate	Taylor County Public Library	0.006029%	0.006141%	0.000112%	586	149	437	149	288	149	139	139	-
X67600	Nonstate	Monroe Health Center	0.261852%	0.272855%	0.011003%	57,383	14,639	42,744	14,639	28,105	14,639	13,466	13,466	-
X67700	Nonstate	Louis Bennett Public Library	0.004368%	0.004448%	0.000080%	417	106	311	106	205	106	99	99	-
X67800	Nonstate	Region VIII Solid Waste Authority	0.021071%	0.021530%	0.000459%	2,395	611	1,784	611	1,173	611	562	562	-
X67900	Nonstate	Roane County Public Library	0.008599%	0.008631%	0.000032%	168	43	125	43	82	43	39	39	-
X68300	Nonstate	Cool Ridge-Flat Top Public Service District	0.009447%	0.011059%	0.001611%	8,404	2,144	6,260	2,144	4,116	2,144	1,972	1,972	-
X68400	Nonstate	Dunbar Housing Authority	0.011302%	0.012035%	0.000734%	3,827	976	2,851	976	1,875	976	899	899	-
X68500	Nonstate	Richwood Public Library	0.002886%	0.002694%	-0.000192%	(1,001)	(255)	(746)	(255)	(491)	(255)	(236)	(236)	-
X68600	Nonstate	Glenville Utility	0.030192%	0.030676%	0.000484%	2,526	644	1,882	644	1,238	644	594	594	-
X68700	Nonstate	Flatwoods Canoe Run Public Service District	0.045265%	0.047447%	0.002182%	11,381	2,903	8,478	2,903	5,575	2,903	2,672	2,672	-
X68800	Nonstate	Raleigh County Emergency Services	0.089862%	0.087286%	-0.002576%	(13,434)	(3,427)	(10,007)	(3,427)	(6,580)	(3,427)	(3,153)	(3,153)	-
X68900	Nonstate	Berkeley County Development Authority	0.010653%	0.011508%	0.000855%	4,459	1,138	3,321	1,138	2,183	1,138	1,045	1,045	-
X69000	Nonstate	Mount Hope Housing Authority	0.014576%	0.013814%	-0.000762%	(3,973)	(1,014)	(2,959)	(1,014)	(1,945)	(1,014)	(931)	(931)	-
X69100	Nonstate	Doddridge County Public Library	0.005594%	0.007731%	0.002137%	11,143	2,843	8,300	2,843	5,457	2,843	2,614	2,614	-
X69200	Nonstate	Berkeley County Public Service Sewer District	0.145911%	0.161208%	0.015297%	79,774	20,351	59,423	20,351	39,072	20,351	18,721	18,721	-
X69300	Nonstate	Kanawha County Public Service District	0.029513%	0.031177%	0.001665%	8,682	2,215	6,467	2,215	4,252	2,215	2,037	2,037	-
X69500	Nonstate	Logan County Public Service District	0.112692%	0.113401%	0.000709%	3,697	943	2,754	943	1,811	943	868	868	-
X69800	Nonstate	Workforce Investment Board of Kanawha County	0.019753%	0.020307%	0.000554%	2,888	737	2,151	737	1,414	737	677	677	-
X69901	Nonstate	Bluewell Public Service District	0.031209%	0.033640%	0.002431%	12,677	3,234	9,443	3,234	6,209	3,234	2,975	2,975	-
X70100	Nonstate	Ritchie County Public Library	0.009909%	0.010033%	0.000123%	644	164	480	164	316	164	152	152	-
X70200	Nonstate	Keyser Housing Authority	0.017165%	0.018198%	0.001034%	5,391	1,375	4,016	1,375	2,641	1,375	1,266	1,266	-
X70300	Nonstate	Branchland Midkiff Public Service District	0.009858%	0.009869%	0.000011%	58	15	43	15	28	15	13	13	-
X70500	Nonstate	Sugar Creek Public Service District	0.006304%	0.007326%	0.001022%	5,331	1,360	3,971	1,360	2,611	1,360	1,251	1,251	-
X70600	Nonstate	Southwestern Water District	0.015490%	0.011948%	-0.003542%	(18,472)	(4,712)	(13,760)	(4,712)	(9,048)	(4,712)	(4,336)	(4,336)	-
X70700	Nonstate	Grant County Public Service District	0.017252%	0.017391%	0.000139%	727	185	542	185	357	185	172	172	-
X70800	Nonstate	Big Bend Public Service District	0.008630%	0.009881%	0.001251%	6,524	1,664	4,860	1,664	3,196	1,664	1,532	1,532	-
X70900	Nonstate	Benedum Airport Authority	0.051634%	0.062292%	0.010658%	55,585	14,180	41,405	14,180	27,225	14,180	13,045	13,045	-
X71100	Nonstate	Valley Head Public Library	0.001097%	0.001226%	0.000129%	673	172	501	172	329	172	157	157	-
X71200	Nonstate	Taylor County Public Service District	0.019336%	0.018880%	-0.000456%	(2,376)	(606)	(1,770)	(606)	(1,164)	(606)	(558)	(558)	-
X71300	Nonstate	Webster Springs Public Service District	0.007285%	0.008487%	0.001202%	6,289	1,599	4,670	1,599	3,071	1,599	1,472	1,472	-
X71400	Nonstate	Eastern WV Regional Airport Authority	0.008563%	0.010398%	0.001835%	9,569	2,499	7,128	2,441	4,687	2,441	2,246	2,246	-
X71500	Nonstate	Huntington Cabell Wayne Animal Shelter	0.005590%	0.005721%	0.000131%	681	174	507	174	333	174	159	159	-
X71600	Nonstate	Boone County Housing & Redevelopment Authority	0.016440%	0.016154%	-0.000286%	(1,489)	(380)	(1,109)	(380)	(729)	(380)	(349)	(349)	-
X71700	Nonstate	Craigsville Public Library	0.002183%	0.002079%	-0.000104%	(543)	(139)	(404)	(139)	(265)	(139)	(126)	(126)	-
X71800	Nonstate	Charleston Convention & Visitors Bureau	0.032380%	0.035289%	0.002909%	15,172	3,870	11,302	3,870	7,432	3,870	3,562	3,562	-
X72000	Nonstate	Randolph County Housing Authority	0.042957%	0.046709%	0.003752%	19,567	4,992	14,575	4,992	9,583	4,992	4,591	4,591	-
X72100	Nonstate	Berkeley County Fire Service Board	0.007958%	0.010718%	0.002760%	14,394	3,672	10,722	3,672	7,050	3,672	3,378	3,378	-
X72300	Nonstate	Cowen Public Service District	0.022544%	0.021893%	-0.000651%	(3,393)	(866)	(2,527)	(866)	(1,661)	(866)	(795)	(795)	-
X72400	Nonstate	Vienna Public Library	0.016028%	0.016628%	0.000601%	3,133	799	2,334	799	1,535	799	736	736	-
X72500	Nonstate	White Oak Public Service District	0.009883%	0.009389%	-0.000494%	(2,575)	(657)	(1,918)	(657)	(1,261)	(657)	(604)	(604)	-
X72600	Nonstate	Marshall County Park & Recreation	0.019408%	0.020131%	0.000723%	3,770	962	2,808	962	1,846	962	884	884	-
X72700	Nonstate	Martinsburg Berkeley County Parks & Recreation Board	0.038580%	0.043119%	0.004538%	23,668	6,038	17,630	6,038	11,592	6,038	5,554	5,554	-
X72900	Nonstate	Mannington Sanitary Board	0.002281%	0.002082%	-0.000199%	(1,038)	(265)	(773)	(265)	(508)	(265)	(243)	(243)	-
X73000	Nonstate	Elk Valley Public Service District	0.024983%	0.021174%	-0.003809%	(19,865)	(5,068)	(14,797)	(5,068)	(9,729)	(5,068)	(4,661)	(4,661)	-
X73100	Nonstate	Lewis County Convention & Visitors Bureau	0.004837%	0.004690%	-0.000146%	(762)	(194)	(568)	(194)	(374)	(194)	(180)	(180)	-
X73300	Nonstate	Leadsville Public Service District	0.011110%	0.011318%	0.000208%	1,082	276	806	276	530	276	254	254	-
X73500	Nonstate	Union Williams Public Service District	0.032892%	0.030807%	-0.002085%	(10,874)	(2,774)	(8,100)	(2,774)	(5,326)	(2,774)	(2,552)	(2,552)	-
X73600	Nonstate	Coalfield Community Action Partnership Inc	0.178496%	0.189771%	0.011275%	58,801	15,000	43,801	15,000	28,801	15,000	13,801	13,801	-
X73900	Nonstate	Tucker County Solid Waste Authority	0.033825%	0.033445%	-0.000380%	(1,982)	(506)	(1,476)	(506)	(970)	(506)	(464)	(464)	-
X74000	Nonstate	Hamrick Public Service District	0.010072%	0.012693%	0.002621%	13,667	3,486	10,181	3,486	6,695	3,486	3,209	3,209	-
X74200	Nonstate	Raleigh County Solid Waste Authority	0.110142%	0.110743%	0.000601%	3,130	798	2,332	798	1,534	798	736	736	-
X74300	Nonstate	Fayette County Solid Waste Authority	0.002519%	0.002461%	-0.000058%	(304)	(78)	(226)	(78)	(148)	(78)	(70)	(70)	-
X74400	Nonstate	Red Sulphur Public Service District	0.019728%	0.020224%	0.000495%	2,584	659	1,925	659	1,266	659	607	607	-
X74500	Nonstate	Greenbrier County Public Service District #2	0.026441%	0.027459%	0.001019%	5,312	1,355	3,957	1,355	2,602	1,355	1,247	1,247	-
X74700	Nonstate	Putnam County Fire Service Board	0.007376%	0.007751%	0.000375%	1,958	499	1,459	499	960	499	461	461	-
X74800	Nonstate	Mercer County Solid Waste Authority	0.020658%	0.020017%	-0.000642%	(3,346)	(854)	(2,492)	(854)	(1,638)	(854)	(784)	(784)	-
X74900	Nonstate	4C Economic Development Authority	0.021767%	0.015187%	-0.006580%	(34,315)	(8,754)	(25,561)	(8,754)	(16,807)	(8,754)	(8,053)	(8,053)	-
X75000	Nonstate	Kanawha County Solid Waste Authority	0.004682%	0.004864%	0.000183%	952	243	709	243	466	243	223	223	-
X75200	Nonstate	Lincoln Public Service District	0.018746%	0.023077%	0.004330%	22,583	5,761	16,822	5,761	11,061	5,761	5,300	5,300	-
X75300	Nonstate	Sun Valley Public Service District	0.017919%	0.018700%	0.000781%	4,071	1,039	3,032	1,039	1,993	1,039	954	954	-
X75400	Nonstate	Pocahontas County Solid Waste Authority	0.011504%	0.011563%	0.000058%	304	78	226	78	148	78	70	70	-
X75600	Nonstate	Bluefield Housing Authority	0.028929%	0.027143%	-0.001786%	(9,313)	(2,376)	(6,937)	(2,376)	(4,561)	(2,376)	(2,185)	(2,185)	-
X75800	Nonstate	Romney Public Housing Authority	0.010607%	0.011008%	0.000400%	2,088	533	1,555	533	1,022	533	489	489	-
X75900	Nonstate	Putnam County Solid Waste Authority	0.003142%	0.003117%	-0.000024%	(127)	(32)	(95)	(32)	(63)	(32)	(31)	(31)	-
X76000	Nonstate	Ohio County Solid Waste Authority	0.000000%	0.000000%	0.000000%	-	-	-	-	-	-	-	-	-



Employer Number	State/Nonstate	Employer	FY 2017 Allocation %	FY 2018 Allocation %	Allocation % FY 2017 to FY 2018	Difference in NPL(\$) FY 2017 to FY 2018	Immediately Recognized	Deferred Inflows/Outflows	Amount Recognized	Deferred Inflows/Outflows	Amount Recognized	Deferred Inflows/Outflows	Amount Recognized	Deferred Inflows/Outflows
X76100	Nonstate	Pleasants County Public Library	0.001825%	0.001749%	-0.000076%	(394)	(101)	(293)	(101)	(192)	(101)	(91)	(91)	-
X76200	Nonstate	Kingwood Parks & Recreation Commission	0.004356%	0.004372%	0.000015%	79	20	59	20	39	20	19	19	-
X76400	Nonstate	Lynn Murray Memorial Library	0.001625%	0.000000%	-0.001625%	(8,474)	(2,162)	(6,312)	(2,162)	(4,150)	(2,162)	(1,988)	(1,988)	-
X76500	Nonstate	Swaney Memorial Library	0.001457%	0.001453%	-0.000004%	(21)	(5)	(16)	(5)	(11)	(5)	(6)	(6)	-
X76600	Nonstate	Wood County Solid Waste Authority	0.003642%	0.003727%	0.000085%	445	114	331	114	217	114	103	103	-
X76800	Nonstate	Mingo County Redevelopment Authority	0.009165%	0.009334%	0.000169%	882	225	657	225	432	225	207	207	-
X76900	Nonstate	Mountain Top Public Service District	0.011220%	0.010915%	-0.000304%	(1,586)	(405)	(1,181)	(405)	(776)	(405)	(371)	(371)	-
X77200	Nonstate	Northern Jackson County Public Service District	0.008548%	0.008791%	0.000243%	1,269	324	945	324	621	324	297	297	-
X77300	Nonstate	Hammond Public Service District	0.012572%	0.012097%	-0.000475%	(2,479)	(632)	(1,847)	(632)	(1,215)	(632)	(583)	(583)	-
X77400	Nonstate	Harrison County Solid Waste Authority	0.005863%	0.006261%	0.000398%	2,076	530	1,546	530	1,016	530	486	486	-
X77700	Nonstate	Midland Public Service District	0.020669%	0.022309%	0.001640%	8,555	2,182	6,373	2,182	4,191	2,182	2,009	2,009	-
X77800	Nonstate	Danese Public Service District	0.012600%	0.013377%	0.000777%	4,050	1,033	3,017	1,033	1,984	1,033	951	951	-
X77900	Nonstate	Boone County Public Service District	0.019885%	0.019875%	-0.000010%	(53)	(14)	(39)	(14)	(25)	(14)	(11)	(11)	-
X78200	Nonstate	Grandview-Doolin Public Service District	0.008529%	0.009540%	0.001010%	5,268	1,344	3,924	1,344	2,580	1,344	1,236	1,236	-
X78300	Nonstate	Jefferson County Parks & Recreation Commission	0.017959%	0.022321%	0.004362%	22,747	5,803	16,944	5,803	11,141	5,803	5,338	5,338	-
X78400	Nonstate	Putnam Public Service District	0.137900%	0.136414%	-0.001486%	(7,752)	(1,978)	(5,774)	(1,978)	(3,796)	(1,978)	(1,818)	(1,818)	-
X78600	Nonstate	Chesnut Ridge Public Service District	0.007729%	0.006399%	-0.001331%	(6,940)	(1,770)	(5,170)	(1,770)	(3,400)	(1,770)	(1,630)	(1,630)	-
X78700	Nonstate	Weirton Transit Corporation	0.009376%	0.012040%	0.002664%	13,894	3,544	10,350	3,544	6,806	3,544	3,262	3,262	-
X78800	Nonstate	Greenbrier County Solid Waste Authority	0.025163%	0.026379%	0.001216%	6,340	1,617	4,723	1,617	3,106	1,617	1,489	1,489	-
X78900	Nonstate	Harpers Ferry Bolivar Public Service District	0.008514%	0.006184%	-0.002330%	(12,150)	(3,099)	(9,051)	(3,099)	(5,952)	(3,099)	(2,853)	(2,853)	-
X79100	Nonstate	Jefferson County Public Service District	0.036489%	0.031731%	-0.004759%	(24,817)	(6,331)	(18,486)	(6,331)	(12,155)	(6,331)	(5,824)	(5,824)	-
X79300	Nonstate	Barbour County Development Authority	0.003000%	0.002991%	-0.000009%	(45)	(11)	(34)	(11)	(23)	(11)	(12)	(12)	-
X79400	Nonstate	Wyoming County Economic Development Authority	0.009955%	0.010056%	0.000101%	529	135	394	135	259	135	124	124	-
X79600	Nonstate	Northern Wayne County Public Service District	0.025778%	0.026485%	0.000708%	3,691	942	2,749	942	1,807	942	865	865	-
X79700	Nonstate	Lincoln Economic Development Authority	0.004341%	0.004313%	-0.000027%	(143)	(36)	(107)	(36)	(71)	(36)	(35)	(35)	-
X79800	Nonstate	Gauley River Public Service District	0.012312%	0.011910%	-0.000401%	(2,093)	(534)	(1,559)	(534)	(1,025)	(534)	(491)	(491)	-
X79900	Nonstate	Elkins Road Public Service District	0.002777%	0.006108%	0.003331%	17,371	4,431	12,940	4,431	8,509	4,431	4,078	4,078	-
X80300	Nonstate	Crab Orchard MacArthur Public Service District	0.026361%	0.030449%	0.004088%	21,322	5,439	15,883	5,439	10,444	5,439	5,005	5,005	-
X80500	Nonstate	Roane County Economic Development Authority	0.002756%	0.002969%	0.000214%	1,114	284	830	284	546	284	262	262	-
X80600	Nonstate	Metro Emergency Operations Center	0.271648%	0.272889%	0.001241%	6,471	1,651	4,820	1,651	3,169	1,651	1,518	1,518	-
X80700	Nonstate	Mercer County Airport Authority	0.010452%	0.010629%	0.000178%	926	236	690	236	454	236	218	218	-
X80900	Nonstate	Town of Eleanor	0.010716%	0.008511%	-0.002204%	(11,496)	(2,933)	(8,563)	(2,933)	(5,630)	(2,933)	(2,697)	(2,697)	-
X81100	Nonstate	Wetzel County Emergency Ambulance Authority	0.001968%	0.001983%	0.000015%	78	20	58	20	38	20	18	18	-
X81200	Nonstate	Town of Harpers Ferry	0.027772%	0.025884%	-0.001888%	(9,846)	(2,512)	(7,334)	(2,512)	(4,822)	(2,512)	(2,310)	(2,310)	-
X81600	Nonstate	Brooke County Public Service District	0.011909%	0.010524%	-0.001385%	(7,226)	(1,843)	(5,383)	(1,843)	(3,540)	(1,843)	(1,697)	(1,697)	-
X81700	Nonstate	Hancock County Shelter Workshop	0.071530%	0.070712%	-0.000818%	(4,265)	(1,088)	(3,177)	(1,088)	(2,089)	(1,088)	(1,001)	(1,001)	-
X81900	Nonstate	Hampshire County Development Authority	0.006778%	0.006735%	-0.000043%	(224)	(57)	(167)	(57)	(110)	(57)	(53)	(53)	-
X82000	Nonstate	Crum Public Service District	0.010883%	0.010607%	-0.000276%	(1,437)	(367)	(1,070)	(367)	(703)	(367)	(336)	(336)	-
X82100	Nonstate	Central Communications Inc	0.029744%	0.031277%	0.001533%	7,995	2,040	5,955	2,040	3,915	2,040	1,875	1,875	-
X82200	Nonstate	Corridor G Regional Development Authority	0.003278%	0.003257%	-0.000021%	(109)	(28)	(81)	(28)	(53)	(28)	(25)	(25)	-
X82300	Nonstate	Tucker County Parks and Recreation Commission	0.002000%	0.001976%	-0.000024%	(127)	(32)	(95)	(32)	(63)	(32)	(31)	(31)	-
X82400	Nonstate	Berkeley County Emergency Ambulance Authority	0.012535%	0.013039%	0.000504%	2,631	671	1,960	671	1,289	671	618	618	-
X82600	Nonstate	Raleigh County Recreation Authority	0.009819%	0.003878%	-0.005941%	(30,982)	(7,904)	(23,078)	(7,904)	(15,174)	(7,904)	(7,270)	(7,270)	-
X82700	Nonstate	Enlarged Hepzibah Public Service District	0.010529%	0.010911%	0.000381%	1,989	507	1,482	507	975	507	468	468	-
X82900	Nonstate	County Commissioners Association of WV	0.008649%	0.008989%	0.000340%	1,774	453	1,321	453	868	453	415	415	-
X83100	Nonstate	Greenbrier County Convention & Visitor Bureau	0.017446%	0.016185%	-0.001261%	(6,578)	(1,678)	(4,900)	(1,678)	(3,222)	(1,678)	(1,544)	(1,544)	-
X83300	Nonstate	Boone County Ambulance Authority	0.012720%	0.012829%	0.000109%	570	145	425	145	280	145	135	135	-
X83500	Nonstate	Hamlin-Lincoln County Public Library	0.010733%	0.010115%	-0.000618%	(3,223)	(822)	(2,401)	(822)	(1,579)	(822)	(757)	(757)	-
X83700	Nonstate	Greater Paw Paw Sanitary District	0.007799%	0.008058%	0.000259%	1,351	345	1,006	345	661	345	316	316	-
X83900	Nonstate	Greenbrier County Housing Authority	0.004356%	0.004773%	0.000416%	2,172	554	1,618	554	1,064	554	510	510	-
X84100	Nonstate	Elkins-Randolph County Airport	0.005399%	0.005763%	0.000364%	1,901	485	1,416	485	931	485	446	446	-
X84300	Nonstate	Summers County Public Library	0.005338%	0.005020%	-0.000319%	(1,662)	(424)	(1,238)	(424)	(814)	(424)	(390)	(390)	-
X84400	Nonstate	Ritchie County Economic Development Authority	0.003152%	0.003268%	0.000117%	609	155	454	155	299	155	144	144	-
X84600	Nonstate	West Virginia Municipal League	0.018388%	0.028573%	0.010185%	53,115	13,550	39,565	13,550	26,015	13,550	12,465	12,465	-
X84700	Nonstate	Pride Community Services Inc	0.096360%	0.103245%	0.006885%	35,906	9,160	26,746	9,160	17,586	9,160	8,426	8,426	-
X84900	Nonstate	Jackson County Development Authority	0.006835%	0.007359%	0.000524%	2,733	697	2,036	697	1,339	697	642	642	-
X85000	Nonstate	Five Rivers Public Library	0.004230%	0.004337%	0.000107%	556	142	414	142	272	142	130	130	-
X85100	Nonstate	Hardy County Public Service District	0.019392%	0.020183%	0.000792%	4,130	1,054	3,076	1,054	2,022	1,054	968	968	-
X85200	Nonstate	Ritchie County Ambulance Authority	0.048026%	0.050626%	0.002601%	13,563	3,460	10,103	3,460	6,643	3,460	3,183	3,183	-
X85300	Nonstate	Preston County Senior Citizens Inc	0.032384%	0.032262%	-0.000122%	(637)	(163)	(474)	(163)	(311)	(163)	(148)	(148)	-
X85500	Nonstate	Piedmont Housing Authority	0.010875%	0.011165%	0.000289%	1,509	385	1,124	385	739	385	354	354	-
X85700	Nonstate	Benwood-McMechen Housing Authority	0.020418%	0.018585%	-0.001833%	(9,562)	(2,439)	(7,123)	(2,439)	(4,684)	(2,439)	(2,245)	(2,245)	-
X85800	Nonstate	Fairmont Marion County Transit Authority	0.070027%	0.073606%	0.003579%	18,667	4,762	13,905	4,762	9,143	4,762	4,381	4,381	-
X86000	Nonstate	Nicholas County Solid Waste Authority	0.022404%	0.014589%	-0.007815%	(40,757)	(10,397)	(30,360)	(10,397)	(19,963)	(10,397)	(9,566)	(9,566)	-
X86100	Nonstate	Hatfield McCoy Regional Recreation Authority	0.066341%	0.066519%	0.000178%	929	237	692	237	455	237	218	218	-
X86400	Nonstate	City of Martinsburg	0.339733%	0.355106%	0.015373%	80,173	20,452	59,721	20,452	39,269	20,452	18,817	18,817	-

Employer Number	State/Nonstate	Employer	FY 2017 Allocation %	FY 2018 Allocation %	Allocation % FY 2017 to FY 2018	Difference in NPL(\$) FY 2017 to FY 2018	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
X86500	Nonstate	City of Point Pleasant	0.066325%	0.069626%	0.003302%	17,218	4,392	12,826	4,392	8,434	4,392	4,042	4,042	-	-	-
X86700	Nonstate	Norton-Harding-Jimtown Public Service District	0.006676%	0.006848%	0.000172%	895	228	667	228	439	228	211	211	-	-	-
X86800	Nonstate	Clarksburg-Harrison Regional Housing Authority	0.065595%	0.064492%	-0.001102%	(5,748)	(1,466)	(4,282)	(1,466)	(2,816)	(1,466)	(1,350)	(1,350)	-	-	-
X86900	Nonstate	Marshall County Public Service District #4	0.006997%	0.009234%	0.002237%	11,668	2,977	8,691	2,977	5,714	2,977	2,737	2,737	-	-	-
X87000	Nonstate	Northern Panhandle Community Criminal Justice Board	0.037857%	0.041810%	0.003953%	20,617	5,259	15,358	5,259	10,099	5,259	4,840	4,840	-	-	-
X87200	Nonstate	Region 1 Workforce Investment Board	0.038620%	0.041039%	0.002418%	12,612	3,217	9,395	3,217	6,178	3,217	2,961	2,961	-	-	-
X87300	Nonstate	Century Volga Public Service District	0.011751%	0.011751%	0.000364%	1,901	485	1,416	485	931	485	446	446	-	-	-
X87400	Nonstate	Frankfort Public Service District	0.037791%	0.037153%	-0.000637%	(3,324)	(848)	(2,476)	(848)	(1,628)	(848)	(780)	(780)	-	-	-
X87500	Nonstate	WV Affordable Housing Trust Fund	0.004413%	0.000249%	-0.004164%	(21,714)	(5,539)	(16,175)	(5,539)	(10,636)	(5,539)	(5,097)	(5,097)	-	-	-
X87600	Nonstate	Clay County Public Service District	0.008493%	0.008196%	-0.000297%	(1,547)	(395)	(1,152)	(395)	(757)	(395)	(362)	(362)	-	-	-
X87700	Nonstate	Adrian Public Service District	0.011590%	0.013269%	0.001679%	8,756	2,234	6,522	2,234	4,288	2,234	2,054	2,054	-	-	-
X87900	Nonstate	Marshall County Public Service District #3	0.010457%	0.009110%	-0.001347%	(7,025)	(1,792)	(5,233)	(1,792)	(3,441)	(1,792)	(1,649)	(1,649)	-	-	-
X88000	Nonstate	Mercer County Communications Center	0.046832%	0.050552%	0.003720%	19,399	4,949	14,450	4,949	9,501	4,949	4,552	4,552	-	-	-
X88100	Nonstate	Charles Town Utility Board	0.091775%	0.090290%	-0.001486%	(7,748)	(1,977)	(5,771)	(1,977)	(3,794)	(1,977)	(1,817)	(1,817)	-	-	-
X88200	Nonstate	Phillippi Public Library	0.002368%	0.002475%	0.000106%	555	142	413	142	271	142	129	129	-	-	-
X88300	Nonstate	Cottageville Public Service District	0.012885%	0.016437%	0.003553%	18,528	4,727	13,801	4,727	9,074	4,727	4,347	4,347	-	-	-
X88400	Nonstate	Mingo County Public Service District	0.035094%	0.033750%	-0.001344%	(7,011)	(1,789)	(5,222)	(1,789)	(3,433)	(1,789)	(1,644)	(1,644)	-	-	-
X88500	Nonstate	City of Sistersville	0.041755%	0.039033%	-0.002722%	(14,197)	(3,622)	(10,575)	(3,622)	(6,953)	(3,622)	(3,331)	(3,331)	-	-	-
X88700	Nonstate	Canaan Valley Public Service District	0.005416%	0.005487%	0.000071%	370	94	276	94	182	94	88	88	-	-	-
X88900	Nonstate	McDowell County Solid Waste Authority	0.001844%	0.002081%	0.000237%	1,235	315	920	315	605	315	290	290	-	-	-
X89000	Nonstate	Mongolia County Urban Mass Transit Authority	0.003620%	0.004137%	0.000517%	2,697	688	2,009	688	1,321	688	633	633	-	-	-
X89100	Nonstate	Ohio County Development Authority	0.068538%	0.077345%	0.008807%	45,929	11,717	34,212	11,717	22,495	11,717	10,778	10,778	-	-	-
X89200	Nonstate	Berkeley County Farmland Protection	0.003477%	0.003455%	-0.000022%	(116)	(30)	(86)	(30)	(56)	(30)	(26)	(26)	-	-	-
X89400	Nonstate	Midland Trail Scenic Highway	0.003496%	0.001267%	-0.002230%	(11,628)	(2,966)	(8,662)	(2,966)	(5,696)	(2,966)	(2,730)	(2,730)	-	-	-
X89500	Nonstate	City of Mount Hope	0.017148%	0.039359%	0.022211%	115,835	29,550	86,285	29,550	56,735	29,550	27,185	27,185	-	-	-
X89600	Nonstate	Tomlinson Public Service District	0.010989%	0.015870%	0.004881%	25,456	6,494	18,962	6,494	12,468	6,494	5,974	5,974	-	-	-
X89700	Nonstate	Stevens Correctional Center	0.084610%	0.327166%	0.242556%	1,264,967	322,696	942,271	322,696	619,575	322,696	296,879	296,879	-	-	-
X89775	Nonstate	Shady Spring Public Service District	0.000000%	0.036161%	0.036161%	188,585	48,108	140,477	48,108	92,369	48,108	44,261	44,261	-	-	-
X89800	Nonstate	Capon Bridge Public Library	0.000000%	0.001285%	0.001285%	6,702	1,710	4,992	1,710	3,282	1,710	1,572	1,572	-	-	-
X89900	Nonstate	Oakland Public Service District	0.000000%	0.003326%	0.003326%	17,347	4,425	12,922	4,425	8,497	4,425	4,072	4,072	-	-	-
X90001	Nonstate	Public Defender Corporation - 1st Judicial Circuit	0.052729%	0.051713%	-0.001016%	(5,297)	(1,351)	(3,946)	(1,351)	(2,595)	(1,351)	(1,244)	(1,244)	-	-	-
X90002	Nonstate	Public Defender Corporation - 2nd Judicial Circuit	0.022362%	0.021247%	-0.001115%	(5,814)	(1,483)	(4,331)	(1,483)	(2,848)	(1,483)	(1,365)	(1,365)	-	-	-
X90004	Nonstate	Public Defender Corporation - 4th Judicial Circuit	0.057216%	0.060047%	0.002832%	14,768	3,767	11,001	3,767	7,234	3,767	3,467	3,467	-	-	-
X90005	Nonstate	Public Defender Corporation - 5th Judicial Circuit	0.043882%	0.043373%	-0.000509%	(2,653)	(677)	(1,976)	(677)	(1,299)	(677)	(622)	(622)	-	-	-
X90006	Nonstate	Public Defender Corporation - 6th & 24th Judicial Circuit	0.084348%	0.086016%	0.001668%	8,701	2,220	6,481	2,220	4,261	2,220	2,041	2,041	-	-	-
X90007	Nonstate	Public Defender Corporation - 7th Judicial Circuit	0.026930%	0.027117%	0.000187%	973	248	725	248	477	248	229	229	-	-	-
X90008	Nonstate	Public Defender Corporation - 8th Judicial Circuit	0.020320%	0.020191%	-0.000129%	(671)	(171)	(500)	(171)	(329)	(171)	(158)	(158)	-	-	-
X90009	Nonstate	Public Defender Corporation - 9th Judicial Circuit	0.041278%	0.046588%	0.005310%	27,692	7,064	20,628	7,064	13,564	7,064	6,500	6,500	-	-	-
X90010	Nonstate	Public Defender Corporation - 10th Judicial Circuit	0.056166%	0.058246%	0.002081%	10,852	2,768	8,084	2,768	5,316	2,768	2,548	2,548	-	-	-
X90011	Nonstate	Public Defender Corporation - 11th Judicial Circuit	0.029359%	0.028852%	-0.000507%	(2,642)	(674)	(1,968)	(674)	(1,294)	(674)	(620)	(620)	-	-	-
X90012	Nonstate	Public Defender Corporation - 12th Judicial Circuit	0.025576%	0.025809%	0.000233%	1,218	311	907	311	596	311	285	285	-	-	-
X90013	Nonstate	Public Defender Corporation - 13th Judicial Circuit	0.138542%	0.140722%	0.002180%	11,367	2,900	8,467	2,900	5,567	2,900	2,667	2,667	-	-	-
X90015	Nonstate	Public Defender Corporation - 15th Judicial Circuit	0.044956%	0.043413%	-0.001543%	(8,046)	(2,053)	(5,993)	(2,053)	(3,940)	(2,053)	(1,887)	(1,887)	-	-	-
X90018	Nonstate	Public Defender Corporation - 18th Judicial Circuit	0.018020%	0.018050%	0.000030%	157	40	117	40	77	40	37	37	-	-	-
X90023	Nonstate	Public Defender Corporation - 23rd Judicial Circuit	0.116316%	0.116262%	-0.000054%	(284)	(72)	(212)	(72)	(140)	(72)	(68)	(68)	-	-	-
X90025	Nonstate	Public Defender Corporation - 25th Judicial Circuit	0.035312%	0.035938%	0.000626%	3,264	833	2,431	833	1,598	833	765	765	-	-	-
X90028	Nonstate	Public Defender Corporation - 28th Judicial Circuit	0.015770%	0.015669%	-0.000100%	(523)	(133)	(390)	(133)	(257)	(133)	(124)	(124)	-	-	-
X90030	Nonstate	Public Defender Corporation - 30th Judicial Circuit	0.024397%	0.024910%	0.000512%	2,672	682	1,990	682	1,308	682	626	626	-	-	-
X99903	Nonstate	Boone County Board of Education	0.000746%	0.000475%	-0.000271%	(1,414)	(361)	(1,053)	(361)	(692)	(361)	(331)	(331)	-	-	-
X99915	Nonstate	Logan County Board of Education	0.000443%	0.000637%	0.000194%	1,011	258	753	258	495	258	237	237	-	-	-
X99918	Nonstate	Jackson County Board of Education	0.000839%	0.000839%	0.000018%	94	24	70	24	46	24	22	22	-	-	-
X99925	Nonstate	Marion County Board of Education	0.001026%	0.001123%	0.000097%	508	130	378	130	248	130	118	118	-	-	-
X99926	Nonstate	Lincoln County Board of Education	0.000921%	0.000840%	-0.000081%	(421)	(107)	(314)	(107)	(207)	(107)	(100)	(100)	-	-	-
X99931	Nonstate	McDowell County Board of Education	0.001177%	0.000892%	-0.000285%	(1,488)	(380)	(1,108)	(380)	(728)	(380)	(348)	(348)	-	-	-
X99934	Nonstate	Nicholas County Board of Education	0.000583%	0.000537%	-0.000046%	(239)	(61)	(178)	(61)	(117)	(61)	(56)	(56)	-	-	-
X99936	Nonstate	Pendleton County Board of Education	0.000594%	0.000641%	0.000047%	244	62	182	62	120	62	58	58	-	-	-
X99937	Nonstate	Pocahontas County Board of Education	0.000606%	0.000536%	-0.000070%	(365)	(93)	(272)	(93)	(179)	(93)	(86)	(86)	-	-	-
X99940	Nonstate	Tyler County Board of Education	0.000291%	0.000324%	0.000033%	172	44	128	44	84	44	40	40	-	-	-
X99941	Nonstate	Hancock County Board of Education	0.000443%	0.000193%	-0.000250%	(1,306)	(333)	(973)	(333)	(640)	(333)	(307)	(307)	-	-	-
X99955	Nonstate	Wyoming County Board of Education	0.000466%	0.000463%	-0.000003%	(15)	(4)	(11)	(4)	(7)	(4)	(3)	(3)	-	-	-
X99960	Nonstate	Raleigh County Board of Education	0.000524%	0.000498%	-0.000026%	(138)	(35)	(103)	(35)	(68)	(35)	(33)	(33)	-	-	-
			100.000000%	100.000000%	0.000000%	-	-	-	-	-	-	-	-	-	-	-