

**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, 2019**

Employer Number	State/ Nonstate	Employer	FY 2018	FY 2019	Difference in	Difference in NPL(\$)	FY 2019	FY 2019	FY 2020	FY 2020	FY 2021	FY 2021	FY 2022	FY 2022
			Allocation %	Allocation %	Allocation %	FY 2018 to FY 2019	Recognized	Inflows/Outflows	Amount	Inflows/Outflows	Amount	Inflows/Outflows	Amount	Inflows/Outflows
778000	State	Jobs Investment Trust Board	0.021930%	0.019430%	-0.002500%	(9,953)	(2,893)	(7,060)	(2,893)	(4,167)	(2,893)	(1,274)	(1,274)	-
930100	State	WV Housing Development Fund	0.386573%	0.385094%	-0.001479%	(5,888)	(1,712)	(4,176)	(1,712)	(2,464)	(1,712)	(752)	(752)	-
930200	State	WV Secondary School Activities Commission	0.039798%	0.030658%	-0.009140%	(36,381)	(10,576)	(25,805)	(10,576)	(15,229)	(10,576)	(4,653)	(4,653)	-
990000	State	State Bar	0.087211%	0.086088%	-0.001123%	(4,471)	(1,300)	(3,171)	(1,300)	(1,871)	(1,300)	(571)	(571)	-
100	State	Governors Office	0.182865%	0.161830%	-0.021035%	(83,731)	(24,340)	(59,391)	(24,340)	(35,051)	(24,340)	(10,711)	(10,711)	-
201	State	Dept of Admin Secretary's Office	0.031392%	0.027365%	-0.004027%	(16,030)	(4,660)	(11,370)	(4,660)	(6,710)	(4,660)	(2,050)	(2,050)	-
203	State	Consolidated Public Retirement Board	0.260218%	0.279623%	0.019405%	77,243	22,454	54,789	22,454	32,335	22,454	9,881	9,881	-
209	State	Dept of Admin - Finance	0.038485%	0.076276%	0.037791%	150,428	43,729	106,699	43,729	62,970	43,729	19,241	19,241	-
210	State	IS&C	0.785774%	0.732568%	-0.053206%	(211,787)	(61,566)	(150,221)	(61,566)	(88,655)	(61,566)	(27,089)	(27,089)	-
211	State	General Services	0.258691%	0.274349%	0.015658%	62,325	18,118	44,207	18,118	26,089	18,118	7,971	7,971	-
213	State	Purchasing	0.112753%	0.117284%	0.004530%	18,033	5,242	12,791	5,242	7,549	5,242	2,307	2,307	-
214	State	Surplus Property	0.025507%	0.028966%	0.003459%	13,767	4,002	9,765	4,002	5,763	4,002	1,761	1,761	-
215	State	Travel Management	0.042350%	0.025168%	-0.017182%	(68,394)	(19,882)	(48,512)	(19,882)	(28,630)	(19,882)	(8,748)	(8,748)	-
216	State	Fleet Management	0.000000%	0.021145%	0.021145%	84,166	24,467	59,699	24,467	35,232	24,467	10,765	10,765	-
218	State	BRIM	0.096359%	0.099498%	0.003139%	12,497	3,633	8,864	3,633	5,231	3,633	1,598	1,598	-
219	State	Grievance Board	0.048675%	0.047152%	-0.001523%	(6,061)	(1,762)	(4,299)	(1,762)	(2,537)	(1,762)	(775)	(775)	-
220	State	Ethics Commission	0.029471%	0.028854%	-0.000617%	(2,454)	(713)	(1,741)	(713)	(1,028)	(713)	(315)	(315)	-
221	State	Public Defender	0.071456%	0.072798%	0.001342%	5,343	1,553	3,790	1,553	2,237	1,553	684	684	-
222	State	Personnel	0.186897%	0.203772%	0.016875%	67,170	19,526	47,644	19,526	28,118	19,526	8,592	8,592	-
225	State	PEIA	0.136219%	0.155714%	0.019495%	77,600	22,558	55,042	22,558	32,484	22,558	9,926	9,926	-
228	State	WV Prosecuting Attorney's Institute	0.016130%	0.015986%	-0.000144%	(573)	(167)	(406)	(167)	(239)	(167)	(72)	(72)	-
231	State	Office of Technology	0.019297%	0.017298%	-0.001999%	(7,959)	(2,314)	(5,645)	(2,314)	(3,331)	(2,314)	(1,017)	(1,017)	-
232	State	Retiree Health Benefit Trust Fund	0.006970%	0.005156%	-0.001815%	(7,224)	(2,100)	(5,124)	(2,100)	(3,024)	(2,100)	(924)	(924)	-
233	State	Real Estate Division	0.051331%	0.046879%	-0.004452%	(17,179)	(5,151)	(12,568)	(5,151)	(7,417)	(5,151)	(2,266)	(2,266)	-
303	State	Division of Banking	0.102993%	0.109790%	0.006796%	27,053	7,864	19,189	7,864	11,325	7,864	3,461	3,461	-
304	State	Division of Tourism	0.094425%	0.079674%	-0.014751%	(58,715)	(17,068)	(41,647)	(17,068)	(24,579)	(17,068)	(7,511)	(7,511)	-
305	State	Division of Forestry	0.232718%	0.252778%	0.020060%	79,850	23,212	56,638	23,212	33,426	23,212	10,214	10,214	-
306	State	WV Geological Survey	0.100512%	0.099922%	-0.000589%	(2,346)	(682)	(1,664)	(682)	(982)	(682)	(300)	(300)	-
307	State	WV Development Office	0.345899%	0.337293%	-0.008606%	(34,257)	(9,958)	(24,299)	(9,958)	(14,341)	(9,958)	(4,383)	(4,383)	-
308	State	WV Division of Labor	0.172227%	0.173253%	0.001026%	4,084	1,187	2,897	1,187	1,710	1,187	523	523	-
310	State	Division of Natural Resources	1.763839%	1.789483%	0.025645%	102,080	29,674	72,406	29,674	42,732	29,674	13,058	13,058	-
311	State	WV Environmental Quality Board	0.006476%	0.007032%	0.000556%	2,213	643	1,570	643	927	643	284	284	-
312	State	WV Solid Waste Management Board	0.032881%	0.030304%	-0.002577%	(10,259)	(2,982)	(7,277)	(2,982)	(4,295)	(2,982)	(1,313)	(1,313)	-
313	State	Department of Environmental Protection	2.748659%	2.615268%	-0.133391%	(530,962)	(154,349)	(376,613)	(154,349)	(222,264)	(154,349)	(67,915)	(67,915)	-
314	State	WV Office of Miners' Health, Safety & Training	0.468753%	0.459269%	-0.009484%	(37,750)	(10,974)	(26,776)	(10,974)	(15,802)	(10,974)	(4,828)	(4,828)	-
315	State	Oil & Gas Conservation Commission	0.003051%	0.003248%	0.000197%	786	228	558	228	330	228	102	102	-
316	State	WV Water Development Authority	0.050217%	0.060809%	0.010592%	42,162	12,256	29,906	12,256	17,650	12,256	5,394	5,394	-
319	State	Miner's Health Safety & Training	0.006520%	0.002554%	-0.003967%	(15,790)	(4,590)	(11,200)	(4,590)	(6,610)	(4,590)	(2,020)	(2,020)	-
323	State	Workforce West Virginia	0.800587%	0.766746%	-0.033841%	(134,703)	(39,158)	(95,545)	(39,158)	(56,387)	(39,158)	(17,229)	(17,229)	-
327	State	WV Commerce Office of the Secretary	0.021292%	0.037298%	0.016006%	63,712	18,521	45,191	18,521	26,670	18,521	8,149	8,149	-
328	State	WV Division of Energy	0.011918%	0.012354%	0.000437%	1,738	505	1,233	505	728	505	223	223	-
431	State	Department of Education & the Arts	0.095808%	0.000584%	-0.095224%	(379,040)	(110,186)	(268,854)	(110,186)	(158,668)	(110,186)	(48,482)	(48,482)	-
432	State	WV Division of Culture & History	0.218667%	0.238495%	0.019827%	78,923	22,943	55,980	22,943	33,037	22,943	10,094	10,094	-
433	State	WV Library Commission	0.086008%	0.086970%	0.000962%	3,827	1,113	2,714	1,113	1,601	1,113	488	488	-
439	State	Educational Broadcasting Authority	0.172511%	0.175496%	0.002985%	11,881	3,454	8,427	3,454	4,973	3,454	1,519	1,519	-
441	State	WV Higher Education Policy Commission	0.005681%	0.005585%	-0.000096%	(383)	(111)	(272)	(111)	(161)	(111)	(50)	(50)	-
501	State	Department of Health & Human Resources - Secretary	0.022966%	0.021935%	-0.001031%	(4,104)	(1,193)	(2,911)	(1,193)	(1,718)	(1,193)	(525)	(525)	-
505	State	Board of Barbers & Cosmetologists	0.016031%	0.015911%	-0.000119%	(476)	(138)	(338)	(138)	(200)	(138)	(62)	(62)	-
506	State	Department of Health & Human Resources - Health	5.285520%	5.165586%	-0.119934%	(477,397)	(138,778)	(338,619)	(138,778)	(199,841)	(138,778)	(61,063)	(61,063)	-
507	State	Health Care Authority	0.071347%	0.040471%	-0.030876%	(122,901)	(35,727)	(87,174)	(35,727)	(51,447)	(35,727)	(15,720)	(15,720)	-
508	State	Bureau of Senior Services	0.103737%	0.101386%	-0.002350%	(9,356)	(2,720)	(6,636)	(2,720)	(3,916)	(2,720)	(1,196)	(1,196)	-
509	State	Hospital Finance Authority	0.004170%	0.004082%	-0.000088%	(351)	(102)	(249)	(102)	(147)	(102)	(45)	(45)	-
510	State	WV Human Rights Commission	0.045888%	0.041599%	-0.004289%	(17,073)	(4,963)	(12,110)	(4,963)	(7,147)	(4,963)	(2,184)	(2,184)	-
511	State	Department of Health & Human Resources - Human Ser	7.386298%	7.485925%	0.099627%	396,567	115,281	281,286	115,281	166,005	115,281	50,724	50,724	-

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			Allocation %	Allocation %	Allocation %		Immediately Recognized	Deferred Inflows/Outflows	Amount Recognized	Deferred Inflows/Outflows	Amount Recognized	Deferred Inflows/Outflows	Amount Recognized	Deferred Inflows/Outflows
601	State	Department of Military Affairs & Public Safety - Secretary	0.082324%	0.047630%	-0.034694%	(138,098)	(40,145)	(97,953)	(40,145)	(57,808)	(40,145)	(17,663)	(17,663)	-
603	State	Adjutant General	1.516959%	1.623185%	0.106226%	422,832	122,916	299,916	122,916	177,000	122,916	54,084	54,084	-
605	State	Parole Board	0.043947%	0.027867%	-0.016079%	(64,004)	(18,606)	(45,398)	(18,606)	(26,792)	(18,606)	(8,186)	(8,186)	-
606	State	Division of Homeland Security and Emergency Management	0.119688%	0.100978%	-0.018710%	(74,475)	(21,650)	(52,825)	(21,650)	(31,175)	(21,650)	(9,525)	(9,525)	-
608	State	West Virginia Division of Corrections	4.640624%	9.047844%	4.407220%	17,542,939	5,099,692	12,443,247	5,099,692	7,343,555	5,099,692	2,243,863	2,243,863	-
612	State	State Police	0.834279%	0.865530%	0.031252%	124,398	36,162	88,236	36,162	52,074	36,162	15,912	15,912	-
613	State	Division of Veterans Affairs	0.438140%	0.445537%	0.007397%	29,445	8,560	20,885	8,560	12,325	8,560	3,765	3,765	-
615	State	Regional Jail Authority	2.426080%	0.000000%	-2.426080%	(9,657,012)	(2,807,271)	(6,849,741)	(2,807,271)	(4,042,470)	(2,807,271)	(1,235,199)	(1,235,199)	-
618	State	Veterans Home	0.070440%	0.076506%	0.006065%	24,143	7,018	17,125	7,018	10,107	7,018	3,089	3,089	-
619	State	State Fire Commission	0.121323%	0.133382%	0.012059%	48,001	13,954	34,047	13,954	20,093	13,954	6,139	6,139	-
620	State	Division of Criminal Justice Services	0.091585%	0.090746%	-0.000838%	(3,337)	(970)	(2,367)	(970)	(1,397)	(970)	(427)	(427)	-
621	State	WV Division of Juvenile Services	1.115094%	0.000000%	-1.115094%	(4,438,633)	(1,290,300)	(3,148,333)	(1,290,300)	(1,858,033)	(1,290,300)	(567,733)	(567,733)	-
622	State	WV Division of Protective Services	0.106959%	0.107850%	0.000890%	3,543	1,030	2,513	1,030	1,483	1,030	453	453	-
701	State	State Tax Department - Office of the Secretary	0.041427%	0.036168%	-0.005258%	(20,930)	(6,084)	(14,846)	(6,084)	(8,762)	(6,084)	(2,678)	(2,678)	-
702	State	State Tax Department	0.912101%	1.019864%	0.107764%	428,953	124,696	304,257	124,696	179,561	124,696	54,865	54,865	-
703	State	State Budget Office	0.027093%	0.026538%	-0.000555%	(2,208)	(642)	(1,566)	(642)	(924)	(642)	(282)	(282)	-
704	State	WV Offices of the Insurance Commissioner	0.802968%	0.758612%	-0.044356%	(176,560)	(51,326)	(125,234)	(51,326)	(73,908)	(51,326)	(22,582)	(22,582)	-
705	State	Lottery	0.526637%	0.533400%	0.006762%	26,918	7,825	19,093	7,825	11,268	7,825	3,443	3,443	-
706	State	Municipal Bond Commission	0.008876%	0.011031%	0.002155%	8,577	2,493	6,084	2,493	3,591	2,493	1,098	1,098	-
707	State	Racing Commission	0.117162%	0.100584%	-0.016578%	(65,988)	(19,183)	(46,805)	(19,183)	(27,622)	(19,183)	(8,439)	(8,439)	-
708	State	Alcohol Beverage Control Administration	0.175709%	0.182932%	0.007223%	28,570	8,358	20,392	8,358	12,034	8,358	3,676	3,676	-
709	State	WV Office of Tax Appeals	0.015609%	0.014196%	-0.001413%	(5,624)	(1,635)	(3,989)	(1,635)	(2,354)	(1,635)	(719)	(719)	-
802	State	West Virginia Division of Motor Vehicles	1.136854%	1.179396%	0.042542%	169,338	49,226	120,112	49,226	70,886	49,226	21,660	21,660	-
803	State	Division of Highways	14.113977%	14.686497%	0.572520%	2,278,917	662,476	1,616,441	662,476	953,965	662,476	291,489	291,489	-
804	State	WV State Rail Authority	0.028279%	0.027231%	-0.001048%	(4,170)	(1,212)	(2,958)	(1,212)	(1,746)	(1,212)	(534)	(534)	-
805	State	Division of Public Transit	0.035303%	0.031744%	-0.003559%	(14,166)	(4,118)	(10,048)	(4,118)	(5,930)	(4,118)	(1,812)	(1,812)	-
806	State	Public Port Authority	0.000000%	0.004709%	0.004709%	18,743	5,449	13,294	5,449	7,845	5,449	2,396	2,396	-
807	State	WV Department of Transportation Aeronautics Comm	0.006277%	0.008930%	0.002654%	10,563	3,071	7,492	3,071	4,421	3,071	1,350	1,350	-
808	State	DOT - Office of Admin Hearings	0.059549%	0.059783%	0.000234%	932	271	661	271	390	271	119	119	-
809	State	WV Parkways Authority	1.061642%	1.067002%	0.005360%	21,336	6,202	15,134	6,202	8,932	6,202	2,730	2,730	-
901	State	WV Real Estate Appraiser Licensing & Certification Board	0.010287%	0.008968%	-0.001319%	(5,249)	(1,526)	(3,723)	(1,526)	(2,197)	(1,526)	(671)	(671)	-
902	State	Board of Funeral Service Examiners	0.003514%	0.003450%	-0.000063%	(251)	(73)	(178)	(73)	(105)	(73)	(32)	(32)	-
903	State	WV Board of Professional Surveyors	0.005166%	0.003342%	-0.001825%	(7,263)	(2,111)	(5,152)	(2,111)	(3,041)	(2,111)	(930)	(930)	-
904	State	Board of Counseling	0.005706%	0.006043%	0.000336%	1,339	389	950	389	561	389	172	172	-
905	State	Board of Social Work Examiners	0.004493%	0.004840%	0.000347%	1,382	402	980	402	578	402	176	176	-
906	State	WV Board of Examiners for Licensed Practical Nurses	0.021637%	0.017270%	-0.004367%	(17,383)	(5,053)	(12,330)	(5,053)	(7,277)	(5,053)	(2,224)	(2,224)	-
907	State	WV Board of Examiners for Registered Professional Nurses	0.059294%	0.065516%	0.006222%	24,767	7,200	17,567	7,200	10,367	7,200	3,167	3,167	-
908	State	WV Board of Chiropractic	0.003549%	0.003393%	-0.000157%	(625)	(182)	(443)	(182)	(261)	(182)	(79)	(79)	-
909	State	WV Board of Dental Examiners	0.009927%	0.009400%	-0.000527%	(2,099)	(610)	(1,489)	(610)	(879)	(610)	(269)	(269)	-
911	State	Board of Occupational Therapy	0.002125%	0.002117%	-0.000009%	(35)	(10)	(25)	(10)	(15)	(10)	(5)	(5)	-
912	State	West Virginia Board of Optometry	0.003562%	0.003619%	0.000057%	227	66	161	66	95	66	29	29	-
913	State	WV Board of Pharmacy	0.026808%	0.028715%	0.001908%	7,594	2,208	5,386	2,208	3,178	2,208	970	970	-
914	State	WV Board of Examiners of Psychologists	0.002734%	0.002725%	-0.000009%	(35)	(10)	(25)	(10)	(15)	(10)	(5)	(5)	-
915	State	WV Medical Imaging & Radiation Therapy Technology Board of Exam	0.007460%	0.004686%	-0.002774%	(11,044)	(3,210)	(7,834)	(3,210)	(4,624)	(3,210)	(1,414)	(1,414)	-
917	State	WV Board of Registration for Professional Engineers	0.028514%	0.027596%	-0.000918%	(3,653)	(1,062)	(2,591)	(1,062)	(1,529)	(1,062)	(467)	(467)	-
918	State	WV Board of Accountancy	0.010791%	0.011149%	0.000358%	1,424	414	1,010	414	596	414	182	182	-
919	State	WV State Board of Architects	0.004373%	0.004274%	-0.000099%	(394)	(115)	(279)	(115)	(164)	(115)	(49)	(49)	-
921	State	WV Board of Osteopathy	0.014837%	0.016473%	0.001637%	6,515	1,894	4,621	1,894	2,727	1,894	833	833	-
922	State	Board of Physical Therapy	0.006141%	0.007698%	0.001556%	6,195	1,801	4,394	1,801	2,593	1,801	792	792	-
923	State	WV Board of Veterinary Medicine	0.006843%	0.006902%	0.000059%	236	69	167	69	98	69	29	29	-
926	State	Public Service Commission of WV	0.766103%	0.804152%	0.038048%	151,452	44,027	107,425	44,027	63,398	44,027	19,371	19,371	-
927	State	WV Real Estate Commission	0.017974%	0.019602%	0.001628%	6,480	1,884	4,596	1,884	2,712	1,884	828	828	-
930	State	WV Board of Examiners for Speech Pathology & Audiology	0.003622%	0.003564%	-0.000058%	(229)	(67)	(162)	(67)	(95)	(67)	(28)	(28)	-
932	State	WV Division of Rehabilitation Services	1.395217%	1.289365%	-0.105852%	(421,343)	(122,483)	(298,860)	(122,483)	(176,377)	(122,483)	(53,894)	(53,894)	-

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Employer Number	State/ Nonstate	Employer	FY 2018	FY 2019	Difference in	Difference in NPL(\$)	FY 2019	FY 2019	FY 2020	FY 2020	FY 2021	FY 2021	FY 2022	FY 2022
			Allocation %	Allocation %	Allocation %	FY 2018 to FY 2019	Recognized	Inflows/Outflows	Amount	Inflows/Outflows	Amount	Inflows/Outflows	Amount	Inflows/Outflows
935	State	WV Board of Respiratory Care	0.003292%	0.003253%	-0.000040%	(157)	(46)	(111)	(46)	(65)	(46)	(19)	(19)	-
938	State	Board of Massage Therapy	0.005188%	0.005116%	-0.000072%	(287)	(83)	(204)	(83)	(121)	(83)	(38)	(38)	-
939	State	WV Courthouse Facilities Improvement Authority	0.004961%	0.004829%	-0.000132%	(524)	(152)	(372)	(152)	(220)	(152)	(68)	(68)	-
941	State	National Coal Heritage Area	0.012653%	0.009203%	-0.003450%	(13,732)	(3,992)	(9,740)	(3,992)	(5,748)	(3,992)	(1,756)	(1,756)	-
944	State	WV Economic Development Authority	0.045977%	0.038904%	-0.007073%	(28,152)	(8,184)	(19,968)	(8,184)	(11,784)	(8,184)	(3,600)	(3,600)	-
945	State	WV Board of Medicine	0.049284%	0.058396%	0.009112%	36,271	10,544	25,727	10,544	15,183	10,544	4,639	4,639	-
946	State	WV Municipal Pensions Oversight Board	0.015383%	0.015361%	-0.000022%	(87)	(25)	(62)	(25)	(37)	(25)	(12)	(12)	-
947	State	WV ERP Board	0.130193%	0.128691%	-0.001501%	(5,977)	(1,738)	(4,239)	(1,738)	(2,501)	(1,738)	(763)	(763)	-
1200	State	Auditor's Office	0.613253%	0.617067%	0.003814%	15,182	4,413	10,769	4,413	6,356	4,413	1,943	1,943	-
1300	State	Treasurer's Office	0.468390%	0.473899%	0.005509%	21,930	6,375	15,555	6,375	9,180	6,375	2,805	2,805	-
1400	State	Department of Agriculture	0.886291%	0.910063%	0.023772%	94,624	27,507	67,117	27,507	39,610	27,507	12,103	12,103	-
1500	State	Attorney General	0.729411%	0.693356%	-0.036056%	(143,519)	(41,721)	(101,798)	(41,721)	(60,077)	(41,721)	(18,356)	(18,356)	-
1600	State	Secretary of State	0.163694%	0.163605%	-0.000090%	(357)	(104)	(253)	(104)	(149)	(104)	(45)	(45)	-
2100	State	Senate	0.190575%	0.160612%	-0.029963%	(119,267)	(34,671)	(84,596)	(34,671)	(49,925)	(34,671)	(15,254)	(15,254)	-
2200	State	House of Delegates	0.252133%	0.233839%	-0.018294%	(72,819)	(21,168)	(51,651)	(21,168)	(30,483)	(21,168)	(9,315)	(9,315)	-
2300	State	Joint Committee on Government & Finance	0.306056%	0.318275%	0.012219%	48,637	14,139	34,498	14,139	20,359	14,139	6,220	6,220	-
2400	State	Supreme Court of Appeals	5.248876%	5.128683%	-0.120193%	(478,430)	(139,078)	(339,352)	(139,078)	(200,274)	(139,078)	(61,196)	(61,196)	-
X00100	Nonstate	Barbour County Commission	0.117685%	0.113821%	-0.003864%	(15,380)	(4,471)	(10,909)	(4,471)	(6,438)	(4,471)	(1,967)	(1,967)	-
X00200	Nonstate	Berkeley County Commission	0.727605%	0.754223%	0.026619%	105,955	30,801	75,154	30,801	44,353	30,801	13,552	13,552	-
X00300	Nonstate	Boone County Commission	0.229496%	0.207693%	-0.021804%	(86,790)	(25,230)	(61,560)	(25,230)	(36,330)	(25,230)	(11,100)	(11,100)	-
X00400	Nonstate	Braxton County Commission	0.140769%	0.137508%	-0.003260%	(12,978)	(3,773)	(9,205)	(3,773)	(5,432)	(3,773)	(1,659)	(1,659)	-
X00500	Nonstate	Brooke County Commission	0.117113%	0.114614%	-0.002499%	(9,949)	(2,892)	(7,057)	(2,892)	(4,165)	(2,892)	(1,273)	(1,273)	-
X00600	Nonstate	Cabell County Commission	0.463544%	0.446372%	-0.017172%	(68,354)	(19,870)	(48,484)	(19,870)	(28,614)	(19,870)	(8,744)	(8,744)	-
X00700	Nonstate	Calhoun County Commission	0.056046%	0.051875%	-0.004172%	(16,605)	(4,827)	(11,778)	(4,827)	(6,951)	(4,827)	(2,124)	(2,124)	-
X00800	Nonstate	Clay County Commission	0.058677%	0.052548%	-0.006129%	(24,396)	(7,092)	(17,304)	(7,092)	(10,212)	(7,092)	(3,120)	(3,120)	-
X00900	Nonstate	Doddridge County Commission	0.187493%	0.192467%	0.004974%	19,800	5,756	14,044	5,756	8,288	5,756	2,532	2,532	-
X01000	Nonstate	Fayette County Commission	0.262258%	0.248144%	-0.014114%	(56,180)	(16,331)	(39,849)	(16,331)	(23,518)	(16,331)	(7,187)	(7,187)	-
X01100	Nonstate	Gilmer County Commission	0.049130%	0.037312%	-0.011817%	(47,039)	(13,674)	(33,365)	(13,674)	(19,691)	(13,674)	(6,017)	(6,017)	-
X01200	Nonstate	Grant County Commission	0.126988%	0.117727%	-0.009261%	(36,864)	(10,716)	(26,148)	(10,716)	(15,432)	(10,716)	(4,716)	(4,716)	-
X01300	Nonstate	Greenbrier County Commission	0.237377%	0.230602%	-0.006775%	(26,967)	(7,839)	(19,128)	(7,839)	(11,289)	(7,839)	(3,450)	(3,450)	-
X01400	Nonstate	Hampshire County Commission	0.193703%	0.206018%	0.012315%	49,020	14,250	34,770	14,250	20,520	14,250	6,270	6,270	-
X01500	Nonstate	Hancock County Commission	0.208070%	0.194835%	-0.013235%	(52,682)	(15,315)	(37,367)	(15,315)	(22,052)	(15,315)	(6,737)	(6,737)	-
X01600	Nonstate	Hardy County Commission	0.121028%	0.114116%	-0.006912%	(27,512)	(7,998)	(19,514)	(7,998)	(11,516)	(7,998)	(3,518)	(3,518)	-
X01700	Nonstate	Harrison County Commission	0.677995%	0.687513%	0.009518%	37,888	11,014	26,874	11,014	15,860	11,014	4,846	4,846	-
X01800	Nonstate	Jackson County Commission	0.221552%	0.209919%	-0.011633%	(46,304)	(13,460)	(32,844)	(13,460)	(19,384)	(13,460)	(5,924)	(5,924)	-
X01900	Nonstate	Jefferson County Commission	0.551620%	0.520774%	-0.030845%	(122,780)	(35,692)	(87,088)	(35,692)	(51,396)	(35,692)	(15,704)	(15,704)	-
X02000	Nonstate	Kanawha County Commission	1.035096%	0.990961%	-0.044136%	(175,682)	(51,070)	(124,612)	(51,070)	(73,542)	(51,070)	(22,472)	(22,472)	-
X02100	Nonstate	Lewis County Commission	0.178782%	0.167325%	-0.011457%	(45,605)	(13,257)	(32,348)	(13,257)	(19,091)	(13,257)	(5,834)	(5,834)	-
X02200	Nonstate	Lincoln County Commission	0.118451%	0.106186%	-0.012266%	(48,824)	(14,193)	(34,631)	(14,193)	(20,438)	(14,193)	(6,245)	(6,245)	-
X02300	Nonstate	Logan County Commission	0.385095%	0.357070%	-0.028025%	(111,552)	(32,428)	(79,124)	(32,428)	(46,696)	(32,428)	(14,268)	(14,268)	-
X02400	Nonstate	McDowell County Commission	0.164993%	0.156279%	-0.008714%	(34,687)	(10,083)	(24,604)	(10,083)	(14,521)	(10,083)	(4,438)	(4,438)	-
X02500	Nonstate	Marion County Commission	0.404159%	0.387657%	-0.016502%	(65,685)	(19,094)	(46,591)	(19,094)	(27,497)	(19,094)	(8,403)	(8,403)	-
X02600	Nonstate	Marshall County Commission	0.300276%	0.331994%	0.031717%	126,251	36,701	89,550	36,701	52,849	36,701	16,148	16,148	-
X02700	Nonstate	Mason County Commission	0.181506%	0.163685%	-0.017821%	(70,936)	(20,621)	(50,315)	(20,621)	(29,694)	(20,621)	(9,073)	(9,073)	-
X02800	Nonstate	Mercer County Commission	0.289755%	0.283300%	-0.006455%	(25,695)	(7,469)	(18,226)	(7,469)	(10,757)	(7,469)	(3,288)	(3,288)	-
X02900	Nonstate	Mineral County Commission	0.169600%	0.163166%	-0.006434%	(25,609)	(7,444)	(18,165)	(7,444)	(10,721)	(7,444)	(3,277)	(3,277)	-
X03000	Nonstate	Mingo County Commission	0.165530%	0.145849%	-0.019680%	(78,337)	(22,772)	(55,565)	(22,772)	(32,793)	(22,772)	(10,021)	(10,021)	-
X03100	Nonstate	Monongalia County Commission	0.637672%	0.637932%	0.000260%	1,036	301	735	301	434	301	133	133	-
X03200	Nonstate	Monroe County Commission	0.075776%	0.073309%	-0.002467%	(9,818)	(2,854)	(6,964)	(2,854)	(4,110)	(2,854)	(1,256)	(1,256)	-
X03300	Nonstate	Morgan County Commission	0.139445%	0.133245%	-0.006200%	(24,680)	(7,174)	(17,506)	(7,174)	(10,332)	(7,174)	(3,158)	(3,158)	-
X03400	Nonstate	Nicholas County Commission	0.131824%	0.128502%	-0.003323%	(13,226)	(3,845)	(9,381)	(3,845)	(5,536)	(3,845)	(1,691)	(1,691)	-
X03500	Nonstate	Ohio County Commission	0.275652%	0.266585%	-0.009067%	(36,092)	(10,492)	(25,600)	(10,492)	(15,108)	(10,492)	(4,616)	(4,616)	-
X03600	Nonstate	Pendleton County Commission	0.084304%	0.078331%	-0.005972%	(23,772)	(6,910)	(16,862)	(6,910)	(9,952)	(6,910)	(3,042)	(3,042)	-
X03700	Nonstate	Pleasants County Commission	0.118619%	0.110603%	-0.008016%	(31,906)	(9,275)	(22,631)	(9,275)	(13,356)	(9,275)	(4,081)	(4,081)	-

**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, 2019

Employer Number	State/ Nonstate	Employer	FY 2018	FY 2019	Difference in	Difference in NPL(\$)	FY 2019	FY 2019	FY 2020	FY 2020	FY 2021	FY 2021	FY 2022	FY 2022
			Allocation %	Allocation %	Allocation %	FY 2018 to FY 2019	Recognized	Inflows/Outflows	Amount	Inflows/Outflows	Amount	Inflows/Outflows	Amount	Inflows/Outflows
X03800	Nonstate	Pocahontas County Commission	0.119416%	0.115983%	-0.003433%	(13,663)	(3,972)	(9,691)	(3,972)	(5,719)	(3,972)	(1,747)	(1,747)	-
X03900	Nonstate	Preston County Commission	0.220951%	0.218009%	-0.002943%	(11,713)	(3,405)	(8,308)	(3,405)	(4,903)	(3,405)	(1,498)	(1,498)	-
X04000	Nonstate	Putnam County Commission	0.319274%	0.299074%	-0.020199%	(80,403)	(23,373)	(57,030)	(23,373)	(33,657)	(23,373)	(10,284)	(10,284)	-
X04100	Nonstate	Raleigh County Commission	0.426913%	0.410522%	-0.016391%	(65,243)	(18,966)	(46,277)	(18,966)	(27,311)	(18,966)	(8,345)	(8,345)	-
X04200	Nonstate	Randolph County Commission	0.180276%	0.178743%	-0.001533%	(6,102)	(1,774)	(4,328)	(1,774)	(2,554)	(1,774)	(780)	(780)	-
X04201	Nonstate	Randolph County Emergency Squad	0.002754%	0.002746%	-0.000008%	(33)	(10)	(23)	(10)	(13)	(10)	(3)	(3)	-
X04300	Nonstate	Ritchie County Commission	0.086065%	0.084560%	-0.001505%	(5,992)	(1,742)	(4,250)	(1,742)	(2,508)	(1,742)	(766)	(766)	-
X04400	Nonstate	Roane County Commission	0.090289%	0.090924%	0.000635%	2,527	735	1,792	735	1,057	735	322	322	-
X04500	Nonstate	Summers County Commission	0.103514%	0.098826%	-0.004688%	(18,659)	(5,424)	(13,235)	(5,424)	(7,811)	(5,424)	(2,387)	(2,387)	-
X04600	Nonstate	Taylor County Commission	0.106539%	0.102059%	-0.004481%	(17,835)	(5,185)	(12,650)	(5,185)	(7,465)	(5,185)	(2,280)	(2,280)	-
X04700	Nonstate	Tucker County Commission	0.100601%	0.102877%	0.002276%	9,060	2,634	6,426	2,634	3,792	2,634	1,158	1,158	-
X04800	Nonstate	Tyler County Commission	0.120162%	0.117961%	-0.002201%	(8,761)	(2,547)	(6,214)	(2,547)	(3,667)	(2,547)	(1,120)	(1,120)	-
X04900	Nonstate	Upshur County Commission	0.178681%	0.174022%	-0.004659%	(18,546)	(5,391)	(13,155)	(5,391)	(7,764)	(5,391)	(2,373)	(2,373)	-
X04901	Nonstate	Upshur County Development Authority	0.008247%	0.008573%	0.000325%	1,295	376	919	376	543	376	167	167	-
X05000	Nonstate	Wayne County Commission	0.213101%	0.205604%	-0.007497%	(29,843)	(8,675)	(21,168)	(8,675)	(12,493)	(8,675)	(3,818)	(3,818)	-
X05100	Nonstate	Webster County Commission	0.078576%	0.074236%	-0.004340%	(17,275)	(5,022)	(12,253)	(5,022)	(7,231)	(5,022)	(2,209)	(2,209)	-
X05200	Nonstate	Wetzel County Commission	0.185280%	0.186110%	0.000831%	3,306	961	2,345	961	1,384	961	423	423	-
X05300	Nonstate	Wirt County Commission	0.027500%	0.030649%	0.003149%	12,533	3,643	8,890	3,643	5,247	3,643	1,604	1,604	-
X05400	Nonstate	Wood County Commission	0.460595%	0.411835%	-0.048760%	(194,089)	(56,421)	(137,668)	(56,421)	(81,247)	(56,421)	(24,826)	(24,826)	-
X05500	Nonstate	Wyoming County Commission	0.198397%	0.183212%	-0.015184%	(60,441)	(17,570)	(42,871)	(17,570)	(25,301)	(17,570)	(7,731)	(7,731)	-
X10100	Nonstate	Barbour County Health Department	0.017429%	0.018198%	0.000769%	3,060	890	2,170	890	1,280	890	390	390	-
X10200	Nonstate	Berkeley County Health Department	0.040797%	0.053653%	0.012856%	51,173	14,876	36,297	14,876	21,421	14,876	6,545	6,545	-
X10300	Nonstate	Boone County Health Department	0.011547%	0.011938%	0.000391%	1,555	452	1,103	452	651	452	199	199	-
X10400	Nonstate	Braxton County Health Department	0.007461%	0.007030%	-0.000431%	(1,716)	(499)	(1,217)	(499)	(718)	(499)	(219)	(219)	-
X10500	Nonstate	Brooke County Health Department	0.017215%	0.013515%	-0.003700%	(14,727)	(4,281)	(10,446)	(4,281)	(6,165)	(4,281)	(1,884)	(1,884)	-
X10600	Nonstate	Cabell-Huntington Health Department	0.103611%	0.104279%	0.000668%	2,660	773	1,887	773	1,114	773	341	341	-
X10800	Nonstate	Clay County Health Department	0.029369%	0.027426%	-0.001943%	(7,734)	(2,248)	(5,486)	(2,248)	(3,238)	(2,248)	(990)	(990)	-
X10900	Nonstate	Doddridge County Health Department	0.016021%	0.013488%	-0.002533%	(10,084)	(2,931)	(7,153)	(2,931)	(4,222)	(2,931)	(1,291)	(1,291)	-
X11000	Nonstate	Fayette County Health Department	0.012594%	0.011360%	-0.001235%	(4,915)	(1,429)	(3,486)	(1,429)	(2,057)	(1,429)	(628)	(628)	-
X11100	Nonstate	Gilmer County Health Department	0.007248%	0.005497%	-0.001751%	(6,970)	(2,026)	(4,944)	(2,026)	(2,918)	(2,026)	(892)	(892)	-
X11101	Nonstate	Gilmer County Health Center	0.002184%	0.001635%	-0.000549%	(2,185)	(635)	(1,550)	(635)	(915)	(635)	(280)	(280)	-
X11200	Nonstate	Grant County Health Department	0.016596%	0.016102%	-0.000494%	(1,966)	(572)	(1,394)	(572)	(822)	(572)	(250)	(250)	-
X11300	Nonstate	Greenbrier County Board of Health	0.022503%	0.020606%	-0.001897%	(7,551)	(2,195)	(5,356)	(2,195)	(3,161)	(2,195)	(966)	(966)	-
X11400	Nonstate	Hampshire County Health Department	0.016788%	0.016318%	-0.000470%	(1,870)	(544)	(1,326)	(544)	(782)	(544)	(238)	(238)	-
X11500	Nonstate	Hancock County Board of Health	0.013034%	0.013519%	0.000485%	1,929	561	1,368	561	807	561	246	246	-
X11600	Nonstate	Hardy County Health Department	0.015804%	0.014361%	-0.001444%	(5,747)	(1,671)	(4,076)	(1,671)	(2,405)	(1,671)	(734)	(734)	-
X11700	Nonstate	Harrison-Clarksburg Health Department	0.039861%	0.038806%	-0.001055%	(4,200)	(1,221)	(2,979)	(1,221)	(1,758)	(1,221)	(537)	(537)	-
X11800	Nonstate	Jackson County Health Department	0.017663%	0.016626%	-0.001038%	(4,130)	(1,201)	(2,929)	(1,201)	(1,728)	(1,201)	(527)	(527)	-
X11900	Nonstate	Jefferson County Health Department	0.025356%	0.033695%	0.008340%	33,196	9,650	23,546	9,650	13,896	9,650	4,246	4,246	-
X12000	Nonstate	Kanawha Charleston Health Department	0.092324%	0.071455%	-0.020869%	(83,069)	(24,148)	(58,921)	(24,148)	(34,773)	(24,148)	(10,625)	(10,625)	-
X12100	Nonstate	Lewis County Health Department	0.009462%	0.009075%	-0.000388%	(1,543)	(449)	(1,094)	(449)	(645)	(449)	(196)	(196)	-
X12200	Nonstate	Lincoln County Health Department	0.011368%	0.009177%	-0.002191%	(8,721)	(2,535)	(6,186)	(2,535)	(3,651)	(2,535)	(1,116)	(1,116)	-
X12300	Nonstate	Logan County Board of Health	0.014088%	0.012829%	-0.001258%	(5,008)	(1,456)	(3,552)	(1,456)	(2,096)	(1,456)	(640)	(640)	-
X12400	Nonstate	McDowell County Health Department	0.006616%	0.006040%	-0.000576%	(2,294)	(667)	(1,627)	(667)	(960)	(667)	(293)	(293)	-
X12500	Nonstate	Marion County Health Department	0.024664%	0.020304%	-0.004360%	(17,355)	(5,045)	(12,310)	(5,045)	(7,265)	(5,045)	(2,220)	(2,220)	-
X12600	Nonstate	Marshall County Health Department	0.014594%	0.011958%	-0.002636%	(10,493)	(3,050)	(7,443)	(3,050)	(4,393)	(3,050)	(1,343)	(1,343)	-
X12700	Nonstate	Mason County Health Department	0.009510%	0.009499%	-0.000011%	(44)	(13)	(31)	(13)	(18)	(13)	(5)	(5)	-
X12800	Nonstate	Mercer County Board of Health	0.028755%	0.027033%	-0.001722%	(6,856)	(1,993)	(4,863)	(1,993)	(2,870)	(1,993)	(877)	(877)	-
X12900	Nonstate	Mineral County Health Department	0.014443%	0.013977%	-0.000467%	(1,857)	(540)	(1,317)	(540)	(777)	(540)	(237)	(237)	-
X13000	Nonstate	Mingo County Board of Health	0.012722%	0.011811%	-0.000911%	(3,628)	(1,055)	(2,573)	(1,055)	(1,518)	(1,055)	(463)	(463)	-
X13100	Nonstate	Monongalia County Health Department	0.173068%	0.167310%	-0.005759%	(22,923)	(6,664)	(16,259)	(6,664)	(9,595)	(6,664)	(2,931)	(2,931)	-
X13300	Nonstate	Morgan County Health Department	0.010804%	0.000000%	-0.010804%	(43,006)	(12,502)	(30,504)	(12,502)	(18,002)	(12,502)	(5,500)	(5,500)	-
X13400	Nonstate	Nicholas County Health Department	0.008037%	0.007224%	-0.000813%	(3,235)	(940)	(2,295)	(940)	(1,355)	(940)	(415)	(415)	-
X13500	Nonstate	Wheeling-Ohio County Health Department	0.046936%	0.042785%	-0.004151%	(16,523)	(4,803)	(11,720)	(4,803)	(6,917)	(4,803)	(2,114)	(2,114)	-

**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, 2019**

Employer Number	State/ Nonstate	Employer	FY 2018	FY 2019	Difference in	Difference in NPL(\$) FY 2018 to FY 2019	FY 2019	FY 2019	FY 2020	FY 2020	FY 2021	FY 2021	FY 2022	FY 2022
			Allocation %	Allocation %	Allocation %		Immediately Recognized	Deferred Inflows/Outflows	Amount Recognized	Deferred Inflows/Outflows	Amount Recognized	Deferred Inflows/Outflows	Amount Recognized	Deferred Inflows/Outflows
X13600	Nonstate	Pendleton County Health Department	0.012087%	0.012031%	-0.000056%	(224)	(65)	(159)	(65)	(94)	(65)	(29)	(29)	-
X13800	Nonstate	Pocahontas County Board of Health	0.005246%	0.005349%	0.000103%	408	119	289	119	170	119	51	51	-
X13900	Nonstate	Preston County Health Department	0.014174%	0.013558%	-0.000616%	(2,451)	(713)	(1,738)	(713)	(1,025)	(713)	(312)	(312)	-
X14100	Nonstate	Beckley-Raleigh County Board of Health	0.043999%	0.040045%	-0.003954%	(15,739)	(4,575)	(11,164)	(4,575)	(6,589)	(4,575)	(2,014)	(2,014)	-
X14200	Nonstate	Randolph-Elkins Health Department	0.046203%	0.039454%	-0.006749%	(26,865)	(7,810)	(19,055)	(7,810)	(11,245)	(7,810)	(3,435)	(3,435)	-
X14500	Nonstate	Summers County Health Department	0.008146%	0.007675%	-0.000471%	(1,877)	(546)	(1,331)	(546)	(785)	(546)	(239)	(239)	-
X14600	Nonstate	Grafton-Taylor County Board of Health	0.056199%	0.046016%	-0.010183%	(40,533)	(11,783)	(28,750)	(11,783)	(16,967)	(11,783)	(5,184)	(5,184)	-
X14700	Nonstate	Tucker County Health Department	0.007137%	0.007100%	-0.000037%	(146)	(42)	(104)	(42)	(62)	(42)	(20)	(20)	-
X14900	Nonstate	Upshur-Buckhannon Health Department	0.010962%	0.011323%	0.000361%	1,438	418	1,020	418	602	418	184	184	-
X15000	Nonstate	Wayne County Health Department	0.014620%	0.012445%	-0.002175%	(8,657)	(2,517)	(6,140)	(2,517)	(3,623)	(2,517)	(1,106)	(1,106)	-
X15100	Nonstate	Webster County Health Department	0.006952%	0.005243%	-0.001709%	(6,801)	(1,977)	(4,824)	(1,977)	(2,847)	(1,977)	(870)	(870)	-
X15200	Nonstate	Wetzel-Tyler Health Department	0.010180%	0.008849%	-0.001330%	(5,296)	(1,540)	(3,756)	(1,540)	(2,216)	(1,540)	(676)	(676)	-
X15400	Nonstate	Mid-Ohio Valley Health Department	0.129957%	0.113600%	-0.016357%	(65,108)	(18,927)	(46,181)	(18,927)	(27,254)	(18,927)	(8,327)	(8,327)	-
X15500	Nonstate	Wyoming County Health Department	0.011504%	0.011694%	0.000190%	755	219	536	219	317	219	98	98	-
X20100	Nonstate	City of Montgomery	0.036734%	0.041109%	0.004375%	17,415	5,063	12,352	5,063	7,289	5,063	2,226	2,226	-
X20200	Nonstate	City of Follansbee	0.089425%	0.090742%	0.001317%	5,243	1,524	3,719	1,524	2,195	1,524	671	671	-
X20300	Nonstate	Town of Grant Town	0.004457%	0.006960%	0.002503%	9,961	2,896	7,065	2,896	4,169	2,896	1,273	1,273	-
X20400	Nonstate	Town of Pineville	0.021553%	0.025255%	0.003703%	14,739	4,285	10,454	4,285	6,169	4,285	1,884	1,884	-
X20500	Nonstate	City of Nitro	0.068456%	0.073084%	0.004628%	18,423	5,356	13,067	5,356	7,711	5,356	2,355	2,355	-
X20600	Nonstate	City of Williamson	0.012097%	0.009590%	-0.002507%	(9,978)	(2,901)	(7,077)	(2,901)	(4,176)	(2,901)	(1,275)	(1,275)	-
X20601	Nonstate	Williamson Utility Board	0.003780%	0.003222%	-0.000558%	(2,221)	(646)	(1,575)	(646)	(929)	(646)	(283)	(283)	-
X20602	Nonstate	City of Williamson Board of Parks & Rec	0.003902%	0.003733%	-0.000169%	(674)	(196)	(478)	(196)	(282)	(196)	(86)	(86)	-
X20700	Nonstate	Town of Belle	0.015959%	0.007599%	-0.008360%	(33,278)	(9,674)	(23,604)	(9,674)	(13,930)	(9,674)	(4,256)	(4,256)	-
X20701	Nonstate	Belle Sanitary Board	0.003835%	0.003118%	-0.000718%	(2,856)	(830)	(2,026)	(830)	(1,196)	(830)	(366)	(366)	-
X20800	Nonstate	City of Hinton	0.058195%	0.049429%	-0.008765%	(34,891)	(10,143)	(24,748)	(10,143)	(14,605)	(10,143)	(4,462)	(4,462)	-
X20900	Nonstate	City of Salem	0.043930%	0.045976%	0.002046%	8,143	2,367	5,776	2,367	3,409	2,367	1,042	1,042	-
X21000	Nonstate	City of Elkins	0.156090%	0.148962%	-0.007128%	(28,373)	(8,248)	(20,125)	(8,248)	(11,877)	(8,248)	(3,629)	(3,629)	-
X21100	Nonstate	City of Wellsburg	0.058584%	0.061218%	0.002634%	10,485	3,048	7,437	3,048	4,389	3,048	1,341	1,341	-
X21200	Nonstate	City of Huntington	0.361589%	0.368961%	0.007372%	29,344	8,530	20,814	8,530	12,284	8,530	3,754	3,754	-
X21400	Nonstate	City of Lewisburg	0.135000%	0.134990%	-0.000011%	(42)	(12)	(30)	(12)	(18)	(12)	(6)	(6)	-
X21500	Nonstate	Town of Fayetteville	0.059817%	0.062155%	0.002338%	9,308	2,706	6,602	2,706	3,896	2,706	1,190	1,190	-
X21600	Nonstate	City of Fairmont	0.356133%	0.339153%	-0.016980%	(67,587)	(19,647)	(47,940)	(19,647)	(28,293)	(19,647)	(8,646)	(8,646)	-
X21700	Nonstate	Town of Bath	0.013511%	0.012159%	-0.001353%	(5,384)	(1,565)	(3,819)	(1,565)	(2,254)	(1,565)	(689)	(689)	-
X21701	Nonstate	Berkeley Springs Water Works	0.016010%	0.016775%	0.000765%	3,045	885	2,160	885	1,275	885	390	390	-
X21800	Nonstate	City of Bridgeport	0.481292%	0.462562%	-0.018729%	(74,553)	(21,672)	(52,881)	(21,672)	(31,209)	(21,672)	(9,537)	(9,537)	-
X21901	Nonstate	City of Charleston	1.364436%	1.261201%	-0.103236%	(410,929)	(119,456)	(291,473)	(119,456)	(172,017)	(119,456)	(52,561)	(52,561)	-
X22000	Nonstate	City of Hurricane	0.205426%	0.201736%	-0.003690%	(14,687)	(4,269)	(10,418)	(4,269)	(6,149)	(4,269)	(1,880)	(1,880)	-
X22100	Nonstate	Town of Hundred	0.001566%	0.001390%	-0.000176%	(701)	(204)	(497)	(204)	(293)	(204)	(89)	(89)	-
X22300	Nonstate	City of Ravenswood	0.067040%	0.068341%	0.001301%	5,178	1,505	3,673	1,505	2,168	1,505	663	663	-
X22500	Nonstate	City of Grafton	0.074212%	0.069265%	-0.004947%	(19,690)	(5,724)	(13,966)	(5,724)	(8,242)	(5,724)	(2,518)	(2,518)	-
X22600	Nonstate	City of Mannington	0.029881%	0.029272%	-0.000609%	(2,426)	(705)	(1,721)	(705)	(1,016)	(705)	(311)	(311)	-
X22700	Nonstate	City of Parkersburg	0.337196%	0.314364%	-0.022833%	(90,885)	(26,420)	(64,465)	(26,420)	(38,045)	(26,420)	(11,625)	(11,625)	-
X22800	Nonstate	City of Romney	0.056271%	0.053129%	-0.003141%	(12,504)	(3,635)	(8,869)	(3,635)	(5,234)	(3,635)	(1,599)	(1,599)	-
X22900	Nonstate	City of Saint Albans	0.130091%	0.131678%	0.001587%	6,315	1,836	4,479	1,836	2,643	1,836	807	807	-
X23000	Nonstate	Mary H Weir Public Library	0.016208%	0.015062%	-0.001147%	(4,564)	(1,327)	(3,237)	(1,327)	(1,910)	(1,327)	(583)	(583)	-
X23001	Nonstate	City of Weirton	0.146466%	0.148677%	0.002211%	8,802	2,559	6,243	2,559	3,684	2,559	1,125	1,125	-
X23002	Nonstate	Weirton Area Water Board	0.074631%	0.072810%	-0.001821%	(7,250)	(2,108)	(5,142)	(2,108)	(3,034)	(2,108)	(926)	(926)	-
X23003	Nonstate	City of Weirton Sanitary Board	0.063776%	0.062880%	-0.000896%	(3,566)	(1,037)	(2,529)	(1,037)	(1,492)	(1,037)	(455)	(455)	-
X23004	Nonstate	City of Weirton Board of Park Commissioners	0.015317%	0.013122%	-0.002195%	(8,735)	(2,539)	(6,196)	(2,539)	(3,657)	(2,539)	(1,118)	(1,118)	-
X23100	Nonstate	City of Weston	0.028207%	0.026971%	-0.001236%	(4,919)	(1,430)	(3,489)	(1,430)	(2,059)	(1,430)	(629)	(629)	-
X23200	Nonstate	Town of Rivesville	0.011790%	0.009770%	-0.002020%	(8,040)	(2,337)	(5,703)	(2,337)	(3,366)	(2,337)	(1,029)	(1,029)	-
X23300	Nonstate	City of Clarksburg	0.331370%	0.335652%	0.004282%	17,043	4,954	12,089	4,954	7,135	4,954	2,181	2,181	-
X23500	Nonstate	City of Saint Marys	0.038800%	0.037177%	-0.001624%	(6,462)	(1,878)	(4,584)	(1,878)	(2,706)	(1,878)	(828)	(828)	-
X23600	Nonstate	Town of Fairview	0.004332%	0.003932%	-0.000400%	(1,594)	(463)	(1,131)	(463)	(668)	(463)	(205)	(205)	-

**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, 2019

Employer Number	State/ Nonstate	Employer	FY 2018	FY 2019	Difference in	Difference in NPL(\$)	FY 2019	FY 2019	FY 2020	FY 2020	FY 2021	FY 2021	FY 2022	FY 2022
			Allocation %	Allocation %	Allocation %	FY 2018 to FY 2019	Recognized	Inflows/Outflows	Amount	Inflows/Outflows	Amount	Inflows/Outflows	Amount	Inflows/Outflows
X23700	Nonstate	City of Buckhannon	0.246349%	0.228905%	-0.017443%	(69,434)	(20,184)	(49,250)	(20,184)	(29,066)	(20,184)	(8,882)	(8,882)	-
X23802	Nonstate	City of Charles Town	0.123702%	0.133383%	0.009681%	38,535	11,202	27,333	11,202	16,131	11,202	4,929	4,929	-
X23900	Nonstate	Town of Matewan	0.002160%	0.001678%	-0.000482%	(1,918)	(558)	(1,360)	(558)	(802)	(558)	(244)	(244)	-
X23901	Nonstate	Town of Matewan Water Department	0.022611%	0.012566%	-0.010044%	(39,982)	(11,623)	(28,359)	(11,623)	(16,736)	(11,623)	(5,113)	(5,113)	-
X24001	Nonstate	City of McMechen	0.041817%	0.034369%	-0.007448%	(29,648)	(8,619)	(21,029)	(8,619)	(12,410)	(8,619)	(3,791)	(3,791)	-
X24100	Nonstate	City of Beckley	0.388740%	0.399923%	0.011183%	44,513	12,940	31,573	12,940	18,633	12,940	5,693	5,693	-
X24200	Nonstate	City of Philippi	0.113604%	0.100015%	-0.013590%	(54,094)	(15,725)	(38,369)	(15,725)	(22,644)	(15,725)	(6,919)	(6,919)	-
X24300	Nonstate	City of Paden City	0.039752%	0.032854%	-0.006898%	(27,456)	(7,981)	(19,475)	(7,981)	(11,494)	(7,981)	(3,513)	(3,513)	-
X24400	Nonstate	City of Dunbar	0.073441%	0.063567%	-0.009875%	(39,306)	(11,426)	(27,880)	(11,426)	(16,454)	(11,426)	(5,028)	(5,028)	-
X24500	Nonstate	City of Keyser	0.090392%	0.096544%	0.006153%	24,491	7,119	17,372	7,119	10,253	7,119	3,134	3,134	-
X24600	Nonstate	Town of Elizabeth	0.012148%	0.013960%	0.001812%	7,214	2,097	5,117	2,097	3,020	2,097	923	923	-
X24700	Nonstate	City of South Charleston	0.289241%	0.275066%	-0.014175%	(56,422)	(16,402)	(40,020)	(16,402)	(23,618)	(16,402)	(7,216)	(7,216)	-
X24800	Nonstate	Town of Farmington	0.008533%	0.007013%	-0.001519%	(6,048)	(1,758)	(4,290)	(1,758)	(2,532)	(1,758)	(774)	(774)	-
X24900	Nonstate	City of Summersville	0.131563%	0.127959%	-0.003604%	(14,347)	(4,171)	(10,176)	(4,171)	(6,005)	(4,171)	(1,834)	(1,834)	-
X25000	Nonstate	Town of Grantsville	0.017152%	0.016845%	-0.000307%	(1,222)	(355)	(867)	(355)	(512)	(355)	(157)	(157)	-
X25100	Nonstate	City of Benwood	0.064155%	0.062199%	-0.001957%	(7,789)	(2,264)	(5,525)	(2,264)	(3,261)	(2,264)	(997)	(997)	-
X25200	Nonstate	Town of West Union	0.025925%	0.024929%	-0.000996%	(3,965)	(1,153)	(2,812)	(1,153)	(1,659)	(1,153)	(506)	(506)	-
X25300	Nonstate	City of Bluefield	0.180804%	0.208661%	0.027857%	110,886	32,234	78,652	32,234	46,418	32,234	14,184	14,184	-
X25400	Nonstate	City of Cameron	0.016450%	0.011299%	-0.005151%	(20,503)	(5,960)	(14,543)	(5,960)	(8,583)	(5,960)	(2,623)	(2,623)	-
X25500	Nonstate	City of Shinnston	0.069694%	0.050120%	-0.019573%	(77,911)	(22,649)	(55,262)	(22,649)	(32,613)	(22,649)	(9,964)	(9,964)	-
X25600	Nonstate	City of Kingwood	0.058930%	0.060184%	0.001254%	4,991	1,451	3,540	1,451	2,089	1,451	638	638	-
X25700	Nonstate	Town of Monongah	0.024496%	0.025437%	0.000941%	3,745	1,089	2,656	1,089	1,567	1,089	478	478	-
X25800	Nonstate	Town of Moorefield	0.090627%	0.088169%	-0.002458%	(9,782)	(2,844)	(6,938)	(2,844)	(4,094)	(2,844)	(1,250)	(1,250)	-
X25900	Nonstate	Town of Franklin	0.020244%	0.020860%	0.000616%	2,453	713	1,740	713	1,027	713	314	314	-
X26000	Nonstate	City of Oak Hill	0.090219%	0.093625%	0.003406%	13,559	3,942	9,617	3,942	5,675	3,942	1,733	1,733	-
X26100	Nonstate	Town of Davis	0.014149%	0.013246%	-0.000903%	(3,595)	(1,045)	(2,550)	(1,045)	(1,505)	(1,045)	(460)	(460)	-
X26200	Nonstate	City of New Martinsville	0.226697%	0.207996%	-0.018701%	(74,439)	(21,639)	(52,800)	(21,639)	(31,161)	(21,639)	(9,522)	(9,522)	-
X26300	Nonstate	Town of Athens	0.033922%	0.032097%	-0.001825%	(7,264)	(2,112)	(5,152)	(2,112)	(3,040)	(2,112)	(928)	(928)	-
X26600	Nonstate	City of Williamstown	0.057065%	0.057529%	0.000464%	1,847	537	1,310	537	773	537	236	236	-
X26700	Nonstate	City of Gary	0.011351%	0.009249%	-0.002102%	(8,368)	(2,433)	(5,935)	(2,433)	(3,502)	(2,433)	(1,069)	(1,069)	-
X26800	Nonstate	City of Mullens	0.015459%	0.007351%	-0.008108%	(32,274)	(9,382)	(22,892)	(9,382)	(13,510)	(9,382)	(4,128)	(4,128)	-
X26900	Nonstate	City of Ripley	0.128248%	0.119909%	-0.008339%	(33,193)	(9,649)	(23,544)	(9,649)	(13,895)	(9,649)	(4,246)	(4,246)	-
X27000	Nonstate	City of Princeton	0.091271%	0.086475%	-0.004796%	(19,092)	(5,550)	(13,542)	(5,550)	(7,992)	(5,550)	(2,442)	(2,442)	-
X27001	Nonstate	Princeton Sanitary Board	0.059665%	0.057390%	-0.002275%	(9,057)	(2,633)	(6,424)	(2,633)	(3,791)	(2,633)	(1,158)	(1,158)	-
X27100	Nonstate	City of Spencer	0.030233%	0.026430%	-0.003803%	(15,138)	(4,401)	(10,737)	(4,401)	(6,336)	(4,401)	(1,935)	(1,935)	-
X27200	Nonstate	Town of Sophia	0.020034%	0.019806%	-0.000228%	(908)	(264)	(644)	(264)	(380)	(264)	(116)	(116)	-
X27300	Nonstate	City of Madison	0.036080%	0.038301%	0.002221%	8,842	2,570	6,272	2,570	3,702	2,570	1,132	1,132	-
X27400	Nonstate	City of Stonewood	0.028601%	0.029131%	0.000530%	2,110	613	1,497	613	884	613	271	271	-
X27500	Nonstate	Town of Marlinton	0.026055%	0.026740%	0.000685%	2,728	793	1,935	793	1,142	793	349	349	-
X27600	Nonstate	City of Glen Dale	0.067844%	0.063582%	-0.004262%	(16,966)	(4,932)	(12,034)	(4,932)	(7,102)	(4,932)	(2,170)	(2,170)	-
X27700	Nonstate	Town of Anmoore	0.015394%	0.031278%	0.015884%	63,226	18,380	44,846	18,380	26,466	18,380	8,086	8,086	-
X27800	Nonstate	City of Belmont	0.018245%	0.017801%	-0.000443%	(1,765)	(513)	(1,252)	(513)	(739)	(513)	(226)	(226)	-
X28000	Nonstate	City of Glenville	0.011654%	0.009172%	-0.002482%	(9,878)	(2,872)	(7,006)	(2,872)	(4,134)	(2,872)	(1,262)	(1,262)	-
X28100	Nonstate	City of Kenova	0.072265%	0.071506%	-0.000760%	(3,024)	(879)	(2,145)	(879)	(1,266)	(879)	(387)	(387)	-
X28200	Nonstate	Town of Nutter Fort	0.050627%	0.052269%	0.001642%	6,538	1,901	4,637	1,901	2,736	1,901	835	835	-
X28300	Nonstate	Town of Middlebourne	0.011919%	0.019106%	0.007186%	4,721	1,372	3,349	1,372	1,977	1,372	605	605	-
X28400	Nonstate	Town of Gauley Bridge	0.003854%	0.003544%	-0.000310%	(1,234)	(359)	(875)	(359)	(516)	(359)	(157)	(157)	-
X28500	Nonstate	Town of Clendenin	0.009390%	0.010661%	0.001271%	5,059	1,471	3,588	1,471	2,117	1,471	646	646	-
X28600	Nonstate	Town of Wardensville	0.006023%	0.006041%	0.000018%	72	21	51	21	30	21	9	9	-
X28700	Nonstate	Town of Marmet	0.031958%	0.034622%	0.002664%	10,605	3,083	7,522	3,083	4,439	3,083	1,356	1,356	-
X28800	Nonstate	Village of Barboursville	0.195906%	0.190619%	-0.005287%	(21,046)	(6,118)	(14,928)	(6,118)	(8,810)	(6,118)	(2,692)	(2,692)	-
X28900	Nonstate	Town of Union	0.007553%	0.007474%	-0.000079%	(315)	(92)	(223)	(92)	(131)	(92)	(39)	(39)	-
X29000	Nonstate	Town of Winfield	0.034450%	0.035803%	0.001353%	5,384	1,565	3,819	1,565	2,254	1,565	689	689	-
X29100	Nonstate	Town of Ansted	0.016345%	0.016770%	0.000425%	1,692	492	1,200	492	708	492	216	216	-

**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, 2019

Employer Number	State/ Nonstate	Employer	FY 2018	FY 2019	Difference in	Difference in NPL(\$)	FY 2019	FY 2019	FY 2020	FY 2020	FY 2021	FY 2021	FY 2022	FY 2022
			Allocation %	Allocation %	Allocation %	FY 2018 to FY 2019	Recognized	Inflows/Outflows	Amount	Deferred	Amount	Deferred	Amount	Deferred
X29200	Nonstate	City of White Sulphur Springs	0.071159%	0.061224%	-0.009936%	(39,548)	(11,497)	(28,051)	(11,497)	(16,554)	(11,497)	(5,057)	(5,057)	-
X29300	Nonstate	City of Parsons	0.026197%	0.024404%	-0.001793%	(7,135)	(2,074)	(5,061)	(2,074)	(2,987)	(2,074)	(913)	(913)	-
X29400	Nonstate	Town of Clay	0.011231%	0.011105%	-0.000127%	(505)	(147)	(358)	(147)	(211)	(147)	(64)	(64)	-
X29500	Nonstate	Town of New Haven	0.016223%	0.013506%	-0.002717%	(10,814)	(3,144)	(7,670)	(3,144)	(4,526)	(3,144)	(1,382)	(1,382)	-
X29600	Nonstate	City of Thomas	0.012865%	0.011228%	-0.001637%	(6,517)	(1,894)	(4,623)	(1,894)	(2,729)	(1,894)	(835)	(835)	-
X29700	Nonstate	Town of Hamlin	0.003611%	0.007882%	0.004271%	17,000	4,942	12,058	4,942	7,116	4,942	2,174	2,174	-
X29800	Nonstate	Town of Capon Bridge	0.008315%	0.005021%	-0.003294%	(13,111)	(3,811)	(9,300)	(3,811)	(5,489)	(3,811)	(1,678)	(1,678)	-
X29900	Nonstate	City of Milton	0.051230%	0.052111%	0.000882%	3,510	1,020	2,490	1,020	1,470	1,020	450	450	-
X29901	Nonstate	City of Milton Water Department	0.031731%	0.031915%	0.000184%	731	213	518	213	305	213	92	92	-
X30000	Nonstate	City of Richwood	0.031956%	0.023573%	-0.008383%	(33,369)	(9,700)	(23,669)	(9,700)	(13,969)	(9,700)	(4,269)	(4,269)	-
X30100	Nonstate	City of Logan	0.026861%	0.025629%	-0.001232%	(4,902)	(1,425)	(3,477)	(1,425)	(2,052)	(1,425)	(627)	(627)	-
X30101	Nonstate	City of Logan Sanitary Board	0.005306%	0.005687%	0.000381%	1,515	440	1,075	440	635	440	195	195	-
X30200	Nonstate	City of Welch	0.088297%	0.082102%	-0.006195%	(24,658)	(7,168)	(17,490)	(7,168)	(10,322)	(7,168)	(3,154)	(3,154)	-
X50100	Nonstate	Center Public Service District	0.008931%	0.008626%	-0.000305%	(1,212)	(352)	(860)	(352)	(508)	(352)	(156)	(156)	-
X50200	Nonstate	Moundsville-Marshall County Public Library	0.020074%	0.019301%	-0.000773%	(3,076)	(894)	(2,182)	(894)	(1,288)	(894)	(394)	(394)	-
X50500	Nonstate	Williamson Housing Authority	0.027368%	0.029548%	0.002180%	8,677	2,522	6,155	2,522	3,633	2,522	1,111	1,111	-
X50600	Nonstate	Nitro Regional Wastewater Utility	0.032002%	0.032950%	0.000948%	3,773	1,097	2,676	1,097	1,579	1,097	482	482	-
X50800	Nonstate	Charleston Sanitary Board	0.292510%	0.287920%	-0.004590%	(18,272)	(5,312)	(12,960)	(5,312)	(7,648)	(5,312)	(2,336)	(2,336)	-
X50900	Nonstate	Huntington WV Housing Authority	0.091450%	0.080820%	-0.010630%	(42,314)	(12,301)	(30,013)	(12,301)	(17,712)	(12,301)	(5,411)	(5,411)	-
X51000	Nonstate	City of Saint Albans Municipal Water and Sewer	0.105009%	0.095962%	-0.009046%	(36,009)	(10,468)	(25,541)	(10,468)	(15,073)	(10,468)	(4,605)	(4,605)	-
X51200	Nonstate	Upshur County Public Library	0.010521%	0.010201%	-0.000320%	(1,273)	(370)	(903)	(370)	(533)	(370)	(163)	(163)	-
X51300	Nonstate	Weston Sanitary Board	0.025769%	0.023494%	-0.002274%	(9,053)	(2,632)	(6,421)	(2,632)	(3,789)	(2,632)	(1,157)	(1,157)	-
X51400	Nonstate	Pocahontas Memorial Hospital	0.502948%	0.466909%	-0.036040%	(143,456)	(41,702)	(101,754)	(41,702)	(60,052)	(41,702)	(18,350)	(18,350)	-
X51600	Nonstate	Wheeling Ohio County Airport	0.017020%	0.014059%	-0.002961%	(11,786)	(3,426)	(8,360)	(3,426)	(4,934)	(3,426)	(1,508)	(1,508)	-
X51800	Nonstate	Charleston-Kanawha Housing Authority	0.187497%	0.182531%	-0.004965%	(19,764)	(5,745)	(14,019)	(5,745)	(8,274)	(5,745)	(2,529)	(2,529)	-
X52100	Nonstate	Greater Huntington Park & Recreation District	0.075670%	0.067572%	-0.008098%	(32,233)	(9,370)	(22,863)	(9,370)	(13,493)	(9,370)	(4,123)	(4,123)	-
X52200	Nonstate	Buckhannon Housing Authority	0.010808%	0.010726%	-0.000081%	(324)	(94)	(230)	(94)	(136)	(94)	(42)	(42)	-
X52300	Nonstate	Huntington Sanitary Board	0.232073%	0.217962%	-0.014111%	(56,169)	(16,328)	(39,841)	(16,328)	(23,513)	(16,328)	(7,185)	(7,185)	-
X52301	Nonstate	Huntington Stormwater Utility	0.038617%	0.037900%	-0.000717%	(2,853)	(829)	(2,024)	(829)	(1,195)	(829)	(366)	(366)	-
X52700	Nonstate	Charles W Gibson Public Library	0.004065%	0.003865%	-0.000200%	(795)	(231)	(564)	(231)	(333)	(231)	(102)	(102)	-
X52800	Nonstate	Parkersburg Utility Board	0.249804%	0.233490%	-0.016314%	(64,938)	(18,877)	(46,061)	(18,877)	(27,184)	(18,877)	(8,307)	(8,307)	-
X53200	Nonstate	Saint Albans Housing Authority	0.009341%	0.008689%	-0.000652%	(2,596)	(755)	(1,841)	(755)	(1,086)	(755)	(331)	(331)	-
X53300	Nonstate	Charleston Urban Renewal Authority	0.009010%	0.008875%	-0.000135%	(537)	(156)	(381)	(156)	(225)	(156)	(69)	(69)	-
X53400	Nonstate	Housing Authority of City of South Charleston	0.016939%	0.015646%	-0.001293%	(5,145)	(1,496)	(3,649)	(1,496)	(2,153)	(1,496)	(657)	(657)	-
X53600	Nonstate	Beckley Raleigh County Convention Center	0.009950%	0.010204%	0.000255%	1,013	294	719	294	425	294	131	131	-
X53700	Nonstate	Keyser-Mineral County Library	0.009385%	0.008956%	-0.000430%	(1,710)	(497)	(1,213)	(497)	(716)	(497)	(219)	(219)	-
X53800	Nonstate	Wheeling Housing Authority	0.085509%	0.077733%	-0.007776%	(30,953)	(8,998)	(21,955)	(8,998)	(12,957)	(8,998)	(3,959)	(3,959)	-
X53900	Nonstate	Kanawha Falls Public Service District	0.022217%	0.023692%	0.001474%	5,869	1,706	4,163	1,706	2,457	1,706	751	751	-
X54100	Nonstate	North Beckley Public Service District	0.042582%	0.042354%	-0.000228%	(907)	(264)	(643)	(264)	(379)	(264)	(115)	(115)	-
X54200	Nonstate	Cabell County Public Library	0.181657%	0.175633%	-0.006023%	(23,976)	(6,970)	(17,006)	(6,970)	(10,036)	(6,970)	(3,066)	(3,066)	-
X54400	Nonstate	City County Building Management Commission	0.009370%	0.007989%	-0.001380%	(5,495)	(1,597)	(3,898)	(1,597)	(2,301)	(1,597)	(704)	(704)	-
X54500	Nonstate	Ohio County Public Library	0.047079%	0.049031%	0.001953%	7,773	2,260	5,513	2,260	3,253	2,260	993	993	-
X54900	Nonstate	Raleigh County Public Library	0.040425%	0.040161%	-0.000264%	(1,052)	(306)	(746)	(306)	(440)	(306)	(134)	(134)	-
X55000	Nonstate	South Charleston Public Library	0.020404%	0.022953%	0.002549%	10,145	2,949	7,196	2,949	4,247	2,949	1,298	1,298	-
X55100	Nonstate	Bluefield Sanitary Board	0.104749%	0.102483%	-0.002266%	(9,021)	(2,622)	(6,399)	(2,622)	(3,777)	(2,622)	(1,155)	(1,155)	-
X55300	Nonstate	Greenbrier Valley Airport Authority	0.055783%	0.044576%	-0.011207%	(44,611)	(12,968)	(31,643)	(12,968)	(18,675)	(12,968)	(5,707)	(5,707)	-
X55400	Nonstate	Central West Virginia Regional Airport Authority	0.178117%	0.229951%	0.051833%	206,323	59,978	146,345	59,978	86,367	59,978	26,389	26,389	-
X55401	Nonstate	Raleigh County Memorial Airport	0.021606%	0.021206%	-0.000399%	(1,590)	(462)	(1,128)	(462)	(666)	(462)	(204)	(204)	-
X55500	Nonstate	Kanawha County Parks & Recreation	0.044801%	0.044721%	-0.000080%	(320)	(93)	(227)	(93)	(134)	(93)	(41)	(41)	-
X55600	Nonstate	Morgantown Public Library	0.047128%	0.045707%	-0.001421%	(5,655)	(1,644)	(4,011)	(1,644)	(2,367)	(1,644)	(723)	(723)	-
X55800	Nonstate	City of South Charleston Sanitary Board	0.067706%	0.060328%	-0.007378%	(29,368)	(8,537)	(20,831)	(8,537)	(12,294)	(8,537)	(3,757)	(3,757)	-
X55900	Nonstate	West Virginia Association of Counties	0.011328%	0.011416%	0.000088%	349	101	248	101	147	101	46	46	-
X56100	Nonstate	Prestera Center	0.003719%	0.003516%	-0.000203%	(808)	(235)	(573)	(235)	(338)	(235)	(103)	(103)	-
X56200	Nonstate	Town of Pratt Water Works Company	0.000000%	0.000000%	0.000000%	-	-	-	-	-	-	-	-	-

**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, 2019

Employer Number	State/ Nonstate	Employer	FY 2018	FY 2019	Difference in	Difference in NPL(\$)	FY 2019	FY 2019	FY 2020	FY 2020	FY 2021	FY 2021	FY 2022	FY 2022
			Allocation %	Allocation %	Allocation %	FY 2018 to FY 2019	Recognized	Inflows/Outflows	Amount	Inflows/Outflows	Amount	Inflows/Outflows	Amount	Inflows/Outflows
X56300	Nonstate	Martinsburg Public Library	0.038329%	0.040302%	0.001973%	7,853	2,283	5,570	2,283	3,287	2,283	1,004	1,004	-
X56500	Nonstate	Elkins Housing Authority	0.009846%	0.009666%	-0.000180%	(717)	(208)	(509)	(208)	(301)	(208)	(93)	(93)	-
X56700	Nonstate	Parkersburg & Wood County Public Library	0.054941%	0.053084%	-0.001857%	(7,392)	(2,149)	(5,243)	(2,149)	(3,094)	(2,149)	(945)	(945)	-
X56800	Nonstate	Union Public Service District	0.029568%	0.028704%	-0.000864%	(3,438)	(999)	(2,439)	(999)	(1,440)	(999)	(441)	(441)	-
X56900	Nonstate	Kingwood Water Works	0.024304%	0.025596%	0.001292%	5,142	1,495	3,647	1,495	2,152	1,495	657	657	-
X57100	Nonstate	Lubeck Public Service District	0.057216%	0.051897%	-0.005319%	(21,172)	(6,155)	(15,017)	(6,155)	(8,862)	(6,155)	(2,707)	(2,707)	-
X57200	Nonstate	Sissonville Public Service District	0.019162%	0.020614%	0.001452%	5,779	1,680	4,099	1,680	2,419	1,680	739	739	-
X57300	Nonstate	BCKP Regional Intergovernmental Council	0.027864%	0.029349%	0.001485%	5,909	1,718	4,191	1,718	2,473	1,718	755	755	-
X57400	Nonstate	Fayette County Public Library	0.028650%	0.026361%	-0.002289%	(9,112)	(2,649)	(6,463)	(2,649)	(3,814)	(2,649)	(1,165)	(1,165)	-
X57600	Nonstate	Dunbar Sanitary Board	0.034591%	0.030172%	-0.004419%	(17,590)	(5,113)	(12,477)	(5,113)	(7,364)	(5,113)	(2,251)	(2,251)	-
X57700	Nonstate	Point Pleasant Housing Authority	0.018767%	0.017414%	-0.001353%	(5,387)	(1,566)	(3,821)	(1,566)	(2,255)	(1,566)	(689)	(689)	-
X57900	Nonstate	Claywood Park Public Service District	0.063661%	0.059161%	-0.004500%	(17,911)	(5,207)	(12,704)	(5,207)	(7,497)	(5,207)	(2,290)	(2,290)	-
X58000	Nonstate	Region 8 Planning & Development Council	0.057001%	0.047212%	-0.009789%	(38,965)	(11,327)	(27,638)	(11,327)	(16,311)	(11,327)	(4,984)	(4,984)	-
X58300	Nonstate	Greenbrier Valley Conservation District	0.002267%	0.002185%	-0.000082%	(326)	(95)	(231)	(95)	(136)	(95)	(41)	(41)	-
X58400	Nonstate	City of Spencer Sanitary Board	0.006560%	0.004860%	-0.001700%	(6,769)	(1,968)	(4,801)	(1,968)	(2,833)	(1,968)	(865)	(865)	-
X58600	Nonstate	City of Spencer Waterworks	0.021386%	0.022352%	0.000966%	3,846	1,118	2,728	1,118	1,610	1,118	492	492	-
X58700	Nonstate	Mid Ohio Valley Regional Airport	0.034683%	0.030717%	-0.003966%	(15,787)	(4,589)	(11,198)	(4,589)	(6,609)	(4,589)	(2,020)	(2,020)	-
X58800	Nonstate	Brooke County Public Library	0.007126%	0.006665%	-0.000461%	(1,834)	(533)	(1,301)	(533)	(768)	(533)	(235)	(235)	-
X58900	Nonstate	Region VII Planning & Development Council	0.017533%	0.018761%	0.001228%	4,887	1,421	3,466	1,421	2,045	1,421	624	624	-
X59000	Nonstate	Region 4 Planning & Development Council	0.020564%	0.021762%	0.001198%	4,770	1,387	3,383	1,387	1,996	1,387	609	609	-
X59100	Nonstate	Craft Memorial Library	0.014570%	0.014206%	-0.000364%	(1,448)	(421)	(1,027)	(421)	(606)	(421)	(185)	(185)	-
X59200	Nonstate	Green Acres Regional Center Inc	0.046748%	0.044314%	-0.002434%	(9,687)	(2,816)	(6,871)	(2,816)	(4,055)	(2,816)	(1,239)	(1,239)	-
X59300	Nonstate	Region 1 Planning & Development Council	0.025447%	0.027082%	0.001635%	6,509	1,892	4,617	1,892	2,725	1,892	833	833	-
X59500	Nonstate	Lavalette Public Service District	0.037408%	0.037787%	0.000379%	1,508	438	1,070	438	632	438	194	194	-
X59600	Nonstate	Clarksburg Water Board	0.159843%	0.160416%	0.000573%	2,280	663	1,617	663	954	663	291	291	-
X59700	Nonstate	Craigsville Public Service District	0.041884%	0.040029%	-0.001854%	(7,381)	(2,146)	(5,235)	(2,146)	(3,089)	(2,146)	(943)	(943)	-
X59800	Nonstate	Nettie-Leivasy Public Service District	0.017197%	0.016311%	-0.000886%	(3,526)	(1,025)	(2,501)	(1,025)	(1,476)	(1,025)	(451)	(451)	-
X59900	Nonstate	Putnam County Parks & Recreation Commission	0.013909%	0.019421%	0.005512%	21,940	6,378	15,562	6,378	9,184	6,378	2,806	2,806	-
X60000	Nonstate	Spencer Housing Authority	0.018941%	0.018357%	-0.000584%	(2,325)	(676)	(1,649)	(676)	(973)	(676)	(297)	(297)	-
X60200	Nonstate	Region II Planning & Development Council	0.018401%	0.017147%	-0.001254%	(4,991)	(1,451)	(3,540)	(1,451)	(2,089)	(1,451)	(638)	(638)	-
X60300	Nonstate	Valley Healthcare System	0.001462%	0.001399%	-0.000064%	(253)	(74)	(179)	(74)	(105)	(74)	(31)	(31)	-
X60400	Nonstate	Buffalo Creek Public Service District	0.025106%	0.031061%	0.005956%	23,707	6,892	16,815	6,892	9,923	6,892	3,031	3,031	-
X60600	Nonstate	Shortline Public Service District	0.010325%	0.007716%	-0.002609%	(10,385)	(3,019)	(7,366)	(3,019)	(4,347)	(3,019)	(1,328)	(1,328)	-
X60700	Nonstate	Boone Madison Public Library	0.005387%	0.004641%	-0.000747%	(2,971)	(864)	(2,107)	(864)	(1,243)	(864)	(379)	(379)	-
X61200	Nonstate	Armstrong Deepwater Public Service District	0.008756%	0.008729%	-0.000026%	(104)	(30)	(74)	(30)	(44)	(30)	(14)	(14)	-
X61300	Nonstate	Kyova Interstate Planning Commission	0.027331%	0.026218%	-0.001113%	(4,430)	(1,288)	(3,142)	(1,288)	(1,854)	(1,288)	(566)	(566)	-
X61400	Nonstate	Wood County Parks & Recreation Commission	0.006520%	0.006482%	-0.000038%	(150)	(44)	(106)	(44)	(62)	(44)	(18)	(18)	-
X61600	Nonstate	Beckley Housing Authority	0.034241%	0.029514%	-0.004726%	(18,814)	(5,469)	(13,345)	(5,469)	(7,876)	(5,469)	(2,407)	(2,407)	-
X61800	Nonstate	Central WV Transit Authority	0.093298%	0.085449%	-0.007849%	(31,243)	(9,082)	(22,161)	(9,082)	(13,079)	(9,082)	(3,997)	(3,997)	-
X61900	Nonstate	Marion County Parks & Recreation Commission	0.027149%	0.024767%	-0.002382%	(9,483)	(2,757)	(6,726)	(2,757)	(3,969)	(2,757)	(1,212)	(1,212)	-
X62000	Nonstate	Arbuckle Public Service District	0.001294%	0.000000%	-0.001294%	(5,151)	(1,497)	(3,654)	(1,497)	(2,157)	(1,497)	(660)	(660)	-
X62100	Nonstate	Wetzel County Hospital	0.198352%	0.174220%	-0.024132%	(96,055)	(27,923)	(68,132)	(27,923)	(40,209)	(27,923)	(12,286)	(12,286)	-
X62200	Nonstate	Clarksburg-Harrison Public Library	0.023897%	0.023872%	-0.000025%	(100)	(29)	(71)	(29)	(42)	(29)	(13)	(13)	-
X62300	Nonstate	Ohio County Public Service District	0.035243%	0.015312%	-0.019932%	(79,339)	(23,064)	(56,275)	(23,064)	(33,211)	(23,064)	(10,147)	(10,147)	-
X62500	Nonstate	Greenbrier Public Service District #1	0.014116%	0.013967%	-0.000150%	(596)	(173)	(423)	(173)	(250)	(173)	(77)	(77)	-
X62700	Nonstate	Ohio Valley Regional Transportation Authority	0.142938%	0.136890%	-0.006048%	(24,073)	(6,998)	(17,075)	(6,998)	(10,077)	(6,998)	(3,079)	(3,079)	-
X62800	Nonstate	Berkeley County Public Service Water District	0.195366%	0.216829%	0.021463%	85,435	24,836	60,599	24,836	35,763	24,836	10,927	10,927	-
X62900	Nonstate	Parkersburg Housing Authority	0.048057%	0.048999%	0.000942%	3,750	1,090	2,660	1,090	1,570	1,090	480	480	-
X63000	Nonstate	Marion County Public Library	0.036125%	0.038156%	0.002031%	8,086	2,351	5,735	2,351	3,384	2,351	1,033	1,033	-
X63100	Nonstate	Mason County Public Service District	0.051936%	0.049630%	-0.002306%	(9,178)	(2,668)	(6,510)	(2,668)	(3,842)	(2,668)	(1,174)	(1,174)	-
X63200	Nonstate	Monroe County Public Library	0.001878%	0.001831%	-0.000047%	(186)	(54)	(132)	(54)	(78)	(54)	(24)	(24)	-
X63300	Nonstate	Kanawha County Emergency Ambulance Authority	0.096239%	0.096914%	0.000675%	2,687	781	1,906	781	1,125	781	344	344	-
X63400	Nonstate	Southern Jackson County Public Service District	0.017801%	0.017853%	0.000052%	206	60	146	60	86	60	26	26	-
X63500	Nonstate	Jackson County Public Library	0.012676%	0.014623%	0.001947%	7,749	2,253	5,496	2,253	3,243	2,253	990	990	-



**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, 2019**

Employer Number	State/ Nonstate	Employer	FY 2018	FY 2019	Difference in	Difference in NPL(\$) FY 2018 to FY 2019	FY 2019	FY 2019	FY 2020	FY 2020	FY 2021	FY 2021	FY 2022	FY 2022
			Allocation %	Allocation %	Allocation %		Immediately Recognized	Deferred Inflows/Outflows	Amount Recognized	Deferred Inflows/Outflows	Amount Recognized	Deferred Inflows/Outflows	Amount Recognized	Deferred Inflows/Outflows
X63800	Nonstate	Raleigh County Public Service District	0.043752%	0.043579%	-0.000173%	(690)	(201)	(489)	(201)	(288)	(201)	(87)	(87)	-
X63900	Nonstate	Jackson County Housing Authority	0.022531%	0.021597%	-0.000934%	(3,717)	(1,081)	(2,636)	(1,081)	(1,555)	(1,081)	(474)	(474)	-
X64200	Nonstate	Burnsville Public Utility Board	0.010327%	0.008827%	-0.001501%	(5,973)	(1,736)	(4,237)	(1,736)	(2,501)	(1,736)	(765)	(765)	-
X64300	Nonstate	Kenova Municipal Water Works	0.035726%	0.038979%	0.003253%	12,949	3,764	9,185	3,764	5,421	3,764	1,657	1,657	-
X64500	Nonstate	Malden Public Service District	0.023113%	0.020946%	-0.002167%	(8,624)	(2,507)	(6,117)	(2,507)	(3,610)	(2,507)	(1,103)	(1,103)	-
X64600	Nonstate	Boone County Parks & Recreation Board	0.013813%	0.012796%	-0.001017%	(4,047)	(1,176)	(2,871)	(1,176)	(1,695)	(1,176)	(519)	(519)	-
X64700	Nonstate	Hardy County Rural Development Authority	0.008302%	0.007882%	-0.000421%	(1,674)	(487)	(1,187)	(487)	(700)	(487)	(213)	(213)	-
X64800	Nonstate	Mineral Wells Public Service District	0.024151%	0.023294%	-0.000857%	(3,412)	(992)	(2,420)	(992)	(1,428)	(992)	(436)	(436)	-
X64900	Nonstate	Housing Authority of Mingo County	0.040801%	0.033471%	-0.007330%	(29,179)	(8,482)	(20,697)	(8,482)	(12,215)	(8,482)	(3,733)	(3,733)	-
X65000	Nonstate	Upper Ohio Conservation District	0.000439%	0.000000%	-0.000439%	(1,748)	(508)	(1,240)	(508)	(732)	(508)	(224)	(224)	-
X65200	Nonstate	Town of West Hamlin	0.021066%	0.019881%	-0.001185%	(4,717)	(1,371)	(3,346)	(1,371)	(1,975)	(1,371)	(604)	(604)	-
X65300	Nonstate	Eastern Panhandle Regional Planning & Development Council	0.018863%	0.019547%	0.000684%	2,723	792	1,931	792	1,139	792	347	347	-
X65400	Nonstate	Marshall County Public Service District #1	0.006578%	0.006448%	-0.000131%	(520)	(151)	(369)	(151)	(218)	(151)	(67)	(67)	-
X65700	Nonstate	Warm Springs Public Service District	0.017074%	0.018717%	0.001643%	6,539	1,901	4,638	1,901	2,737	1,901	836	836	-
X65800	Nonstate	Wilderness Public Service District	0.025597%	0.024569%	-0.001028%	(4,094)	(1,190)	(2,904)	(1,190)	(1,714)	(1,190)	(524)	(524)	-
X65900	Nonstate	Bradley Public Service District	0.014657%	0.014949%	0.000291%	1,160	337	823	337	486	337	149	149	-
X66000	Nonstate	Wood County Recreation Commission	0.001985%	0.001965%	-0.000019%	(77)	(22)	(55)	(22)	(33)	(22)	(11)	(11)	-
X66500	Nonstate	Raleigh County Housing Authority	0.029966%	0.030784%	0.000818%	3,255	946	2,309	946	1,363	946	417	417	-
X66600	Nonstate	Fairmont Housing Authority	0.058548%	0.055910%	-0.002638%	(10,499)	(3,052)	(7,447)	(3,052)	(4,395)	(3,052)	(1,343)	(1,343)	-
X66700	Nonstate	Town of Beverly	0.017049%	0.018162%	0.001113%	4,429	1,288	3,141	1,288	1,853	1,288	565	565	-
X66900	Nonstate	Southern Conservation District	0.008347%	0.005914%	-0.002433%	(9,686)	(2,816)	(6,870)	(2,816)	(4,054)	(2,816)	(1,238)	(1,238)	-
X67000	Nonstate	Pocahontas County Public Service District	0.025214%	0.035665%	0.010450%	41,598	12,092	29,506	12,092	17,414	12,092	5,322	5,322	-
X67100	Nonstate	Huttonsville Public Service District	0.027430%	0.028325%	0.000894%	3,560	1,035	2,525	1,035	1,490	1,035	455	455	-
X67200	Nonstate	Grant County Housing Authority	0.007983%	0.009572%	0.001589%	6,325	1,839	4,486	1,839	2,647	1,839	808	808	-
X67300	Nonstate	Board of Parks & Recreation Commission	0.052260%	0.052192%	-0.000068%	(270)	(78)	(192)	(78)	(114)	(78)	(36)	(36)	-
X67400	Nonstate	Putnam County Development Authority	0.009528%	0.010057%	0.000528%	2,102	611	1,491	611	880	611	269	269	-
X67500	Nonstate	Taylor County Public Library	0.006141%	0.006097%	-0.000044%	(177)	(51)	(126)	(51)	(75)	(51)	(24)	(24)	-
X67600	Nonstate	Monroe Health Center	0.272855%	0.283825%	0.010970%	43,667	12,694	30,973	12,694	18,279	12,694	5,585	5,585	-
X67700	Nonstate	Louis Bennett Public Library	0.004448%	0.002043%	-0.002404%	(9,571)	(2,782)	(6,789)	(2,782)	(4,007)	(2,782)	(1,225)	(1,225)	-
X67800	Nonstate	Region VIII Solid Waste Authority	0.021530%	0.021424%	-0.000106%	(422)	(123)	(299)	(123)	(176)	(123)	(53)	(53)	-
X67900	Nonstate	Roane County Public Library	0.008631%	0.008478%	-0.000152%	(607)	(176)	(431)	(176)	(255)	(176)	(79)	(79)	-
X68300	Nonstate	Cool Ridge-Flat Top Public Service District	0.011059%	0.012447%	0.001388%	5,526	1,606	3,920	1,606	2,314	1,606	708	708	-
X68400	Nonstate	Dunbar Housing Authority	0.012035%	0.010608%	-0.001428%	(5,683)	(1,652)	(4,031)	(1,652)	(2,379)	(1,652)	(727)	(727)	-
X68500	Nonstate	Richwood Public Library	0.002694%	0.002748%	0.000054%	215	63	152	63	89	63	26	26	-
X68600	Nonstate	Glennville Utility	0.030676%	0.030179%	-0.000497%	(1,978)	(575)	(1,403)	(575)	(828)	(575)	(253)	(253)	-
X68700	Nonstate	Flatwoods Canoe Run Public Service District	0.047447%	0.044609%	-0.002839%	(11,299)	(3,285)	(8,014)	(3,285)	(4,729)	(3,285)	(1,444)	(1,444)	-
X68800	Nonstate	Raleigh County Emergency Services	0.087286%	0.083190%	-0.004096%	(16,303)	(4,739)	(11,564)	(4,739)	(6,825)	(4,739)	(2,086)	(2,086)	-
X68900	Nonstate	Berkeley County Development Authority	0.011508%	0.010186%	-0.001322%	(5,261)	(1,529)	(3,732)	(1,529)	(2,203)	(1,529)	(674)	(674)	-
X69000	Nonstate	Mount Hope Housing Authority	0.013814%	0.013870%	0.000056%	223	65	158	65	93	65	28	28	-
X69100	Nonstate	Doddridge County Public Library	0.007731%	0.008723%	0.000993%	3,952	1,149	2,803	1,149	1,654	1,149	505	505	-
X69200	Nonstate	Berkeley County Public Service Sewer District	0.161208%	0.156862%	-0.004346%	(17,299)	(5,029)	(12,270)	(5,029)	(7,241)	(5,029)	(2,212)	(2,212)	-
X69300	Nonstate	Kanawha County Public Service District	0.031177%	0.031378%	0.000200%	798	232	566	232	334	232	102	102	-
X69500	Nonstate	Logan County Public Service District	0.113401%	0.113863%	0.000462%	1,840	535	1,305	535	770	535	235	235	-
X69800	Nonstate	Workforce Investment Board of Kanawha County	0.020307%	0.018601%	-0.001707%	(6,793)	(1,975)	(4,818)	(1,975)	(2,843)	(1,975)	(868)	(868)	-
X69901	Nonstate	Bluewell Public Service District	0.033640%	0.032334%	-0.001306%	(5,197)	(1,511)	(3,686)	(1,511)	(2,175)	(1,511)	(664)	(664)	-
X70100	Nonstate	Ritchie County Public Library	0.010033%	0.011442%	0.001410%	5,612	1,631	3,981	1,631	2,350	1,631	719	719	-
X70200	Nonstate	Keyser Housing Authority	0.018198%	0.017193%	-0.001005%	(4,000)	(1,163)	(2,837)	(1,163)	(1,674)	(1,163)	(511)	(511)	-
X70300	Nonstate	Branchland Midkiff Public Service District	0.009869%	0.009362%	-0.000507%	(2,019)	(587)	(1,432)	(587)	(845)	(587)	(258)	(258)	-
X70500	Nonstate	Sugar Creek Public Service District	0.007326%	0.007413%	0.000087%	347	101	246	101	145	101	44	44	-
X70600	Nonstate	Southwestern Water District	0.011948%	0.011059%	-0.000889%	(3,539)	(1,029)	(2,510)	(1,029)	(1,481)	(1,029)	(452)	(452)	-
X70700	Nonstate	Grant County Public Service District	0.017391%	0.016654%	-0.000737%	(2,934)	(853)	(2,081)	(853)	(1,228)	(853)	(375)	(375)	-
X70800	Nonstate	Big Bend Public Service District	0.009881%	0.007433%	-0.002447%	(9,741)	(2,832)	(6,909)	(2,832)	(4,077)	(2,832)	(1,245)	(1,245)	-
X70900	Nonstate	Benedum Airport Authority	0.062292%	0.067613%	0.005320%	21,178	6,156	15,022	6,156	8,866	6,156	2,710	2,710	-
X71100	Nonstate	Valley Head Public Library	0.001226%	0.001198%	-0.000029%	(114)	(33)	(81)	(33)	(48)	(33)	(15)	(15)	-

**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, 2019

Employer Number	State/ Nonstate	Employer	FY 2018	FY 2019	Difference in	Difference in NPL(\$)	FY 2019	FY 2019	FY 2020	FY 2020	FY 2021	FY 2021	FY 2022	FY 2022
			Allocation %	Allocation %	Allocation %	FY 2018 to FY 2019	Recognized	Inflows/Outflows	Amount	Inflows/Outflows	Amount	Inflows/Outflows	Amount	Inflows/Outflows
X71200	Nonstate	Taylor County Public Service District	0.018880%	0.020890%	0.002009%	7,998	2,325	5,673	2,325	3,348	2,325	1,023	1,023	-
X71300	Nonstate	Webster Springs Public Service District	0.008487%	0.007271%	-0.001216%	(4,840)	(1,407)	(3,433)	(1,407)	(2,026)	(1,407)	(619)	(619)	-
X71400	Nonstate	Eastern WV Regional Airport Authority	0.010398%	0.010407%	0.000009%	37	11	26	11	15	11	4	4	-
X71500	Nonstate	Huntington Cabell Wayne Animal Shelter	0.005721%	0.009414%	0.003693%	14,702	4,274	10,428	4,274	6,154	4,274	1,880	1,880	-
X71600	Nonstate	Boone County Housing & Redevelopment Authority	0.016154%	0.017419%	0.001265%	5,035	1,464	3,571	1,464	2,107	1,464	643	643	-
X71700	Nonstate	Craigsville Public Library	0.002079%	0.002051%	-0.000028%	(112)	(33)	(79)	(33)	(46)	(33)	(13)	(13)	-
X71800	Nonstate	Charleston Convention & Visitors Bureau	0.035289%	0.031259%	-0.004030%	(16,043)	(4,664)	(11,379)	(4,664)	(6,715)	(4,664)	(2,051)	(2,051)	-
X72000	Nonstate	Randolph County Housing Authority	0.046709%	0.040811%	-0.005899%	(23,480)	(6,826)	(16,654)	(6,826)	(9,828)	(6,826)	(3,002)	(3,002)	-
X72100	Nonstate	Berkeley County Fire Service Board	0.010718%	0.010135%	-0.000583%	(2,320)	(674)	(1,646)	(674)	(972)	(674)	(298)	(298)	-
X72300	Nonstate	Cowen Public Service District	0.021893%	0.023023%	0.001130%	4,498	1,308	3,190	1,308	1,882	1,308	574	574	-
X72400	Nonstate	Vienna Public Library	0.016628%	0.015885%	-0.000743%	(2,957)	(860)	(2,097)	(860)	(1,237)	(860)	(377)	(377)	-
X72500	Nonstate	White Oak Public Service District	0.009389%	0.010549%	0.001159%	4,614	1,341	3,273	1,341	1,932	1,341	591	591	-
X72600	Nonstate	Marshall County Park & Recreation	0.020131%	0.019136%	-0.000995%	(3,959)	(1,151)	(2,808)	(1,151)	(1,657)	(1,151)	(506)	(506)	-
X72700	Nonstate	Martinsburg Berkeley County Parks & Recreation Board	0.043119%	0.039292%	-0.003826%	(15,230)	(4,427)	(10,803)	(4,427)	(6,376)	(4,427)	(1,949)	(1,949)	-
X72900	Nonstate	Mannington Sanitary Board	0.002082%	0.000000%	-0.002082%	(8,287)	(2,409)	(5,878)	(2,409)	(3,469)	(2,409)	(1,060)	(1,060)	-
X73000	Nonstate	Elk Valley Public Service District	0.021174%	0.020464%	-0.000710%	(2,826)	(822)	(2,004)	(822)	(1,182)	(822)	(360)	(360)	-
X73100	Nonstate	Lewis County Convention & Visitors Bureau	0.004690%	0.004638%	-0.000053%	(210)	(61)	(149)	(61)	(88)	(61)	(27)	(27)	-
X73300	Nonstate	Leadsville Public Service District	0.011318%	0.010746%	-0.000572%	(2,277)	(662)	(1,615)	(662)	(953)	(662)	(291)	(291)	-
X73500	Nonstate	Union Williams Public Service District	0.030807%	0.023742%	-0.007065%	(28,121)	(8,175)	(19,946)	(8,175)	(11,771)	(8,175)	(3,596)	(3,596)	-
X73600	Nonstate	Coalfield Community Action Partnership Inc	0.189771%	0.192528%	0.002757%	10,973	3,190	7,783	3,190	4,593	3,190	1,403	1,403	-
X73900	Nonstate	Tucker County Solid Waste Authority	0.033445%	0.028349%	-0.005096%	(20,284)	(5,897)	(14,387)	(5,897)	(8,490)	(5,897)	(2,593)	(2,593)	-
X74000	Nonstate	Hamrick Public Service District	0.012693%	0.011473%	-0.001220%	(4,857)	(1,412)	(3,445)	(1,412)	(2,033)	(1,412)	(621)	(621)	-
X74200	Nonstate	Raleigh County Solid Waste Authority	0.110743%	0.118313%	0.007570%	30,133	8,760	21,373	8,760	12,613	8,760	3,853	3,853	-
X74300	Nonstate	Fayette County Solid Waste Authority	0.002461%	0.002316%	-0.000145%	(576)	(167)	(409)	(167)	(242)	(167)	(75)	(75)	-
X74400	Nonstate	Red Sulphur Public Service District	0.020224%	0.019318%	-0.000906%	(3,605)	(1,048)	(2,557)	(1,048)	(1,509)	(1,048)	(461)	(461)	-
X74500	Nonstate	Greenbrier County Public Service District #2	0.027459%	0.027452%	-0.000007%	(29)	(8)	(21)	(8)	(13)	(8)	(5)	(5)	-
X74700	Nonstate	Putnam County Fire Service Board	0.007751%	0.007630%	-0.000121%	(483)	(140)	(343)	(140)	(203)	(140)	(63)	(63)	-
X74800	Nonstate	Mercer County Solid Waste Authority	0.020017%	0.020253%	0.000236%	940	273	667	273	394	273	121	121	-
X74900	Nonstate	4C Economic Development Authority	0.015187%	0.026470%	0.011283%	44,911	13,056	31,855	13,056	18,799	13,056	5,743	5,743	-
X75000	Nonstate	Kanawha County Solid Waste Authority	0.004864%	0.004790%	-0.000074%	(296)	(86)	(210)	(86)	(124)	(86)	(38)	(38)	-
X75200	Nonstate	Lincoln Public Service District	0.023077%	0.016332%	-0.006745%	(26,848)	(7,805)	(19,043)	(7,805)	(11,238)	(7,805)	(3,433)	(3,433)	-
X75300	Nonstate	Sun Valley Public Service District	0.018700%	0.018431%	-0.000268%	(1,068)	(310)	(758)	(310)	(448)	(310)	(138)	(138)	-
X75400	Nonstate	Pocahontas County Solid Waste Authority	0.011563%	0.012544%	0.000982%	3,907	1,136	2,771	1,136	1,635	1,136	499	499	-
X75600	Nonstate	Bluefield Housing Authority	0.027143%	0.029091%	0.001948%	7,754	2,254	5,500	2,254	3,246	2,254	992	992	-
X75800	Nonstate	Romney Public Housing Authority	0.011008%	0.010713%	-0.000295%	(1,173)	(341)	(832)	(341)	(491)	(341)	(150)	(150)	-
X75900	Nonstate	Putnam County Solid Waste Authority	0.003117%	0.002951%	-0.000166%	(661)	(192)	(469)	(192)	(277)	(192)	(85)	(85)	-
X76100	Nonstate	Pleasants County Public Library	0.001749%	0.001611%	-0.000138%	(550)	(160)	(390)	(160)	(230)	(160)	(70)	(70)	-
X76200	Nonstate	Kingwood Parks & Recreation Commission	0.004372%	0.004356%	-0.000015%	(61)	(18)	(43)	(18)	(25)	(18)	(7)	(7)	-
X76500	Nonstate	Swaney Memorial Library	0.001453%	0.001367%	-0.000086%	(339)	(99)	(240)	(99)	(141)	(99)	(42)	(42)	-
X76600	Nonstate	Wood County Solid Waste Authority	0.003727%	0.004097%	0.000369%	1,470	427	1,043	427	616	427	189	189	-
X76800	Nonstate	Mingo County Redevelopment Authority	0.009334%	0.010937%	0.001603%	6,382	1,855	4,527	1,855	2,672	1,855	817	817	-
X76900	Nonstate	Mountain Top Public Service District	0.010915%	0.010231%	-0.000685%	(2,726)	(792)	(1,934)	(792)	(1,142)	(792)	(350)	(350)	-
X77200	Nonstate	Northern Jackson County Public Service District	0.008791%	0.008592%	-0.000199%	(790)	(230)	(560)	(230)	(330)	(230)	(100)	(100)	-
X77300	Nonstate	Hammond Public Service District	0.012097%	0.010373%	-0.001723%	(6,859)	(1,994)	(4,865)	(1,994)	(2,871)	(1,994)	(877)	(877)	-
X77400	Nonstate	Harrison County Solid Waste Authority	0.006261%	0.006083%	-0.000178%	(710)	(206)	(504)	(206)	(298)	(206)	(92)	(92)	-
X77700	Nonstate	Midland Public Service District	0.022309%	0.021636%	-0.000673%	(2,678)	(778)	(1,900)	(778)	(1,122)	(778)	(344)	(344)	-
X77800	Nonstate	Danese Public Service District	0.013377%	0.013628%	0.000251%	1,000	291	709	291	418	291	127	127	-
X77900	Nonstate	Boone County Public Service District	0.019875%	0.019851%	-0.000024%	(95)	(28)	(67)	(28)	(39)	(28)	(11)	(11)	-
X78200	Nonstate	Grandview-Doolin Public Service District	0.009540%	0.009728%	0.000188%	748	217	531	217	314	217	97	97	-
X78300	Nonstate	Jefferson County Parks & Recreation Commission	0.022321%	0.021435%	-0.000886%	(3,525)	(1,025)	(2,500)	(1,025)	(1,475)	(1,025)	(450)	(450)	-
X78400	Nonstate	Putnam Public Service District	0.136414%	0.132667%	-0.003747%	(14,914)	(4,335)	(10,579)	(4,335)	(6,244)	(4,335)	(1,909)	(1,909)	-
X78600	Nonstate	Chestnut Ridge Public Service District	0.006399%	0.007858%	0.001459%	5,807	1,688	4,119	1,688	2,431	1,688	743	743	-
X78700	Nonstate	Weirton Transit Corporation	0.012040%	0.010305%	-0.001735%	(6,909)	(2,008)	(4,901)	(2,008)	(2,893)	(2,008)	(885)	(885)	-
X78800	Nonstate	Greenbrier County Solid Waste Authority	0.026379%	0.025940%	-0.000439%	(1,746)	(508)	(1,238)	(508)	(730)	(508)	(222)	(222)	-

**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, 2019

Employer Number	State/ Nonstate	Employer	FY 2018	FY 2019	Difference in	Difference in NPL(\$) FY 2018 to FY 2019	FY 2019	FY 2019	FY 2020	FY 2020	FY 2021	FY 2021	FY 2022	FY 2022
			Allocation %	Allocation %	Allocation %		Immediately Recognized	Deferred Inflows/Outflows	Amount Recognized	Deferred Inflows/Outflows	Amount Recognized	Deferred Inflows/Outflows	Amount Recognized	Deferred Inflows/Outflows
X78900	Nonstate	Harpers Ferry Bolivar Public Service District	0.006184%	0.006373%	0.000189%	752	219	533	219	314	219	95	95	-
X79100	Nonstate	Jefferson County Public Service District	0.031731%	0.015119%	-0.016612%	(66,123)	(19,222)	(46,901)	(19,222)	(27,679)	(19,222)	(8,457)	(8,457)	-
X79300	Nonstate	Barbour County Development Authority	0.002991%	0.002816%	-0.000175%	(697)	(203)	(494)	(203)	(291)	(203)	(88)	(88)	-
X79400	Nonstate	Wyoming County Economic Development Authority	0.010056%	0.010016%	-0.000040%	(161)	(47)	(114)	(47)	(67)	(47)	(20)	(20)	-
X79600	Nonstate	Northern Wayne County Public Service District	0.026485%	0.027816%	0.001331%	5,297	1,540	3,757	1,540	2,217	1,540	677	677	-
X79700	Nonstate	Lincoln Economic Development Authority	0.004313%	0.003728%	-0.000586%	(2,331)	(678)	(1,653)	(678)	(975)	(678)	(297)	(297)	-
X79800	Nonstate	Gauley River Public Service District	0.011910%	0.011296%	-0.000614%	(2,444)	(710)	(1,734)	(710)	(1,024)	(710)	(314)	(314)	-
X79900	Nonstate	Elkins Road Public Service District	0.006108%	0.006469%	0.000362%	1,439	418	1,021	418	603	418	185	185	-
X80300	Nonstate	Crab Orchard MacArthur Public Service District	0.030449%	0.029485%	-0.000965%	(3,839)	(1,116)	(2,723)	(1,116)	(1,607)	(1,116)	(491)	(491)	-
X80500	Nonstate	Roane County Economic Development Authority	0.002969%	0.002933%	-0.000036%	(145)	(42)	(103)	(42)	(61)	(42)	(19)	(19)	-
X80600	Nonstate	Metro Emergency Operations Center	0.272889%	0.264059%	-0.008829%	(35,144)	(10,216)	(24,928)	(10,216)	(14,712)	(10,216)	(4,496)	(4,496)	-
X80700	Nonstate	Mercer County Airport Authority	0.010629%	0.010258%	-0.000371%	(1,478)	(430)	(1,048)	(430)	(618)	(430)	(188)	(188)	-
X80900	Nonstate	Town of Eleanor	0.000851%	0.007933%	-0.000578%	(2,301)	(669)	(1,632)	(669)	(963)	(669)	(294)	(294)	-
X81100	Nonstate	Wetzel County Emergency Ambulance Authority	0.001983%	0.001918%	-0.000065%	(259)	(75)	(184)	(75)	(109)	(75)	(34)	(34)	-
X81200	Nonstate	Town of Harpers Ferry	0.025884%	0.027029%	0.001145%	4,560	1,326	3,234	1,326	1,908	1,326	582	582	-
X81600	Nonstate	Brooke County Public Service District	0.010524%	0.009651%	-0.000873%	(3,473)	(1,010)	(2,463)	(1,010)	(1,453)	(1,010)	(443)	(443)	-
X81700	Nonstate	Hancock County Shelter Workshop	0.070712%	0.057437%	-0.013275%	(52,842)	(15,361)	(37,481)	(15,361)	(22,120)	(15,361)	(6,759)	(6,759)	-
X81900	Nonstate	Hampshire County Development Authority	0.006735%	0.005567%	-0.001168%	(4,650)	(1,352)	(3,298)	(1,352)	(1,946)	(1,352)	(594)	(594)	-
X82000	Nonstate	Crum Public Service District	0.010607%	0.009060%	-0.001547%	(6,157)	(1,790)	(4,367)	(1,790)	(2,577)	(1,790)	(787)	(787)	-
X82100	Nonstate	Central Communications Inc	0.031277%	0.029984%	-0.001293%	(5,148)	(1,497)	(3,651)	(1,497)	(2,154)	(1,497)	(657)	(657)	-
X82200	Nonstate	Corridor G Regional Development Authority	0.003257%	0.000707%	-0.002550%	(10,148)	(2,950)	(7,198)	(2,950)	(4,248)	(2,950)	(1,298)	(1,298)	-
X82300	Nonstate	Tucker County Parks and Recreation Commission	0.001976%	0.001912%	-0.000063%	(252)	(73)	(179)	(73)	(106)	(73)	(33)	(33)	-
X82400	Nonstate	Berkeley County Emergency Ambulance Authority	0.013039%	0.014472%	0.001432%	5,702	1,658	4,044	1,658	2,386	1,658	728	728	-
X82600	Nonstate	Raleigh County Recreation Authority	0.003878%	0.007605%	0.003727%	14,836	4,313	10,523	4,313	6,210	4,313	1,897	1,897	-
X82700	Nonstate	Enlarged Hepzibah Public Service District	0.010911%	0.010394%	-0.000517%	(2,057)	(598)	(1,459)	(598)	(861)	(598)	(263)	(263)	-
X82900	Nonstate	County Commissioners Association of WV	0.008989%	0.008581%	-0.000408%	(1,624)	(472)	(1,152)	(472)	(680)	(472)	(208)	(208)	-
X83100	Nonstate	Greenbrier County Convention & Visitor Bureau	0.016185%	0.017069%	0.000884%	3,518	1,023	2,495	1,023	1,472	1,023	449	449	-
X83300	Nonstate	Boone County Ambulance Authority	0.012829%	0.012065%	-0.000764%	(3,040)	(884)	(2,156)	(884)	(1,272)	(884)	(388)	(388)	-
X83500	Nonstate	Hamlin-Lincoln County Public Library	0.010115%	0.008872%	-0.001243%	(4,949)	(1,439)	(3,510)	(1,439)	(2,071)	(1,439)	(632)	(632)	-
X83700	Nonstate	Greater Paw Paw Sanitary District	0.008058%	0.005438%	-0.002620%	(10,429)	(3,032)	(7,397)	(3,032)	(4,365)	(3,032)	(1,333)	(1,333)	-
X83900	Nonstate	Greenbrier County Housing Authority	0.004773%	0.000500%	-0.004273%	(17,009)	(4,944)	(12,065)	(4,944)	(7,121)	(4,944)	(2,177)	(2,177)	-
X84100	Nonstate	Elkings-Randolph County Airport	0.005763%	0.006306%	0.000543%	2,161	628	1,533	628	905	628	277	277	-
X84300	Nonstate	Summers County Public Library	0.005020%	0.004808%	-0.000212%	(843)	(245)	(598)	(245)	(353)	(245)	(108)	(108)	-
X84400	Nonstate	Ritchie County Economic Development Authority	0.003268%	0.003065%	-0.000203%	(808)	(235)	(573)	(235)	(338)	(235)	(103)	(103)	-
X84600	Nonstate	West Virginia Municipal League	0.028573%	0.024337%	-0.004236%	(16,860)	(4,901)	(11,959)	(4,901)	(7,058)	(4,901)	(2,157)	(2,157)	-
X84700	Nonstate	Pride Community Services Inc	0.103245%	0.095351%	-0.007894%	(31,420)	(9,134)	(22,286)	(9,134)	(13,152)	(9,134)	(4,018)	(4,018)	-
X84900	Nonstate	Jackson County Development Authority	0.007359%	0.008614%	0.001255%	4,997	1,453	3,544	1,453	2,091	1,453	638	638	-
X85000	Nonstate	Five Rivers Public Library	0.004337%	0.004124%	-0.000213%	(846)	(246)	(600)	(246)	(354)	(246)	(108)	(108)	-
X85100	Nonstate	Hardy County Public Service District	0.020183%	0.018946%	-0.001238%	(4,927)	(1,432)	(3,495)	(1,432)	(2,063)	(1,432)	(631)	(631)	-
X85200	Nonstate	Ritchie County Ambulance Authority	0.050626%	0.050119%	-0.000507%	(2,020)	(587)	(1,433)	(587)	(846)	(587)	(259)	(259)	-
X85300	Nonstate	Preston County Senior Citizens Inc	0.032262%	0.028059%	-0.004203%	(16,730)	(4,863)	(11,867)	(4,863)	(7,004)	(4,863)	(2,141)	(2,141)	-
X85500	Nonstate	Piedmont Housing Authority	0.011165%	0.010922%	-0.000243%	(965)	(281)	(684)	(281)	(403)	(281)	(122)	(122)	-
X85700	Nonstate	Benwood-McMechen Housing Authority	0.018585%	0.018229%	-0.000356%	(1,416)	(412)	(1,004)	(412)	(592)	(412)	(180)	(180)	-
X85800	Nonstate	Fairmont Marion County Transit Authority	0.073606%	0.072838%	-0.000768%	(3,058)	(889)	(2,169)	(889)	(1,280)	(889)	(391)	(391)	-
X86000	Nonstate	Nicholas County Solid Waste Authority	0.014589%	0.011500%	-0.003089%	(12,297)	(3,575)	(8,722)	(3,575)	(5,147)	(3,575)	(1,572)	(1,572)	-
X86100	Nonstate	Hatfield McCoy Regional Recreation Authority	0.066519%	0.063797%	-0.002722%	(10,836)	(3,150)	(7,686)	(3,150)	(4,536)	(3,150)	(1,386)	(1,386)	-
X86400	Nonstate	City of Martinsburg	0.355106%	0.335376%	-0.019730%	(78,537)	(22,831)	(55,706)	(22,831)	(32,875)	(22,831)	(10,044)	(10,044)	-
X86500	Nonstate	City of Point Pleasant	0.069626%	0.065940%	-0.003686%	(14,674)	(4,266)	(10,408)	(4,266)	(6,142)	(4,266)	(1,876)	(1,876)	-
X86700	Nonstate	Norton-Harding-Jimtown Public Service District	0.006848%	0.006638%	-0.000210%	(835)	(243)	(592)	(243)	(349)	(243)	(106)	(106)	-
X86800	Nonstate	Clarksburg-Harrison Regional Housing Authority	0.064492%	0.060652%	-0.003840%	(15,286)	(4,444)	(10,842)	(4,444)	(6,398)	(4,444)	(1,954)	(1,954)	-
X86900	Nonstate	Marshall County Public Service District #4	0.009234%	0.008167%	-0.001068%	(4,249)	(1,235)	(3,014)	(1,235)	(1,779)	(1,235)	(544)	(544)	-
X87000	Nonstate	Northern Panhandle Community Criminal Justice Board	0.041810%	0.050519%	0.008709%	34,665	10,077	24,588	10,077	14,511	10,077	4,434	4,434	-
X87200	Nonstate	Region 1 Workforce Investment Board	0.041039%	0.035492%	-0.005546%	(22,077)	(6,418)	(15,659)	(6,418)	(9,241)	(6,418)	(2,823)	(2,823)	-
X87300	Nonstate	Century Volga Public Service District	0.012116%	0.011868%	-0.000247%	(985)	(286)	(699)	(286)	(413)	(286)	(127)	(127)	-

**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, 2019**

Employer Number	State/Nonstate	Employer	FY 2018	FY 2019	Difference in	Difference in NPL(\$)	FY 2019	FY 2019	FY 2020	FY 2020	FY 2021	FY 2021	FY 2022	FY 2022
			Allocation %	Allocation %	Allocation %	FY 2018 to FY 2019	Recognized	Inflows/Outflows	Amount	Inflows/Outflows	Amount	Inflows/Outflows	Amount	Inflows/Outflows
X87400	Nonstate	Frankfort Public Service District	0.037153%	0.033923%	-0.003230%	(12,857)	(3,738)	(9,119)	(3,738)	(5,381)	(3,738)	(1,643)	(1,643)	-
X87500	Nonstate	WV Affordable Housing Trust Fund	0.000249%	0.000000%	-0.000249%	(992)	(288)	(704)	(288)	(416)	(288)	(128)	(128)	-
X87600	Nonstate	Clay County Public Service District	0.008196%	0.007975%	-0.000221%	(879)	(256)	(623)	(256)	(367)	(256)	(111)	(111)	-
X87700	Nonstate	Adrian Public Service District	0.013269%	0.013659%	0.000390%	1,553	451	1,102	451	651	451	200	200	-
X87900	Nonstate	Marshal County Public Service District #3	0.009110%	0.008982%	-0.000128%	(509)	(148)	(361)	(148)	(213)	(148)	(65)	(65)	-
X88000	Nonstate	Mercer County Communications Center	0.050552%	0.049809%	-0.000742%	(2,955)	(859)	(2,096)	(859)	(1,237)	(859)	(378)	(378)	-
X88100	Nonstate	Charles Town Utility Board	0.090290%	0.105961%	0.015672%	62,381	18,134	44,247	18,134	26,113	18,134	7,979	7,979	-
X88200	Nonstate	Phillippi Public Library	0.002475%	0.002405%	-0.000070%	(277)	(81)	(196)	(81)	(115)	(81)	(34)	(34)	-
X88300	Nonstate	Cottageville Public Service District	0.016437%	0.015776%	-0.000661%	(2,632)	(765)	(1,867)	(765)	(1,102)	(765)	(337)	(337)	-
X88400	Nonstate	Mingo County Public Service District	0.033750%	0.036258%	0.002508%	9,983	2,902	7,081	2,902	4,179	2,902	1,277	1,277	-
X88500	Nonstate	City of Sistersville	0.039033%	0.028449%	-0.010584%	(42,129)	(12,247)	(29,882)	(12,247)	(17,635)	(12,247)	(5,388)	(5,388)	-
X88700	Nonstate	Canaan Valley Public Service District	0.005487%	0.005851%	0.000364%	1,448	421	1,027	421	606	421	185	185	-
X88900	Nonstate	McDowell County Solid Waste Authority	0.002081%	0.002037%	-0.000044%	(176)	(51)	(125)	(51)	(74)	(51)	(23)	(23)	-
X89000	Nonstate	Monongalia County Urban Mass Transit Authority	0.004137%	0.003721%	-0.000416%	(1,657)	(482)	(1,175)	(482)	(693)	(482)	(211)	(211)	-
X89100	Nonstate	Ohio County Development Authority	0.077345%	0.081278%	0.003933%	15,655	4,551	11,104	4,551	6,553	4,551	2,002	2,002	-
X89200	Nonstate	Berkeley County Farmland Protection	0.003455%	0.003252%	-0.000203%	(810)	(235)	(575)	(235)	(340)	(235)	(105)	(105)	-
X89400	Nonstate	Midland Trail Scenic Highway	0.001267%	0.000000%	-0.001267%	(5,042)	(1,466)	(3,576)	(1,466)	(2,110)	(1,466)	(644)	(644)	-
X89500	Nonstate	City of Mount Hope	0.039359%	0.036835%	-0.002525%	(10,049)	(2,921)	(7,128)	(2,921)	(4,207)	(2,921)	(1,286)	(1,286)	-
X89600	Nonstate	Tomlinson Public Service District	0.015870%	0.014219%	-0.001651%	(6,571)	(1,910)	(4,661)	(1,910)	(2,751)	(1,910)	(841)	(841)	-
X89700	Nonstate	Stevens Correctional Center	0.327166%	0.289244%	-0.037921%	(150,945)	(43,879)	(107,066)	(43,879)	(63,187)	(43,879)	(19,308)	(19,308)	-
X89775	Nonstate	Shady Spring Public Service District	0.036161%	0.034531%	-0.001630%	(6,487)	(1,886)	(4,601)	(1,886)	(2,715)	(1,886)	(829)	(829)	-
X89800	Nonstate	Capon Bridge Public Library	0.001285%	0.001219%	-0.000066%	(263)	(76)	(187)	(76)	(111)	(76)	(35)	(35)	-
X89900	Nonstate	Oakland Public Service District	0.003326%	0.003827%	0.000501%	1,995	580	1,415	580	835	580	255	255	-
X89910	Nonstate	Pleasant Valley Public Service District	0.000000%	0.006388%	0.006388%	25,426	7,391	18,035	7,391	10,644	7,391	3,253	3,253	-
X90001	Nonstate	Public Defender Corporation - 1st Judicial Circuit	0.051713%	0.048311%	-0.003402%	(13,542)	(3,937)	(9,605)	(3,937)	(5,668)	(3,937)	(1,731)	(1,731)	-
X90002	Nonstate	Public Defender Corporation - 2nd Judicial Circuit	0.021247%	0.019678%	-0.001569%	(6,246)	(1,816)	(4,430)	(1,816)	(2,614)	(1,816)	(798)	(798)	-
X90004	Nonstate	Public Defender Corporation - 4th Judicial Circuit	0.060047%	0.055715%	-0.004333%	(17,247)	(5,014)	(12,233)	(5,014)	(7,219)	(5,014)	(2,205)	(2,205)	-
X90005	Nonstate	Public Defender Corporation - 5th Judicial Circuit	0.043373%	0.041459%	-0.001914%	(7,619)	(2,215)	(5,404)	(2,215)	(3,189)	(2,215)	(974)	(974)	-
X90006	Nonstate	Public Defender Corporation - 6th & 24th Judicial Circuit	0.086016%	0.078967%	-0.007049%	(28,058)	(8,156)	(19,902)	(8,156)	(11,746)	(8,156)	(3,590)	(3,590)	-
X90007	Nonstate	Public Defender Corporation - 7th Judicial Circuit	0.027117%	0.026615%	-0.000502%	(1,999)	(581)	(1,418)	(581)	(837)	(581)	(256)	(256)	-
X90008	Nonstate	Public Defender Corporation - 8th Judicial Circuit	0.020191%	0.018953%	-0.001238%	(4,926)	(1,432)	(3,494)	(1,432)	(2,062)	(1,432)	(630)	(630)	-
X90009	Nonstate	Public Defender Corporation - 9th Judicial Circuit	0.046588%	0.038612%	-0.007975%	(31,746)	(9,228)	(22,518)	(9,228)	(13,290)	(9,228)	(4,062)	(4,062)	-
X90010	Nonstate	Public Defender Corporation - 10th Judicial Circuit	0.058246%	0.052192%	-0.006054%	(24,100)	(7,006)	(17,094)	(7,006)	(10,088)	(7,006)	(3,082)	(3,082)	-
X90011	Nonstate	Public Defender Corporation - 11th Judicial Circuit	0.028852%	0.026132%	-0.002721%	(10,830)	(3,148)	(7,682)	(3,148)	(4,534)	(3,148)	(1,386)	(1,386)	-
X90012	Nonstate	Public Defender Corporation - 12th Judicial Circuit	0.025809%	0.024290%	-0.001519%	(6,047)	(1,758)	(4,289)	(1,758)	(2,531)	(1,758)	(773)	(773)	-
X90013	Nonstate	Public Defender Corporation - 13th Judicial Circuit	0.140722%	0.135004%	-0.005718%	(22,759)	(6,616)	(16,143)	(6,616)	(9,527)	(6,616)	(2,911)	(2,911)	-
X90015	Nonstate	Public Defender Corporation - 15th Judicial Circuit	0.043413%	0.040946%	-0.002467%	(9,821)	(2,855)	(6,966)	(2,855)	(4,111)	(2,855)	(1,256)	(1,256)	-
X90018	Nonstate	Public Defender Corporation - 18th Judicial Circuit	0.018050%	0.016987%	-0.001063%	(4,231)	(1,230)	(3,001)	(1,230)	(1,771)	(1,230)	(541)	(541)	-
X90023	Nonstate	Public Defender Corporation - 23rd Judicial Circuit	0.116262%	0.107774%	-0.008487%	(33,784)	(9,821)	(23,963)	(9,821)	(14,142)	(9,821)	(4,321)	(4,321)	-
X90025	Nonstate	Public Defender Corporation - 25th Judicial Circuit	0.035938%	0.033809%	-0.002129%	(8,475)	(2,464)	(6,011)	(2,464)	(3,547)	(2,464)	(1,083)	(1,083)	-
X90028	Nonstate	Public Defender Corporation - 28th Judicial Circuit	0.015669%	0.014705%	-0.000964%	(3,839)	(1,116)	(2,723)	(1,116)	(1,607)	(1,116)	(491)	(491)	-
X90030	Nonstate	Public Defender Corporation - 30th Judicial Circuit	0.024910%	0.023508%	-0.001402%	(5,582)	(1,623)	(3,959)	(1,623)	(2,336)	(1,623)	(713)	(713)	-
X99903	Nonstate	Boone County Board of Education	0.000475%	0.000861%	0.000386%	1,537	447	1,090	447	643	447	196	196	-
X99915	Nonstate	Logan County Board of Education	0.000637%	0.000726%	0.000089%	354	103	251	103	148	103	45	45	-
X99918	Nonstate	Jackson County Board of Education	0.000857%	0.000338%	-0.000519%	(2,066)	(601)	(1,465)	(601)	(864)	(601)	(263)	(263)	-
X99919	Nonstate	Jefferson County Board of Education	0.000000%	0.000392%	0.000392%	1,562	454	1,108	454	654	454	200	200	-
X99925	Nonstate	Marion County Board of Education	0.001123%	0.000523%	-0.000600%	(2,389)	(694)	(1,695)	(694)	(1,001)	(694)	(307)	(307)	-
X99926	Nonstate	Lincoln County Board of Education	0.000840%	0.000763%	-0.000077%	(307)	(89)	(218)	(89)	(129)	(89)	(40)	(40)	-
X99931	Nonstate	McDowell County Board of Education	0.000892%	0.000785%	-0.00107%	(426)	(124)	(302)	(124)	(178)	(124)	(54)	(54)	-
X99934	Nonstate	Nicholas County Board of Education	0.000537%	0.000000%	-0.000537%	(2,137)	(621)	(1,516)	(621)	(895)	(621)	(274)	(274)	-
X99936	Nonstate	Pendleton County Board of Education	0.000641%	0.000296%	-0.000345%	(1,372)	(399)	(973)	(399)	(574)	(399)	(175)	(175)	-
X99937	Nonstate	Pocahontas County Board of Education	0.000536%	0.000000%	-0.000536%	(2,133)	(620)	(1,513)	(620)	(893)	(620)	(273)	(273)	-
X99939	Nonstate	Preston County Board of Education	0.000000%	0.000305%	0.000305%	1,215	353	862	353	509	353	156	156	-
X99940	Nonstate	Tyler County Board of Education	0.000324%	0.000305%	-0.000019%	(76)	(22)	(54)	(22)	(32)	(22)	(10)	(10)	-

**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, 2019

Employer Number	State/Nonstate	Employer	FY 2018	FY 2019	Difference in	Difference in NPL(\$)	FY 2019	FY 2019	FY 2020	FY 2020	FY 2021	FY 2021	FY 2022	FY 2022
			Allocation %	Allocation %	Allocation %	FY 2018 to FY 2019	Recognized	Inflows/Outflows	Amount	Inflows/Outflows	Amount	Inflows/Outflows	Amount	Inflows/Outflows
X99941	Nonstate	Hancock County Board of Education	0.000193%	0.000000%	-0.000193%	(767)	(223)	(544)	(223)	(321)	(223)	(98)	(98)	-
X99955	Nonstate	Wyoming County Board of Education	0.000463%	0.000458%	-0.000005%	(22)	(6)	(16)	(6)	(10)	(6)	(4)	(4)	-
X99960	Nonstate	Raleigh County Board of Education	0.000498%	0.000665%	0.000167%	664	193	471	193	278	193	85	85	-
			100.000000%	100.000000%	0.000000%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -