

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, 2020

Employer Number	State/ Nonstate	Employer	FY 2019	FY 2020	Difference in	FY 2020	FY 2020	FY 2021	FY 2021	FY 2022	FY 2022	FY 2023	FY 2023
			Allocation %	Allocation %	Allocation %	Difference in NPL(\$)	Immediately Recognized	Deferred Inflows/Outflows	Amount Recognized	Deferred Inflows/Outflows	Amount Recognized	Deferred Inflows/Outflows	Amount Recognized
778000	State	Jobs Investment Trust Board	0.019430%	0.019925%	0.000495%	1,696.00	494.00	1,202.00	494.00	708.00	214.00	214.00	-
930100	State	WV Housing Development Fund	0.385094%	0.370100%	-0.014994%	(51,378.00)	(14,979.00)	(36,399.00)	(14,979.00)	(21,420.00)	(6,441.00)	(6,441.00)	-
930200	State	WV Secondary School Activities Commission	0.030658%	0.026859%	-0.003799%	(13,018.00)	(3,795.00)	(9,223.00)	(3,795.00)	(5,428.00)	(1,633.00)	(1,633.00)	-
990000	State	State Bar	0.086088%	0.087160%	0.001072%	3,673.00	1,071.00	2,602.00	1,071.00	1,531.00	460.00	460.00	-
0100	State	Governors Office	0.161829%	0.148965%	-0.012864%	(44,080.00)	(12,851.00)	(31,229.00)	(12,851.00)	(18,378.00)	(5,527.00)	(5,527.00)	-
0201	State	Dept of Admin Secretary's Office	0.027365%	0.028338%	0.000973%	3,334.00	972.00	2,362.00	972.00	1,390.00	418.00	418.00	-
0203	State	Consolidated Public Retirement Board	0.279623%	0.271427%	-0.008196%	(28,084.00)	(8,188.00)	(19,896.00)	(8,188.00)	(11,708.00)	(3,520.00)	(3,520.00)	-
0209	State	Dept of Admin - Finance	0.076276%	0.108154%	0.031878%	109,233.00	31,846.00	77,387.00	31,846.00	45,541.00	13,695.00	13,695.00	-
0210	State	IS&C	0.732568%	0.697473%	-0.035095%	(120,256.00)	(35,060.00)	(85,196.00)	(35,060.00)	(50,136.00)	(15,076.00)	(15,076.00)	-
0211	State	General Services	0.274348%	0.286820%	0.012472%	42,736.00	12,459.00	30,277.00	12,459.00	17,818.00	5,359.00	5,359.00	-
0213	State	Purchasing	0.117284%	0.103728%	-0.013556%	(46,451.00)	(13,543.00)	(32,908.00)	(13,543.00)	(19,365.00)	(5,822.00)	(5,822.00)	-
0214	State	Surplus Property	0.028966%	0.029133%	0.000167%	572.00	167.00	405.00	167.00	238.00	71.00	71.00	-
0215	State	Travel Management	0.025168%	0.025823%	0.000655%	2,244.00	654.00	1,590.00	654.00	936.00	282.00	282.00	-
0216	State	Fleet Management	0.021145%	0.023647%	0.002502%	8,573.00	2,499.00	6,074.00	2,499.00	3,575.00	1,076.00	1,076.00	-
0218	State	BRIM	0.099498%	0.100814%	0.001316%	4,509.00	1,315.00	3,194.00	1,315.00	1,879.00	564.00	564.00	-
0219	State	Grievance Board	0.047152%	0.045052%	-0.002100%	(7,196.00)	(2,098.00)	(5,098.00)	(2,098.00)	(3,000.00)	(902.00)	(902.00)	-
0220	State	Ethics Commission	0.028854%	0.028163%	-0.000691%	(2,368.00)	(690.00)	(1,678.00)	(690.00)	(988.00)	(298.00)	(298.00)	-
0221	State	Public Defender	0.072798%	0.082483%	0.009685%	33,187.00	9,676.00	23,511.00	9,676.00	13,835.00	4,159.00	4,159.00	-
0222	State	Personnel	0.203772%	0.197606%	-0.006166%	(21,128.00)	(6,160.00)	(14,968.00)	(6,160.00)	(8,808.00)	(2,648.00)	(2,648.00)	-
0225	State	PEIA	0.155714%	0.158148%	0.002434%	8,340.00	2,431.00	5,909.00	2,431.00	3,478.00	1,047.00	1,047.00	-
0228	State	WV Prosecuting Attorney's Institute	0.015986%	0.015510%	-0.000476%	(1,631.00)	(476.00)	(1,155.00)	(476.00)	(679.00)	(203.00)	(203.00)	-
0231	State	Office of Technology	0.017298%	0.021369%	0.004071%	13,950.00	4,067.00	9,883.00	4,067.00	5,816.00	1,749.00	1,749.00	-
0232	State	Retiree Health Benefit Trust Fund	0.005156%	0.006509%	0.001353%	4,636.00	1,352.00	3,284.00	1,352.00	1,932.00	580.00	580.00	-
0233	State	Real Estate Division	0.046880%	0.050019%	0.003139%	10,756.00	3,136.00	7,620.00	3,136.00	4,484.00	1,348.00	1,348.00	-
0303	State	Division of Banking	0.109790%	0.109243%	-0.000547%	(1,874.00)	(546.00)	(1,328.00)	(546.00)	(782.00)	(236.00)	(236.00)	-
0304	State	Division of Tourism	0.079674%	0.091378%	0.011704%	40,105.00	11,692.00	28,413.00	11,692.00	16,721.00	5,029.00	5,029.00	-
0305	State	Division of Forestry	0.252778%	0.257604%	0.004826%	16,537.00	4,821.00	11,716.00	4,821.00	6,895.00	2,074.00	2,074.00	-
0306	State	WV Geological Survey	0.099922%	0.099910%	-0.000012%	(41.00)	(12.00)	(29.00)	(12.00)	(17.00)	(5.00)	(5.00)	-
0307	State	WV Development Office	0.337293%	0.330803%	-0.006490%	(22,239.00)	(6,484.00)	(15,755.00)	(6,484.00)	(9,271.00)	(2,787.00)	(2,787.00)	-
0308	State	WV Division of Labor	0.173253%	0.164841%	-0.008412%	(28,824.00)	(8,403.00)	(20,421.00)	(8,403.00)	(12,018.00)	(3,615.00)	(3,615.00)	-
0310	State	Division of Natural Resources	1.789484%	1.819016%	0.029532%	101,194.00	29,503.00	71,691.00	29,503.00	42,188.00	12,685.00	12,685.00	-
0311	State	WV Environmental Quality Board	0.007032%	0.007305%	0.000273%	935.00	273.00	662.00	273.00	389.00	116.00	116.00	-
0312	State	WV Solid Waste Management Board	0.030304%	0.032131%	0.001827%	6,260.00	1,825.00	4,435.00	1,825.00	2,610.00	785.00	785.00	-
0313	State	Department of Environmental Protection	2.615269%	2.657447%	0.042178%	144,527.00	42,136.00	102,391.00	42,136.00	60,255.00	18,119.00	18,119.00	-
0314	State	WV Office of Miners' Health, Safety & Training	0.459269%	0.468980%	0.009711%	33,276.00	9,701.00	23,575.00	9,701.00	13,874.00	4,173.00	4,173.00	-
0315	State	Oil & Gas Conservation Commission	0.003248%	0.003705%	0.000457%	1,566.00	457.00	1,109.00	457.00	652.00	195.00	195.00	-
0316	State	WV Water Development Authority	0.060809%	0.057064%	-0.003745%	(12,833.00)	(3,741.00)	(9,092.00)	(3,741.00)	(5,351.00)	(1,610.00)	(1,610.00)	-
0319	State	Miner's Health Safety & Training	0.002554%	0.002559%	0.000005%	17.00	5.00	12.00	5.00	7.00	2.00	2.00	-
0323	State	Workforce West Virginia	0.766746%	0.794709%	0.027963%	95,818.00	27,935.00	67,883.00	27,935.00	39,948.00	12,013.00	12,013.00	-
0327	State	WV Commerce Office of the Secretary	0.037299%	0.076238%	0.038939%	133,428.00	38,900.00	94,528.00	38,900.00	55,628.00	16,728.00	16,728.00	-
0328	State	WV Division of Energy	0.012355%	0.011848%	-0.000507%	(1,737.00)	(506.00)	(1,231.00)	(506.00)	(725.00)	(219.00)	(219.00)	-
0431	State	Department of Education & the Arts	0.000584%	0.000000%	-0.000584%	(2,001.00)	(583.00)	(1,418.00)	(583.00)	(835.00)	(252.00)	(252.00)	-
0432	State	WV Division of Culture & History	0.238495%	0.241361%	0.002866%	9,821.00	2,863.00	6,958.00	2,863.00	4,095.00	1,232.00	1,232.00	-
0433	State	WV Library Commission	0.086969%	0.069244%	-0.017725%	(60,736.00)	(17,707.00)	(43,029.00)	(17,707.00)	(25,322.00)	(7,615.00)	(7,615.00)	-
0439	State	Educational Broadcasting Authority	0.175496%	0.180702%	0.005206%	17,839.00	5,201.00	12,638.00	5,201.00	7,437.00	2,236.00	2,236.00	-
0441	State	WV Higher Education Policy Commission	0.005585%	0.005418%	-0.000167%	(572.00)	(167.00)	(405.00)	(167.00)	(238.00)	(71.00)	(71.00)	-
0501	State	Department of Health & Human Resources - Secretary	0.021935%	0.017275%	-0.004660%	(15,968.00)	(4,655.00)	(11,313.00)	(4,655.00)	(6,658.00)	(2,003.00)	(2,003.00)	-
0505	State	Board of Barbers & Cosmetologists	0.015911%	0.018353%	0.002442%	8,368.00	2,440.00	5,928.00	2,440.00	3,488.00	1,048.00	1,048.00	-
0506	State	Department of Health & Human Resources - Health	5.165587%	5.257023%	0.091436%	313,314.00	91,345.00	221,969.00	91,345.00	130,624.00	39,279.00	39,279.00	-
0507	State	Health Care Authority	0.040471%	0.023730%	-0.016741%	(57,365.00)	(16,724.00)	(40,641.00)	(16,724.00)	(23,917.00)	(7,193.00)	(7,193.00)	-
0508	State	Bureau of Senior Services	0.101386%	0.096169%	-0.005217%	(17,877.00)	(5,212.00)	(12,665.00)	(5,212.00)	(7,453.00)	(2,241.00)	(2,241.00)	-
0509	State	Hospital Finance Authority	0.004082%	0.003998%	-0.000084%	(288.00)	(84.00)	(204.00)	(84.00)	(120.00)	(36.00)	(36.00)	-
0510	State	WV Human Rights Commission	0.041599%	0.043200%	0.001601%	5,486.00	1,599.00	3,887.00	1,599.00	2,288.00	689.00	689.00	-
0511	State	Department of Health & Human Resources - Human Ser	7.485925%	7.676130%	0.190205%	651,755.00	190,016.00	461,739.00	190,016.00	271,723.00	81,707.00	81,707.00	-
0601	State	Department of Military Affairs & Public Safety - Secretary	0.047630%	0.041469%	-0.006161%	(21,111.00)	(6,155.00)	(14,956.00)	(6,155.00)	(8,801.00)	(2,646.00)	(2,646.00)	-
0603	State	Adjutant General	1.623185%	1.772800%	0.149615%	512,669.00	149,466.00	363,203.00	149,466.00	213,737.00	64,271.00	64,271.00	-
0605	State	Parole Board	0.027868%	0.024873%	-0.002995%	(10,263.00)	(2,992.00)	(7,271.00)	(2,992.00)	(4,279.00)	(1,287.00)	(1,287.00)	-
0606	State	Division of Homeland Security and Emergency Management	0.100978%	0.065730%	-0.035248%	(120,780.00)	(35,213.00)	(85,567.00)	(35,213.00)	(50,354.00)	(15,141.00)	(15,141.00)	-
0608	State	West Virginia Division of Corrections	9.047844%	9.351350%	0.303506%	1,039,991.00	303,204.00	736,787.00	303,204.00	433,583.00	130,379.00	130,379.00	-
0612	State	State Police	0.865530%	0.889373%	0.023843%	81,700.00	23,819.00	57,881.00	23,819.00	34,062.00	10,243.00	10,243.00	-
0613	State	Division of Veterans Affairs	0.445537%	0.436043%	-0.009494%	(32,532.00)	(9,485.00)	(23,047.00)	(9,485.00)	(13,562.00)	(4,077.00)	(4,077.00)	-

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 Amortization of Change in Proportionate Share of Net Pension Liability  
 As of and for the Year Ended June 30, 2020

Employer Number	State/ Nonstate	Employer	FY 2019	FY 2020	Difference in	FY 2020	FY 2020	FY 2021	FY 2021	FY 2022	FY 2022	FY 2023	FY 2023
			Allocation %	Allocation %	Allocation %	Immediately Recognized	Deferred Inflows/Outflows	Amount Recognized	Deferred Inflows/Outflows	Amount Recognized	Deferred Inflows/Outflows	Amount Recognized	Deferred Inflows/Outflows
0618	State	Veterans Home	0.076506%	0.081784%	0.005278%	5,273.00	5,273.00	5,273.00	5,273.00	5,273.00	5,273.00	2,267.00	2,267.00
0619	State	State Fire Commission	0.133382%	0.132485%	-0.000897%	(896.00)	(896.00)	(896.00)	(896.00)	(896.00)	(896.00)	(386.00)	(386.00)
0620	State	Division of Criminal Justice Services	0.090746%	0.000000%	-0.090746%	(310,949.00)	(90,656.00)	(220,293.00)	(90,656.00)	(129,637.00)	(90,656.00)	(38,981.00)	(38,981.00)
0622	State	WV Division of Protective Services	0.107850%	0.111691%	0.003841%	3,837.00	3,837.00	3,837.00	3,837.00	3,837.00	3,837.00	1,651.00	1,651.00
0623	State	Division of Administrative Services	0.000000%	0.085159%	0.085159%	291,805.00	85,074.00	206,731.00	85,074.00	121,657.00	85,074.00	36,583.00	36,583.00
0701	State	State Tax Department - Office of the Secretary	0.036169%	0.035642%	-0.000527%	(1,806.00)	(527.00)	(1,279.00)	(527.00)	(752.00)	(527.00)	(225.00)	(225.00)
0702	State	State Tax Department	1.019864%	1.040281%	0.020417%	69,961.00	20,397.00	49,564.00	20,397.00	29,167.00	20,397.00	8,770.00	8,770.00
0703	State	State Budget Office	0.026539%	0.027776%	0.001237%	4,239.00	1,236.00	3,003.00	1,236.00	1,767.00	1,236.00	531.00	531.00
0704	State	WV Offices of the Insurance Commissioner	0.758612%	0.725274%	-0.033338%	(114,236.00)	(33,305.00)	(80,931.00)	(33,305.00)	(47,626.00)	(33,305.00)	(14,321.00)	(14,321.00)
0705	State	Lottery	0.533400%	0.518207%	-0.015193%	(52,060.00)	(15,178.00)	(36,882.00)	(15,178.00)	(21,704.00)	(15,178.00)	(6,526.00)	(6,526.00)
0706	State	Municipal Bond Commission	0.011030%	0.010333%	-0.000697%	(2,388.00)	(696.00)	(1,692.00)	(696.00)	(996.00)	(696.00)	(300.00)	(300.00)
0707	State	Racing Commission	0.100584%	0.100072%	-0.000512%	(1,754.00)	(511.00)	(1,243.00)	(511.00)	(732.00)	(511.00)	(221.00)	(221.00)
0708	State	Alcohol Beverage Control Administration	0.182932%	0.182911%	-0.000021%	(72.00)	(21.00)	(51.00)	(21.00)	(30.00)	(21.00)	(9.00)	(9.00)
0709	State	WV Office of Tax Appeals	0.014196%	0.017700%	0.003504%	12,007.00	3,501.00	8,506.00	3,501.00	5,005.00	3,501.00	1,504.00	1,504.00
0802	State	West Virginia Division of Motor Vehicles	1.179396%	1.214980%	0.035584%	121,932.00	35,549.00	86,383.00	35,549.00	50,834.00	35,549.00	15,285.00	15,285.00
0803	State	Division of Highways	14.685066%	14.621635%	-0.063431%	(222,278.00)	(64,795.00)	(157,483.00)	(64,795.00)	(92,688.00)	(64,795.00)	(27,893.00)	(27,893.00)
0804	State	WV State Rail Authority	0.027231%	0.028471%	0.001240%	4,249.00	1,239.00	3,010.00	1,239.00	1,771.00	1,239.00	532.00	532.00
0805	State	Division of Public Transit	0.031744%	0.034396%	0.002652%	9,087.00	2,649.00	6,438.00	2,649.00	3,789.00	2,649.00	1,140.00	1,140.00
0806	State	Public Port Authority	0.004709%	0.000000%	-0.004709%	(16,136.00)	(4,704.00)	(11,432.00)	(4,704.00)	(6,728.00)	(4,704.00)	(2,024.00)	(2,024.00)
0807	State	WV Department of Transportation Aeronautics Comm	0.008930%	0.009558%	0.000628%	2,152.00	627.00	1,525.00	627.00	898.00	627.00	271.00	271.00
0808	State	DOT - Office of Admin Hearings	0.059783%	0.060846%	0.001063%	3,642.00	1,062.00	2,580.00	1,062.00	1,518.00	1,062.00	456.00	456.00
0809	State	WV Parkways Authority	1.067002%	1.091069%	0.024067%	82,468.00	24,043.00	58,425.00	24,043.00	34,382.00	24,043.00	10,339.00	10,339.00
0901	State	WV Real Estate Appraiser Licensing & Certification Board	0.008968%	0.009676%	0.000708%	2,426.00	707.00	1,719.00	707.00	1,012.00	707.00	305.00	305.00
0902	State	Board of Funeral Service Examiners	0.003451%	0.001487%	-0.001964%	(6,730.00)	(1,962.00)	(4,768.00)	(1,962.00)	(2,806.00)	(1,962.00)	(844.00)	(844.00)
0903	State	WV Board of Professional Surveyors	0.003342%	0.003807%	0.000465%	1,593.00	464.00	1,129.00	464.00	665.00	464.00	201.00	201.00
0904	State	Board of Counseling	0.006043%	0.003849%	-0.002194%	(7,518.00)	(2,192.00)	(5,326.00)	(2,192.00)	(3,134.00)	(2,192.00)	(942.00)	(942.00)
0905	State	Board of Social Work Examiners	0.004840%	0.006350%	0.001510%	5,174.00	1,508.00	3,666.00	1,508.00	2,158.00	1,508.00	650.00	650.00
0906	State	WV Board of Examiners for Licensed Practical Nurses	0.017270%	0.015388%	-0.001882%	(6,449.00)	(1,880.00)	(4,569.00)	(1,880.00)	(2,689.00)	(1,880.00)	(809.00)	(809.00)
0907	State	WV Board of Examiners for Registered Professional Nurses	0.065516%	0.066294%	0.000778%	2,666.00	777.00	1,889.00	777.00	1,112.00	777.00	335.00	335.00
0908	State	WV Board of Chiropractic	0.003393%	0.003316%	-0.000077%	(264.00)	(77.00)	(187.00)	(77.00)	(110.00)	(77.00)	(33.00)	(33.00)
0909	State	WV Board of Dental Examiners	0.009400%	0.006953%	-0.002447%	(8,385.00)	(2,445.00)	(5,940.00)	(2,445.00)	(3,495.00)	(2,445.00)	(1,050.00)	(1,050.00)
0911	State	Board of Occupational Therapy	0.002116%	0.002045%	-0.000071%	(243.00)	(71.00)	(172.00)	(71.00)	(101.00)	(71.00)	(30.00)	(30.00)
0912	State	West Virginia Board of Optometry	0.003619%	0.003562%	-0.000057%	(195.00)	(57.00)	(138.00)	(57.00)	(81.00)	(57.00)	(24.00)	(24.00)
0913	State	WV Board of Pharmacy	0.028716%	0.028571%	-0.000145%	(497.00)	(145.00)	(352.00)	(145.00)	(207.00)	(145.00)	(62.00)	(62.00)
0914	State	WV Board of Examiners of Psychologists	0.002725%	0.002721%	-0.000004%	(14.00)	(4.00)	(10.00)	(4.00)	(6.00)	(4.00)	(2.00)	(2.00)
0915	State	WV Medical Imaging & Radiation Therapy Technology Board of Exam	0.004686%	0.004938%	0.000252%	864.00	252.00	612.00	252.00	360.00	252.00	108.00	108.00
0917	State	WV Board of Registration for Professional Engineers	0.027596%	0.027320%	-0.000276%	(946.00)	(276.00)	(670.00)	(276.00)	(394.00)	(276.00)	(118.00)	(118.00)
0918	State	WV Board of Accountancy	0.011149%	0.011224%	0.000075%	257.00	75.00	182.00	75.00	107.00	75.00	32.00	32.00
0919	State	WV State Board of Architects	0.004274%	0.004178%	-0.000096%	(329.00)	(96.00)	(233.00)	(96.00)	(137.00)	(96.00)	(41.00)	(41.00)
0921	State	WV Board of Osteopathy	0.016473%	0.015660%	-0.000813%	(2,786.00)	(812.00)	(1,974.00)	(812.00)	(1,162.00)	(812.00)	(350.00)	(350.00)
0922	State	Board of Physical Therapy	0.007698%	0.008152%	0.000454%	1,556.00	454.00	1,102.00	454.00	648.00	454.00	194.00	194.00
0923	State	WV Board of Veterinary Medicine	0.006902%	0.006805%	-0.000097%	(332.00)	(97.00)	(235.00)	(97.00)	(138.00)	(97.00)	(41.00)	(41.00)
0926	State	Public Service Commission of WV	0.804152%	0.788766%	-0.015386%	(52,722.00)	(15,371.00)	(37,351.00)	(15,371.00)	(21,980.00)	(15,371.00)	(6,609.00)	(6,609.00)
0927	State	WV Real Estate Commission	0.019603%	0.024649%	0.005046%	17,291.00	5,041.00	12,250.00	5,041.00	7,209.00	5,041.00	2,168.00	2,168.00
0930	State	WV Board of Examiners for Speech Pathology & Audiology	0.003564%	0.003877%	0.000313%	1,073.00	313.00	760.00	313.00	447.00	313.00	134.00	134.00
0932	State	WV Division of Rehabilitation Services	1.289364%	1.199432%	-0.089932%	(308,160.00)	(89,843.00)	(218,317.00)	(89,843.00)	(128,474.00)	(89,843.00)	(38,631.00)	(38,631.00)
0935	State	WV Board of Respiratory Care	0.003252%	0.002115%	-0.001137%	(3,896.00)	(1,136.00)	(2,760.00)	(1,136.00)	(1,624.00)	(1,136.00)	(488.00)	(488.00)
0938	State	Board of Massage Therapy	0.005115%	0.006268%	0.001153%	3,951.00	1,152.00	2,799.00	1,152.00	1,647.00	1,152.00	495.00	495.00
0939	State	WV Courthouse Facilities Improvement Authority	0.004829%	0.004557%	-0.000272%	(932.00)	(272.00)	(660.00)	(272.00)	(388.00)	(272.00)	(116.00)	(116.00)
0941	State	National Coal Heritage Area	0.009203%	0.009111%	-0.000092%	(315.00)	(92.00)	(223.00)	(92.00)	(131.00)	(92.00)	(39.00)	(39.00)
0944	State	WV Economic Development Authority	0.038905%	0.039325%	0.000420%	1,439.00	420.00	1,019.00	420.00	599.00	420.00	179.00	179.00
0945	State	WV Board of Medicine	0.058396%	0.055389%	-0.003007%	(10,304.00)	(3,004.00)	(7,300.00)	(3,004.00)	(4,296.00)	(3,004.00)	(1,292.00)	(1,292.00)
0946	State	WV Municipal Pensions Oversight Board	0.015361%	0.014983%	-0.000378%	(1,295.00)	(378.00)	(917.00)	(378.00)	(539.00)	(378.00)	(161.00)	(161.00)
0947	State	WV ERP Board	0.128691%	0.126093%	-0.002598%	(8,902.00)	(2,595.00)	(6,307.00)	(2,595.00)	(3,712.00)	(2,595.00)	(1,117.00)	(1,117.00)
1200	State	Auditor's Office	0.617067%	0.614895%	-0.002172%	(7,443.00)	(2,170.00)	(5,273.00)	(2,170.00)	(3,103.00)	(2,170.00)	(933.00)	(933.00)
1300	State	Treasurer's Office	0.473899%	0.479343%	0.005444%	18,654.00	5,438.00	13,216.00	5,438.00	7,778.00	5,438.00	2,340.00	2,340.00
1400	State	Department of Agriculture	0.910062%	0.910410%	0.000348%	1,192.00	348.00	844.00	348.00	496.00	348.00	148.00	148.00
1500	State	Attorney General	0.693356%	0.716039%	0.022683%	77,725.00	22,660.00	55,065.00	22,660.00	32,405.00	22,660.00	9,745.00	9,745.00
1600	State	Secretary of State	0.163605%	0.152559%	-0.011046%	(37,850.00)	(11,035.00)	(26,815.00)	(11,035.00)	(15,780.00)	(11,035.00)	(4,745.00)	(4,745.00)
2100	State	Senate	0.160612%	0.166520%	0.005908%	20,244.00	5,902.00	14,342.00	5,902.00	8,440.00	5,902.00	2,538.00	2,538.00
2200	State	House of Delegates	0.233838%	0.233288%	-0.000550%	(1,885.00)	(550.00)	(1,335.00)	(550.00)	(785.00)	(550.00)	(235.00)	(235.00)

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, 2020

Employer Number	State/ Nonstate	Employer	FY 2019	FY 2020	Difference in	FY 2020	FY 2020	FY 2021	FY 2021	FY 2022	FY 2022	FY 2023	FY 2023
			Allocation %	Allocation %	Allocation %	Immediately Recognized	Deferred Inflows/Outflows	Amount Recognized	Deferred Inflows/Outflows	Amount Recognized	Deferred Inflows/Outflows	Amount Recognized	Deferred Inflows/Outflows
2300	State	Joint Committee on Government & Finance	0.318275%	0.334381%	0.016106%	55,189.00	16,090.00	39,099.00	16,090.00	23,009.00	16,090.00	6,919.00	6,919.00
2400	State	Supreme Court of Appeals	5.128683%	5.123402%	-0.005281%	(18,096.00)	(5,276.00)	(12,820.00)	(5,276.00)	(7,544.00)	(5,276.00)	(2,268.00)	(2,268.00)
X00100	Nonstate	Barbour County Commission	0.113821%	0.106970%	-0.006851%	(23,476.00)	(6,844.00)	(16,632.00)	(6,844.00)	(9,788.00)	(6,844.00)	(2,944.00)	(2,944.00)
X00200	Nonstate	Berkeley County Commission	0.754223%	0.806708%	0.052485%	179,845.00	52,433.00	127,412.00	52,433.00	74,979.00	52,433.00	22,546.00	22,546.00
X00300	Nonstate	Boone County Commission	0.207693%	0.155997%	-0.051696%	(177,141.00)	(51,645.00)	(125,496.00)	(51,645.00)	(73,851.00)	(51,645.00)	(22,206.00)	(22,206.00)
X00400	Nonstate	Braxton County Commission	0.137508%	0.127369%	-0.010139%	(34,742.00)	(10,129.00)	(24,613.00)	(10,129.00)	(14,484.00)	(10,129.00)	(4,355.00)	(4,355.00)
X00500	Nonstate	Brooke County Commission	0.114614%	0.126987%	0.012373%	42,397.00	12,361.00	30,036.00	12,361.00	17,675.00	12,361.00	5,314.00	5,314.00
X00600	Nonstate	Cabell County Commission	0.446372%	0.462964%	0.016592%	56,854.00	16,576.00	40,278.00	16,576.00	23,702.00	16,576.00	7,126.00	7,126.00
X00700	Nonstate	Calhoun County Commission	0.051875%	0.047972%	-0.003903%	(13,374.00)	(3,899.00)	(9,475.00)	(3,899.00)	(5,576.00)	(3,899.00)	(1,677.00)	(1,677.00)
X00800	Nonstate	Clay County Commission	0.052548%	0.059296%	0.006748%	23,123.00	6,741.00	16,382.00	6,741.00	9,641.00	6,741.00	2,900.00	2,900.00
X00900	Nonstate	Doddridge County Commission	0.192467%	0.180578%	-0.011889%	(40,739.00)	(11,877.00)	(28,862.00)	(11,877.00)	(16,985.00)	(11,877.00)	(5,108.00)	(5,108.00)
X01000	Nonstate	Fayette County Commission	0.248144%	0.240746%	-0.007398%	(25,350.00)	(7,391.00)	(17,959.00)	(7,391.00)	(10,568.00)	(7,391.00)	(3,177.00)	(3,177.00)
X01100	Nonstate	Gilmer County Commission	0.037312%	0.034912%	-0.002400%	(8,224.00)	(2,398.00)	(5,826.00)	(2,398.00)	(3,428.00)	(2,398.00)	(1,030.00)	(1,030.00)
X01200	Nonstate	Grant County Commission	0.117727%	0.113946%	-0.003781%	(12,956.00)	(3,777.00)	(9,179.00)	(3,777.00)	(5,402.00)	(3,777.00)	(1,625.00)	(1,625.00)
X01300	Nonstate	Greenbrier County Commission	0.230602%	0.221166%	-0.009436%	(32,333.00)	(9,427.00)	(22,906.00)	(9,427.00)	(13,479.00)	(9,427.00)	(4,052.00)	(4,052.00)
X01400	Nonstate	Hampshire County Commission	0.206018%	0.213521%	0.007503%	25,710.00	7,496.00	18,214.00	7,496.00	10,718.00	7,496.00	3,222.00	3,222.00
X01500	Nonstate	Hancock County Commission	0.194835%	0.185213%	-0.009622%	(32,971.00)	(9,613.00)	(23,358.00)	(9,613.00)	(13,745.00)	(9,613.00)	(4,132.00)	(4,132.00)
X01600	Nonstate	Hardy County Commission	0.114116%	0.116783%	0.002667%	9,139.00	2,664.00	6,475.00	2,664.00	3,811.00	2,664.00	1,147.00	1,147.00
X01700	Nonstate	Harrison County Commission	0.687513%	0.685871%	-0.001642%	(5,626.00)	(1,640.00)	(3,986.00)	(1,640.00)	(2,346.00)	(1,640.00)	(706.00)	(706.00)
X01800	Nonstate	Jackson County Commission	0.209919%	0.197893%	-0.012026%	(41,208.00)	(12,014.00)	(29,194.00)	(12,014.00)	(17,180.00)	(12,014.00)	(5,166.00)	(5,166.00)
X01900	Nonstate	Jefferson County Commission	0.520774%	0.510960%	-0.009814%	(33,629.00)	(9,804.00)	(23,825.00)	(9,804.00)	(14,021.00)	(9,804.00)	(4,217.00)	(4,217.00)
X02000	Nonstate	Kanawha County Commission	0.990961%	0.970975%	-0.019986%	(68,484.00)	(19,966.00)	(48,518.00)	(19,966.00)	(28,552.00)	(19,966.00)	(8,586.00)	(8,586.00)
X02100	Nonstate	Lewis County Commission	0.167325%	0.158409%	-0.008916%	(30,551.00)	(8,907.00)	(21,644.00)	(8,907.00)	(12,737.00)	(8,907.00)	(3,830.00)	(3,830.00)
X02200	Nonstate	Lincoln County Commission	0.106186%	0.099937%	-0.006249%	(21,413.00)	(6,243.00)	(15,170.00)	(6,243.00)	(8,927.00)	(6,243.00)	(2,684.00)	(2,684.00)
X02300	Nonstate	Logan County Commission	0.357070%	0.339345%	-0.017725%	(60,736.00)	(17,707.00)	(43,029.00)	(17,707.00)	(25,322.00)	(17,707.00)	(7,615.00)	(7,615.00)
X02400	Nonstate	McDowell County Commission	0.156279%	0.139939%	-0.016340%	(55,990.00)	(16,324.00)	(39,666.00)	(16,324.00)	(23,342.00)	(16,324.00)	(7,018.00)	(7,018.00)
X02500	Nonstate	Marion County Commission	0.387658%	0.382342%	-0.005316%	(18,216.00)	(5,311.00)	(12,905.00)	(5,311.00)	(7,594.00)	(5,311.00)	(2,283.00)	(2,283.00)
X02600	Nonstate	Marshall County Commission	0.331993%	0.335453%	0.003460%	11,856.00	3,457.00	8,399.00	3,457.00	4,942.00	3,457.00	1,485.00	1,485.00
X02700	Nonstate	Mason County Commission	0.163686%	0.158683%	-0.005003%	(17,143.00)	(4,998.00)	(12,145.00)	(4,998.00)	(7,147.00)	(4,998.00)	(2,149.00)	(2,149.00)
X02800	Nonstate	Mercer County Commission	0.283300%	0.287385%	0.004085%	13,998.00	4,081.00	9,917.00	4,081.00	5,836.00	4,081.00	1,755.00	1,755.00
X02900	Nonstate	Mineral County Commission	0.163166%	0.153233%	-0.009933%	(34,036.00)	(9,923.00)	(24,113.00)	(9,923.00)	(14,190.00)	(9,923.00)	(4,267.00)	(4,267.00)
X03000	Nonstate	Mingo County Commission	0.145849%	0.136061%	-0.009788%	(33,539.00)	(9,778.00)	(23,761.00)	(9,778.00)	(13,983.00)	(9,778.00)	(4,205.00)	(4,205.00)
X03100	Nonstate	Monongalia County Commission	0.637932%	0.657499%	0.019567%	67,048.00	19,548.00	47,500.00	19,548.00	27,952.00	19,548.00	8,404.00	8,404.00
X03200	Nonstate	Monroe County Commission	0.073309%	0.081146%	0.007837%	26,854.00	7,829.00	19,025.00	7,829.00	11,196.00	7,829.00	3,367.00	3,367.00
X03300	Nonstate	Morgan County Commission	0.133245%	0.142638%	0.009393%	32,186.00	9,384.00	22,802.00	9,384.00	13,418.00	9,384.00	4,034.00	4,034.00
X03400	Nonstate	Nicholas County Commission	0.128501%	0.130846%	0.002345%	8,035.00	2,343.00	5,692.00	2,343.00	3,349.00	2,343.00	1,006.00	1,006.00
X03500	Nonstate	Ohio County Commission	0.266585%	0.277770%	0.011185%	38,326.00	11,174.00	27,152.00	11,174.00	15,978.00	11,174.00	4,804.00	4,804.00
X03600	Nonstate	Pendleton County Commission	0.078331%	0.077953%	-0.000378%	(1,295.00)	(378.00)	(917.00)	(378.00)	(539.00)	(378.00)	(161.00)	(161.00)
X03700	Nonstate	Pleasants County Commission	0.110603%	0.106216%	-0.004387%	(15,032.00)	(4,383.00)	(10,649.00)	(4,383.00)	(6,266.00)	(4,383.00)	(1,883.00)	(1,883.00)
X03800	Nonstate	Pocahontas County Commission	0.115983%	0.112334%	-0.003649%	(12,504.00)	(3,645.00)	(8,859.00)	(3,645.00)	(5,214.00)	(3,645.00)	(1,569.00)	(1,569.00)
X03900	Nonstate	Preston County Commission	0.218009%	0.203469%	-0.014540%	(49,823.00)	(14,526.00)	(35,297.00)	(14,526.00)	(20,771.00)	(14,526.00)	(6,245.00)	(6,245.00)
X04000	Nonstate	Putnam County Commission	0.299075%	0.286786%	-0.012289%	(42,109.00)	(12,277.00)	(29,832.00)	(12,277.00)	(17,555.00)	(12,277.00)	(5,278.00)	(5,278.00)
X04100	Nonstate	Raleigh County Commission	0.410523%	0.397564%	-0.012959%	(44,405.00)	(12,946.00)	(31,459.00)	(12,946.00)	(18,513.00)	(12,946.00)	(5,567.00)	(5,567.00)
X04200	Nonstate	Randolph County Commission	0.178743%	0.170993%	-0.007750%	(26,556.00)	(7,742.00)	(18,814.00)	(7,742.00)	(11,072.00)	(7,742.00)	(3,330.00)	(3,330.00)
X04201	Nonstate	Randolph County Emergency Squad	0.002746%	0.001795%	-0.000951%	(3,259.00)	(950.00)	(2,309.00)	(950.00)	(1,359.00)	(950.00)	(409.00)	(409.00)
X04300	Nonstate	Ritchie County Commission	0.084560%	0.088781%	0.004221%	14,464.00	4,217.00	10,247.00	4,217.00	6,030.00	4,217.00	1,813.00	1,813.00
X04400	Nonstate	Roane County Commission	0.090923%	0.092102%	0.001179%	4,040.00	1,178.00	2,862.00	1,178.00	1,684.00	1,178.00	506.00	506.00
X04500	Nonstate	Summers County Commission	0.098826%	0.101309%	0.002483%	8,508.00	2,480.00	6,028.00	2,480.00	3,548.00	2,480.00	1,068.00	1,068.00
X04600	Nonstate	Taylor County Commission	0.102059%	0.103827%	0.001768%	6,058.00	1,766.00	4,292.00	1,766.00	2,526.00	1,766.00	760.00	760.00
X04700	Nonstate	Tucker County Commission	0.102877%	0.106268%	0.003391%	11,620.00	3,388.00	8,232.00	3,388.00	4,844.00	3,388.00	1,456.00	1,456.00
X04800	Nonstate	Tyler County Commission	0.117961%	0.118252%	0.000291%	997.00	291.00	706.00	291.00	415.00	291.00	124.00	124.00
X04900	Nonstate	Upshur County Commission	0.174022%	0.165196%	-0.008826%	(30,243.00)	(8,817.00)	(21,426.00)	(8,817.00)	(12,609.00)	(8,817.00)	(3,792.00)	(3,792.00)
X04901	Nonstate	Upshur County Development Authority	0.008573%	0.008099%	-0.000474%	(1,624.00)	(473.00)	(1,151.00)	(473.00)	(678.00)	(473.00)	(205.00)	(205.00)
X05000	Nonstate	Wayne County Commission	0.205604%	0.197648%	-0.007956%	(27,262.00)	(7,948.00)	(19,314.00)	(7,948.00)	(11,366.00)	(7,948.00)	(3,418.00)	(3,418.00)
X05100	Nonstate	Webster County Commission	0.074236%	0.071695%	-0.002541%	(8,707.00)	(2,538.00)	(6,169.00)	(2,538.00)	(3,631.00)	(2,538.00)	(1,093.00)	(1,093.00)
X05200	Nonstate	Wetzel County Commission	0.186110%	0.205488%	0.019378%	66,400.00	19,359.00	47,041.00	19,359.00	27,682.00	19,359.00	8,323.00	8,323.00
X05300	Nonstate	Wirt County Commission	0.030649%	0.027413%	-0.003236%	(11,088.00)	(3,233.00)	(7,855.00)	(3,233.00)	(4,622.00)	(3,233.00)	(1,389.00)	(1,389.00)
X05400	Nonstate	Wood County Commission	0.411835%	0.401249%	-0.010586%	(36,274.00)	(10,576.00)	(25,698.00)	(10,576.00)	(15,122.00)	(10,576.00)	(4,546.00)	(4,546.00)
X05500	Nonstate	Wyoming County Commission	0.183213%	0.171848%	-0.011365%	(38,943.00)	(11,354.00)	(27,589.00)	(11,354.00)	(16,235.00)	(11,354.00)	(4,881.00)	(4,881.00)
X10100	Nonstate	Barbour County Health Department	0.018198%	0.012041%	-0.006157%	(21,098.00)	(6,151.00)	(14,947.00)	(6,151.00)	(8,796.00)	(6,151.00)	(2,645.00)	(2,645.00)
X10200	Nonstate	Berkeley County Health Department	0.053653%	0.067491%	0.013838%	47,417.00	13,824.00	33,593.00	13,824.00	19,769.00	13,824.00	5,945.00	5,945.00

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, 2020

Employer Number	State/ Nonstate	Employer	FY 2019	FY 2020	Difference in	FY 2020	FY 2020	FY 2021	FY 2021	FY 2022	FY 2022	FY 2023	FY 2023
			Allocation %	Allocation %	Allocation %	Difference in NPL(\$)	Immediately Recognized	Deferred Inflows/Outflows	Amount Recognized	Deferred Inflows/Outflows	Amount Recognized	Deferred Inflows/Outflows	Amount Recognized
X10300	Nonstate	Boone County Health Department	0.011938%	0.010155%	-0.001783%	(6,110.00)	(1,781.00)	(4,329.00)	(1,781.00)	(2,548.00)	(1,781.00)	(767.00)	(767.00)
X10400	Nonstate	Braxton County Health Department	0.007030%	0.006106%	-0.000924%	(3,166.00)	(923.00)	(2,243.00)	(923.00)	(1,320.00)	(923.00)	(397.00)	(397.00)
X10500	Nonstate	Brooke County Health Department	0.013515%	0.014834%	0.001319%	4,520.00	1,318.00	3,202.00	1,318.00	1,884.00	1,318.00	566.00	566.00
X10600	Nonstate	Cabell-Huntington Health Department	0.104279%	0.099524%	-0.004755%	(16,293.00)	(4,750.00)	(11,543.00)	(4,750.00)	(6,793.00)	(4,750.00)	(2,043.00)	(2,043.00)
X10800	Nonstate	Clay County Health Department	0.027426%	0.030863%	0.003437%	11,777.00	3,434.00	8,343.00	3,434.00	4,909.00	3,434.00	1,475.00	1,475.00
X10900	Nonstate	Doddridge County Health Department	0.013488%	0.014028%	0.000540%	1,850.00	539.00	1,311.00	539.00	772.00	539.00	233.00	233.00
X11000	Nonstate	Fayette County Health Department	0.011359%	0.016570%	0.005211%	17,856.00	5,206.00	12,650.00	5,206.00	7,444.00	5,206.00	2,238.00	2,238.00
X11100	Nonstate	Gilmer County Health Department	0.005497%	0.004944%	-0.000553%	(1,895.00)	(552.00)	(1,343.00)	(552.00)	(791.00)	(552.00)	(239.00)	(239.00)
X11101	Nonstate	Gilmer County Health Center	0.001635%	0.001587%	-0.000048%	(164.00)	(48.00)	(116.00)	(48.00)	(68.00)	(48.00)	(20.00)	(20.00)
X11200	Nonstate	Grant County Health Department	0.016102%	0.015724%	-0.000378%	(1,295.00)	(378.00)	(917.00)	(378.00)	(539.00)	(378.00)	(161.00)	(161.00)
X11300	Nonstate	Greenbrier County Board of Health	0.020606%	0.023177%	0.002571%	8,810.00	2,569.00	6,241.00	2,569.00	3,672.00	2,569.00	1,103.00	1,103.00
X11400	Nonstate	Hampshire County Health Department	0.016318%	0.016995%	0.000677%	2,320.00	676.00	1,644.00	676.00	968.00	676.00	292.00	292.00
X11500	Nonstate	Hancock County Board of Health	0.013519%	0.014945%	0.001426%	4,886.00	1,424.00	3,462.00	1,424.00	2,038.00	1,424.00	614.00	614.00
X11600	Nonstate	Hardy County Health Department	0.014360%	0.014280%	-0.000080%	(274.00)	(80.00)	(194.00)	(80.00)	(114.00)	(80.00)	(34.00)	(34.00)
X11700	Nonstate	Harrison-Clarksburg Health Department	0.038806%	0.039808%	0.001002%	3,433.00	1,001.00	2,432.00	1,001.00	1,431.00	1,001.00	430.00	430.00
X11800	Nonstate	Jackson County Health Department	0.016626%	0.018267%	0.001641%	5,623.00	1,639.00	3,984.00	1,639.00	2,345.00	1,639.00	706.00	706.00
X11900	Nonstate	Jefferson County Health Department	0.033695%	0.033000%	-0.000695%	(2,381.00)	(694.00)	(1,687.00)	(694.00)	(993.00)	(694.00)	(299.00)	(299.00)
X12000	Nonstate	Kanawha Charleston Health Department	0.071455%	0.072210%	0.000755%	2,587.00	754.00	1,833.00	754.00	1,079.00	754.00	325.00	325.00
X12100	Nonstate	Lewis County Health Department	0.009075%	0.009617%	0.000542%	1,857.00	541.00	1,316.00	541.00	775.00	541.00	234.00	234.00
X12200	Nonstate	Lincoln County Health Department	0.009177%	0.007817%	-0.001360%	(4,660.00)	(1,359.00)	(3,301.00)	(1,359.00)	(1,942.00)	(1,359.00)	(583.00)	(583.00)
X12300	Nonstate	Logan County Board of Health	0.012829%	0.009503%	-0.003326%	(11,397.00)	(3,323.00)	(8,074.00)	(3,323.00)	(4,751.00)	(3,323.00)	(1,428.00)	(1,428.00)
X12400	Nonstate	McDowell County Health Department	0.006040%	0.005834%	-0.000206%	(706.00)	(206.00)	(500.00)	(206.00)	(294.00)	(206.00)	(88.00)	(88.00)
X12500	Nonstate	Marion County Health Department	0.020304%	0.020678%	0.000374%	1,282.00	374.00	908.00	374.00	534.00	374.00	160.00	160.00
X12600	Nonstate	Marshall County Health Department	0.011957%	0.016580%	0.004623%	15,841.00	4,618.00	11,223.00	4,618.00	6,605.00	4,618.00	1,987.00	1,987.00
X12700	Nonstate	Mason County Health Department	0.009499%	0.009379%	-0.000120%	(411.00)	(120.00)	(291.00)	(120.00)	(171.00)	(120.00)	(51.00)	(51.00)
X12800	Nonstate	Mercer County Board of Health	0.027033%	0.025661%	-0.001372%	(4,701.00)	(1,371.00)	(3,330.00)	(1,371.00)	(1,959.00)	(1,371.00)	(588.00)	(588.00)
X12900	Nonstate	Mineral County Health Department	0.013976%	0.016727%	0.002751%	9,427.00	2,748.00	6,679.00	2,748.00	3,931.00	2,748.00	1,183.00	1,183.00
X13000	Nonstate	Mingo County Board of Health	0.011811%	0.010576%	-0.001235%	(4,232.00)	(1,234.00)	(2,998.00)	(1,234.00)	(1,764.00)	(1,234.00)	(530.00)	(530.00)
X13100	Nonstate	Monongalia County Health Department	0.167310%	0.165383%	-0.001927%	(6,603.00)	(1,925.00)	(4,678.00)	(1,925.00)	(2,753.00)	(1,925.00)	(828.00)	(828.00)
X13400	Nonstate	Nicholas County Health Department	0.007224%	0.007027%	-0.000197%	(675.00)	(197.00)	(478.00)	(197.00)	(281.00)	(197.00)	(84.00)	(84.00)
X13500	Nonstate	Wheeling-Ohio County Health Department	0.042785%	0.040040%	-0.002745%	(9,406.00)	(2,742.00)	(6,664.00)	(2,742.00)	(3,922.00)	(2,742.00)	(1,180.00)	(1,180.00)
X13600	Nonstate	Pendleton County Health Department	0.012031%	0.011687%	-0.000344%	(1,179.00)	(344.00)	(835.00)	(344.00)	(491.00)	(344.00)	(147.00)	(147.00)
X13800	Nonstate	Pocahontas County Board of Health	0.005349%	0.006381%	0.001032%	3,536.00	1,031.00	2,505.00	1,031.00	1,474.00	1,031.00	443.00	443.00
X13900	Nonstate	Preston County Health Department	0.013558%	0.014515%	0.000957%	3,279.00	956.00	2,323.00	956.00	1,367.00	956.00	411.00	411.00
X14000	Nonstate	Putnam County Health Department	0.000000%	0.009018%	0.009018%	30,901.00	9,009.00	21,892.00	9,009.00	12,883.00	9,009.00	3,874.00	3,874.00
X14100	Nonstate	Beckley-Raleigh County Board of Health	0.040045%	0.038377%	-0.001668%	(5,716.00)	(1,666.00)	(4,050.00)	(1,666.00)	(2,384.00)	(1,666.00)	(718.00)	(718.00)
X14200	Nonstate	Randolph-Elkins Health Department	0.039454%	0.042056%	0.002602%	8,916.00	2,599.00	6,317.00	2,599.00	3,718.00	2,599.00	1,119.00	1,119.00
X14500	Nonstate	Summers County Health Department	0.007674%	0.007257%	-0.000417%	(1,429.00)	(417.00)	(1,012.00)	(417.00)	(595.00)	(417.00)	(178.00)	(178.00)
X14600	Nonstate	Grafton-Taylor County Board of Health	0.046016%	0.034977%	-0.011039%	(37,826.00)	(11,028.00)	(26,798.00)	(11,028.00)	(15,770.00)	(11,028.00)	(4,742.00)	(4,742.00)
X14700	Nonstate	Tucker County Health Department	0.007100%	0.008401%	0.001301%	4,458.00	1,300.00	3,158.00	1,300.00	1,858.00	1,300.00	558.00	558.00
X14900	Nonstate	Upshur-Buckhannon Health Department	0.011323%	0.012974%	0.001651%	5,657.00	1,649.00	4,008.00	1,649.00	2,359.00	1,649.00	710.00	710.00
X15000	Nonstate	Wayne County Health Department	0.012445%	0.010931%	-0.001514%	(5,188.00)	(1,513.00)	(3,675.00)	(1,513.00)	(2,162.00)	(1,513.00)	(649.00)	(649.00)
X15100	Nonstate	Webster County Health Department	0.005243%	0.005179%	-0.000064%	(219.00)	(64.00)	(155.00)	(64.00)	(91.00)	(64.00)	(27.00)	(27.00)
X15200	Nonstate	Wetzel-Tyler Health Department	0.008849%	0.005213%	-0.003636%	(12,459.00)	(3,632.00)	(8,827.00)	(3,632.00)	(5,195.00)	(3,632.00)	(1,563.00)	(1,563.00)
X15400	Nonstate	Mid-Ohio Valley Health Department	0.113601%	0.112329%	-0.001272%	(4,359.00)	(1,271.00)	(3,088.00)	(1,271.00)	(1,817.00)	(1,271.00)	(546.00)	(546.00)
X15500	Nonstate	Wyoming County Health Department	0.011694%	0.011661%	-0.000033%	(113.00)	(33.00)	(80.00)	(33.00)	(47.00)	(33.00)	(14.00)	(14.00)
X20100	Nonstate	City of Montgomery	0.041110%	0.039916%	-0.001194%	(4,091.00)	(1,193.00)	(2,898.00)	(1,193.00)	(1,705.00)	(1,193.00)	(512.00)	(512.00)
X20200	Nonstate	City of Follansbee	0.090742%	0.088914%	-0.001828%	(6,264.00)	(1,826.00)	(4,438.00)	(1,826.00)	(2,612.00)	(1,826.00)	(786.00)	(786.00)
X20300	Nonstate	Town of Grant Town	0.006960%	0.005847%	-0.001113%	(3,814.00)	(1,112.00)	(2,702.00)	(1,112.00)	(1,590.00)	(1,112.00)	(478.00)	(478.00)
X20400	Nonstate	Town of Pineville	0.025255%	0.025257%	0.000002%	7.00	2.00	5.00	2.00	3.00	2.00	1.00	1.00
X20500	Nonstate	City of Nitro	0.073084%	0.075716%	0.002632%	9,019.00	2,629.00	6,390.00	2,629.00	3,761.00	2,629.00	1,132.00	1,132.00
X20600	Nonstate	City of Williamson	0.009590%	0.007002%	-0.002588%	(8,868.00)	(2,585.00)	(6,283.00)	(2,585.00)	(3,698.00)	(2,585.00)	(1,113.00)	(1,113.00)
X20601	Nonstate	Williamson Utility Board	0.003222%	0.001882%	-0.001340%	(4,592.00)	(1,339.00)	(3,253.00)	(1,339.00)	(1,914.00)	(1,339.00)	(575.00)	(575.00)
X20602	Nonstate	City of Williamson Board of Parks & Rec	0.003733%	0.003025%	-0.000708%	(2,426.00)	(707.00)	(1,719.00)	(707.00)	(1,012.00)	(707.00)	(305.00)	(305.00)
X20700	Nonstate	Town of Belle	0.007599%	0.010747%	0.003148%	10,787.00	3,145.00	7,642.00	3,145.00	4,497.00	3,145.00	1,352.00	1,352.00
X20701	Nonstate	Belle Sanitary Board	0.003118%	0.000831%	-0.002287%	(7,837.00)	(2,285.00)	(5,552.00)	(2,285.00)	(3,267.00)	(2,285.00)	(982.00)	(982.00)
X20800	Nonstate	City of Hinton	0.049430%	0.048755%	-0.000675%	(2,313.00)	(674.00)	(1,639.00)	(674.00)	(965.00)	(674.00)	(291.00)	(291.00)
X20900	Nonstate	City of Salem	0.045976%	0.055325%	0.009349%	32,035.00	9,340.00	22,695.00	9,340.00	13,355.00	9,340.00	4,015.00	4,015.00
X21000	Nonstate	City of Elkins	0.148961%	0.146120%	-0.002841%	(9,735.00)	(2,838.00)	(6,897.00)	(2,838.00)	(4,059.00)	(2,838.00)	(1,221.00)	(1,221.00)
X21100	Nonstate	City of Wellsburg	0.061218%	0.062985%	0.001767%	6,055.00	1,765.00	4,290.00	1,765.00	2,525.00	1,765.00	760.00	760.00
X21200	Nonstate	City of Huntington	0.368961%	0.374927%	0.005966%	20,443.00	5,960.00	14,483.00	5,960.00	8,523.00	5,960.00	2,563.00	2,563.00

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, 2020

Employer Number	State/ Nonstate	Employer	FY 2019	FY 2020	Difference in	FY 2020	FY 2020	FY 2021	FY 2021	FY 2022	FY 2022	FY 2023	FY 2023
			Allocation %	Allocation %	Allocation %	Difference in NPL(\$) FY 2019 to FY 2020	Immediately Recognized	Deferred Inflows/Outflows	Amount Recognized	Deferred Inflows/Outflows	Amount Recognized	Deferred Inflows/Outflows	Amount Recognized
X21400	Nonstate	City of Lewisburg	0.134990%	0.141806%	0.006816%	23,356.00	6,809.00	16,547.00	6,809.00	9,738.00	6,809.00	2,929.00	2,929.00
X21500	Nonstate	Town of Fayetteville	0.062155%	0.064747%	0.002592%	8,882.00	2,590.00	6,292.00	2,590.00	3,702.00	2,590.00	1,112.00	1,112.00
X21600	Nonstate	City of Fairmont	0.339153%	0.332152%	-0.007001%	(23,990.00)	(6,994.00)	(16,996.00)	(6,994.00)	(10,002.00)	(6,994.00)	(3,008.00)	(3,008.00)
X21700	Nonstate	Town of Bath	0.012158%	0.011744%	-0.000414%	(1,419.00)	(414.00)	(1,005.00)	(414.00)	(591.00)	(414.00)	(177.00)	(177.00)
X21701	Nonstate	Berkeley Springs Water Works	0.016775%	0.015156%	-0.001619%	(5,548.00)	(1,617.00)	(3,931.00)	(1,617.00)	(2,314.00)	(1,617.00)	(697.00)	(697.00)
X21800	Nonstate	City of Bridgeport	0.462563%	0.444837%	-0.017726%	(60,740.00)	(17,708.00)	(43,032.00)	(17,708.00)	(25,324.00)	(17,708.00)	(7,616.00)	(7,616.00)
X21901	Nonstate	City of Charleston	1.261201%	1.071272%	-0.189929%	(650,809.00)	(189,740.00)	(461,069.00)	(189,740.00)	(271,329.00)	(189,740.00)	(81,589.00)	(81,589.00)
X22000	Nonstate	City of Hurricane	0.201736%	0.187071%	-0.014665%	(50,251.00)	(14,650.00)	(35,601.00)	(14,650.00)	(20,951.00)	(14,650.00)	(6,301.00)	(6,301.00)
X22100	Nonstate	Town of Hundred	0.001390%	0.003233%	0.001933%	6,624.00	1,931.00	4,693.00	1,931.00	2,762.00	1,931.00	831.00	831.00
X22300	Nonstate	City of Ravenswood	0.068341%	0.063104%	-0.005237%	(17,945.00)	(5,232.00)	(12,713.00)	(5,232.00)	(7,481.00)	(5,232.00)	(2,249.00)	(2,249.00)
X22500	Nonstate	City of Grafton	0.069265%	0.070541%	0.001276%	4,372.00	1,275.00	3,097.00	1,275.00	1,822.00	1,275.00	547.00	547.00
X22600	Nonstate	City of Mannington	0.029271%	0.025793%	-0.003478%	(11,918.00)	(3,475.00)	(8,443.00)	(3,475.00)	(4,968.00)	(3,475.00)	(1,493.00)	(1,493.00)
X22700	Nonstate	City of Parkersburg	0.314363%	0.311347%	-0.003016%	(10,335.00)	(3,013.00)	(7,322.00)	(3,013.00)	(4,309.00)	(3,013.00)	(1,296.00)	(1,296.00)
X22800	Nonstate	City of Romney	0.053130%	0.050719%	-0.002411%	(8,262.00)	(2,409.00)	(5,853.00)	(2,409.00)	(3,444.00)	(2,409.00)	(1,035.00)	(1,035.00)
X22900	Nonstate	City of Saint Albans	0.131677%	0.133511%	0.001834%	6,284.00	1,832.00	4,452.00	1,832.00	2,620.00	1,832.00	788.00	788.00
X23000	Nonstate	Mary H Weir Public Library	0.015061%	0.016104%	0.001043%	3,574.00	1,042.00	2,532.00	1,042.00	1,490.00	1,042.00	448.00	448.00
X23001	Nonstate	City of Weirton	0.148677%	0.169854%	0.021177%	72,565.00	21,156.00	51,409.00	21,156.00	30,253.00	21,156.00	9,097.00	9,097.00
X23002	Nonstate	Weirton Area Water Board	0.072810%	0.067004%	-0.005806%	(19,895.00)	(5,800.00)	(14,095.00)	(5,800.00)	(8,295.00)	(5,800.00)	(2,495.00)	(2,495.00)
X23003	Nonstate	City of Weirton Sanitary Board	0.062879%	0.057288%	-0.005591%	(19,158.00)	(5,585.00)	(13,573.00)	(5,585.00)	(7,988.00)	(5,585.00)	(2,403.00)	(2,403.00)
X23004	Nonstate	City of Weirton Board of Park Commissioners	0.013122%	0.013100%	-0.000022%	(75.00)	(22.00)	(53.00)	(22.00)	(31.00)	(22.00)	(9.00)	(9.00)
X23100	Nonstate	City of Weston	0.026971%	0.024870%	-0.002101%	(7,199.00)	(2,099.00)	(5,100.00)	(2,099.00)	(3,001.00)	(2,099.00)	(902.00)	(902.00)
X23200	Nonstate	Town of Rivesville	0.009770%	0.005655%	-0.004115%	(14,100.00)	(4,111.00)	(9,989.00)	(4,111.00)	(5,878.00)	(4,111.00)	(1,767.00)	(1,767.00)
X23300	Nonstate	City of Clarksburg	0.335652%	0.309139%	-0.026513%	(90,849.00)	(26,487.00)	(64,362.00)	(26,487.00)	(37,875.00)	(26,487.00)	(11,388.00)	(11,388.00)
X23500	Nonstate	City of Saint Marys	0.037177%	0.036422%	-0.000755%	(2,587.00)	(754.00)	(1,833.00)	(754.00)	(1,079.00)	(754.00)	(325.00)	(325.00)
X23600	Nonstate	Town of Fairview	0.003932%	0.002575%	-0.001357%	(4,650.00)	(1,356.00)	(3,294.00)	(1,356.00)	(1,938.00)	(1,356.00)	(582.00)	(582.00)
X23700	Nonstate	City of Buckhannon	0.228905%	0.226235%	-0.002670%	(9,149.00)	(2,667.00)	(6,482.00)	(2,667.00)	(3,815.00)	(2,667.00)	(1,148.00)	(1,148.00)
X23802	Nonstate	City of Charles Town	0.133383%	0.130185%	-0.003198%	(10,958.00)	(3,195.00)	(7,763.00)	(3,195.00)	(4,568.00)	(3,195.00)	(1,373.00)	(1,373.00)
X23900	Nonstate	Town of Matewan	0.001678%	0.001586%	-0.000092%	(315.00)	(92.00)	(223.00)	(92.00)	(131.00)	(92.00)	(39.00)	(39.00)
X23901	Nonstate	Town of Matewan Water Department	0.012566%	0.018288%	0.005722%	19,607.00	5,716.00	13,891.00	5,716.00	8,175.00	5,716.00	2,459.00	2,459.00
X24001	Nonstate	City of McMechen	0.034369%	0.034057%	-0.000312%	(1,069.00)	(312.00)	(757.00)	(312.00)	(445.00)	(312.00)	(133.00)	(133.00)
X24100	Nonstate	City of Beckley	0.399923%	0.404974%	0.005051%	17,308.00	5,046.00	12,262.00	5,046.00	7,216.00	5,046.00	2,170.00	2,170.00
X24200	Nonstate	City of Philippi	0.100015%	0.090827%	-0.009188%	(31,484.00)	(9,179.00)	(22,305.00)	(9,179.00)	(13,126.00)	(9,179.00)	(3,947.00)	(3,947.00)
X24300	Nonstate	City of Paden City	0.032854%	0.027773%	-0.005081%	(17,411.00)	(5,076.00)	(12,335.00)	(5,076.00)	(7,259.00)	(5,076.00)	(2,183.00)	(2,183.00)
X24400	Nonstate	City of Dunbar	0.063567%	0.062328%	-0.001239%	(4,246.00)	(1,238.00)	(3,008.00)	(1,238.00)	(1,770.00)	(1,238.00)	(532.00)	(532.00)
X24500	Nonstate	City of Keyser	0.096544%	0.088387%	-0.008157%	(27,951.00)	(8,149.00)	(19,802.00)	(8,149.00)	(11,653.00)	(8,149.00)	(3,504.00)	(3,504.00)
X24600	Nonstate	Town of Elizabeth	0.013960%	0.011099%	-0.002861%	(9,803.00)	(2,858.00)	(6,945.00)	(2,858.00)	(4,087.00)	(2,858.00)	(1,229.00)	(1,229.00)
X24700	Nonstate	City of South Charleston	0.275066%	0.255700%	-0.019366%	(66,359.00)	(19,347.00)	(47,012.00)	(19,347.00)	(27,665.00)	(19,347.00)	(8,318.00)	(8,318.00)
X24800	Nonstate	Town of Farmington	0.007013%	0.006144%	-0.000869%	(2,978.00)	(868.00)	(2,110.00)	(868.00)	(1,242.00)	(868.00)	(374.00)	(374.00)
X24900	Nonstate	City of Summersville	0.127959%	0.126228%	-0.001731%	(5,931.00)	(1,729.00)	(4,202.00)	(1,729.00)	(2,473.00)	(1,729.00)	(744.00)	(744.00)
X25000	Nonstate	Town of Grantsville	0.016845%	0.016493%	-0.000352%	(1,206.00)	(352.00)	(854.00)	(352.00)	(502.00)	(352.00)	(150.00)	(150.00)
X25100	Nonstate	City of Benwood	0.062198%	0.059429%	-0.002769%	(9,488.00)	(2,766.00)	(6,722.00)	(2,766.00)	(3,956.00)	(2,766.00)	(1,190.00)	(1,190.00)
X25200	Nonstate	Town of West Union	0.024929%	0.024083%	-0.000846%	(2,899.00)	(845.00)	(2,054.00)	(845.00)	(1,209.00)	(845.00)	(364.00)	(364.00)
X25300	Nonstate	City of Bluefield	0.208661%	0.211408%	0.002747%	9,413.00	2,744.00	6,669.00	2,744.00	3,925.00	2,744.00	1,181.00	1,181.00
X25400	Nonstate	City of Cameron	0.011299%	0.007615%	-0.003684%	(12,624.00)	(3,680.00)	(8,944.00)	(3,680.00)	(5,264.00)	(3,680.00)	(1,584.00)	(1,584.00)
X25500	Nonstate	City of Shinnston	0.050120%	0.055998%	0.005878%	20,141.00	5,872.00	14,269.00	5,872.00	8,397.00	5,872.00	2,525.00	2,525.00
X25600	Nonstate	City of Kingwood	0.060184%	0.057276%	-0.002908%	(9,965.00)	(2,905.00)	(7,060.00)	(2,905.00)	(4,155.00)	(2,905.00)	(1,250.00)	(1,250.00)
X25700	Nonstate	Town of Monongah	0.025437%	0.024733%	-0.000704%	(2,412.00)	(703.00)	(1,709.00)	(703.00)	(1,006.00)	(703.00)	(303.00)	(303.00)
X25800	Nonstate	Town of Moorefield	0.088169%	0.090501%	0.002332%	7,991.00	2,330.00	5,661.00	2,330.00	3,331.00	2,330.00	1,001.00	1,001.00
X25900	Nonstate	Town of Franklin	0.020861%	0.017925%	-0.002936%	(10,060.00)	(2,933.00)	(7,127.00)	(2,933.00)	(4,194.00)	(2,933.00)	(1,261.00)	(1,261.00)
X26000	Nonstate	City of Oak Hill	0.093625%	0.097721%	0.004096%	14,035.00	4,092.00	9,943.00	4,092.00	5,851.00	4,092.00	1,759.00	1,759.00
X26100	Nonstate	Town of Davis	0.013245%	0.014322%	0.001077%	3,690.00	1,076.00	2,614.00	1,076.00	1,538.00	1,076.00	462.00	462.00
X26200	Nonstate	City of New Martinsville	0.207996%	0.197505%	-0.010491%	(35,948.00)	(10,480.00)	(25,468.00)	(10,480.00)	(14,988.00)	(10,480.00)	(4,508.00)	(4,508.00)
X26300	Nonstate	Town of Athens	0.032097%	0.032070%	-0.000027%	(93.00)	(27.00)	(66.00)	(27.00)	(39.00)	(27.00)	(12.00)	(12.00)
X26600	Nonstate	City of Williamstown	0.057529%	0.057649%	0.000120%	411.00	120.00	291.00	120.00	171.00	120.00	51.00	51.00
X26700	Nonstate	City of Gary	0.009249%	0.006512%	-0.002737%	(9,379.00)	(2,734.00)	(6,645.00)	(2,734.00)	(3,911.00)	(2,734.00)	(1,177.00)	(1,177.00)
X26800	Nonstate	City of Mullens	0.007352%	0.006256%	-0.001096%	(3,756.00)	(1,095.00)	(2,661.00)	(1,095.00)	(1,566.00)	(1,095.00)	(471.00)	(471.00)
X26900	Nonstate	City of Ripley	0.119909%	0.111713%	-0.008196%	(28,084.00)	(8,188.00)	(19,896.00)	(8,188.00)	(11,708.00)	(8,188.00)	(3,520.00)	(3,520.00)
X27000	Nonstate	City of Princeton	0.086474%	0.081443%	-0.005031%	(17,239.00)	(5,026.00)	(12,213.00)	(5,026.00)	(7,187.00)	(5,026.00)	(2,161.00)	(2,161.00)
X27001	Nonstate	Princeton Sanitary Board	0.057390%	0.056774%	-0.000616%	(2,111.00)	(615.00)	(1,496.00)	(615.00)	(881.00)	(615.00)	(266.00)	(266.00)
X27100	Nonstate	City of Spencer	0.026430%	0.026067%	-0.000363%	(1,244.00)	(363.00)	(881.00)	(363.00)	(518.00)	(363.00)	(155.00)	(155.00)
X27200	Nonstate	Town of Sophia	0.019806%	0.020016%	0.000210%	720.00	210.00	510.00	210.00	300.00	210.00	90.00	90.00

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, 2020

Employer Number	State/ Nonstate	Employer	FY 2019	FY 2020	Difference in	FY 2020	FY 2020	FY 2021	FY 2021	FY 2022	FY 2022	FY 2023	FY 2023	
			Allocation %	Allocation %	Allocation %	Immediately	Deferred	Amount	Deferred	Amount	Deferred	Amount	Deferred	
					Difference in NPL(\$)		Recognized	Inflows/Outflows	Recognized	Inflows/Outflows	Recognized	Inflows/Outflows	Recognized	Inflows/Outflows
X27300	Nonstate	City of Madison	0.038301%	0.033243%	-0.005058%	(17,332.00)	(5,053.00)	(12,279.00)	(5,053.00)	(7,226.00)	(5,053.00)	(2,173.00)	(2,173.00)	-
X27400	Nonstate	City of Stonewood	0.029130%	0.030058%	0.000928%	3,180.00	927.00	2,253.00	927.00	1,326.00	927.00	399.00	399.00	-
X27500	Nonstate	Town of Marlinton	0.026740%	0.025758%	-0.000982%	(3,365.00)	(981.00)	(2,384.00)	(981.00)	(1,403.00)	(981.00)	(422.00)	(422.00)	-
X27600	Nonstate	City of Glen Dale	0.063582%	0.061637%	-0.001945%	(6,665.00)	(1,943.00)	(4,722.00)	(1,943.00)	(2,779.00)	(1,943.00)	(836.00)	(836.00)	-
X27700	Nonstate	Town of Anmoore	0.031278%	0.047418%	0.016140%	55,305.00	16,124.00	39,181.00	16,124.00	23,057.00	16,124.00	6,933.00	6,933.00	-
X27800	Nonstate	City of Belmont	0.017801%	0.017380%	-0.000421%	(1,443.00)	(421.00)	(1,022.00)	(421.00)	(601.00)	(421.00)	(180.00)	(180.00)	-
X28000	Nonstate	City of Glenville	0.009172%	0.009124%	-0.000048%	(164.00)	(48.00)	(116.00)	(48.00)	(68.00)	(48.00)	(20.00)	(20.00)	-
X28100	Nonstate	City of Kenova	0.071505%	0.064269%	-0.007236%	(24,795.00)	(7,229.00)	(17,566.00)	(7,229.00)	(10,337.00)	(7,229.00)	(3,108.00)	(3,108.00)	-
X28200	Nonstate	Town of Nutter Fort	0.052269%	0.056110%	0.003841%	13,162.00	3,837.00	9,325.00	3,837.00	5,488.00	3,837.00	1,651.00	1,651.00	-
X28300	Nonstate	Town of Middlebourne	0.019105%	0.020746%	0.001641%	5,623.00	1,639.00	3,984.00	1,639.00	2,345.00	1,639.00	706.00	706.00	-
X28400	Nonstate	Town of Gauley Bridge	0.003543%	0.003627%	0.000084%	288.00	84.00	204.00	84.00	120.00	84.00	36.00	36.00	-
X28500	Nonstate	Town of Clendenin	0.010661%	0.010674%	0.000013%	45.00	13.00	32.00	13.00	19.00	13.00	6.00	6.00	-
X28600	Nonstate	Town of Wardensville	0.006041%	0.006100%	0.000059%	202.00	59.00	143.00	59.00	84.00	59.00	25.00	25.00	-
X28700	Nonstate	Town of Hamlet	0.034622%	0.031080%	-0.003542%	(12,137.00)	(3,538.00)	(8,599.00)	(3,538.00)	(5,061.00)	(3,538.00)	(1,523.00)	(1,523.00)	-
X28800	Nonstate	Village of Barboursville	0.190619%	0.185132%	-0.005487%	(18,802.00)	(5,482.00)	(13,320.00)	(5,482.00)	(7,838.00)	(5,482.00)	(2,356.00)	(2,356.00)	-
X28900	Nonstate	Town of Union	0.007473%	0.007295%	-0.000178%	(610.00)	(178.00)	(432.00)	(178.00)	(254.00)	(178.00)	(76.00)	(76.00)	-
X29000	Nonstate	Town of Winfield	0.035803%	0.031267%	-0.004536%	(15,543.00)	(4,531.00)	(11,012.00)	(4,531.00)	(6,481.00)	(4,531.00)	(1,950.00)	(1,950.00)	-
X29100	Nonstate	Town of Ansted	0.016770%	0.015067%	-0.001703%	(5,835.00)	(1,701.00)	(4,134.00)	(1,701.00)	(2,433.00)	(1,701.00)	(732.00)	(732.00)	-
X29200	Nonstate	City of White Sulphur Springs	0.061224%	0.063090%	0.001866%	6,394.00	1,864.00	4,530.00	1,864.00	2,666.00	1,864.00	802.00	802.00	-
X29300	Nonstate	City of Parsons	0.024405%	0.024049%	-0.000356%	(1,220.00)	(356.00)	(864.00)	(356.00)	(508.00)	(356.00)	(152.00)	(152.00)	-
X29400	Nonstate	Town of Clay	0.011105%	0.010343%	-0.000762%	(2,611.00)	(761.00)	(1,850.00)	(761.00)	(1,089.00)	(761.00)	(328.00)	(328.00)	-
X29500	Nonstate	Town of New Haven	0.013506%	0.010130%	-0.003376%	(11,568.00)	(3,373.00)	(8,195.00)	(3,373.00)	(4,822.00)	(3,373.00)	(1,449.00)	(1,449.00)	-
X29600	Nonstate	City of Thomas	0.011228%	0.011726%	0.000498%	1,706.00	497.00	1,209.00	497.00	712.00	497.00	215.00	215.00	-
X29700	Nonstate	Town of Hamlin	0.007882%	0.007434%	-0.000448%	(1,535.00)	(448.00)	(1,087.00)	(448.00)	(639.00)	(448.00)	(191.00)	(191.00)	-
X29800	Nonstate	Town of Capon Bridge	0.005021%	0.006565%	0.001544%	5,291.00	1,543.00	3,748.00	1,543.00	2,205.00	1,543.00	662.00	662.00	-
X29900	Nonstate	City of Milton	0.052111%	0.058722%	0.006611%	22,653.00	6,604.00	16,049.00	6,604.00	9,445.00	6,604.00	2,841.00	2,841.00	-
X29901	Nonstate	City of Milton Water Department	0.031915%	0.036985%	0.005070%	17,373.00	5,065.00	12,308.00	5,065.00	7,243.00	5,065.00	2,178.00	2,178.00	-
X30000	Nonstate	City of Richwood	0.023573%	0.026271%	0.002698%	9,245.00	2,695.00	6,550.00	2,695.00	3,855.00	2,695.00	1,160.00	1,160.00	-
X30100	Nonstate	City of Logan	0.025629%	0.025596%	-0.000033%	(113.00)	(33.00)	(80.00)	(33.00)	(47.00)	(33.00)	(14.00)	(14.00)	-
X30101	Nonstate	City of Logan Sanitary Board	0.005687%	0.007944%	0.002257%	7,734.00	2,255.00	5,479.00	2,255.00	3,224.00	2,255.00	969.00	969.00	-
X30200	Nonstate	City of Welch	0.082102%	0.075430%	-0.006672%	(22,862.00)	(6,665.00)	(16,197.00)	(6,665.00)	(9,532.00)	(6,665.00)	(2,867.00)	(2,867.00)	-
X50100	Nonstate	Center Public Service District	0.008627%	0.008061%	-0.000566%	(1,939.00)	(565.00)	(1,374.00)	(565.00)	(809.00)	(565.00)	(244.00)	(244.00)	-
X50200	Nonstate	Moundsville-Marshall County Public Library	0.019301%	0.017257%	-0.002044%	(7,004.00)	(2,042.00)	(4,962.00)	(2,042.00)	(2,920.00)	(2,042.00)	(878.00)	(878.00)	-
X50500	Nonstate	Williamson Housing Authority	0.029548%	0.029897%	0.000349%	1,196.00	349.00	847.00	349.00	498.00	349.00	149.00	149.00	-
X50600	Nonstate	Nitro Regional Wastewater Utility	0.032950%	0.030128%	-0.002822%	(9,670.00)	(2,819.00)	(6,851.00)	(2,819.00)	(4,032.00)	(2,819.00)	(1,213.00)	(1,213.00)	-
X50800	Nonstate	Charleston Sanitary Board	0.287919%	0.279453%	-0.008466%	(29,010.00)	(8,458.00)	(20,552.00)	(8,458.00)	(12,094.00)	(8,458.00)	(3,636.00)	(3,636.00)	-
X50900	Nonstate	Huntington WV Housing Authority	0.080820%	0.073440%	-0.007380%	(25,288.00)	(7,373.00)	(17,915.00)	(7,373.00)	(10,542.00)	(7,373.00)	(3,169.00)	(3,169.00)	-
X51000	Nonstate	City of Saint Albans Municipal Water and Sewer	0.095962%	0.113572%	0.017610%	60,342.00	17,592.00	42,750.00	17,592.00	25,158.00	17,592.00	7,566.00	7,566.00	-
X51200	Nonstate	Upshur County Public Library	0.010201%	0.009848%	-0.000353%	(1,210.00)	(353.00)	(857.00)	(353.00)	(504.00)	(353.00)	(151.00)	(151.00)	-
X51300	Nonstate	Weston Sanitary Board	0.023495%	0.020898%	-0.002597%	(8,899.00)	(2,594.00)	(6,305.00)	(2,594.00)	(3,711.00)	(2,594.00)	(1,117.00)	(1,117.00)	-
X51400	Nonstate	Pocahontas Memorial Hospital	0.466908%	0.447425%	-0.019483%	(66,760.00)	(19,464.00)	(47,296.00)	(19,464.00)	(27,832.00)	(19,464.00)	(8,368.00)	(8,368.00)	-
X51600	Nonstate	Wheeling Ohio County Airport	0.014059%	0.014607%	0.000548%	1,878.00	548.00	1,330.00	548.00	782.00	548.00	234.00	234.00	-
X51800	Nonstate	Charleston-Kanawha Housing Authority	0.182531%	0.166933%	-0.015598%	(53,448.00)	(15,583.00)	(37,865.00)	(15,583.00)	(22,282.00)	(15,583.00)	(6,699.00)	(6,699.00)	-
X52100	Nonstate	Greater Huntington Park & Recreation District	0.067572%	0.064681%	-0.002891%	(9,906.00)	(2,888.00)	(7,018.00)	(2,888.00)	(4,130.00)	(2,888.00)	(1,242.00)	(1,242.00)	-
X52200	Nonstate	Buckhannon Housing Authority	0.010726%	0.010208%	-0.000518%	(1,775.00)	(517.00)	(1,258.00)	(517.00)	(741.00)	(517.00)	(224.00)	(224.00)	-
X52300	Nonstate	Huntington Sanitary Board	0.217962%	0.231268%	0.013306%	45,594.00	13,293.00	32,301.00	13,293.00	19,008.00	13,293.00	5,715.00	5,715.00	-
X52301	Nonstate	Huntington Stormwater Utility	0.037900%	0.028817%	-0.009083%	(31,124.00)	(9,074.00)	(22,050.00)	(9,074.00)	(12,976.00)	(9,074.00)	(3,902.00)	(3,902.00)	-
X52700	Nonstate	Charles W Gibson Public Library	0.003865%	0.002743%	-0.001122%	(3,845.00)	(1,121.00)	(2,724.00)	(1,121.00)	(1,603.00)	(1,121.00)	(482.00)	(482.00)	-
X52800	Nonstate	Parkersburg Utility Board	0.233490%	0.224311%	-0.009179%	(31,453.00)	(9,170.00)	(22,283.00)	(9,170.00)	(13,113.00)	(9,170.00)	(3,943.00)	(3,943.00)	-
X53200	Nonstate	Saint Albans Housing Authority	0.008689%	0.008517%	-0.000172%	(589.00)	(172.00)	(417.00)	(172.00)	(245.00)	(172.00)	(73.00)	(73.00)	-
X53300	Nonstate	Charleston Urban Renewal Authority	0.008875%	0.008784%	-0.000091%	(312.00)	(91.00)	(221.00)	(91.00)	(130.00)	(91.00)	(39.00)	(39.00)	-
X53400	Nonstate	Housing Authority of City of South Charleston	0.015646%	0.014423%	-0.001223%	(4,191.00)	(1,222.00)	(2,969.00)	(1,222.00)	(1,747.00)	(1,222.00)	(525.00)	(525.00)	-
X53600	Nonstate	Beckley Raleigh County Convention Center	0.010204%	0.009886%	-0.000318%	(1,090.00)	(318.00)	(772.00)	(318.00)	(454.00)	(318.00)	(136.00)	(136.00)	-
X53700	Nonstate	Keyser-Mineral County Library	0.008956%	0.008613%	-0.000343%	(1,175.00)	(343.00)	(832.00)	(343.00)	(489.00)	(343.00)	(146.00)	(146.00)	-
X53800	Nonstate	Wheeling Housing Authority	0.077732%	0.079509%	0.001777%	6,089.00	1,775.00	4,314.00	1,775.00	2,539.00	1,775.00	764.00	764.00	-
X53900	Nonstate	Kanawha Falls Public Service District	0.023691%	0.026328%	0.002637%	9,036.00	2,634.00	6,402.00	2,634.00	3,768.00	2,634.00	1,134.00	1,134.00	-
X54100	Nonstate	North Beckley Public Service District	0.042354%	0.038824%	-0.003530%	(12,096.00)	(3,527.00)	(8,569.00)	(3,527.00)	(5,042.00)	(3,527.00)	(1,515.00)	(1,515.00)	-
X54200	Nonstate	Cabell County Public Library	0.175633%	0.179407%	0.003774%	12,932.00	3,770.00	9,162.00	3,770.00	5,392.00	3,770.00	1,622.00	1,622.00	-
X54400	Nonstate	City County Building Management Commission	0.007989%	0.006231%	-0.001758%	(6,024.00)	(1,756.00)	(4,268.00)	(1,756.00)	(2,512.00)	(1,756.00)	(756.00)	(756.00)	-
X54500	Nonstate	Ohio County Public Library	0.049031%	0.047334%	-0.001697%	(5,815.00)	(1,695.00)	(4,120.00)	(1,695.00)	(2,425.00)	(1,695.00)	(730.00)	(730.00)	-
X54900	Nonstate	Raleigh County Public Library	0.040161%	0.036415%	-0.003746%	(12,836.00)	(3,742.00)	(9,094.00)	(3,742.00)	(5,352.00)	(3,742.00)	(1,610.00)	(1,610.00)	-

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, 2020

Employer Number	State/ Nonstate	Employer	FY 2019	FY 2020	Difference in	FY 2020	FY 2020	FY 2021	FY 2021	FY 2022	FY 2022	FY 2023	FY 2023
			Allocation %	Allocation %	Allocation %	Difference in NPL(\$) FY 2019 to FY 2020	Immediately Recognized	Deferred Inflows/Outflows	Amount Recognized	Deferred Inflows/Outflows	Amount Recognized	Deferred Inflows/Outflows	Amount Recognized
X55000	Nonstate	South Charleston Public Library	0.022953%	0.020153%	-0.002800%	(9,594.00)	(2,797.00)	(6,797.00)	(2,797.00)	(4,000.00)	(2,797.00)	(1,203.00)	(1,203.00)
X55100	Nonstate	Bluefield Sanitary Board	0.102482%	0.094685%	-0.007797%	(26,717.00)	(7,789.00)	(18,928.00)	(7,789.00)	(11,139.00)	(7,789.00)	(3,350.00)	(3,350.00)
X55300	Nonstate	Greenbrier Valley Airport Authority	0.044575%	0.037797%	-0.006778%	(23,225.00)	(6,771.00)	(16,454.00)	(6,771.00)	(9,683.00)	(6,771.00)	(2,912.00)	(2,912.00)
X55400	Nonstate	Central West Virginia Regional Airport Authority	0.229951%	0.257516%	0.027565%	94,454.00	27,538.00	66,916.00	27,538.00	39,378.00	27,538.00	11,840.00	11,840.00
X55401	Nonstate	Raleigh County Memorial Airport	0.021207%	0.020998%	-0.000209%	(716.00)	(209.00)	(507.00)	(209.00)	(298.00)	(209.00)	(89.00)	(89.00)
X55500	Nonstate	Kanawha County Parks & Recreation	0.044721%	0.040574%	-0.004147%	(14,210.00)	(4,143.00)	(10,067.00)	(4,143.00)	(5,924.00)	(4,143.00)	(1,781.00)	(1,781.00)
X55600	Nonstate	Morgantown Public Library	0.045707%	0.045076%	-0.000631%	(2,162.00)	(630.00)	(1,532.00)	(630.00)	(902.00)	(630.00)	(272.00)	(272.00)
X55800	Nonstate	City of South Charleston Sanitary Board	0.060328%	0.062735%	0.002407%	8,248.00	2,405.00	5,843.00	2,405.00	3,438.00	2,405.00	1,033.00	1,033.00
X55900	Nonstate	West Virginia Association of Counties	0.011416%	0.011663%	0.000247%	846.00	247.00	599.00	247.00	352.00	247.00	105.00	105.00
X56100	Nonstate	Prestera Center	0.003516%	0.003434%	-0.000082%	(281.00)	(82.00)	(199.00)	(82.00)	(117.00)	(82.00)	(35.00)	(35.00)
X56300	Nonstate	Martinsburg Public Library	0.040302%	0.038335%	-0.001967%	(6,740.00)	(1,965.00)	(4,775.00)	(1,965.00)	(2,810.00)	(1,965.00)	(845.00)	(845.00)
X56500	Nonstate	Elkins Housing Authority	0.009665%	0.010118%	0.000453%	1,552.00	452.00	1,100.00	452.00	648.00	452.00	196.00	196.00
X56700	Nonstate	Parkersburg & Wood County Public Library	0.053083%	0.048340%	-0.004743%	(16,252.00)	(4,738.00)	(11,514.00)	(4,738.00)	(6,776.00)	(4,738.00)	(2,038.00)	(2,038.00)
X56800	Nonstate	Union Public Service District	0.028704%	0.027036%	-0.001668%	(5,716.00)	(1,666.00)	(4,050.00)	(1,666.00)	(2,384.00)	(1,666.00)	(718.00)	(718.00)
X56900	Nonstate	Kingwood Water Works	0.025597%	0.025585%	-0.000012%	(41.00)	(12.00)	(29.00)	(12.00)	(17.00)	(12.00)	(5.00)	(5.00)
X57100	Nonstate	Lubeck Public Service District	0.051897%	0.05257%	0.000360%	1,234.00	360.00	874.00	360.00	514.00	360.00	154.00	154.00
X57200	Nonstate	Sissonville Public Service District	0.020614%	0.020746%	0.000132%	452.00	132.00	320.00	132.00	188.00	132.00	56.00	56.00
X57300	Nonstate	BCKP Regional Intergovernmental Council	0.029349%	0.028341%	-0.001008%	(3,454.00)	(1,007.00)	(2,447.00)	(1,007.00)	(1,440.00)	(1,007.00)	(433.00)	(433.00)
X57400	Nonstate	Fayette County Public Library	0.026361%	0.025121%	-0.001240%	(4,249.00)	(1,239.00)	(3,010.00)	(1,239.00)	(1,771.00)	(1,239.00)	(532.00)	(532.00)
X57600	Nonstate	Dunbar Sanitary Board	0.030172%	0.030591%	0.000419%	1,436.00	419.00	1,017.00	419.00	598.00	419.00	179.00	179.00
X57700	Nonstate	Point Pleasant Housing Authority	0.017414%	0.018285%	0.000871%	2,985.00	870.00	2,115.00	870.00	1,245.00	870.00	375.00	375.00
X57900	Nonstate	Claywood Park Public Service District	0.059162%	0.053588%	-0.005574%	(19,100.00)	(5,569.00)	(13,531.00)	(5,569.00)	(7,962.00)	(5,569.00)	(2,393.00)	(2,393.00)
X58000	Nonstate	Region 8 Planning & Development Council	0.047212%	0.042604%	-0.004608%	(15,790.00)	(4,603.00)	(11,187.00)	(4,603.00)	(6,584.00)	(4,603.00)	(1,981.00)	(1,981.00)
X58300	Nonstate	Greenbrier Valley Conservation District	0.002185%	0.004001%	0.001816%	6,223.00	1,814.00	4,409.00	1,814.00	2,595.00	1,814.00	781.00	781.00
X58400	Nonstate	City of Spencer Sanitary Board	0.004860%	0.005700%	0.000840%	2,878.00	839.00	2,039.00	839.00	1,200.00	839.00	361.00	361.00
X58600	Nonstate	City of Spencer Waterworks	0.023252%	0.023478%	0.00126%	3,858.00	1,125.00	2,733.00	1,125.00	1,608.00	1,125.00	483.00	483.00
X58700	Nonstate	Mid Ohio Valley Regional Airport	0.030717%	0.025424%	-0.005293%	(18,137.00)	(5,288.00)	(12,849.00)	(5,288.00)	(7,561.00)	(5,288.00)	(2,273.00)	(2,273.00)
X58800	Nonstate	Brooke County Public Library	0.006666%	0.006928%	0.000262%	898.00	262.00	636.00	262.00	374.00	262.00	112.00	112.00
X58900	Nonstate	Region VII Planning & Development Council	0.018761%	0.018586%	-0.000175%	(600.00)	(175.00)	(425.00)	(175.00)	(250.00)	(175.00)	(75.00)	(75.00)
X59000	Nonstate	Region 4 Planning & Development Council	0.021762%	0.023622%	0.001860%	6,373.00	1,858.00	4,515.00	1,858.00	2,657.00	1,858.00	799.00	799.00
X59100	Nonstate	Craft Memorial Library	0.014206%	0.013862%	-0.000344%	(1,179.00)	(344.00)	(835.00)	(344.00)	(491.00)	(344.00)	(147.00)	(147.00)
X59200	Nonstate	Green Acres Regional Center Inc	0.044314%	0.047163%	0.002849%	9,762.00	2,846.00	6,916.00	2,846.00	4,070.00	2,846.00	1,224.00	1,224.00
X59300	Nonstate	Region 1 Planning & Development Council	0.027082%	0.027361%	0.000279%	956.00	279.00	677.00	279.00	398.00	279.00	119.00	119.00
X59500	Nonstate	Lavallette Public Service District	0.037787%	0.036882%	-0.000905%	(3,101.00)	(904.00)	(2,197.00)	(904.00)	(1,293.00)	(904.00)	(389.00)	(389.00)
X59600	Nonstate	Clarksburg Water Board	0.160416%	0.150839%	-0.009577%	(32,816.00)	(9,567.00)	(23,249.00)	(9,567.00)	(13,682.00)	(9,567.00)	(4,115.00)	(4,115.00)
X59700	Nonstate	Craigsville Public Service District	0.040029%	0.036320%	-0.003709%	(12,709.00)	(3,705.00)	(9,004.00)	(3,705.00)	(5,299.00)	(3,705.00)	(1,594.00)	(1,594.00)
X59800	Nonstate	Nettie-Leivasy Public Service District	0.016311%	0.016183%	-0.000128%	(439.00)	(128.00)	(311.00)	(128.00)	(183.00)	(128.00)	(55.00)	(55.00)
X59900	Nonstate	Putnam County Parks & Recreation Commission	0.019421%	0.014347%	-0.005074%	(17,387.00)	(5,069.00)	(12,318.00)	(5,069.00)	(7,249.00)	(5,069.00)	(2,180.00)	(2,180.00)
X60000	Nonstate	Spencer Housing Authority	0.018357%	0.017814%	-0.000543%	(1,861.00)	(543.00)	(1,318.00)	(543.00)	(775.00)	(543.00)	(232.00)	(232.00)
X60200	Nonstate	Region II Planning & Development Council	0.017147%	0.017393%	0.000246%	843.00	246.00	597.00	246.00	351.00	246.00	105.00	105.00
X60300	Nonstate	Valley Healthcare System	0.001399%	0.001161%	-0.000238%	(816.00)	(238.00)	(578.00)	(238.00)	(340.00)	(238.00)	(102.00)	(102.00)
X60400	Nonstate	Buffalo Creek Public Service District	0.031061%	0.031549%	0.000488%	1,672.00	487.00	1,185.00	487.00	698.00	487.00	211.00	211.00
X60600	Nonstate	Shortline Public Service District	0.007715%	0.008187%	0.000472%	1,617.00	471.00	1,146.00	471.00	675.00	471.00	204.00	204.00
X60700	Nonstate	Boone Madison Public Library	0.004641%	0.005281%	0.000640%	2,193.00	639.00	1,554.00	639.00	915.00	639.00	276.00	276.00
X61200	Nonstate	Armstrong Deepwater Public Service District	0.008729%	0.007835%	-0.000894%	(3,063.00)	(893.00)	(2,170.00)	(893.00)	(1,277.00)	(893.00)	(384.00)	(384.00)
X61300	Nonstate	Kyova Interstate Planning Commission	0.026218%	0.025724%	-0.000494%	(1,693.00)	(494.00)	(1,199.00)	(494.00)	(705.00)	(494.00)	(211.00)	(211.00)
X61400	Nonstate	Wood County Parks & Recreation Commission	0.006482%	0.006031%	-0.000451%	(1,545.00)	(450.00)	(1,095.00)	(450.00)	(645.00)	(450.00)	(195.00)	(195.00)
X61600	Nonstate	Beckley Housing Authority	0.029515%	0.036426%	0.006911%	23,681.00	6,904.00	16,777.00	6,904.00	9,873.00	6,904.00	2,969.00	2,969.00
X61800	Nonstate	Central WV Transit Authority	0.085449%	0.086317%	0.000868%	2,974.00	867.00	2,107.00	867.00	1,240.00	867.00	373.00	373.00
X61900	Nonstate	Marion County Parks & Recreation Commission	0.024767%	0.023080%	-0.001687%	(5,781.00)	(1,685.00)	(4,096.00)	(1,685.00)	(2,411.00)	(1,685.00)	(726.00)	(726.00)
X62100	Nonstate	Wetzel County Hospital	0.174220%	0.15109%	-0.023111%	(79,192.00)	(23,088.00)	(56,104.00)	(23,088.00)	(33,016.00)	(23,088.00)	(9,928.00)	(9,928.00)
X62200	Nonstate	Clarksburg-Harrison Public Library	0.023871%	0.023756%	-0.000115%	(394.00)	(115.00)	(279.00)	(115.00)	(164.00)	(115.00)	(49.00)	(49.00)
X62300	Nonstate	Ohio County Public Service District	0.015311%	0.042458%	0.027147%	93,022.00	27,120.00	65,902.00	27,120.00	38,782.00	27,120.00	11,662.00	11,662.00
X62500	Nonstate	Greenbrier Public Service District #1	0.013967%	0.013622%	-0.000345%	(1,182.00)	(345.00)	(837.00)	(345.00)	(492.00)	(345.00)	(147.00)	(147.00)
X62700	Nonstate	Ohio Valley Regional Transportation Authority	0.136890%	0.134635%	-0.002255%	(7,727.00)	(2,253.00)	(5,474.00)	(2,253.00)	(3,221.00)	(2,253.00)	(968.00)	(968.00)
X62800	Nonstate	Berkeley County Public Service Water District	0.216829%	0.208763%	-0.008066%	(27,639.00)	(8,058.00)	(19,581.00)	(8,058.00)	(11,523.00)	(8,058.00)	(3,465.00)	(3,465.00)
X62900	Nonstate	Parkersburg Housing Authority	0.048999%	0.051351%	0.002352%	8,059.00	2,350.00	5,709.00	2,350.00	3,359.00	2,350.00	1,009.00	1,009.00
X63000	Nonstate	Marion County Public Library	0.038156%	0.035990%	-0.002166%	(7,422.00)	(2,164.00)	(5,258.00)	(2,164.00)	(3,094.00)	(2,164.00)	(930.00)	(930.00)
X63100	Nonstate	Mason County Public Service District	0.049631%	0.049386%	-0.000245%	(840.00)	(245.00)	(595.00)	(245.00)	(350.00)	(245.00)	(105.00)	(105.00)
X63200	Nonstate	Monroe County Public Library	0.001831%	0.001708%	-0.000123%	(421.00)	(123.00)	(298.00)	(123.00)	(175.00)	(123.00)	(52.00)	(52.00)
X63300	Nonstate	Kanawha County Emergency Ambulance Authority	0.096914%	0.106911%	0.009997%	34,256.00	9,987.00	24,269.00	9,987.00	14,282.00	9,987.00	4,295.00	4,295.00

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, 2020

Employer Number	State/ Nonstate	Employer	FY 2019	FY 2020	Difference in	FY 2020	FY 2020	FY 2021	FY 2021	FY 2022	FY 2022	FY 2023	FY 2023
			Allocation %	Allocation %	Allocation %	Immediately	Deferred	Amount	Deferred	Amount	Deferred	Amount	Deferred
					Difference in NPL(\$)	Recognized	Inflows/Outflows	Recognized	Inflows/Outflows	Recognized	Inflows/Outflows	Recognized	Inflows/Outflows
X63400	Nonstate	Southern Jackson County Public Service District	0.017853%	0.017376%	-0.000477%	(1,634.00)	(476.00)	(1,158.00)	(476.00)	(682.00)	(476.00)	(206.00)	(206.00)
X63500	Nonstate	Jackson County Public Library	0.014623%	0.014517%	-0.000106%	(363.00)	(106.00)	(257.00)	(106.00)	(151.00)	(106.00)	(45.00)	(45.00)
X63800	Nonstate	Raleigh County Public Service District	0.043579%	0.040946%	-0.002633%	(9,022.00)	(2,630.00)	(6,392.00)	(2,630.00)	(3,762.00)	(2,630.00)	(1,132.00)	(1,132.00)
X63900	Nonstate	Jackson County Housing Authority	0.021597%	0.022191%	0.000594%	2,035.00	593.00	1,442.00	593.00	849.00	593.00	256.00	256.00
X64200	Nonstate	Burnsville Public Utility Board	0.008827%	0.008509%	-0.000318%	(1,090.00)	(318.00)	(772.00)	(318.00)	(454.00)	(318.00)	(136.00)	(136.00)
X64300	Nonstate	Kenova Municipal Water Works	0.038979%	0.037392%	-0.001587%	(5,438.00)	(1,585.00)	(3,853.00)	(1,585.00)	(2,268.00)	(1,585.00)	(683.00)	(683.00)
X64500	Nonstate	Malden Public Service District	0.020946%	0.019799%	-0.001147%	(3,930.00)	(1,146.00)	(2,784.00)	(1,146.00)	(1,638.00)	(1,146.00)	(492.00)	(492.00)
X64600	Nonstate	Boone County Parks & Recreation Board	0.012796%	0.010358%	-0.002438%	(8,354.00)	(2,436.00)	(5,918.00)	(2,436.00)	(3,482.00)	(2,436.00)	(1,046.00)	(1,046.00)
X64700	Nonstate	Hardy County Rural Development Authority	0.007881%	0.007575%	-0.000306%	(1,049.00)	(306.00)	(743.00)	(306.00)	(437.00)	(306.00)	(131.00)	(131.00)
X64800	Nonstate	Mineral Wells Public Service District	0.023294%	0.021906%	-0.001388%	(4,756.00)	(1,387.00)	(3,369.00)	(1,387.00)	(1,982.00)	(1,387.00)	(595.00)	(595.00)
X64900	Nonstate	Housing Authority of Mingo County	0.033471%	0.032569%	-0.000902%	(3,091.00)	(901.00)	(2,190.00)	(901.00)	(1,289.00)	(901.00)	(388.00)	(388.00)
X65200	Nonstate	Town of West Hamlin	0.019881%	0.019236%	-0.000645%	(2,210.00)	(644.00)	(1,566.00)	(644.00)	(922.00)	(644.00)	(278.00)	(278.00)
X65300	Nonstate	Eastern Panhandle Regional Planning & Development Council	0.019547%	0.020476%	0.000929%	3,183.00	928.00	2,255.00	928.00	1,327.00	928.00	399.00	399.00
X65400	Nonstate	Marshall County Public Service District #1	0.006448%	0.006327%	-0.000121%	(415.00)	(121.00)	(294.00)	(121.00)	(173.00)	(121.00)	(52.00)	(52.00)
X65700	Nonstate	Warm Springs Public Service District	0.018717%	0.020520%	0.001803%	6,178.00	1,801.00	4,377.00	1,801.00	2,576.00	1,801.00	775.00	775.00
X65800	Nonstate	Wilderness Public Service District	0.024569%	0.025688%	0.001119%	3,834.00	1,118.00	2,716.00	1,118.00	1,598.00	1,118.00	480.00	480.00
X65900	Nonstate	Bradley Public Service District	0.014948%	0.013759%	-0.001189%	(4,074.00)	(1,188.00)	(2,886.00)	(1,188.00)	(1,698.00)	(1,188.00)	(510.00)	(510.00)
X66000	Nonstate	Wood County Recreation Commission	0.001965%	0.001458%	-0.000507%	(1,737.00)	(506.00)	(1,231.00)	(506.00)	(725.00)	(506.00)	(219.00)	(219.00)
X66500	Nonstate	Raleigh County Housing Authority	0.030783%	0.032345%	0.001562%	5,352.00	1,560.00	3,792.00	1,560.00	2,232.00	1,560.00	672.00	672.00
X66600	Nonstate	Fairmont Housing Authority	0.055910%	0.051573%	-0.004337%	(14,861.00)	(4,333.00)	(10,528.00)	(4,333.00)	(6,195.00)	(4,333.00)	(1,862.00)	(1,862.00)
X66700	Nonstate	Town of Beverly	0.018161%	0.018323%	0.000162%	555.00	162.00	393.00	162.00	231.00	162.00	69.00	69.00
X66900	Nonstate	Southern Conservation District	0.005914%	0.006627%	0.000713%	2,443.00	712.00	1,731.00	712.00	1,019.00	712.00	307.00	307.00
X67000	Nonstate	Pocahontas County Public Service District	0.035665%	0.031739%	-0.003926%	(13,453.00)	(3,922.00)	(9,531.00)	(3,922.00)	(5,609.00)	(3,922.00)	(1,687.00)	(1,687.00)
X67100	Nonstate	Huttonsville Public Service District	0.028325%	0.031074%	0.002749%	9,420.00	2,746.00	6,674.00	2,746.00	3,928.00	2,746.00	1,182.00	1,182.00
X67200	Nonstate	Grant County Housing Authority	0.009572%	0.009800%	0.000228%	781.00	228.00	553.00	228.00	325.00	228.00	97.00	97.00
X67300	Nonstate	Board of Parks & Recreation Commission	0.052192%	0.052049%	-0.000143%	(490.00)	(143.00)	(347.00)	(143.00)	(204.00)	(143.00)	(61.00)	(61.00)
X67400	Nonstate	Putnam County Development Authority	0.010056%	0.009040%	-0.001016%	(3,481.00)	(1,015.00)	(2,466.00)	(1,015.00)	(1,451.00)	(1,015.00)	(436.00)	(436.00)
X67500	Nonstate	Taylor County Public Library	0.006097%	0.005964%	-0.000133%	(456.00)	(133.00)	(323.00)	(133.00)	(190.00)	(133.00)	(57.00)	(57.00)
X67600	Nonstate	Monroe Health Center	0.283825%	0.291821%	0.007996%	27,399.00	7,988.00	19,411.00	7,988.00	11,423.00	7,988.00	3,435.00	3,435.00
X67700	Nonstate	Louis Bennett Public Library	0.002043%	0.002723%	0.000680%	2,330.00	679.00	1,651.00	679.00	972.00	679.00	293.00	293.00
X67800	Nonstate	Region VIII Solid Waste Authority	0.021424%	0.021169%	-0.000255%	(874.00)	(255.00)	(619.00)	(255.00)	(364.00)	(255.00)	(109.00)	(109.00)
X67900	Nonstate	Roane County Public Library	0.008478%	0.008017%	-0.000461%	(1,580.00)	(461.00)	(1,119.00)	(461.00)	(658.00)	(461.00)	(197.00)	(197.00)
X68300	Nonstate	Cool Ridge-Flat Top Public Service District	0.012447%	0.011198%	-0.001249%	(4,280.00)	(1,248.00)	(3,032.00)	(1,248.00)	(1,784.00)	(1,248.00)	(536.00)	(536.00)
X68400	Nonstate	Dunbar Housing Authority	0.010608%	0.009495%	-0.001113%	(3,814.00)	(1,112.00)	(2,702.00)	(1,112.00)	(1,590.00)	(1,112.00)	(478.00)	(478.00)
X68500	Nonstate	Richwood Public Library	0.002748%	0.002516%	-0.000232%	(795.00)	(232.00)	(563.00)	(232.00)	(331.00)	(232.00)	(99.00)	(99.00)
X68600	Nonstate	Glennville Utility	0.030179%	0.028486%	-0.001693%	(5,801.00)	(1,691.00)	(4,110.00)	(1,691.00)	(2,419.00)	(1,691.00)	(728.00)	(728.00)
X68700	Nonstate	Flatwoods Canoe Run Public Service District	0.044609%	0.049845%	0.005236%	17,942.00	5,231.00	12,711.00	5,231.00	7,480.00	5,231.00	2,249.00	2,249.00
X68800	Nonstate	Raleigh County Emergency Services	0.083190%	0.087354%	0.004164%	14,268.00	4,160.00	10,108.00	4,160.00	5,948.00	4,160.00	1,788.00	1,788.00
X68900	Nonstate	Berkeley County Development Authority	0.010186%	0.011753%	0.001567%	5,369.00	1,565.00	3,804.00	1,565.00	2,239.00	1,565.00	674.00	674.00
X69000	Nonstate	Mount Hope Housing Authority	0.013871%	0.013138%	-0.000733%	(2,512.00)	(732.00)	(1,780.00)	(732.00)	(1,048.00)	(732.00)	(316.00)	(316.00)
X69100	Nonstate	Doddridge County Public Library	0.008723%	0.008095%	-0.000628%	(2,152.00)	(627.00)	(1,525.00)	(627.00)	(898.00)	(627.00)	(271.00)	(271.00)
X69200	Nonstate	Berkeley County Public Service Sewer District	0.156862%	0.163646%	0.006784%	23,246.00	6,777.00	16,469.00	6,777.00	9,692.00	6,777.00	2,915.00	2,915.00
X69300	Nonstate	Kanawha Public Service District	0.031378%	0.031008%	-0.000370%	(1,268.00)	(370.00)	(898.00)	(370.00)	(528.00)	(370.00)	(158.00)	(158.00)
X69500	Nonstate	Logan County Public Service District	0.113863%	0.105039%	-0.008824%	(30,236.00)	(8,815.00)	(21,421.00)	(8,815.00)	(12,606.00)	(8,815.00)	(3,791.00)	(3,791.00)
X69800	Nonstate	Workforce Investment Board of Kanawha County	0.018601%	0.027910%	0.009309%	31,898.00	9,300.00	22,598.00	9,300.00	13,298.00	9,300.00	3,998.00	3,998.00
X69901	Nonstate	Bluewell Public Service District	0.032334%	0.031158%	-0.001176%	(4,030.00)	(1,175.00)	(2,855.00)	(1,175.00)	(1,680.00)	(1,175.00)	(505.00)	(505.00)
X70100	Nonstate	Ritchie County Public Library	0.011442%	0.011276%	-0.000166%	(569.00)	(166.00)	(403.00)	(166.00)	(237.00)	(166.00)	(71.00)	(71.00)
X70200	Nonstate	Keyser Housing Authority	0.017193%	0.016694%	-0.000499%	(1,710.00)	(499.00)	(1,211.00)	(499.00)	(712.00)	(499.00)	(213.00)	(213.00)
X70300	Nonstate	Branchland Midkiff Public Service District	0.009362%	0.008753%	-0.000609%	(2,087.00)	(608.00)	(1,479.00)	(608.00)	(871.00)	(608.00)	(263.00)	(263.00)
X70500	Nonstate	Sugar Creek Public Service District	0.007413%	0.007001%	-0.000412%	(1,412.00)	(412.00)	(1,000.00)	(412.00)	(588.00)	(412.00)	(176.00)	(176.00)
X70600	Nonstate	Southwestern Water District	0.011059%	0.011368%	0.000309%	7,912.00	2,307.00	5,605.00	2,307.00	3,298.00	2,307.00	991.00	991.00
X70700	Nonstate	Grant County Public Service District	0.016654%	0.016372%	-0.000282%	(966.00)	(282.00)	(684.00)	(282.00)	(402.00)	(282.00)	(120.00)	(120.00)
X70800	Nonstate	Big Bend Public Service District	0.007433%	0.007541%	0.000108%	370.00	108.00	262.00	108.00	154.00	108.00	46.00	46.00
X70900	Nonstate	Benedum Airport Authority	0.067613%	0.074626%	0.007013%	24,031.00	7,006.00	17,025.00	7,006.00	10,019.00	7,006.00	3,013.00	3,013.00
X71100	Nonstate	Valley Head Public Library	0.001197%	0.001144%	-0.000053%	(182.00)	(53.00)	(129.00)	(53.00)	(76.00)	(53.00)	(23.00)	(23.00)
X71200	Nonstate	Taylor County Public Service District	0.020889%	0.020495%	-0.000394%	(1,350.00)	(394.00)	(956.00)	(394.00)	(562.00)	(394.00)	(168.00)	(168.00)
X71300	Nonstate	Webster Springs Public Service District	0.007270%	0.007330%	0.000060%	206.00	60.00	146.00	60.00	86.00	60.00	26.00	26.00
X71400	Nonstate	Eastern WV Regional Airport Authority	0.010407%	0.015642%	0.005235%	17,938.00	5,230.00	12,708.00	5,230.00	7,478.00	5,230.00	2,248.00	2,248.00
X71500	Nonstate	Huntington Cabell Wayne Animal Shelter	0.009415%	0.011675%	0.002260%	7,744.00	2,258.00	5,486.00	2,258.00	3,228.00	2,258.00	970.00	970.00
X71600	Nonstate	Boone County Housing & Redevelopment Authority	0.017419%	0.018500%	0.001081%	3,704.00	1,080.00	2,624.00	1,080.00	1,544.00	1,080.00	464.00	464.00
X71700	Nonstate	Craigsville Public Library	0.002051%	0.001914%	-0.000137%	(469.00)	(137.00)	(332.00)	(137.00)	(195.00)	(137.00)	(58.00)	(58.00)



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, 2020

Employer Number	State/ Nonstate	Employer	FY 2019	FY 2020	Difference in	FY 2020	FY 2020	FY 2021	FY 2021	FY 2022	FY 2022	FY 2023	FY 2023
			Allocation %	Allocation %	Allocation %	Difference in NPL(\$)	Immediately Recognized	Deferred Inflows/Outflows	Amount Recognized	Deferred Inflows/Outflows	Amount Recognized	Deferred Inflows/Outflows	Amount Recognized
X71800	Nonstate	Charleston Convention & Visitors Bureau	0.031259%	0.031380%	0.000121%	415.00	121.00	294.00	121.00	173.00	121.00	52.00	52.00
X72000	Nonstate	Randolph County Housing Authority	0.040811%	0.037085%	-0.003726%	(12,767.00)	(3,722.00)	(9,045.00)	(3,722.00)	(5,323.00)	(3,722.00)	(1,601.00)	(1,601.00)
X72100	Nonstate	Berkeley County Fire Service Board	0.010135%	0.009694%	-0.000441%	(1,511.00)	(441.00)	(1,070.00)	(441.00)	(629.00)	(441.00)	(188.00)	(188.00)
X72300	Nonstate	Cowen Public Service District	0.023023%	0.023092%	0.000069%	236.00	69.00	167.00	69.00	98.00	69.00	29.00	29.00
X72400	Nonstate	Vienna Public Library	0.015886%	0.015353%	-0.000533%	(1,826.00)	(532.00)	(1,294.00)	(532.00)	(762.00)	(532.00)	(230.00)	(230.00)
X72500	Nonstate	White Oak Public Service District	0.010549%	0.010636%	0.000087%	298.00	87.00	211.00	87.00	124.00	87.00	37.00	37.00
X72600	Nonstate	Marshall County Park & Recreation	0.019136%	0.022690%	0.003554%	12,178.00	3,550.00	8,628.00	3,550.00	5,078.00	3,550.00	1,528.00	1,528.00
X72700	Nonstate	Martinsburg Berkeley County Parks & Recreation Board	0.039292%	0.032028%	-0.007264%	(24,891.00)	(7,257.00)	(17,634.00)	(7,257.00)	(10,377.00)	(7,257.00)	(3,120.00)	(3,120.00)
X73000	Nonstate	Elk Valley Public Service District	0.020464%	0.021608%	0.001144%	3,920.00	1,143.00	2,777.00	1,143.00	1,634.00	1,143.00	491.00	491.00
X73100	Nonstate	Lewis County Convention & Visitors Bureau	0.004638%	0.004546%	-0.000092%	(315.00)	(92.00)	(223.00)	(92.00)	(131.00)	(92.00)	(39.00)	(39.00)
X73300	Nonstate	Leadville Public Service District	0.010746%	0.008904%	-0.001842%	(6,312.00)	(1,840.00)	(4,472.00)	(1,840.00)	(2,632.00)	(1,840.00)	(792.00)	(792.00)
X73500	Nonstate	Union Williams Public Service District	0.023742%	0.026119%	0.002377%	8,145.00	2,375.00	5,770.00	2,375.00	3,395.00	2,375.00	1,020.00	1,020.00
X73600	Nonstate	Coalfield Community Action Partnership Inc	0.192528%	0.185677%	-0.006851%	(23,476.00)	(6,844.00)	(16,632.00)	(6,844.00)	(9,788.00)	(6,844.00)	(2,944.00)	(2,944.00)
X73900	Nonstate	Tucker County Solid Waste Authority	0.028350%	0.022698%	-0.005652%	(19,367.00)	(5,646.00)	(13,721.00)	(5,646.00)	(8,075.00)	(5,646.00)	(2,429.00)	(2,429.00)
X74000	Nonstate	Hamrick Public Service District	0.011472%	0.009659%	-0.001813%	(6,212.00)	(1,811.00)	(4,401.00)	(1,811.00)	(2,590.00)	(1,811.00)	(779.00)	(779.00)
X74200	Nonstate	Raleigh County Solid Waste Authority	0.0118313%	0.0115294%	-0.0003019%	(10,345.00)	(3,016.00)	(7,329.00)	(3,016.00)	(4,313.00)	(3,016.00)	(1,297.00)	(1,297.00)
X74300	Nonstate	Fayette County Solid Waste Authority	0.002316%	0.002188%	-0.000128%	(439.00)	(128.00)	(311.00)	(128.00)	(183.00)	(128.00)	(55.00)	(55.00)
X74400	Nonstate	Red Sulphur Public Service District	0.019319%	0.020234%	0.000915%	3,135.00	914.00	2,221.00	914.00	1,307.00	914.00	393.00	393.00
X74500	Nonstate	Greenbrier County Public Service District #2	0.027452%	0.025846%	-0.001606%	(5,503.00)	(1,604.00)	(3,899.00)	(1,604.00)	(2,295.00)	(1,604.00)	(691.00)	(691.00)
X74700	Nonstate	Putnam County Fire Service Board	0.007629%	0.007321%	-0.000308%	(1,055.00)	(308.00)	(747.00)	(308.00)	(439.00)	(308.00)	(131.00)	(131.00)
X74800	Nonstate	Mercer County Solid Waste Authority	0.020253%	0.018714%	-0.001539%	(5,274.00)	(1,538.00)	(3,736.00)	(1,538.00)	(2,198.00)	(1,538.00)	(660.00)	(660.00)
X74900	Nonstate	4C Economic Development Authority	0.026470%	0.031217%	0.004747%	16,266.00	4,742.00	11,524.00	4,742.00	6,782.00	4,742.00	2,040.00	2,040.00
X75000	Nonstate	Kanawha County Solid Waste Authority	0.004790%	0.004698%	-0.000092%	(315.00)	(92.00)	(223.00)	(92.00)	(131.00)	(92.00)	(39.00)	(39.00)
X75200	Nonstate	Lincoln Public Service District	0.016332%	0.017762%	0.001430%	4,900.00	1,429.00	3,471.00	1,429.00	2,042.00	1,429.00	613.00	613.00
X75300	Nonstate	Sun Valley Public Service District	0.018431%	0.018867%	0.000436%	1,494.00	436.00	1,058.00	436.00	622.00	436.00	186.00	186.00
X75400	Nonstate	Pocahontas County Solid Waste Authority	0.012544%	0.011668%	-0.000876%	(3,002.00)	(875.00)	(2,127.00)	(875.00)	(1,252.00)	(875.00)	(377.00)	(377.00)
X75600	Nonstate	Bluefield Housing Authority	0.029091%	0.028618%	-0.000473%	(1,621.00)	(473.00)	(1,148.00)	(473.00)	(675.00)	(473.00)	(202.00)	(202.00)
X75800	Nonstate	Romney Public Housing Authority	0.010713%	0.010569%	-0.000144%	(493.00)	(144.00)	(349.00)	(144.00)	(205.00)	(144.00)	(61.00)	(61.00)
X75900	Nonstate	Putnam County Solid Waste Authority	0.002951%	0.002788%	-0.000163%	(559.00)	(163.00)	(396.00)	(163.00)	(233.00)	(163.00)	(70.00)	(70.00)
X76100	Nonstate	Pleasants County Public Library	0.001611%	0.001522%	-0.000089%	(305.00)	(89.00)	(216.00)	(89.00)	(127.00)	(89.00)	(38.00)	(38.00)
X76200	Nonstate	Kingwood Parks & Recreation Commission	0.004357%	0.003866%	-0.000491%	(2,299.00)	(670.00)	(1,629.00)	(670.00)	(959.00)	(670.00)	(289.00)	(289.00)
X76500	Nonstate	Swaney Memorial Library	0.001368%	0.001287%	-0.000081%	(278.00)	(81.00)	(197.00)	(81.00)	(116.00)	(81.00)	(35.00)	(35.00)
X76600	Nonstate	Wood County Solid Waste Authority	0.004096%	0.003979%	-0.000117%	(401.00)	(117.00)	(284.00)	(117.00)	(167.00)	(117.00)	(50.00)	(50.00)
X76800	Nonstate	Mingo County Redevelopment Authority	0.010937%	0.012564%	0.001627%	5,575.00	1,625.00	3,950.00	1,625.00	2,325.00	1,625.00	700.00	700.00
X76900	Nonstate	Mountain Top Public Service District	0.010231%	0.010730%	0.000499%	1,710.00	499.00	1,211.00	499.00	712.00	499.00	213.00	213.00
X77200	Nonstate	Northern Jackson County Public Service District	0.008593%	0.008369%	-0.000224%	(768.00)	(224.00)	(544.00)	(224.00)	(320.00)	(224.00)	(96.00)	(96.00)
X77300	Nonstate	Hammond Public Service District	0.010374%	0.011098%	0.000724%	2,481.00	723.00	1,758.00	723.00	1,035.00	723.00	312.00	312.00
X77400	Nonstate	Harrison County Solid Waste Authority	0.006083%	0.005918%	-0.000165%	(565.00)	(165.00)	(400.00)	(165.00)	(235.00)	(165.00)	(70.00)	(70.00)
X77700	Nonstate	Midland Public Service District	0.021636%	0.021590%	-0.000046%	(158.00)	(46.00)	(112.00)	(46.00)	(66.00)	(46.00)	(20.00)	(20.00)
X77800	Nonstate	Danese Public Service District	0.013628%	0.013824%	0.000196%	672.00	196.00	476.00	196.00	280.00	196.00	84.00	84.00
X77900	Nonstate	Boone County Public Service District	0.019851%	0.016887%	-0.002964%	(10,156.00)	(2,961.00)	(7,195.00)	(2,961.00)	(4,234.00)	(2,961.00)	(1,273.00)	(1,273.00)
X78200	Nonstate	Grandview-Doolin Public Service District	0.009727%	0.008726%	-0.001001%	(3,430.00)	(1,000.00)	(2,430.00)	(1,000.00)	(1,430.00)	(1,000.00)	(430.00)	(430.00)
X78300	Nonstate	Jefferson County Parks & Recreation Commission	0.021435%	0.021155%	-0.000280%	(959.00)	(280.00)	(679.00)	(280.00)	(399.00)	(280.00)	(119.00)	(119.00)
X78400	Nonstate	Putnam Public Service District	0.132667%	0.127641%	-0.005026%	(17,222.00)	(5,021.00)	(12,201.00)	(5,021.00)	(7,180.00)	(5,021.00)	(2,159.00)	(2,159.00)
X78600	Nonstate	Chestnut Ridge Public Service District	0.007858%	0.007043%	-0.000815%	(2,793.00)	(814.00)	(1,979.00)	(814.00)	(1,165.00)	(814.00)	(351.00)	(351.00)
X78700	Nonstate	Weirton Transit Corporation	0.010305%	0.006438%	-0.003867%	(13,251.00)	(3,863.00)	(9,388.00)	(3,863.00)	(5,525.00)	(3,863.00)	(1,662.00)	(1,662.00)
X78800	Nonstate	Greenbrier County Solid Waste Authority	0.025940%	0.025143%	-0.000797%	(2,731.00)	(796.00)	(1,935.00)	(796.00)	(1,139.00)	(796.00)	(343.00)	(343.00)
X78900	Nonstate	Harpers Ferry Bolivar Public Service District	0.006373%	0.006105%	-0.000268%	(918.00)	(268.00)	(650.00)	(268.00)	(382.00)	(268.00)	(114.00)	(114.00)
X79100	Nonstate	Jefferson County Public Service District	0.015119%	0.000000%	-0.015119%	(51,807.00)	(15,104.00)	(36,703.00)	(15,104.00)	(21,599.00)	(15,104.00)	(6,495.00)	(6,495.00)
X79300	Nonstate	Barbour County Development Authority	0.002816%	0.002650%	-0.000166%	(569.00)	(166.00)	(403.00)	(166.00)	(237.00)	(166.00)	(71.00)	(71.00)
X79400	Nonstate	Wyoming County Economic Development Authority	0.010015%	0.009774%	-0.000241%	(826.00)	(241.00)	(585.00)	(241.00)	(344.00)	(241.00)	(103.00)	(103.00)
X79600	Nonstate	Northern Wayne County Public Service District	0.027816%	0.026773%	-0.001043%	(3,574.00)	(1,042.00)	(2,532.00)	(1,042.00)	(1,490.00)	(1,042.00)	(448.00)	(448.00)
X79700	Nonstate	Lincoln Economic Development Authority	0.003728%	0.003283%	-0.000445%	(1,525.00)	(445.00)	(1,080.00)	(445.00)	(635.00)	(445.00)	(190.00)	(190.00)
X79800	Nonstate	Gauley River Public Service District	0.011297%	0.007833%	-0.003464%	(11,870.00)	(3,461.00)	(8,409.00)	(3,461.00)	(4,948.00)	(3,461.00)	(1,487.00)	(1,487.00)
X79900	Nonstate	Elkins Road Public Service District	0.006469%	0.005991%	-0.000478%	(1,638.00)	(478.00)	(1,160.00)	(478.00)	(682.00)	(478.00)	(204.00)	(204.00)
X80300	Nonstate	Crab Orchard MacArthur Public Service District	0.029485%	0.025623%	-0.003862%	(13,233.00)	(3,858.00)	(9,375.00)	(3,858.00)	(5,517.00)	(3,858.00)	(1,659.00)	(1,659.00)
X80500	Nonstate	Roane County Economic Development Authority	0.002933%	0.003012%	0.000079%	271.00	79.00	192.00	79.00	113.00	79.00	34.00	34.00
X80600	Nonstate	Metro Emergency Operations Center	0.264059%	0.259888%	-0.004171%	(14,292.00)	(4,167.00)	(10,125.00)	(4,167.00)	(5,958.00)	(4,167.00)	(1,791.00)	(1,791.00)
X80700	Nonstate	Mercer County Airport Authority	0.010258%	0.010044%	-0.000214%	(733.00)	(214.00)	(519.00)	(214.00)	(305.00)	(214.00)	(91.00)	(91.00)
X80900	Nonstate	Town of Eleanor	0.007933%	0.006619%	-0.001314%	(4,503.00)	(1,313.00)	(3,190.00)	(1,313.00)	(1,877.00)	(1,313.00)	(564.00)	(564.00)
X81100	Nonstate	Wetzel County Emergency Ambulance Authority	0.001918%	0.001934%	0.000016%	55.00	16.00	39.00	16.00	23.00	16.00	7.00	7.00

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, 2020

Employer Number	State/ Nonstate	Employer	FY 2019	FY 2020	Difference in	FY 2020	FY 2020	FY 2021	FY 2021	FY 2022	FY 2022	FY 2023	FY 2023	
			Allocation %	Allocation %	Allocation %	Immediately	Deferred	Amount	Deferred	Amount	Deferred	Amount	Deferred	
					Difference in NPL(\$)									
					FY 2019 to FY 2020	FY 2019 to FY 2020	Recognized	Inflows/Outflows	Recognized	Inflows/Outflows	Recognized	Inflows/Outflows	Recognized	Inflows/Outflows
X81200	Nonstate	Town of Harpers Ferry	0.027029%	0.025399%	-0.001630%	(5,585.00)	(1,628.00)	(3,957.00)	(1,628.00)	(2,329.00)	(1,628.00)	(701.00)	(701.00)	-
X81600	Nonstate	Brooke County Public Service District	0.009651%	0.009796%	0.000145%	497.00	145.00	352.00	145.00	207.00	145.00	62.00	62.00	-
X81700	Nonstate	Hancock County Shelter Workshop	0.057437%	0.051925%	-0.005512%	(18,887.00)	(5,506.00)	(13,381.00)	(5,506.00)	(7,875.00)	(5,506.00)	(2,369.00)	(2,369.00)	-
X81900	Nonstate	Hampshire County Development Authority	0.005567%	0.005042%	-0.000525%	(1,799.00)	(524.00)	(1,275.00)	(524.00)	(751.00)	(524.00)	(227.00)	(227.00)	-
X82000	Nonstate	Crum Public Service District	0.009061%	0.009014%	-0.000047%	(161.00)	(47.00)	(114.00)	(47.00)	(67.00)	(47.00)	(20.00)	(20.00)	-
X82100	Nonstate	Central Communications Inc	0.029984%	0.028732%	-0.001252%	(4,290.00)	(1,251.00)	(3,039.00)	(1,251.00)	(1,788.00)	(1,251.00)	(537.00)	(537.00)	-
X82200	Nonstate	Corridor G Regional Development Authority	0.000707%	0.000000%	-0.000707%	(2,423.00)	(706.00)	(1,717.00)	(706.00)	(1,011.00)	(706.00)	(305.00)	(305.00)	-
X82300	Nonstate	Tucker County Parks and Recreation Commission	0.001913%	0.001880%	-0.000033%	(113.00)	(33.00)	(80.00)	(33.00)	(47.00)	(33.00)	(14.00)	(14.00)	-
X82400	Nonstate	Berkeley County Emergency Ambulance Authority	0.014472%	0.014867%	0.000395%	1,354.00	395.00	959.00	395.00	564.00	395.00	169.00	169.00	-
X82600	Nonstate	Raleigh County Recreation Authority	0.007605%	0.008635%	0.001030%	3,529.00	1,029.00	2,500.00	1,029.00	1,471.00	1,029.00	442.00	442.00	-
X82700	Nonstate	Enlarged Hepzibah Public Service District	0.010394%	0.009202%	-0.001192%	(4,084.00)	(1,191.00)	(2,893.00)	(1,191.00)	(1,702.00)	(1,191.00)	(511.00)	(511.00)	-
X82900	Nonstate	County Commissioners Association of WV	0.008581%	0.006408%	-0.002173%	(7,446.00)	(2,171.00)	(5,275.00)	(2,171.00)	(3,104.00)	(2,171.00)	(933.00)	(933.00)	-
X83100	Nonstate	Greenbrier County Convention & Visitor Bureau	0.017069%	0.016344%	-0.000725%	(2,484.00)	(724.00)	(1,760.00)	(724.00)	(1,036.00)	(724.00)	(312.00)	(312.00)	-
X83300	Nonstate	Boone County Ambulance Authority	0.012065%	0.009868%	-0.002197%	(7,528.00)	(2,195.00)	(5,333.00)	(2,195.00)	(3,138.00)	(2,195.00)	(943.00)	(943.00)	-
X83500	Nonstate	Hamlin-Lincoln County Public Library	0.008872%	0.007868%	-0.001004%	(3,440.00)	(1,003.00)	(2,437.00)	(1,003.00)	(1,434.00)	(1,003.00)	(431.00)	(431.00)	-
X83700	Nonstate	Greater Paw Paw Sanitary District	0.005438%	0.008022%	0.002584%	8,854.00	2,581.00	6,273.00	2,581.00	3,692.00	2,581.00	1,111.00	1,111.00	-
X83900	Nonstate	Greenbrier County Housing Authority	0.000500%	0.000000%	-0.000500%	(1,713.00)	(499.00)	(1,214.00)	(499.00)	(715.00)	(499.00)	(216.00)	(216.00)	-
X84100	Nonstate	Elkins-Randolph County Airport	0.006306%	0.005019%	-0.001287%	(4,410.00)	(1,286.00)	(3,124.00)	(1,286.00)	(1,838.00)	(1,286.00)	(552.00)	(552.00)	-
X84300	Nonstate	Summers County Public Library	0.004808%	0.004732%	-0.000076%	(260.00)	(76.00)	(184.00)	(76.00)	(108.00)	(76.00)	(32.00)	(32.00)	-
X84400	Nonstate	Ritchie County Economic Development Authority	0.003065%	0.003007%	-0.000058%	(199.00)	(58.00)	(141.00)	(58.00)	(83.00)	(58.00)	(25.00)	(25.00)	-
X84600	Nonstate	West Virginia Municipal League	0.024337%	0.015936%	-0.008401%	(28,787.00)	(8,393.00)	(20,394.00)	(8,393.00)	(12,001.00)	(8,393.00)	(3,608.00)	(3,608.00)	-
X84700	Nonstate	Pride Community Services Inc	0.095352%	0.100038%	0.004686%	16,057.00	4,681.00	11,376.00	4,681.00	6,695.00	4,681.00	2,014.00	2,014.00	-
X84900	Nonstate	Jackson County Development Authority	0.008614%	0.009564%	0.000950%	3,255.00	949.00	2,306.00	949.00	1,357.00	949.00	408.00	408.00	-
X85000	Nonstate	Five Rivers Public Library	0.004124%	0.004044%	-0.000080%	(274.00)	(80.00)	(194.00)	(80.00)	(114.00)	(80.00)	(34.00)	(34.00)	-
X85100	Nonstate	Hardy County Public Service District	0.018946%	0.018469%	-0.000477%	(1,634.00)	(476.00)	(1,158.00)	(476.00)	(682.00)	(476.00)	(206.00)	(206.00)	-
X85200	Nonstate	Ritchie County Ambulance Authority	0.050119%	0.055469%	0.005350%	18,332.00	5,345.00	12,987.00	5,345.00	7,642.00	5,345.00	2,297.00	2,297.00	-
X85300	Nonstate	Preston County Senior Citizens Inc	0.028059%	0.030309%	0.002250%	7,710.00	2,248.00	5,462.00	2,248.00	3,214.00	2,248.00	966.00	966.00	-
X85500	Nonstate	Piedmont Housing Authority	0.010922%	0.010673%	-0.000249%	(853.00)	(249.00)	(604.00)	(249.00)	(355.00)	(249.00)	(106.00)	(106.00)	-
X85700	Nonstate	Benwood-McMechen Housing Authority	0.018229%	0.017697%	-0.000532%	(1,823.00)	(531.00)	(1,292.00)	(531.00)	(761.00)	(531.00)	(230.00)	(230.00)	-
X85800	Nonstate	Fairmont Marion County Transit Authority	0.072838%	0.074768%	0.001930%	6,613.00	1,928.00	4,685.00	1,928.00	2,757.00	1,928.00	829.00	829.00	-
X86000	Nonstate	Nicholas County Solid Waste Authority	0.011500%	0.011270%	-0.000230%	(2,638.00)	(769.00)	(1,869.00)	(769.00)	(1,100.00)	(769.00)	(331.00)	(331.00)	-
X86100	Nonstate	Hatfield McCoy Regional Recreation Authority	0.063796%	0.062762%	-0.001034%	(3,543.00)	(1,033.00)	(2,510.00)	(1,033.00)	(1,477.00)	(1,033.00)	(444.00)	(444.00)	-
X86400	Nonstate	City of Martinsburg	0.335375%	0.320619%	-0.014756%	(50,563.00)	(14,741.00)	(35,822.00)	(14,741.00)	(21,081.00)	(14,741.00)	(6,340.00)	(6,340.00)	-
X86500	Nonstate	City of Point Pleasant	0.065940%	0.068785%	0.002845%	9,749.00	2,842.00	6,907.00	2,842.00	4,065.00	2,842.00	1,223.00	1,223.00	-
X86700	Nonstate	Norton-Harding-Jimtown Public Service District	0.006638%	0.006704%	0.000066%	226.00	66.00	160.00	66.00	94.00	66.00	28.00	28.00	-
X86800	Nonstate	Clarksburg-Harrison Regional Housing Authority	0.060652%	0.065983%	0.005331%	18,267.00	5,326.00	12,941.00	5,326.00	7,615.00	5,326.00	2,289.00	2,289.00	-
X86900	Nonstate	Marshall County Public Service District #4	0.008167%	0.009020%	0.000853%	2,923.00	852.00	2,071.00	852.00	1,219.00	852.00	367.00	367.00	-
X87000	Nonstate	Northern Panhandle Community Criminal Justice Board	0.050519%	0.037632%	-0.012887%	(44,158.00)	(12,874.00)	(31,284.00)	(12,874.00)	(18,410.00)	(12,874.00)	(5,536.00)	(5,536.00)	-
X87200	Nonstate	Region 1 Workforce Investment Board	0.035492%	0.037535%	0.002043%	7,001.00	2,041.00	4,960.00	2,041.00	2,919.00	2,041.00	878.00	878.00	-
X87300	Nonstate	Century Volga Public Service District	0.011868%	0.012179%	0.000311%	1,066.00	311.00	755.00	311.00	444.00	311.00	133.00	133.00	-
X87400	Nonstate	Frankfort Public Service District	0.033924%	0.030443%	-0.003481%	(11,928.00)	(3,478.00)	(8,450.00)	(3,478.00)	(4,972.00)	(3,478.00)	(1,494.00)	(1,494.00)	-
X87600	Nonstate	Clay County Public Service District	0.007975%	0.007665%	-0.000310%	(1,062.00)	(310.00)	(752.00)	(310.00)	(442.00)	(310.00)	(132.00)	(132.00)	-
X87700	Nonstate	Adrian Public Service District	0.013659%	0.013172%	-0.000487%	(1,669.00)	(487.00)	(1,182.00)	(487.00)	(695.00)	(487.00)	(208.00)	(208.00)	-
X87900	Nonstate	Marshall County Public Service District #3	0.008982%	0.008563%	-0.000419%	(1,436.00)	(419.00)	(1,017.00)	(419.00)	(598.00)	(419.00)	(179.00)	(179.00)	-
X88000	Nonstate	Mercer County Communications Center	0.049809%	0.050701%	0.000892%	3,057.00	891.00	2,166.00	891.00	1,275.00	891.00	384.00	384.00	-
X88100	Nonstate	Charles Town Utility Board	0.105962%	0.114800%	0.008838%	30,284.00	8,829.00	21,455.00	8,829.00	12,626.00	8,829.00	3,797.00	3,797.00	-
X88200	Nonstate	Phillippi Public Library	0.002405%	0.002315%	-0.000090%	(308.00)	(90.00)	(218.00)	(90.00)	(128.00)	(90.00)	(38.00)	(38.00)	-
X88300	Nonstate	Cottageville Public Service District	0.015776%	0.014684%	-0.001092%	(3,742.00)	(1,091.00)	(2,651.00)	(1,091.00)	(1,560.00)	(1,091.00)	(469.00)	(469.00)	-
X88400	Nonstate	Mingo County Public Service District	0.036258%	0.027210%	-0.009048%	(31,004.00)	(9,039.00)	(21,965.00)	(9,039.00)	(12,926.00)	(9,039.00)	(3,887.00)	(3,887.00)	-
X88500	Nonstate	City of Sistersville	0.028449%	0.033518%	0.005069%	17,369.00	5,064.00	12,305.00	5,064.00	7,241.00	5,064.00	2,177.00	2,177.00	-
X88700	Nonstate	Canaan Valley Public Service District	0.005851%	0.008342%	0.002491%	8,536.00	2,489.00	6,047.00	2,489.00	3,558.00	2,489.00	1,069.00	1,069.00	-
X88900	Nonstate	McDowell County Solid Waste Authority	0.002037%	0.001828%	-0.000209%	(716.00)	(209.00)	(507.00)	(209.00)	(298.00)	(209.00)	(89.00)	(89.00)	-
X89000	Nonstate	Monongalia County Urban Mass Transit Authority	0.003721%	0.003653%	-0.000068%	(233.00)	(68.00)	(165.00)	(68.00)	(97.00)	(68.00)	(29.00)	(29.00)	-
X89100	Nonstate	Ohio County Development Authority	0.081278%	0.081369%	0.000091%	312.00	91.00	221.00	91.00	130.00	91.00	39.00	39.00	-
X89200	Nonstate	Berkeley County Farmland Protection	0.003252%	0.003072%	-0.000180%	(617.00)	(180.00)	(437.00)	(180.00)	(257.00)	(180.00)	(77.00)	(77.00)	-
X89500	Nonstate	City of Mount Hope	0.036835%	0.036299%	-0.000536%	(1,837.00)	(536.00)	(1,301.00)	(536.00)	(765.00)	(536.00)	(229.00)	(229.00)	-
X89600	Nonstate	Tomlinson Public Service District	0.014219%	0.010489%	-0.003730%	(12,781.00)	(3,726.00)	(9,055.00)	(3,726.00)	(5,329.00)	(3,726.00)	(1,603.00)	(1,603.00)	-
X89700	Nonstate	Stevens Correctional Center	0.289244%	0.262024%	-0.027220%	(93,272.00)	(27,193.00)	(66,079.00)	(27,193.00)	(38,886.00)	(27,193.00)	(11,693.00)	(11,693.00)	-
X89775	Nonstate	Shady Spring Public Service District	0.034531%	0.034508%	-0.000023%	(79.00)	(23.00)	(56.00)	(23.00)	(33.00)	(23.00)	(10.00)	(10.00)	-
X89800	Nonstate	Capon Bridge Public Library	0.001219%	0.001188%	-0.000031%	(106.00)	(31.00)	(75.00)	(31.00)	(44.00)	(31.00)	(13.00)	(13.00)	-
X89850	Nonstate	Hardy County Emergency Ambulance Authority, INC	0.000000%	0.000743%	0.000743%	2,546.00	742.00	1,804.00	742.00	1,062.00	742.00	320.00	320.00	-

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, 2020

Employer Number	State/ Nonstate	Employer	FY 2019	FY 2020	Difference in	FY 2020		FY 2020	FY 2020	FY 2021	FY 2021	FY 2022	FY 2022	FY 2023	FY 2023
			Allocation %	Allocation %	Allocation %	Immediately	Deferred	Amount	Deferred	Amount	Deferred	Amount	Deferred		
					FY 2019 to FY 2020	Difference in NPL(\$)	Recognized	Inflows/Outflows	Recognized	Inflows/Outflows	Recognized	Inflows/Outflows	Recognized	Inflows/Outflows	Recognized
X89900	Nonstate	Oakland Public Service District	0.003827%	0.002524%	-0.001303%	(4,465.00)	(1,302.00)	(3,163.00)	(1,302.00)	(1,861.00)	(1,302.00)	(559.00)	(559.00)	-	-
X89910	Nonstate	Pleasant Valley Public Service District	0.006388%	0.009729%	0.003341%	11,448.00	3,338.00	8,110.00	3,338.00	4,772.00	3,338.00	1,434.00	1,434.00	-	-
X90001	Nonstate	Public Defender Corporation - 1st Judicial Circuit	0.048311%	0.040493%	-0.007818%	(26,789.00)	(7,810.00)	(18,979.00)	(7,810.00)	(11,169.00)	(7,810.00)	(3,359.00)	(3,359.00)	-	-
X90002	Nonstate	Public Defender Corporation - 2nd Judicial Circuit	0.019678%	0.017319%	-0.002359%	(8,083.00)	(2,357.00)	(5,726.00)	(2,357.00)	(3,369.00)	(2,357.00)	(1,012.00)	(1,012.00)	-	-
X90004	Nonstate	Public Defender Corporation - 4th Judicial Circuit	0.055715%	0.055714%	-0.000001%	(3.00)	(1.00)	(2.00)	(1.00)	(1.00)	(1.00)	-	-	-	-
X90005	Nonstate	Public Defender Corporation - 5th Judicial Circuit	0.041459%	0.038628%	-0.002831%	(9,701.00)	(2,828.00)	(6,873.00)	(2,828.00)	(4,045.00)	(2,828.00)	(1,217.00)	(1,217.00)	-	-
X90006	Nonstate	Public Defender Corporation - 6th & 24th Judicial Circuit	0.078967%	0.073166%	-0.005801%	(19,878.00)	(5,795.00)	(14,083.00)	(5,795.00)	(8,288.00)	(5,795.00)	(2,493.00)	(2,493.00)	-	-
X90007	Nonstate	Public Defender Corporation - 7th Judicial Circuit	0.026615%	0.025294%	-0.001321%	(4,527.00)	(1,320.00)	(3,207.00)	(1,320.00)	(1,887.00)	(1,320.00)	(567.00)	(567.00)	-	-
X90008	Nonstate	Public Defender Corporation - 8th Judicial Circuit	0.018953%	0.016414%	-0.002539%	(8,700.00)	(2,536.00)	(6,164.00)	(2,536.00)	(3,628.00)	(2,536.00)	(1,092.00)	(1,092.00)	-	-
X90009	Nonstate	Public Defender Corporation - 9th Judicial Circuit	0.038612%	0.038261%	-0.000351%	(1,203.00)	(351.00)	(852.00)	(351.00)	(501.00)	(351.00)	(150.00)	(150.00)	-	-
X90010	Nonstate	Public Defender Corporation - 10th Judicial Circuit	0.052192%	0.045939%	-0.006253%	(21,426.00)	(6,247.00)	(15,179.00)	(6,247.00)	(8,932.00)	(6,247.00)	(2,685.00)	(2,685.00)	-	-
X90011	Nonstate	Public Defender Corporation - 11th Judicial Circuit	0.026131%	0.025088%	-0.001043%	(3,574.00)	(1,042.00)	(2,532.00)	(1,042.00)	(1,490.00)	(1,042.00)	(448.00)	(448.00)	-	-
X90012	Nonstate	Public Defender Corporation - 12th Judicial Circuit	0.024290%	0.022231%	-0.002059%	(7,055.00)	(2,057.00)	(4,998.00)	(2,057.00)	(2,941.00)	(2,057.00)	(884.00)	(884.00)	-	-
X90013	Nonstate	Public Defender Corporation - 13th Judicial Circuit	0.135004%	0.126167%	-0.008837%	(30,281.00)	(8,828.00)	(21,453.00)	(8,828.00)	(12,625.00)	(8,828.00)	(3,797.00)	(3,797.00)	-	-
X90015	Nonstate	Public Defender Corporation - 15th Judicial Circuit	0.040946%	0.042490%	0.001544%	5,291.00	1,543.00	3,748.00	1,543.00	2,205.00	1,543.00	662.00	662.00	-	-
X90018	Nonstate	Public Defender Corporation - 18th Judicial Circuit	0.016988%	0.016049%	-0.000939%	(3,218.00)	(938.00)	(2,280.00)	(938.00)	(1,342.00)	(938.00)	(404.00)	(404.00)	-	-
X90023	Nonstate	Public Defender Corporation - 23rd Judicial Circuit	0.107774%	0.101159%	-0.006615%	(22,667.00)	(6,608.00)	(16,059.00)	(6,608.00)	(9,451.00)	(6,608.00)	(2,843.00)	(2,843.00)	-	-
X90025	Nonstate	Public Defender Corporation - 25th Judicial Circuit	0.033809%	0.031159%	-0.002650%	(9,080.00)	(2,647.00)	(6,433.00)	(2,647.00)	(3,786.00)	(2,647.00)	(1,139.00)	(1,139.00)	-	-
X90028	Nonstate	Public Defender Corporation - 28th Judicial Circuit	0.014705%	0.014251%	-0.000454%	(1,556.00)	(454.00)	(1,102.00)	(454.00)	(648.00)	(454.00)	(194.00)	(194.00)	-	-
X90030	Nonstate	Public Defender Corporation - 30th Judicial Circuit	0.023508%	0.019001%	-0.004507%	(15,444.00)	(4,503.00)	(10,941.00)	(4,503.00)	(6,438.00)	(4,503.00)	(1,935.00)	(1,935.00)	-	-
X99903	Nonstate	Boone County Board of Education	0.000861%	0.000638%	-0.000223%	(764.00)	(223.00)	(541.00)	(223.00)	(318.00)	(223.00)	(95.00)	(95.00)	-	-
X99915	Nonstate	Logan County Board of Education	0.000726%	0.000412%	-0.000314%	(1,076.00)	(314.00)	(762.00)	(314.00)	(448.00)	(314.00)	(134.00)	(134.00)	-	-
X99918	Nonstate	Jackson County Board of Education	0.000338%	0.000288%	-0.000050%	(171.00)	(50.00)	(121.00)	(50.00)	(71.00)	(50.00)	(21.00)	(21.00)	-	-
X99919	Nonstate	Jefferson County Board of Education	0.000392%	0.000072%	-0.000320%	(1,097.00)	(320.00)	(777.00)	(320.00)	(457.00)	(320.00)	(137.00)	(137.00)	-	-
X99925	Nonstate	Marion County Board of Education	0.000523%	0.000525%	0.000002%	7.00	2.00	5.00	2.00	3.00	2.00	1.00	1.00	-	-
X99926	Nonstate	Lincoln County Board of Education	0.000763%	0.000894%	0.000131%	449.00	131.00	318.00	131.00	187.00	131.00	56.00	56.00	-	-
X99931	Nonstate	McDowell County Board of Education	0.000785%	0.000391%	-0.000394%	(1,350.00)	(394.00)	(956.00)	(394.00)	(562.00)	(394.00)	(168.00)	(168.00)	-	-
X99936	Nonstate	Pendleton County Board of Education	0.000296%	0.000309%	0.000013%	45.00	13.00	32.00	13.00	19.00	13.00	6.00	6.00	-	-
X99939	Nonstate	Preston County Board of Education	0.000305%	0.000268%	-0.000037%	(127.00)	(37.00)	(90.00)	(37.00)	(53.00)	(37.00)	(16.00)	(16.00)	-	-
X99940	Nonstate	Tyler County Board of Education	0.000305%	0.000257%	-0.000048%	(164.00)	(48.00)	(116.00)	(48.00)	(68.00)	(48.00)	(20.00)	(20.00)	-	-
X99955	Nonstate	Wyoming County Board of Education	0.000458%	0.000443%	-0.000015%	(51.00)	(15.00)	(36.00)	(15.00)	(21.00)	(15.00)	(6.00)	(6.00)	-	-
X99960	Nonstate	Raleigh County Board of Education	0.000665%	0.000813%	0.000148%	507.00	148.00	359.00	148.00	211.00	148.00	63.00	63.00	-	-
<b>Total</b>			<b>100.000000%</b>	<b>100.000000%</b>	<b>0.000000%</b>	<b>5.00</b>	<b>(2.00)</b>	<b>7.00</b>	<b>(2.00)</b>	<b>9.00</b>	<b>(2.00)</b>	<b>11.00</b>	<b>11.00</b>	<b>-</b>	<b>-</b>