

Amortization of Change in Proportionate Share of Net Pension Liability

Net Pension Liability (6/30/2015): \$558,404,000 + Deferred Inflows \$359,982,000 - Deferred Outflows \$284,575,000 = Total Amortized \$633,811,000

Employer Number	State/Nonstate	Employer Name	FY15 Allocation %	FY16 Allocation %	Difference in Allocation % FY15 to FY16	Difference in NPL (\$) FY15 to FY16	FY16 Immediately Recognized	FY16 Deferred Outflow/(Inflow)	FY17 Amount Recognized	FY17 Deferred Balance	FY18 Amount Recognized	FY18 Deferred Balance	FY19 Amount Recognized	FY19 Deferred Balance	FY20 Amount Recognized	FY20 Deferred Balance
778000	State	Jobs Investment Trust Board	0.020605%	0.019431%	-0.001174%	(7,443)	(1,811)	(5,632)	(1,811)	(3,821)	(1,811)	(2,010)	(1,811)	(199)	(199)	0
930000	State	WV Parkways Authority	1.047062%	1.088761%	0.041699%	264,295	64,305	199,990	64,305	135,684	64,305	71,379	64,305	7,074	7,074	0
930100	State	WV Housing Development Fund	0.413624%	0.383639%	-0.029985%	(190,047)	(46,240)	(143,807)	(46,240)	(97,567)	(46,240)	(51,326)	(46,240)	(5,086)	(5,086)	0
930200	State	WV Secondary School Activities Commission	0.046502%	0.036690%	-0.009812%	(62,190)	(15,131)	(47,059)	(15,131)	(31,927)	(15,131)	(16,796)	(15,131)	(1,664)	(1,664)	0
990000	State	State Bar	0.079120%	0.079876%	0.000756%	4,792	1,166	3,626	1,166	2,460	1,166	1,294	1,166	128	128	0
3010100	State	Governors Office	0.197389%	0.187107%	-0.010282%	(65,171)	(15,857)	(49,314)	(15,857)	(33,457)	(15,857)	(17,601)	(15,857)	(1,744)	(1,744)	0
3010200	State	WV Department of Administration	2.244614%	0.001234%	-2.243380%	(14,218,792)	(3,459,560)	(10,759,232)	(3,459,560)	(7,299,672)	(3,459,560)	(3,840,112)	(3,459,560)	(380,552)	(380,552)	0
3010201	State	Dept of Admin Secretary's Office	0.000000%	0.033442%	0.033442%	211,959	51,572	160,388	51,572	108,816	51,572	57,244	51,572	5,673	5,673	0
3010203	State	Consolidated Public Retirement Board	0.000000%	0.234042%	0.234042%	1,483,384	360,921	1,122,463	360,921	761,543	360,921	400,622	360,921	39,701	39,701	0
3010209	State	Dept of Admin - Finance	0.000000%	0.036368%	0.036368%	230,504	56,084	174,421	56,084	118,337	56,084	62,253	56,084	6,169	6,169	0
3010210	State	IS&C	0.000000%	0.818104%	0.818104%	5,185,233	1,261,614	3,923,619	1,261,614	2,662,005	1,261,614	1,400,391	1,261,614	138,778	138,778	0
3010211	State	General Services	0.000000%	0.288208%	0.288208%	1,826,694	444,451	1,382,243	444,451	937,792	444,451	493,341	444,451	48,890	48,890	0
3010213	State	Purchasing	0.000000%	0.117899%	0.117899%	747,257	181,814	565,443	181,814	383,628	181,814	201,814	181,814	20,000	20,000	0
3010214	State	Surplus Property	0.000000%	0.026209%	0.026209%	166,116	40,417	125,698	40,417	85,281	40,417	44,863	40,417	4,446	4,446	0
3010215	State	Travel Management	0.000000%	0.045650%	0.045650%	289,335	70,398	218,937	70,398	148,539	70,398	78,141	70,398	7,744	7,744	0
3010218	State	BRIM	0.000000%	0.083298%	0.083298%	527,952	128,455	399,496	128,455	271,041	128,455	142,586	128,455	14,130	14,130	0
3010219	State	Grievance Board	0.000000%	0.048829%	0.048829%	309,484	75,300	234,183	75,300	158,883	75,300	83,583	75,300	8,283	8,283	0
3010220	State	Ethics Commission	0.000000%	0.029386%	0.029386%	186,252	45,317	140,935	45,317	95,618	45,317	50,302	45,317	4,985	4,985	0
3010221	State	Public Defender	0.000000%	0.066279%	0.066279%	420,084	102,210	317,873	102,210	215,663	102,210	113,453	102,210	11,243	11,243	0
3010222	State	Personnel	0.000000%	0.177004%	0.177004%	1,121,871	272,961	848,910	272,961	575,948	272,961	302,987	272,961	30,026	30,026	0
3010225	State	PEIA	0.000000%	0.144128%	0.144128%	913,499	222,263	691,237	222,263	468,974	222,263	246,711	222,263	24,449	24,449	0
3010228	State	WV Prosecuting Attorney's Institute	0.000000%	0.018489%	0.018489%	117,185	28,512	88,673	28,512	60,161	28,512	31,649	28,512	3,136	3,136	0
3010231	State	Office of Technology	0.000000%	0.022628%	0.022628%	143,419	34,895	108,524	34,895	73,629	34,895	38,734	34,895	3,838	3,838	0
3010232	State	Retiree Health Benefit Trust Fund	0.000000%	0.009769%	0.009769%	61,917	15,065	46,852	15,065	31,787	15,065	16,722	15,065	1,657	1,657	0
3010233	State	Real Estate Division	0.000000%	0.033522%	0.033522%	212,466	51,695	160,771	51,695	109,076	51,695	57,381	51,695	5,686	5,686	0
3010303	State	Division of Banking	0.109944%	0.101644%	-0.008300%	(52,604)	(12,799)	(39,805)	(12,799)	(27,006)	(12,799)	(14,207)	(12,799)	(1,408)	(1,408)	0
3010304	State	Division of Tourism	0.134931%	0.128699%	-0.006232%	(39,499)	(9,611)	(29,889)	(9,611)	(20,278)	(9,611)	(10,668)	(9,611)	(1,057)	(1,057)	0
3010305	State	Division of Forestry	0.294407%	0.285676%	-0.008731%	(55,340)	(13,465)	(41,875)	(13,465)	(28,410)	(13,465)	(14,946)	(13,465)	(1,481)	(1,481)	0
3010306	State	WV Geological Survey	0.120391%	0.111644%	-0.008747%	(55,439)	(13,489)	(41,950)	(13,489)	(28,461)	(13,489)	(14,973)	(13,489)	(1,484)	(1,484)	0
3010307	State	WV Development Office	0.294112%	0.264863%	-0.029249%	(185,380)	(45,105)	(140,276)	(45,105)	(95,171)	(45,105)	(50,066)	(45,105)	(4,962)	(4,962)	0
3010308	State	WV Division of Labor	0.217838%	0.206376%	-0.011462%	(72,644)	(17,675)	(54,969)	(17,675)	(37,294)	(17,675)	(19,619)	(17,675)	(1,944)	(1,944)	0
3010310	State	Division of Natural Resources	1.791485%	1.735813%	-0.055672%	(352,856)	(85,853)	(267,003)	(85,853)	(181,150)	(85,853)	(95,297)	(85,853)	(9,444)	(9,444)	0
3010311	State	WV Environmental Quality Board	0.005582%	0.005469%	-0.000113%	(716)	(174)	(542)	(174)	(368)	(174)	(193)	(174)	(19)	(19)	0
3010312	State	WV Solid Waste Management Board	0.037353%	0.032624%	-0.004729%	(29,971)	(7,292)	(22,679)	(7,292)	(15,386)	(7,292)	(8,094)	(7,292)	(802)	(802)	0
3010313	State	Department of Environmental Protection	2.917087%	2.830597%	-0.086490%	(548,182)	(133,378)	(414,804)	(133,378)	(281,427)	(133,378)	(148,049)	(133,378)	(14,672)	(14,672)	0
3010314	State	WV Office of Miners' Health, Safety & Training	0.561950%	0.517069%	-0.044881%	(284,459)	(69,212)	(215,248)	(69,212)	(146,036)	(69,212)	(76,825)	(69,212)	(7,613)	(7,613)	0
3010315	State	Oil & Gas Conservation Commission	0.004568%	0.005939%	0.001371%	8,689	2,114	6,575	2,114	4,461	2,114	2,347	2,114	233	233	0
3010316	State	WV Water Development Authority	0.065352%	0.059109%	-0.006243%	(39,566)	(9,627)	(29,939)	(9,627)	(20,313)	(9,627)	(10,686)	(9,627)	(1,059)	(1,059)	0
3010319	State	Miner's Health Safety & Training	0.010297%	0.008503%	-0.001794%	(11,370)	(2,766)	(8,604)	(2,766)	(5,837)	(2,766)	(3,071)	(2,766)	(304)	(304)	0
3010323	State	Workforce West Virginia	0.990400%	0.894927%	-0.095473%	(605,118)	(147,231)	(457,887)	(147,231)	(310,657)	(147,231)	(163,426)	(147,231)	(16,195)	(16,195)	0
3010327	State	WV Commerce Office of the Secretary	0.073129%	0.069482%	-0.003647%	(23,113)	(5,624)	(17,490)	(5,624)	(11,866)	(5,624)	(6,242)	(5,624)	(619)	(619)	0
3010328	State	WV Division of Energy	0.021122%	0.023092%	0.001970%	12,483	3,037	9,446	3,037	6,409	3,037	3,371	3,037	334	334	0
3010402	State	Department of Education	0.000000%	0.000000%	0.000000%	0	0	0	0	0	0	0	0	0	0	0
3010431	State	Department of Education & the Arts	0.135762%	0.132250%	-0.003512%	(22,258)	(5,416)	(16,842)	(5,416)	(11,427)	(5,416)	(6,011)	(5,416)	(596)	(596)	0
3010432	State	WV Division of Culture & History	0.247586%	0.246233%	-0.001353%	(8,574)	(2,086)	(6,488)	(2,086)	(4,402)	(2,086)	(2,316)	(2,086)	(229)	(229)	0
3010433	State	WV Library Commission	0.107471%	0.104925%	-0.002546%	(16,138)	(3,927)	(12,212)	(3,927)	(8,285)	(3,927)	(4,359)	(3,927)	(432)	(432)	0

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3010439	State	Educational Broadcasting Authority	0.224899%	0.218994%	-0.005905%	(37,424)	(9,106)	(28,319)	(9,106)	(19,213)	(9,106)	(10,107)	(9,106)	(1,002)	(1,002)	0
3010450	State	Higher Education Central Office	0.005486%	0.005128%	-0.000358%	(2,272)	(553)	(1,719)	(553)	(1,166)	(553)	(614)	(553)	(61)	(61)	0
3010486	State	Shepherd University	0.000000%	0.000000%	0.000000%	0	0	0	0	0	0	0	0	0	0	0
3010501	State	Department of Health & Human Resources - Secretary	0.021444%	0.027352%	0.005908%	37,447	9,111	28,336	9,111	19,225	9,111	10,114	9,111	1,002	1,002	0
3010505	State	Board of Barbers & Cosmetologists	0.019384%	0.019132%	-0.000252%	(1,597)	(389)	(1,208)	(389)	(820)	(389)	(431)	(389)	(43)	(43)	0
3010506	State	Department of Health & Human Resources - Health	2.349063%	2.319726%	-0.029337%	(185,944)	(45,242)	(140,702)	(45,242)	(95,460)	(45,242)	(50,218)	(45,242)	(4,977)	(4,977)	0
3010507	State	Health Care Authority	0.182329%	0.170636%	-0.011693%	(74,112)	(18,032)	(56,080)	(18,032)	(38,048)	(18,032)	(20,016)	(18,032)	(1,984)	(1,984)	0
3010508	State	Bureau of Senior Services	0.114410%	0.112273%	-0.002137%	(13,547)	(3,296)	(10,251)	(3,296)	(6,955)	(3,296)	(3,659)	(3,296)	(363)	(363)	0
3010509	State	Hospital Finance Authority	0.003786%	0.003707%	-0.000079%	(503)	(122)	(380)	(122)	(258)	(122)	(136)	(122)	(13)	(13)	0
3010510	State	WV Human Rights Commission	0.056006%	0.060131%	0.004125%	26,148	6,362	19,786	6,362	13,424	6,362	7,062	6,362	700	700	0
3010511	State	Department of Health & Human Resources - Human Ser	7.661803%	7.451581%	-0.210222%	(1,332,408)	(324,187)	(1,008,221)	(324,187)	(684,034)	(324,187)	(359,847)	(324,187)	(35,661)	(35,661)	0
3010601	State	Department of Military Affairs & Public Safety - Secretary	0.089597%	0.089025%	-0.000572%	(3,624)	(882)	(2,742)	(882)	(1,861)	(882)	(979)	(882)	(97)	(97)	0
3010603	State	Adjutant General	0.013266%	0.113384%	0.100118%	634,561	154,394	480,166	154,394	325,772	154,394	171,378	154,394	16,983	16,983	0
3010605	State	Parole Board	0.048744%	0.046308%	-0.002436%	(15,439)	(3,757)	(11,683)	(3,757)	(7,926)	(3,757)	(4,170)	(3,757)	(413)	(413)	0
3010606	State	Division of Homeland Security and Emergency Management	0.101049%	0.109511%	0.008462%	53,632	13,049	40,583	13,049	27,534	13,049	14,484	13,049	1,435	1,435	0
3010608	State	West Virginia Division of Corrections	4.734575%	4.636397%	-0.098178%	(622,264)	(151,403)	(470,862)	(151,403)	(319,459)	(151,403)	(168,057)	(151,403)	(16,654)	(16,654)	0
3010612	State	State Police	0.842584%	0.854796%	0.012212%	77,400	18,832	58,568	18,832	39,736	18,832	20,904	18,832	2,072	2,072	0
3010613	State	Division of Veterans Affairs	0.378286%	0.376901%	-0.001385%	(8,780)	(2,136)	(6,644)	(2,136)	(4,508)	(2,136)	(2,371)	(2,136)	(235)	(235)	0
3010615	State	Regional Jail Authority	2.318315%	2.331495%	0.013180%	83,534	20,325	63,209	20,325	42,885	20,325	22,560	20,325	2,236	2,236	0
3010618	State	Veterans Home	0.072689%	0.071099%	-0.001590%	(10,079)	(2,452)	(7,627)	(2,452)	(5,174)	(2,452)	(2,722)	(2,452)	(270)	(270)	0
3010619	State	State Fire Commission	0.104849%	0.107580%	0.002731%	17,310	4,212	13,099	4,212	8,887	4,212	4,675	4,212	463	463	0
3010620	State	Division of Criminal Justice Services	0.092077%	0.090213%	-0.001864%	(11,817)	(2,875)	(8,942)	(2,875)	(6,067)	(2,875)	(3,192)	(2,875)	(316)	(316)	0
3010621	State	WV Division of Juvenile Services	1.194781%	1.174218%	-0.020563%	(130,329)	(31,710)	(98,619)	(31,710)	(66,909)	(31,710)	(35,198)	(31,710)	(3,488)	(3,488)	0
3010622	State	WV Division of Protective Services	0.087195%	0.088498%	0.001303%	8,256	2,009	6,247	2,009	4,239	2,009	2,230	2,009	221	221	0
3010701	State	State Tax Department - Office of the Secretary	0.045095%	0.042172%	-0.002923%	(18,525)	(4,507)	(14,018)	(4,507)	(9,510)	(4,507)	(5,003)	(4,507)	(496)	(496)	0
3010702	State	State Tax Department	0.952892%	0.961778%	0.008886%	56,321	13,703	42,617	13,703	28,914	13,703	15,211	13,703	1,507	1,507	0
3010703	State	State Budget Office	0.032977%	0.027331%	-0.005646%	(35,782)	(8,706)	(27,076)	(8,706)	(18,370)	(8,706)	(9,664)	(8,706)	(958)	(958)	0
3010704	State	WV Offices of the Insurance Commissioner	0.916446%	0.874944%	-0.041502%	(263,047)	(64,002)	(199,045)	(64,002)	(135,044)	(64,002)	(71,042)	(64,002)	(7,040)	(7,040)	0
3010705	State	Lottery	0.545175%	0.522267%	-0.022908%	(145,192)	(35,327)	(109,866)	(35,327)	(74,539)	(35,327)	(39,212)	(35,327)	(3,886)	(3,886)	0
3010706	State	Municipal Bond Commission	0.010665%	0.008346%	-0.002319%	(14,697)	(3,576)	(11,121)	(3,576)	(7,545)	(3,576)	(3,969)	(3,576)	(393)	(393)	0
3010707	State	Racing Commission	0.148420%	0.130932%	-0.017488%	(110,842)	(26,969)	(83,873)	(26,969)	(56,905)	(26,969)	(29,936)	(26,969)	(2,967)	(2,967)	0
3010708	State	Alcohol Beverage Control Administration	0.189699%	0.179381%	-0.010288%	(65,210)	(15,866)	(49,344)	(15,866)	(33,477)	(15,866)	(17,611)	(15,866)	(1,745)	(1,745)	0
3010709	State	WV Office of Tax Appeals	0.018879%	0.018683%	-0.000196%	(1,243)	(302)	(940)	(302)	(638)	(302)	(336)	(302)	(33)	(33)	0
3010802	State	West Virginia Division of Motor Vehicles	1.209300%	1.176502%	-0.032798%	(207,879)	(50,579)	(157,300)	(50,579)	(106,721)	(50,579)	(56,143)	(50,579)	(5,564)	(5,564)	0
3010803	State	Division of Highways	13.406122%	14.067515%	0.661393%	4,191,982	1,019,947	3,172,035	1,019,947	2,152,088	1,019,947	1,132,141	1,019,947	112,194	112,194	0
3010804	State	WV State Rail Authority	0.031661%	0.031099%	-0.000562%	(3,561)	(866)	(2,695)	(866)	(1,828)	(866)	(962)	(866)	(95)	(95)	0
3010805	State	Division of Public Transit	0.026759%	0.027942%	0.001183%	7,499	1,825	5,674	1,825	3,850	1,825	2,025	1,825	201	201	0
3010806	State	Public Port Authority	0.009597%	0.011069%	0.001472%	9,331	2,270	7,060	2,270	4,790	2,270	2,520	2,270	250	250	0
3010807	State	WV Department of Transportation Aeronautics Comm	0.009269%	0.009580%	0.000311%	1,972	480	1,493	480	1,013	480	533	480	53	53	0
3010808	State	DOT - Office of Admin Hearings	0.071002%	0.068801%	-0.002201%	(13,948)	(3,394)	(10,555)	(3,394)	(7,161)	(3,394)	(3,767)	(3,394)	(373)	(373)	0
3010809	State	Parkways Authority	0.000000%	0.000000%	0.000000%	0	0	0	0	0	0	0	0	0	0	0
3010901	State	WV Real Estate Appraiser Licensing & Certification Board	0.009329%	0.010692%	0.001363%	8,641	2,102	6,538	2,102	4,436	2,102	2,334	2,102	231	231	0
3010902	State	Board of Funeral Service Examiners	0.005330%	0.005942%	0.000612%	3,877	943	2,934	943	1,990	943	1,047	943	104	104	0
3010903	State	WV Board of Professional Surveyors	0.005191%	0.005168%	-0.000023%	(146)	(35)	(110)	(35)	(75)	(35)	(39)	(35)	(4)	(4)	0
3010904	State	Board of Counseling	0.005939%	0.005248%	-0.000691%	(4,381)	(1,066)	(3,315)	(1,066)	(2,249)	(1,066)	(1,183)	(1,066)	(117)	(117)	0
3010905	State	Board of Social Work Examiners	0.004675%	0.006007%	0.001332%	8,441	2,054	6,387	2,054	4,334	2,054	2,280	2,054	226	226	0
3010906	State	WV Board of Examiners for Licensed Practical Nurses	0.022788%	0.023181%	0.000393%	2,490	606	1,884	606	1,278	606	672	606	67	67	0

Amortization of Change in Proportionate Share of Net Pension Liability

Employer Number	State/Nonstate	Employer Name	FY15 Allocation %	FY16 Allocation %	Difference in Allocation % FY15 to FY16	Difference in NPL (\$) FY15 to FY16	FY16 Immediately Recognized	FY16 Deferred Outflow/(Inflow)	FY17 Amount Recognized	FY17 Deferred Balance	FY18 Amount Recognized	FY18 Deferred Balance	FY19 Amount Recognized	FY19 Deferred Balance	FY20 Amount Recognized	FY20 Deferred Balance
3010907	State	WV Board of Examiners for Registered Professional Nurses	0.047723%	0.053408%	0.005685%	36,033	8,767	27,266	8,767	18,499	8,767	9,731	8,767	964	964	0
3010908	State	WV Board of Chiropractic	0.002756%	0.002621%	-0.000135%	(858)	(209)	(649)	(209)	(441)	(209)	(232)	(209)	(23)	(23)	0
3010909	State	WV Board of Dental Examiners	0.007824%	0.008927%	0.001103%	6,988	1,700	5,288	1,700	3,588	1,700	1,887	1,700	187	187	0
3010911	State	Board of Occupational Therapy	0.002181%	0.002158%	-0.000023%	(144)	(35)	(109)	(35)	(74)	(35)	(39)	(35)	(4)	(4)	0
3010912	State	West Virginia Board of Optometry	0.003288%	0.003222%	-0.000066%	(421)	(102)	(318)	(102)	(216)	(102)	(114)	(102)	(11)	(11)	0
3010913	State	WV Board of Pharmacy	0.020710%	0.021452%	0.000742%	4,705	1,145	3,560	1,145	2,415	1,145	1,271	1,145	126	126	0
3010914	State	WV Board of Examiners of Psychologists	0.002772%	0.002715%	-0.000057%	(362)	(88)	(274)	(88)	(186)	(88)	(98)	(88)	(10)	(10)	0
3010915	State	WV Medical Imaging & Radiation Therapy Technology Board of Exam	0.005903%	0.006954%	0.001051%	6,662	1,621	5,041	1,621	3,420	1,621	1,799	1,621	178	178	0
3010917	State	WV Board of Registration for Professional Engineers	0.024589%	0.025214%	0.000625%	3,964	965	3,000	965	2,035	965	1,071	965	106	106	0
3010918	State	WV Board of Accountancy	0.009680%	0.010225%	0.000545%	3,455	841	2,615	841	1,774	841	933	841	92	92	0
3010919	State	WV State Board of Architects	0.003845%	0.003765%	-0.000080%	(510)	(124)	(386)	(124)	(262)	(124)	(138)	(124)	(14)	(14)	0
3010921	State	WV Board of Osteopathy	0.009195%	0.009656%	0.000461%	2,920	711	2,210	711	1,499	711	789	711	78	78	0
3010922	State	Board of Physical Therapy	0.005099%	0.004224%	-0.000875%	(5,546)	(1,349)	(4,196)	(1,349)	(2,847)	(1,349)	(1,498)	(1,349)	(148)	(148)	0
3010923	State	WV Board of Veterinary Medicine	0.006628%	0.006288%	-0.000340%	(2,153)	(524)	(1,629)	(524)	(1,105)	(524)	(581)	(524)	(58)	(58)	0
3010926	State	Public Service Commission of WV	0.854814%	0.816596%	-0.038218%	(242,233)	(58,937)	(183,296)	(58,937)	(124,358)	(58,937)	(65,421)	(58,937)	(6,483)	(6,483)	0
3010927	State	WV Real Estate Commission	0.019628%	0.015137%	-0.004491%	(28,466)	(6,926)	(21,540)	(6,926)	(14,614)	(6,926)	(7,688)	(6,926)	(762)	(762)	0
3010930	State	WV Board of Examiners for Speech Pathology & Audiology	0.003660%	0.003600%	-0.000060%	(380)	(92)	(288)	(92)	(195)	(92)	(103)	(92)	(10)	(10)	0
3010932	State	WV Division of Rehabilitation Services	1.492633%	1.468173%	-0.024460%	(155,030)	(37,720)	(117,310)	(37,720)	(79,589)	(37,720)	(41,869)	(37,720)	(4,149)	(4,149)	0
3010935	State	WV Board of Respiratory Care	0.003046%	0.003211%	0.000165%	1,046	255	792	255	537	255	283	255	28	28	0
3010938	State	Board of Massage Therapy	0.004458%	0.004734%	0.000276%	1,752	426	1,325	426	899	426	473	426	47	47	0
3010939	State	WV Courthouse Facilities Improvement Authority	0.004802%	0.004875%	0.000073%	462	112	349	112	237	112	125	112	12	12	0
3010941	State	National Coal Heritage Area	0.014659%	0.014372%	-0.000287%	(1,818)	(442)	(1,375)	(442)	(933)	(442)	(491)	(442)	(49)	(49)	0
3010943	State	WV Center for Nursing	0.000501%	0.000000%	-0.000501%	(3,177)	(773)	(2,404)	(773)	(1,631)	(773)	(858)	(773)	(85)	(85)	0
3010944	State	WV Economic Development Authority	0.044515%	0.044215%	-0.000300%	(1,900)	(462)	(1,438)	(462)	(975)	(462)	(513)	(462)	(51)	(51)	0
3010945	State	WV Board of Medicine	0.045024%	0.049332%	0.004308%	27,307	6,644	20,663	6,644	14,019	6,644	7,375	6,644	731	731	0
3010946	State	WV Municipal Pensions Oversight Board	0.015321%	0.014991%	-0.000330%	(2,093)	(509)	(1,583)	(509)	(1,074)	(509)	(565)	(509)	(56)	(56)	0
3010947	State	WV ERP Board	0.157801%	0.158211%	0.000410%	2,602	633	1,969	633	1,336	633	703	633	70	70	0
3011200	State	Auditor's Office	0.698662%	0.673134%	-0.025528%	(161,802)	(39,368)	(122,434)	(39,368)	(83,066)	(39,368)	(43,698)	(39,368)	(4,330)	(4,330)	0
3011300	State	Treasurer's Office	0.447329%	0.460769%	0.013440%	85,185	20,726	64,459	20,726	43,733	20,726	23,006	20,726	2,280	2,280	0
3011400	State	Department of Agriculture	0.891314%	0.875564%	-0.015750%	(99,825)	(24,288)	(75,536)	(24,288)	(51,248)	(24,288)	(26,960)	(24,288)	(2,672)	(2,672)	0
3011500	State	Attorney General	0.824528%	0.797532%	-0.026996%	(171,102)	(41,631)	(129,472)	(41,631)	(87,841)	(41,631)	(46,210)	(41,631)	(4,579)	(4,579)	0
3011600	State	Secretary of State	0.165021%	0.175454%	0.010433%	66,125	16,089	50,036	16,089	33,947	16,089	17,859	16,089	1,770	1,770	0
3012100	State	Senate	0.227733%	0.213358%	-0.014375%	(91,113)	(22,169)	(68,945)	(22,169)	(46,776)	(22,169)	(24,607)	(22,169)	(2,439)	(2,439)	0
3012200	State	House of Delegates	0.276801%	0.252972%	-0.023829%	(151,030)	(36,747)	(114,283)	(36,747)	(77,536)	(36,747)	(40,789)	(36,747)	(4,042)	(4,042)	0
3012300	State	Joint Committee on Government & Finance	0.372057%	0.348586%	-0.023471%	(148,760)	(36,195)	(112,566)	(36,195)	(76,371)	(36,195)	(40,176)	(36,195)	(3,981)	(3,981)	0
3012400	State	Supreme Court of Appeals	5.185752%	5.156006%	-0.029746%	(188,536)	(45,873)	(142,664)	(45,873)	(96,791)	(45,873)	(50,919)	(45,873)	(5,046)	(5,046)	0
3012836	State	WV Nursing Home Licensing Board	0.000000%	0.000000%	0.000000%	0	0	0	0	0	0	0	0	0	0	0
3012841	State	Hopemont Hospital	0.262519%	0.217125%	-0.045394%	(287,712)	(70,003)	(217,709)	(70,003)	(147,706)	(70,003)	(77,703)	(70,003)	(7,700)	(7,700)	0
3012842	State	Lakin Hospital	0.294654%	0.278761%	-0.015893%	(100,734)	(24,509)	(76,224)	(24,509)	(51,715)	(24,509)	(27,205)	(24,509)	(2,696)	(2,696)	0
3012843	State	John Manchin Sr Health Care Center	0.136418%	0.128274%	-0.008144%	(51,616)	(12,559)	(39,057)	(12,559)	(26,499)	(12,559)	(13,940)	(12,559)	(1,381)	(1,381)	0
3012844	State	Jackie Withrow Hospital	0.313775%	0.289354%	-0.024421%	(154,780)	(37,659)	(117,121)	(37,659)	(79,461)	(37,659)	(41,802)	(37,659)	(4,143)	(4,143)	0
3012845	State	Welch Community Hospital	0.668672%	0.638766%	-0.029906%	(189,545)	(46,118)	(143,427)	(46,118)	(97,309)	(46,118)	(51,191)	(46,118)	(5,073)	(5,073)	0
3012926	State	William R Sharpe Jr Hospital	0.958530%	0.978548%	0.020018%	126,874	30,870	96,005	30,870	65,135	30,870	34,265	30,870	3,396	3,396	0
3012927	State	Mildred Mitchell Bateman Hospital	1.015643%	0.983077%	-0.032566%	(206,405)	(50,220)	(156,185)	(50,220)	(105,964)	(50,220)	(55,744)	(50,220)	(5,524)	(5,524)	0
3018210	State	West Virginia Military Authority	1.212574%	1.160239%	-0.052335%	(331,708)	(80,708)	(251,000)	(80,708)	(170,293)	(80,708)	(89,585)	(80,708)	(8,878)	(8,878)	0
X00100	Nonstate	Barbour County Commission	0.095761%	0.106209%	0.010448%	66,219	16,112	50,107	16,112	33,996	16,112	17,884	16,112	1,772	1,772	0
X00200	Nonstate	Berkeley County Commission	0.619966%	0.628598%	0.008632%	54,713	13,312	41,401	13,312	28,089	13,312	14,776	13,312	1,464	1,464	0

Amortization of Change in Proportionate Share of Net Pension Liability

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X00300	Nonstate	Boone County Commission	0.307699%	0.290811%	-0.016888%	(107,038)	(26,043)	(80,995)	(26,043)	(54,951)	(26,043)	(28,908)	(26,043)	(2,865)	(2,865)	0
X00400	Nonstate	Braxton County Commission	0.122007%	0.130712%	0.008705%	55,172	13,424	41,748	13,424	28,324	13,424	14,900	13,424	1,477	1,477	0
X00500	Nonstate	Brooke County Commission	0.100636%	0.121624%	0.020988%	133,024	32,366	100,658	32,366	68,292	32,366	35,926	32,366	3,560	3,560	0
X00600	Nonstate	Cabell County Commission	0.499091%	0.493031%	-0.006060%	(38,410)	(9,345)	(29,064)	(9,345)	(19,719)	(9,345)	(10,374)	(9,345)	(1,028)	(1,028)	0
X00700	Nonstate	Calhoun County Commission	0.059121%	0.060613%	0.001492%	9,460	2,302	7,158	2,302	4,856	2,302	2,555	2,302	253	253	0
X00800	Nonstate	Clay County Commission	0.051628%	0.048961%	-0.002667%	(16,903)	(4,113)	(12,790)	(4,113)	(8,678)	(4,113)	(4,565)	(4,113)	(452)	(452)	0
X00900	Nonstate	Doddridge County Commission	0.131830%	0.166084%	0.034254%	217,108	52,824	164,284	52,824	111,459	52,824	58,635	52,824	5,811	5,811	0
X01000	Nonstate	Fayette County Commission	0.286193%	0.269929%	-0.016264%	(103,085)	(25,082)	(78,004)	(25,082)	(52,922)	(25,082)	(27,841)	(25,082)	(2,759)	(2,759)	0
X01100	Nonstate	Gilmer County Commission	0.053681%	0.050179%	-0.003502%	(22,193)	(5,400)	(16,793)	(5,400)	(11,394)	(5,400)	(5,994)	(5,400)	(594)	(594)	0
X01200	Nonstate	Grant County Commission	0.118703%	0.121486%	0.002783%	17,638	4,292	13,347	4,292	9,055	4,292	4,764	4,292	472	472	0
X01300	Nonstate	Greenbrier County Commission	0.237855%	0.236910%	-0.000945%	(5,991)	(1,458)	(4,533)	(1,458)	(3,076)	(1,458)	(1,618)	(1,458)	(160)	(160)	0
X01400	Nonstate	Hampshire County Commission	0.174156%	0.186088%	0.011932%	75,625	18,400	57,225	18,400	38,825	18,400	20,424	18,400	2,024	2,024	0
X01500	Nonstate	Hancock County Commission	0.206840%	0.203355%	-0.003485%	(22,088)	(5,374)	(16,714)	(5,374)	(11,340)	(5,374)	(5,965)	(5,374)	(591)	(591)	0
X01600	Nonstate	Hardy County Commission	0.122889%	0.122277%	-0.000612%	(3,881)	(944)	(2,937)	(944)	(1,992)	(944)	(1,048)	(944)	(104)	(104)	0
X01700	Nonstate	Harrison County Commission	0.571498%	0.603172%	0.031674%	200,753	48,845	151,908	48,845	103,063	48,845	54,218	48,845	5,373	5,373	0
X01800	Nonstate	Jackson County Commission	0.204399%	0.212944%	0.008545%	54,158	13,177	40,981	13,177	27,804	13,177	14,626	13,177	1,449	1,449	0
X01900	Nonstate	Jefferson County Commission	0.539720%	0.555790%	0.016070%	101,855	24,782	77,073	24,782	52,290	24,782	27,508	24,782	2,726	2,726	0
X02000	Nonstate	Kanawha County Commission	1.036176%	1.023137%	-0.013039%	(82,645)	(20,108)	(62,537)	(20,108)	(42,429)	(20,108)	(22,320)	(20,108)	(2,212)	(2,212)	0
X02100	Nonstate	Lewis County Commission	0.208568%	0.198066%	-0.010502%	(66,565)	(16,196)	(50,369)	(16,196)	(34,173)	(16,196)	(17,978)	(16,196)	(1,782)	(1,782)	0
X02200	Nonstate	Lincoln County Commission	0.125303%	0.116250%	-0.009053%	(57,376)	(13,960)	(43,416)	(13,960)	(29,456)	(13,960)	(15,496)	(13,960)	(1,536)	(1,536)	0
X02300	Nonstate	Logan County Commission	0.388669%	0.390305%	0.001636%	10,371	2,523	7,847	2,523	5,324	2,523	2,801	2,523	278	278	0
X02400	Nonstate	McDowell County Commission	0.503779%	0.518624%	0.014845%	94,088	22,892	71,195	22,892	48,303	22,892	25,411	22,892	2,518	2,518	0
X02500	Nonstate	Marion County Commission	0.398248%	0.401465%	0.003217%	20,388	4,961	15,428	4,961	10,467	4,961	5,506	4,961	546	546	0
X02600	Nonstate	Marshall County Commission	0.234112%	0.258512%	0.024400%	154,652	37,628	117,023	37,628	79,395	37,628	41,767	37,628	4,139	4,139	0
X02700	Nonstate	Mason County Commission	0.184934%	0.181134%	-0.003800%	(24,084)	(5,860)	(18,224)	(5,860)	(12,364)	(5,860)	(6,504)	(5,860)	(645)	(645)	0
X02800	Nonstate	Mercer County Commission	0.269354%	0.266627%	-0.002727%	(17,282)	(4,205)	(13,077)	(4,205)	(8,872)	(4,205)	(4,667)	(4,205)	(463)	(463)	0
X02900	Nonstate	Mineral County Commission	0.167204%	0.171197%	0.003993%	25,305	6,157	19,148	6,157	12,991	6,157	6,834	6,157	677	677	0
X03000	Nonstate	Mingo County Commission	0.245104%	0.217411%	-0.027693%	(175,519)	(42,705)	(132,814)	(42,705)	(90,108)	(42,705)	(47,403)	(42,705)	(4,698)	(4,698)	0
X03100	Nonstate	Monongalia County Commission	0.580496%	0.602609%	0.022113%	140,153	34,100	106,052	34,100	71,952	34,100	37,851	34,100	3,751	3,751	0
X03200	Nonstate	Monroe County Commission	0.075105%	0.072885%	-0.002220%	(14,072)	(3,424)	(10,648)	(3,424)	(7,224)	(3,424)	(3,801)	(3,424)	(377)	(377)	0
X03300	Nonstate	Morgan County Commission	0.122716%	0.133174%	0.010458%	66,282	16,127	50,155	16,127	34,028	16,127	17,901	16,127	1,774	1,774	0
X03400	Nonstate	Nicholas County Commission	0.162134%	0.136735%	-0.025399%	(160,979)	(39,168)	(121,812)	(39,168)	(82,644)	(39,168)	(43,476)	(39,168)	(4,308)	(4,308)	0
X03500	Nonstate	Ohio County Commission	0.238931%	0.250654%	0.011723%	74,300	18,078	56,222	18,078	38,144	18,078	20,066	18,078	1,989	1,989	0
X03600	Nonstate	Pendleton County Commission	0.079858%	0.077605%	-0.002253%	(14,281)	(3,475)	(10,806)	(3,475)	(7,332)	(3,475)	(3,857)	(3,475)	(382)	(382)	0
X03700	Nonstate	Pleasants County Commission	0.114541%	0.117083%	0.002542%	16,109	3,920	12,190	3,920	8,270	3,920	4,351	3,920	431	431	0
X03800	Nonstate	Pocahontas County Commission	0.120199%	0.117951%	-0.002248%	(14,248)	(3,467)	(10,781)	(3,467)	(7,314)	(3,467)	(3,848)	(3,467)	(381)	(381)	0
X03900	Nonstate	Preston County Commission	0.212123%	0.224790%	0.012667%	80,286	19,534	60,752	19,534	41,218	19,534	21,683	19,534	2,149	2,149	0
X04000	Nonstate	Putnam County Commission	0.316253%	0.319661%	0.003408%	21,600	5,255	16,344	5,255	11,089	5,255	5,834	5,255	578	578	0
X04100	Nonstate	Raleigh County Commission	0.397498%	0.445830%	0.048332%	306,332	74,533	231,798	74,533	157,265	74,533	82,732	74,533	8,199	8,199	0
X04200	Nonstate	Randolph County Commission	0.172247%	0.173769%	0.001522%	9,647	2,347	7,300	2,347	4,953	2,347	2,605	2,347	258	258	0
X04201	Nonstate	Randolph County Emergency Squad	0.005755%	0.006122%	0.000367%	2,329	567	1,762	567	1,196	567	629	567	62	62	0
X04300	Nonstate	Ritchie County Commission	0.077329%	0.079166%	0.001837%	11,644	2,833	8,811	2,833	5,978	2,833	3,145	2,833	312	312	0
X04400	Nonstate	Roane County Commission	0.089740%	0.087069%	-0.002671%	(16,930)	(4,119)	(12,811)	(4,119)	(8,691)	(4,119)	(4,572)	(4,119)	(453)	(453)	0
X04500	Nonstate	Summers County Commission	0.102104%	0.101077%	-0.001027%	(6,511)	(1,584)	(4,927)	(1,584)	(3,343)	(1,584)	(1,759)	(1,584)	(174)	(174)	0
X04600	Nonstate	Taylor County Commission	0.077403%	0.082356%	0.004953%	31,391	7,638	23,754	7,638	16,116	7,638	8,478	7,638	840	840	0
X04700	Nonstate	Tucker County Commission	0.104205%	0.103787%	-0.000418%	(2,647)	(644)	(2,003)	(644)	(1,359)	(644)	(715)	(644)	(71)	(71)	0
X04800	Nonstate	Tyler County Commission	0.099287%	0.099528%	0.000241%	1,529	372	1,157	372	785	372	413	372	41	41	0

Amortization of Change in Proportionate Share of Net Pension Liability

Employer Number	State/Nonstate	Employer Name	FY15 Allocation %	FY16 Allocation %	Difference in Allocation % FY15 to FY16	Difference in NPL (\$) FY15 to FY16	FY16 Immediately Recognized	FY16 Deferred Outflow/(Inflow)	FY17 Amount Recognized	FY17 Deferred Balance	FY18 Amount Recognized	FY18 Deferred Balance	FY19 Amount Recognized	FY19 Deferred Balance	FY20 Amount Recognized	FY20 Deferred Balance
X04900	Nonstate	Upshur County Commission	0.169450%	0.181609%	0.012159%	77,068	18,751	58,316	18,751	39,565	18,751	20,814	18,751	2,063	2,063	0
X04901	Nonstate	Upshur County Development Authority	0.004696%	0.007351%	0.002655%	16,828	4,094	12,734	4,094	8,639	4,094	4,545	4,094	450	450	0
X05000	Nonstate	Wayne County Commission	0.210978%	0.206846%	-0.004132%	(26,186)	(6,371)	(19,815)	(6,371)	(13,443)	(6,371)	(7,072)	(6,371)	(701)	(701)	0
X05100	Nonstate	Webster County Commission	0.078517%	0.078330%	-0.000187%	(1,184)	(288)	(896)	(288)	(608)	(288)	(320)	(288)	(32)	(32)	0
X05200	Nonstate	Wetzel County Commission	0.162246%	0.169874%	0.007628%	48,347	11,763	36,583	11,763	24,820	11,763	13,057	11,763	1,294	1,294	0
X05300	Nonstate	Wirt County Commission	0.030464%	0.030017%	-0.000447%	(2,834)	(689)	(2,144)	(689)	(1,455)	(689)	(765)	(689)	(76)	(76)	0
X05400	Nonstate	Wood County Commission	0.457289%	0.454525%	-0.002764%	(17,517)	(4,262)	(13,255)	(4,262)	(8,993)	(4,262)	(4,731)	(4,262)	(469)	(469)	0
X05500	Nonstate	Wyoming County Commission	0.239080%	0.222775%	-0.016305%	(103,340)	(25,144)	(78,197)	(25,144)	(53,053)	(25,144)	(27,909)	(25,144)	(2,766)	(2,766)	0
X10100	Nonstate	Barbour County Health Department	0.026250%	0.024791%	-0.001459%	(9,247)	(2,250)	(6,997)	(2,250)	(4,747)	(2,250)	(2,497)	(2,250)	(247)	(247)	0
X10200	Nonstate	Berkeley County Health Department	0.055005%	0.046671%	-0.008334%	(52,824)	(12,853)	(39,972)	(12,853)	(27,119)	(12,853)	(14,266)	(12,853)	(1,414)	(1,414)	0
X10300	Nonstate	Boone County Health Department	0.018807%	0.016111%	-0.002696%	(17,089)	(4,158)	(12,931)	(4,158)	(8,773)	(4,158)	(4,615)	(4,158)	(457)	(457)	0
X10400	Nonstate	Braxton County Health Department	0.012164%	0.009665%	-0.002499%	(15,838)	(3,854)	(11,985)	(3,854)	(8,131)	(3,854)	(4,278)	(3,854)	(424)	(424)	0
X10500	Nonstate	Brooke County Health Department	0.022228%	0.019096%	-0.003132%	(19,854)	(4,831)	(15,023)	(4,831)	(10,192)	(4,831)	(5,362)	(4,831)	(531)	(531)	0
X10600	Nonstate	Cabell-Huntington Health Department	0.101025%	0.111270%	0.010245%	64,935	15,799	49,136	15,799	33,336	15,799	17,537	15,799	1,738	1,738	0
X10800	Nonstate	Clay County Health Department	0.035113%	0.036320%	0.001207%	7,648	1,861	5,788	1,861	3,927	1,861	2,066	1,861	205	205	0
X10900	Nonstate	Doddridge County Health Department	0.011571%	0.011555%	-0.000016%	(99)	(24)	(75)	(24)	(51)	(24)	(27)	(24)	(3)	(3)	0
X11000	Nonstate	Fayette County Health Department	0.016861%	0.016217%	-0.000644%	(4,085)	(994)	(3,091)	(994)	(2,097)	(994)	(1,103)	(994)	(109)	(109)	0
X11100	Nonstate	Gilmer County Health Department	0.007434%	0.007326%	-0.000108%	(686)	(167)	(519)	(167)	(352)	(167)	(185)	(167)	(18)	(18)	0
X11101	Nonstate	Gilmer County Health Center	0.002124%	0.002091%	-0.000033%	(211)	(51)	(160)	(51)	(108)	(51)	(57)	(51)	(6)	(6)	0
X11200	Nonstate	Grant County Health Department	0.021401%	0.016336%	-0.005065%	(32,103)	(7,811)	(24,292)	(7,811)	(16,481)	(7,811)	(8,670)	(7,811)	(859)	(859)	0
X11300	Nonstate	Greenbrier County Board of Health	0.023637%	0.024700%	0.001063%	6,736	1,639	5,097	1,639	3,458	1,639	1,819	1,639	180	180	0
X11400	Nonstate	Hampshire County Health Department	0.018225%	0.017887%	-0.000338%	(2,142)	(521)	(1,621)	(521)	(1,100)	(521)	(579)	(521)	(57)	(57)	0
X11500	Nonstate	Hancock County Board of Health	0.017217%	0.016993%	-0.000224%	(1,418)	(345)	(1,073)	(345)	(728)	(345)	(383)	(345)	(38)	(38)	0
X11600	Nonstate	Hardy County Health Department	0.017420%	0.015990%	-0.001430%	(9,062)	(2,205)	(6,857)	(2,205)	(4,652)	(2,205)	(2,447)	(2,205)	(243)	(243)	0
X11700	Nonstate	Harrison-Clarksburg Health Department	0.040055%	0.042223%	0.002168%	13,739	3,343	10,397	3,343	7,054	3,343	3,711	3,343	368	368	0
X11800	Nonstate	Jackson County Health Department	0.024612%	0.022513%	-0.002099%	(13,306)	(3,237)	(10,068)	(3,237)	(6,831)	(3,237)	(3,593)	(3,237)	(356)	(356)	0
X11900	Nonstate	Jefferson County Health Department	0.035845%	0.031051%	-0.004794%	(30,383)	(7,392)	(22,990)	(7,392)	(15,598)	(7,392)	(8,206)	(7,392)	(813)	(813)	0
X12000	Nonstate	Kanawha Charleston Health Department	0.102414%	0.104504%	0.002090%	13,247	3,223	10,024	3,223	6,801	3,223	3,578	3,223	355	355	0
X12100	Nonstate	Lewis County Health Department	0.015503%	0.011197%	-0.004306%	(27,291)	(6,640)	(20,651)	(6,640)	(14,011)	(6,640)	(7,370)	(6,640)	(730)	(730)	0
X12200	Nonstate	Lincoln County Health Department	0.012612%	0.012903%	0.000291%	1,845	449	1,396	449	947	449	498	449	49	49	0
X12300	Nonstate	Logan County Board of Health	0.018247%	0.017382%	-0.000865%	(5,481)	(1,334)	(4,147)	(1,334)	(2,814)	(1,334)	(1,480)	(1,334)	(147)	(147)	0
X12400	Nonstate	McDowell County Health Department	0.011850%	0.010859%	-0.000991%	(6,279)	(1,528)	(4,751)	(1,528)	(3,223)	(1,528)	(1,696)	(1,528)	(168)	(168)	0
X12500	Nonstate	Marion County Health Department	0.024769%	0.026433%	0.001664%	10,545	2,566	7,979	2,566	5,414	2,566	2,848	2,566	282	282	0
X12600	Nonstate	Marshall County Health Department	0.022408%	0.019498%	-0.002910%	(18,447)	(4,488)	(13,959)	(4,488)	(9,470)	(4,488)	(4,982)	(4,488)	(494)	(494)	0
X12700	Nonstate	Mason County Health Department	0.014251%	0.014025%	-0.000226%	(1,430)	(348)	(1,082)	(348)	(734)	(348)	(386)	(348)	(38)	(38)	0
X12800	Nonstate	Mercer County Board of Health	0.027799%	0.027017%	-0.000782%	(4,958)	(1,206)	(3,752)	(1,206)	(2,545)	(1,206)	(1,339)	(1,206)	(133)	(133)	0
X12900	Nonstate	Mineral County Health Department	0.019424%	0.017804%	-0.001620%	(10,266)	(2,498)	(7,769)	(2,498)	(5,271)	(2,498)	(2,773)	(2,498)	(275)	(275)	0
X13000	Nonstate	Mingo County Board of Health	0.013605%	0.015155%	0.001550%	9,821	2,390	7,432	2,390	5,042	2,390	2,652	2,390	263	263	0
X13100	Nonstate	Monongalia County Health Department	0.159480%	0.164457%	0.004977%	31,545	7,675	23,870	7,675	16,195	7,675	8,519	7,675	844	844	0
X13300	Nonstate	Morgan County Health Department	0.012345%	0.012564%	0.000219%	1,386	337	1,049	337	712	337	374	337	37	37	0
X13400	Nonstate	Nicholas County Health Department	0.015017%	0.012978%	-0.002039%	(12,922)	(3,144)	(9,778)	(3,144)	(6,634)	(3,144)	(3,490)	(3,144)	(346)	(346)	0
X13500	Nonstate	Wheeling-Ohio County Health Department	0.052015%	0.050195%	-0.001820%	(11,535)	(2,807)	(8,729)	(2,807)	(5,922)	(2,807)	(3,115)	(2,807)	(309)	(309)	0
X13600	Nonstate	Pendleton County Health Department	0.012131%	0.012304%	0.000173%	1,096	267	829	267	563	267	296	267	29	29	0
X13800	Nonstate	Pocahontas County Board of Health	0.005194%	0.004949%	-0.000245%	(1,555)	(378)	(1,176)	(378)	(798)	(378)	(420)	(378)	(42)	(42)	0
X13900	Nonstate	Preston County Health Department	0.017468%	0.017437%	-0.000031%	(197)	(48)	(149)	(48)	(101)	(48)	(53)	(48)	(5)	(5)	0
X14100	Nonstate	Beckley-Raleigh County Board of Health	0.049759%	0.047345%	-0.002414%	(15,301)	(3,723)	(11,578)	(3,723)	(7,855)	(3,723)	(4,132)	(3,723)	(410)	(410)	0
X14200	Nonstate	Randolph-Elkins Health Department	0.054175%	0.045780%	-0.008395%	(53,210)	(12,946)	(40,263)	(12,946)	(27,317)	(12,946)	(14,371)	(12,946)	(1,424)	(1,424)	0

Amortization of Change in Proportionate Share of Net Pension Liability

Employer Number	State/Nonstate	Employer Name	FY15 Allocation %	FY16 Allocation %	Difference in Allocation % FY15 to FY16	Difference in NPL (\$) FY15 to FY16	FY16 Immediately Recognized	FY16 Deferred Outflow/(Inflow)	FY17 Amount Recognized	FY17 Deferred Balance	FY18 Amount Recognized	FY18 Deferred Balance	FY19 Amount Recognized	FY19 Deferred Balance	FY20 Amount Recognized	FY20 Deferred Balance
X14500	Nonstate	Summers County Health Department	0.010983%	0.011086%	0.000103%	653	159	494	159	335	159	176	159	17	17	0
X14600	Nonstate	Grafton-Taylor County Board of Health	0.030431%	0.041205%	0.010774%	68,289	16,615	51,674	16,615	35,059	16,615	18,443	16,615	1,828	1,828	0
X14700	Nonstate	Tucker County Health Department	0.006818%	0.005222%	-0.001596%	(10,116)	(2,461)	(7,655)	(2,461)	(5,193)	(2,461)	(2,732)	(2,461)	(271)	(271)	0
X14900	Nonstate	Upshur-Buckhannon Health Department	0.014344%	0.011166%	-0.003178%	(20,145)	(4,902)	(15,244)	(4,902)	(10,342)	(4,902)	(5,441)	(4,902)	(539)	(539)	0
X15000	Nonstate	Wayne County Health Department	0.018081%	0.018634%	0.000553%	3,503	852	2,650	852	1,798	852	946	852	94	94	0
X15100	Nonstate	Webster County Health Department	0.007777%	0.006749%	-0.001028%	(6,514)	(1,585)	(4,929)	(1,585)	(3,344)	(1,585)	(1,759)	(1,585)	(174)	(174)	0
X15200	Nonstate	Wetzel-Tyler Health Department	0.013246%	0.009004%	-0.004242%	(26,887)	(6,542)	(20,345)	(6,542)	(13,803)	(6,542)	(7,261)	(6,542)	(720)	(720)	0
X15400	Nonstate	Mid-Ohio Valley Health Department	0.153963%	0.156265%	0.002302%	14,591	3,550	11,041	3,550	7,491	3,550	3,941	3,550	391	391	0
X15500	Nonstate	Wyoming County Health Department	0.013148%	0.012144%	-0.001004%	(6,365)	(1,549)	(4,816)	(1,549)	(3,268)	(1,549)	(1,719)	(1,549)	(170)	(170)	0
X20100	Nonstate	City of Montgomery	0.038809%	0.037119%	-0.001690%	(10,709)	(2,606)	(8,103)	(2,606)	(5,498)	(2,606)	(2,892)	(2,606)	(287)	(287)	0
X20200	Nonstate	City of Follansbee	0.086882%	0.083383%	-0.003499%	(22,179)	(5,396)	(16,783)	(5,396)	(11,387)	(5,396)	(5,990)	(5,396)	(594)	(594)	0
X20300	Nonstate	Town of Grant Town	0.007744%	0.008380%	0.000636%	4,033	981	3,052	981	2,071	981	1,089	981	108	108	0
X20400	Nonstate	Town of Pineville	0.024446%	0.022487%	-0.001959%	(12,415)	(3,021)	(9,394)	(3,021)	(6,374)	(3,021)	(3,353)	(3,021)	(332)	(332)	0
X20500	Nonstate	City of Nitro	0.058763%	0.059372%	0.000609%	3,860	939	2,921	939	1,981	939	1,042	939	103	103	0
X20600	Nonstate	City of Williamson	0.010240%	0.012519%	0.002279%	14,445	3,515	10,931	3,515	7,416	3,515	3,901	3,515	387	387	0
X20601	Nonstate	Williamson Utility Board	0.004884%	0.005392%	0.000508%	3,222	784	2,438	784	1,654	784	870	784	86	86	0
X20602	Nonstate	City of Williamson Board of Parks & Rec	0.001463%	0.003556%	0.002093%	13,263	3,227	10,036	3,227	6,809	3,227	3,582	3,227	355	355	0
X20700	Nonstate	Town of Belle	0.015988%	0.013049%	-0.002939%	(18,629)	(4,533)	(14,097)	(4,533)	(9,564)	(4,533)	(5,031)	(4,533)	(499)	(499)	0
X20701	Nonstate	Belle Sanitary Board	0.003645%	0.003455%	-0.000190%	(1,206)	(294)	(913)	(294)	(619)	(294)	(326)	(294)	(32)	(32)	0
X20800	Nonstate	City of Hinton	0.049850%	0.054951%	0.005101%	32,332	7,867	24,465	7,867	16,598	7,867	8,732	7,867	865	865	0
X20900	Nonstate	City of Salem	0.034260%	0.033890%	-0.000370%	(2,344)	(570)	(1,774)	(570)	(1,203)	(570)	(633)	(570)	(63)	(63)	0
X21000	Nonstate	City of Elkins	0.148858%	0.154949%	0.006091%	38,604	9,393	29,211	9,393	19,818	9,393	10,426	9,393	1,033	1,033	0
X21100	Nonstate	City of Wellsburg	0.059639%	0.061707%	0.002068%	13,107	3,189	9,918	3,189	6,729	3,189	3,540	3,189	351	351	0
X21200	Nonstate	City of Huntington	0.396572%	0.366080%	-0.030492%	(193,262)	(47,022)	(146,239)	(47,022)	(99,217)	(47,022)	(52,195)	(47,022)	(5,172)	(5,172)	0
X21300	Nonstate	Village of Valley Grove	0.001016%	0.000750%	-0.000266%	(1,685)	(410)	(1,275)	(410)	(865)	(410)	(455)	(410)	(45)	(45)	0
X21400	Nonstate	City of Lewisburg	0.127836%	0.136818%	0.008982%	56,931	13,852	43,079	13,852	29,227	13,852	15,375	13,852	1,524	1,524	0
X21500	Nonstate	Town of Fayetteville	0.051068%	0.050150%	-0.000918%	(5,821)	(1,416)	(4,405)	(1,416)	(2,989)	(1,416)	(1,572)	(1,416)	(156)	(156)	0
X21600	Nonstate	City of Fairmont	0.339761%	0.330368%	-0.009393%	(59,535)	(14,486)	(45,050)	(14,486)	(30,564)	(14,486)	(16,079)	(14,486)	(1,593)	(1,593)	0
X21700	Nonstate	Town of Bath	0.013346%	0.013270%	-0.000076%	(480)	(117)	(363)	(117)	(246)	(117)	(130)	(117)	(13)	(13)	0
X21701	Nonstate	Berkeley Springs Water Works	0.016630%	0.016694%	0.000064%	405	99	307	99	208	99	110	99	11	11	0
X21800	Nonstate	City of Bridgeport	0.462288%	0.481285%	0.018997%	120,403	29,295	91,108	29,295	61,813	29,295	32,518	29,295	3,222	3,222	0
X21901	Nonstate	City of Charleston	1.285736%	1.327175%	0.041439%	262,644	63,904	198,741	63,904	134,837	63,904	70,933	63,904	7,029	7,029	0
X22000	Nonstate	City of Hurricane	0.100426%	0.101888%	0.001462%	9,268	2,255	7,013	2,255	4,758	2,255	2,503	2,255	248	248	0
X22001	Nonstate	City of Hurricane Water & Sewer	0.096904%	0.094119%	-0.002785%	(17,650)	(4,295)	(13,356)	(4,295)	(9,061)	(4,295)	(4,767)	(4,295)	(472)	(472)	0
X22100	Nonstate	Town of Hundred	0.001636%	0.001227%	-0.000409%	(2,592)	(631)	(1,961)	(631)	(1,331)	(631)	(700)	(631)	(69)	(69)	0
X22300	Nonstate	City of Ravenswood	0.065988%	0.063351%	-0.002637%	(16,714)	(4,067)	(12,647)	(4,067)	(8,581)	(4,067)	(4,514)	(4,067)	(447)	(447)	0
X22500	Nonstate	City of Grafton	0.059775%	0.061570%	0.001795%	11,378	2,768	8,610	2,768	5,841	2,768	3,073	2,768	305	305	0
X22600	Nonstate	City of Mannington	0.026235%	0.028208%	0.001973%	12,503	3,042	9,461	3,042	6,419	3,042	3,377	3,042	335	335	0
X22700	Nonstate	City of Parkersburg	0.323470%	0.323290%	-0.000180%	(1,140)	(277)	(862)	(277)	(585)	(277)	(308)	(277)	(30)	(30)	0
X22800	Nonstate	City of Romney	0.048665%	0.050364%	0.001699%	10,766	2,620	8,147	2,620	5,527	2,620	2,908	2,620	288	288	0
X22900	Nonstate	City of Saint Albans	0.124830%	0.122213%	-0.002617%	(16,584)	(4,035)	(12,549)	(4,035)	(8,514)	(4,035)	(4,479)	(4,035)	(444)	(444)	0
X23000	Nonstate	Mary H Weir Public Library	0.015789%	0.016199%	0.000410%	2,596	632	1,965	632	1,333	632	701	632	69	69	0
X23001	Nonstate	City of Weirton	0.142695%	0.133522%	-0.009173%	(58,139)	(14,146)	(43,993)	(14,146)	(29,847)	(14,146)	(15,702)	(14,146)	(1,556)	(1,556)	0
X23002	Nonstate	Weirton Area Water Board	0.071290%	0.069795%	-0.001495%	(9,476)	(2,306)	(7,170)	(2,306)	(4,865)	(2,306)	(2,559)	(2,306)	(254)	(254)	0
X23003	Nonstate	City of Weirton Sanitary Board	0.061072%	0.057902%	-0.003170%	(20,090)	(4,888)	(15,202)	(4,888)	(10,314)	(4,888)	(5,426)	(4,888)	(538)	(538)	0
X23004	Nonstate	City of Weirton Board of Park Commissioners	0.020766%	0.018015%	-0.002751%	(17,435)	(4,242)	(13,193)	(4,242)	(8,951)	(4,242)	(4,709)	(4,242)	(467)	(467)	0
X23100	Nonstate	City of Weston	0.026066%	0.024959%	-0.001107%	(7,016)	(1,707)	(5,309)	(1,707)	(3,602)	(1,707)	(1,895)	(1,707)	(188)	(188)	0

Amortization of Change in Proportionate Share of Net Pension Liability

Employer Number	State/Nonstate	Employer Name	FY15 Allocation %	FY16 Allocation %	Difference in Allocation % FY15 to FY16	Difference in NPL (\$) FY15 to FY16	FY16 Immediately Recognized	FY16 Deferred Outflow/(Inflow)	FY17 Amount Recognized	FY17 Deferred Balance	FY18 Amount Recognized	FY18 Deferred Balance	FY19 Amount Recognized	FY19 Deferred Balance	FY20 Amount Recognized	FY20 Deferred Balance
X23200	Nonstate	Town of Rivesville	0.009701%	0.009889%	0.000188%	1,193	290	903	290	613	290	322	290	32	32	0
X23300	Nonstate	City of Clarksburg	0.310768%	0.312810%	0.002042%	12,941	3,149	9,792	3,149	6,644	3,149	3,495	3,149	346	346	0
X23500	Nonstate	City of Saint Marys	0.038925%	0.036113%	-0.002812%	(17,824)	(4,337)	(13,487)	(4,337)	(9,150)	(4,337)	(4,814)	(4,337)	(477)	(477)	0
X23600	Nonstate	Town of Fairview	0.004935%	0.004423%	-0.000512%	(3,245)	(790)	(2,455)	(790)	(1,666)	(790)	(876)	(790)	(87)	(87)	0
X23700	Nonstate	City of Buckhannon	0.241221%	0.252458%	0.011237%	71,222	17,329	53,893	17,329	36,564	17,329	19,235	17,329	1,906	1,906	0
X23802	Nonstate	City of Charles Town	0.123718%	0.130821%	0.007103%	45,018	10,953	34,065	10,953	23,111	10,953	12,158	10,953	1,205	1,205	0
X23900	Nonstate	Town of Matewan	0.001452%	0.001368%	-0.000084%	(533)	(130)	(403)	(130)	(274)	(130)	(144)	(130)	(14)	(14)	0
X23901	Nonstate	Town of Matewan Water Department	0.001272%	0.002637%	0.001365%	8,652	2,105	6,547	2,105	4,442	2,105	2,337	2,105	232	232	0
X24001	Nonstate	City of McMechen	0.019335%	0.029529%	0.010194%	64,609	15,720	48,889	15,720	33,169	15,720	17,449	15,720	1,729	1,729	0
X24002	Nonstate	City of McMechen Water & Sewer	0.004034%	0.000000%	-0.004034%	(25,571)	(6,222)	(19,349)	(6,222)	(13,128)	(6,222)	(6,906)	(6,222)	(684)	(684)	0
X24100	Nonstate	City of Beckley	0.355762%	0.378592%	0.022830%	144,697	35,206	109,491	35,206	74,285	35,206	39,079	35,206	3,873	3,873	0
X24200	Nonstate	City of Philippi	0.107824%	0.108316%	0.000492%	3,120	759	2,361	759	1,602	759	843	759	84	84	0
X24300	Nonstate	City of Paden City	0.034753%	0.038848%	0.004095%	25,953	6,314	19,638	6,314	13,324	6,314	7,009	6,314	695	695	0
X24400	Nonstate	City of Dunbar	0.079861%	0.071754%	-0.008107%	(51,386)	(12,503)	(38,883)	(12,503)	(26,380)	(12,503)	(13,878)	(12,503)	(1,375)	(1,375)	0
X24500	Nonstate	City of Keyser	0.080822%	0.084702%	0.003880%	24,590	5,983	18,607	5,983	12,624	5,983	6,641	5,983	658	658	0
X24600	Nonstate	Town of Elizabeth	0.008875%	0.010670%	0.001795%	11,376	2,768	8,608	2,768	5,840	2,768	3,072	2,768	304	304	0
X24700	Nonstate	City of South Charleston	0.263221%	0.272273%	0.009052%	57,375	13,960	43,415	13,960	29,455	13,960	15,495	13,960	1,536	1,536	0
X24800	Nonstate	Town of Farmington	0.007071%	0.007855%	0.000784%	4,971	1,210	3,762	1,210	2,552	1,210	1,343	1,210	133	133	0
X24900	Nonstate	City of Summersville	0.126985%	0.130009%	0.003024%	19,165	4,663	14,502	4,663	9,839	4,663	5,176	4,663	513	513	0
X25000	Nonstate	Town of Grantsville	0.014766%	0.018245%	0.003479%	22,048	5,365	16,684	5,365	11,319	5,365	5,955	5,365	590	590	0
X25100	Nonstate	City of Benwood	0.050929%	0.058242%	0.007313%	46,350	11,277	35,072	11,277	23,795	11,277	12,518	11,277	1,241	1,241	0
X25200	Nonstate	Town of West Union	0.020677%	0.022146%	0.001469%	9,311	2,265	7,046	2,265	4,780	2,265	2,515	2,265	249	249	0
X25300	Nonstate	City of Bluefield	0.136963%	0.166085%	0.029122%	184,577	44,909	139,667	44,909	94,758	44,909	49,849	44,909	4,940	4,940	0
X25400	Nonstate	City of Cameron	0.022380%	0.019002%	-0.003378%	(21,408)	(5,209)	(16,200)	(5,209)	(10,991)	(5,209)	(5,782)	(5,209)	(573)	(573)	0
X25500	Nonstate	City of Shinnston	0.054994%	0.052966%	-0.002028%	(12,852)	(3,127)	(9,725)	(3,127)	(6,598)	(3,127)	(3,471)	(3,127)	(344)	(344)	0
X25600	Nonstate	City of Kingwood	0.053239%	0.053181%	-0.000058%	(367)	(89)	(278)	(89)	(189)	(89)	(99)	(89)	(10)	(10)	0
X25700	Nonstate	Town of Monongah	0.021326%	0.021786%	0.000460%	2,918	710	2,208	710	1,498	710	788	710	78	78	0
X25800	Nonstate	Town of Moorefield	0.084035%	0.083973%	-0.000062%	(390)	(95)	(295)	(95)	(200)	(95)	(105)	(95)	(10)	(10)	0
X25900	Nonstate	Town of Franklin	0.017113%	0.017252%	0.000139%	884	215	669	215	454	215	239	215	24	24	0
X26000	Nonstate	City of Oak Hill	0.074240%	0.086258%	0.012018%	76,172	18,533	57,639	18,533	39,106	18,533	20,572	18,533	2,039	2,039	0
X26100	Nonstate	Town of Davis	0.013857%	0.013845%	-0.000012%	(75)	(18)	(57)	(18)	(39)	(18)	(20)	(18)	(2)	(2)	0
X26200	Nonstate	City of New Martinsville	0.194595%	0.195803%	0.001208%	7,658	1,863	5,795	1,863	3,931	1,863	2,068	1,863	205	205	0
X26300	Nonstate	Town of Athens	0.028424%	0.032162%	0.003738%	23,691	5,764	17,927	5,764	12,163	5,764	6,398	5,764	634	634	0
X26600	Nonstate	City of Williamstown	0.046783%	0.048758%	0.001975%	12,518	3,046	9,472	3,046	6,426	3,046	3,381	3,046	335	335	0
X26700	Nonstate	City of Gary	0.011989%	0.013476%	0.001487%	9,423	2,293	7,130	2,293	4,838	2,293	2,545	2,293	252	252	0
X26800	Nonstate	City of Mullens	0.016620%	0.016901%	0.000281%	1,778	433	1,346	433	913	433	480	433	48	48	0
X26900	Nonstate	City of Ripley	0.122557%	0.120269%	-0.002288%	(14,503)	(3,529)	(10,975)	(3,529)	(7,446)	(3,529)	(3,917)	(3,529)	(388)	(388)	0
X27000	Nonstate	City of Princeton	0.088045%	0.083294%	-0.004751%	(30,114)	(7,327)	(22,787)	(7,327)	(15,460)	(7,327)	(8,133)	(7,327)	(806)	(806)	0
X27001	Nonstate	Princeton Sanitary Board	0.054568%	0.056163%	0.001595%	10,107	2,459	7,648	2,459	5,189	2,459	2,730	2,459	270	270	0
X27100	Nonstate	City of Spencer	0.029778%	0.032313%	0.002535%	16,070	3,910	12,160	3,910	8,250	3,910	4,340	3,910	430	430	0
X27200	Nonstate	Town of Sophia	0.017144%	0.020155%	0.003011%	19,086	4,644	14,442	4,644	9,799	4,644	5,155	4,644	511	511	0
X27300	Nonstate	City of Madison	0.039457%	0.038079%	-0.001378%	(8,733)	(2,125)	(6,608)	(2,125)	(4,484)	(2,125)	(2,359)	(2,125)	(234)	(234)	0
X27400	Nonstate	City of Stonewood	0.029889%	0.039041%	0.009152%	58,007	14,114	43,894	14,114	29,780	14,114	15,666	14,114	1,553	1,553	0
X27500	Nonstate	Town of Marlinton	0.019533%	0.022553%	0.003020%	19,142	4,657	14,485	4,657	9,827	4,657	5,170	4,657	512	512	0
X27600	Nonstate	City of Glen Dale	0.060518%	0.068279%	0.007761%	49,192	11,969	37,223	11,969	25,254	11,969	13,285	11,969	1,317	1,317	0
X27700	Nonstate	Town of Anmoore	0.020029%	0.016955%	-0.003074%	(19,481)	(4,740)	(14,741)	(4,740)	(10,001)	(4,740)	(5,261)	(4,740)	(521)	(521)	0
X27800	Nonstate	City of Belmont	0.015693%	0.017141%	0.001448%	9,176	2,233	6,943	2,233	4,711	2,233	2,478	2,233	246	246	0

Amortization of Change in Proportionate Share of Net Pension Liability

Employer Number	State/Nonstate	Employer Name	FY15 Allocation %	FY16 Allocation %	Difference in Allocation % FY15 to FY16	Difference in NPL (\$) FY15 to FY16	FY16 Immediately Recognized	FY16 Deferred Outflow/(Inflow)	FY17 Amount Recognized	FY17 Deferred Balance	FY18 Amount Recognized	FY18 Deferred Balance	FY19 Amount Recognized	FY19 Deferred Balance	FY20 Amount Recognized	FY20 Deferred Balance
X28000	Nonstate	City of Glenville	0.011778%	0.011682%	-0.000096%	(611)	(149)	(462)	(149)	(313)	(149)	(165)	(149)	(16)	(16)	0
X28100	Nonstate	City of Kenova	0.048625%	0.049797%	0.001172%	7,431	1,808	5,623	1,808	3,815	1,808	2,007	1,808	199	199	0
X28200	Nonstate	Town of Nutter Fort	0.048983%	0.048376%	-0.000607%	(3,850)	(937)	(2,913)	(937)	(1,977)	(937)	(1,040)	(937)	(103)	(103)	0
X28300	Nonstate	Town of Middlebourne	0.017731%	0.015884%	-0.001847%	(11,704)	(2,848)	(8,856)	(2,848)	(6,009)	(2,848)	(3,161)	(2,848)	(313)	(313)	0
X28400	Nonstate	Town of Gauley Bridge	0.007255%	0.004282%	-0.002973%	(18,844)	(4,585)	(14,259)	(4,585)	(9,674)	(4,585)	(5,089)	(4,585)	(504)	(504)	0
X28500	Nonstate	Town of Clendenin	0.013991%	0.015266%	0.001275%	8,079	1,966	6,113	1,966	4,148	1,966	2,182	1,966	216	216	0
X28600	Nonstate	Town of Wardensville	0.005584%	0.004520%	-0.001064%	(6,745)	(1,641)	(5,104)	(1,641)	(3,463)	(1,641)	(1,822)	(1,641)	(181)	(181)	0
X28700	Nonstate	Town of Marmet	0.025725%	0.027077%	0.001352%	8,566	2,084	6,482	2,084	4,398	2,084	2,313	2,084	229	229	0
X28800	Nonstate	Village of Barboursville	0.154598%	0.165549%	0.010951%	69,408	16,887	52,520	16,887	35,633	16,887	18,745	16,887	1,858	1,858	0
X28900	Nonstate	Town of Union	0.005022%	0.005080%	0.000058%	367	89	277	89	188	89	99	89	10	10	0
X29000	Nonstate	Town of Winfield	0.032834%	0.034673%	0.001839%	11,657	2,836	8,821	2,836	5,984	2,836	3,148	2,836	312	312	0
X29100	Nonstate	Town of Ansted	0.009724%	0.015038%	0.005314%	33,679	8,194	25,484	8,194	17,290	8,194	9,096	8,194	901	901	0
X29200	Nonstate	City of White Sulphur Springs	0.060140%	0.064124%	0.003984%	25,249	6,143	19,105	6,143	12,962	6,143	6,819	6,143	676	676	0
X29300	Nonstate	City of Parsons	0.027413%	0.025715%	-0.001698%	(10,764)	(2,619)	(8,145)	(2,619)	(5,526)	(2,619)	(2,907)	(2,619)	(288)	(288)	0
X29400	Nonstate	Town of Clay	0.013700%	0.014452%	0.000752%	4,764	1,159	3,605	1,159	2,446	1,159	1,287	1,159	128	128	0
X29500	Nonstate	Town of New Haven	0.014957%	0.015235%	0.000278%	1,760	428	1,332	428	904	428	475	428	47	47	0
X29600	Nonstate	City of Thomas	0.011650%	0.012187%	0.000537%	3,403	828	2,575	828	1,747	828	919	828	91	91	0
X29700	Nonstate	Town of Hamlin	0.009350%	0.007977%	-0.001373%	(8,703)	(2,118)	(6,586)	(2,118)	(4,468)	(2,118)	(2,351)	(2,118)	(233)	(233)	0
X29800	Nonstate	Town of Capon Bridge	0.003554%	0.006579%	0.003025%	19,171	4,665	14,507	4,665	9,842	4,665	5,178	4,665	513	513	0
X29900	Nonstate	City of Milton	0.035030%	0.037961%	0.002931%	18,576	4,520	14,056	4,520	9,536	4,520	5,017	4,520	497	497	0
X29901	Nonstate	City of Milton Water Department	0.027843%	0.026705%	-0.001138%	(7,212)	(1,755)	(5,457)	(1,755)	(3,702)	(1,755)	(1,948)	(1,755)	(193)	(193)	0
X30000	Nonstate	City of Richwood	0.036187%	0.038382%	0.002195%	13,914	3,385	10,529	3,385	7,143	3,385	3,758	3,385	372	372	0
X30100	Nonstate	City of Logan	0.025524%	0.027546%	0.002022%	12,816	3,118	9,698	3,118	6,579	3,118	3,461	3,118	343	343	0
X30101	Nonstate	City of Logan Sanitary Board	0.007454%	0.007435%	-0.000019%	(119)	(29)	(90)	(29)	(61)	(29)	(32)	(29)	(3)	(3)	0
X30200	Nonstate	City of Welch	0.083529%	0.078238%	-0.005291%	(33,538)	(8,160)	(25,378)	(8,160)	(17,218)	(8,160)	(9,058)	(8,160)	(898)	(898)	0
X50100	Nonstate	Center Public Service District	0.007246%	0.008168%	0.000922%	5,841	1,421	4,420	1,421	2,999	1,421	1,577	1,421	156	156	0
X50200	Nonstate	Moundsville-Marshall County Public Library	0.018837%	0.018978%	0.000141%	894	217	676	217	459	217	241	217	24	24	0
X50500	Nonstate	Williamson Housing Authority	0.025451%	0.026406%	0.000955%	6,051	1,472	4,578	1,472	3,106	1,472	1,634	1,472	162	162	0
X50600	Nonstate	Nitro Regional Wastewater Utility	0.033473%	0.034715%	0.001242%	7,871	1,915	5,956	1,915	4,041	1,915	2,126	1,915	211	211	0
X50800	Nonstate	Charleston Sanitary Board	0.270888%	0.271720%	0.000832%	5,273	1,283	3,990	1,283	2,707	1,283	1,424	1,283	141	141	0
X50900	Nonstate	Huntington WV Housing Authority	0.121467%	0.116349%	-0.005118%	(32,440)	(7,893)	(24,547)	(7,893)	(16,654)	(7,893)	(8,761)	(7,893)	(868)	(868)	0
X51000	Nonstate	City of Saint Albans Municipal Water and Sewer	0.097930%	0.087937%	-0.009993%	(63,336)	(15,410)	(47,926)	(15,410)	(32,516)	(15,410)	(17,105)	(15,410)	(1,695)	(1,695)	0
X51200	Nonstate	Upshur County Public Library	0.010156%	0.010368%	0.000212%	1,346	328	1,019	328	691	328	364	328	36	36	0
X51300	Nonstate	Weston Sanitary Board	0.025116%	0.021331%	-0.003785%	(23,992)	(5,838)	(18,155)	(5,838)	(12,317)	(5,838)	(6,480)	(5,838)	(642)	(642)	0
X51400	Nonstate	Pocahontas Memorial Hospital	0.409010%	0.467348%	0.058338%	369,751	89,964	279,787	89,964	189,823	89,964	99,860	89,964	9,896	9,896	0
X51600	Nonstate	Wheeling Ohio County Airport	0.014284%	0.014535%	0.000251%	1,588	386	1,201	386	815	386	429	386	42	42	0
X51800	Nonstate	Charleston-Kanawha Housing Authority	0.187208%	0.187993%	0.000785%	4,974	1,210	3,764	1,210	2,553	1,210	1,343	1,210	133	133	0
X52100	Nonstate	Greater Huntington Park & Recreation District	0.069071%	0.073421%	0.004350%	27,572	6,708	20,863	6,708	14,155	6,708	7,446	6,708	738	738	0
X52200	Nonstate	Buckhannon Housing Authority	0.010159%	0.008949%	-0.001210%	(7,667)	(1,865)	(5,802)	(1,865)	(3,936)	(1,865)	(2,071)	(1,865)	(205)	(205)	0
X52300	Nonstate	Huntington Sanitary Board	0.232180%	0.230652%	-0.001528%	(9,682)	(2,356)	(7,326)	(2,356)	(4,971)	(2,356)	(2,615)	(2,356)	(259)	(259)	0
X52301	Nonstate	Huntington Stormwater Utility	0.001869%	0.030351%	0.028482%	180,523	43,923	136,600	43,923	92,677	43,923	48,754	43,923	4,832	4,832	0
X52700	Nonstate	Charles W Gibson Public Library	0.004292%	0.004412%	0.000120%	761	185	576	185	391	185	206	185	20	20	0
X52800	Nonstate	Parkersburg Utility Board	0.252979%	0.222753%	-0.030226%	(191,573)	(46,611)	(144,961)	(46,611)	(98,350)	(46,611)	(51,739)	(46,611)	(5,127)	(5,127)	0
X53200	Nonstate	Saint Albans Housing Authority	0.009173%	0.010470%	0.001297%	8,223	2,001	6,222	2,001	4,221	2,001	2,221	2,001	220	220	0
X53300	Nonstate	Charleston Urban Renewal Authority	0.009509%	0.009692%	0.000183%	1,163	283	880	283	597	283	314	283	31	31	0
X53400	Nonstate	Housing Authority of City of South Charleston	0.016087%	0.016696%	0.000609%	3,857	938	2,919	938	1,980	938	1,042	938	103	103	0
X53600	Nonstate	Beckley Raleigh County Convention Center	0.013638%	0.012015%	-0.001623%	(10,288)	(2,503)	(7,785)	(2,503)	(5,282)	(2,503)	(2,779)	(2,503)	(275)	(275)	0

Amortization of Change in Proportionate Share of Net Pension Liability

Employer Number	State/Nonstate	Employer Name	FY15 Allocation %	FY16 Allocation %	Difference in Allocation % FY15 to FY16	Difference in NPL (\$) FY15 to FY16	FY16 Immediately Recognized	FY16 Deferred Outflow/(Inflow)	FY17 Amount Recognized	FY17 Deferred Balance	FY18 Amount Recognized	FY18 Deferred Balance	FY19 Amount Recognized	FY19 Deferred Balance	FY20 Amount Recognized	FY20 Deferred Balance
X53700	Nonstate	Keyser-Mineral County Library	0.007717%	0.008051%	0.000334%	2,118	515	1,602	515	1,087	515	572	515	57	57	0
X53800	Nonstate	Wheeling Housing Authority	0.078320%	0.082040%	0.003720%	23,580	5,737	17,843	5,737	12,105	5,737	6,368	5,737	631	631	0
X53900	Nonstate	Kanawha Falls Public Service District	0.027878%	0.028379%	0.000501%	3,174	772	2,402	772	1,629	772	857	772	85	85	0
X54100	Nonstate	North Beckley Public Service District	0.035025%	0.039751%	0.004726%	29,954	7,288	22,666	7,288	15,378	7,288	8,090	7,288	802	802	0
X54200	Nonstate	Cabell County Public Library	0.175801%	0.177876%	0.002075%	13,152	3,200	9,952	3,200	6,752	3,200	3,552	3,200	352	352	0
X54400	Nonstate	City County Building Management Commission	0.010041%	0.011198%	0.001157%	7,335	1,785	5,550	1,785	3,765	1,785	1,981	1,785	196	196	0
X54500	Nonstate	Ohio County Public Library	0.041115%	0.043715%	0.002600%	16,478	4,009	12,469	4,009	8,459	4,009	4,450	4,009	441	441	0
X54900	Nonstate	Raleigh County Public Library	0.042723%	0.041526%	-0.001197%	(7,584)	(1,845)	(5,739)	(1,845)	(3,894)	(1,845)	(2,048)	(1,845)	(203)	(203)	0
X55000	Nonstate	South Charleston Public Library	0.017064%	0.018364%	0.001300%	8,241	2,005	6,236	2,005	4,231	2,005	2,226	2,005	221	221	0
X55100	Nonstate	Bluefield Sanitary Board	0.101011%	0.098378%	-0.002633%	(16,686)	(4,060)	(12,626)	(4,060)	(8,566)	(4,060)	(4,506)	(4,060)	(447)	(447)	0
X55300	Nonstate	Greenbrier Valley Airport Authority	0.033548%	0.048696%	0.015148%	96,007	23,359	72,647	23,359	49,288	23,359	25,929	23,359	2,570	2,570	0
X55400	Nonstate	Central West Virginia Regional Airport Authority	0.199344%	0.181376%	-0.017968%	(113,881)	(27,708)	(86,173)	(27,708)	(58,465)	(27,708)	(30,756)	(27,708)	(3,048)	(3,048)	0
X55401	Nonstate	Raleigh County Memorial Airport	0.022239%	0.021961%	-0.000278%	(1,761)	(429)	(1,333)	(429)	(904)	(429)	(476)	(429)	(47)	(47)	0
X55500	Nonstate	Kanawha County Parks & Recreation	0.046637%	0.040531%	-0.006106%	(38,701)	(9,416)	(29,284)	(9,416)	(19,868)	(9,416)	(10,452)	(9,416)	(1,036)	(1,036)	0
X55600	Nonstate	Morgantown Public Library	0.043822%	0.045717%	0.001895%	12,012	2,923	9,089	2,923	6,167	2,923	3,244	2,923	321	321	0
X55800	Nonstate	City of South Charleston Sanitary Board	0.058724%	0.062330%	0.003606%	22,856	5,561	17,295	5,561	11,734	5,561	6,173	5,561	612	612	0
X55900	Nonstate	West Virginia Association of Counties	0.010499%	0.011717%	0.001218%	7,718	1,878	5,840	1,878	3,962	1,878	2,084	1,878	207	207	0
X56100	Nonstate	Prestera Center	0.007481%	0.007379%	-0.000102%	(649)	(158)	(491)	(158)	(333)	(158)	(175)	(158)	(17)	(17)	0
X56200	Nonstate	Town of Pratt Water Works Company	0.000000%	0.000000%	0.000000%	0	0	0	0	0	0	0	0	0	0	0
X56300	Nonstate	Martinsburg Public Library	0.057666%	0.039677%	-0.017989%	(114,019)	(27,742)	(86,277)	(27,742)	(58,535)	(27,742)	(30,793)	(27,742)	(3,052)	(3,052)	0
X56500	Nonstate	Elkins Housing Authority	0.009749%	0.010671%	0.000922%	5,844	1,422	4,422	1,422	3,000	1,422	1,578	1,422	156	156	0
X56700	Nonstate	Parkersburg & Wood County Public Library	0.043737%	0.051515%	0.007778%	49,296	11,994	37,302	11,994	25,308	11,994	13,314	11,994	1,319	1,319	0
X56800	Nonstate	Union Public Service District	0.025631%	0.029763%	0.004132%	26,191	6,372	19,818	6,372	13,446	6,372	7,073	6,372	701	701	0
X56900	Nonstate	Kingwood Water Works	0.017787%	0.024139%	0.006352%	40,261	9,796	30,465	9,796	20,669	9,796	10,873	9,796	1,078	1,078	0
X57100	Nonstate	Lubeck Public Service District	0.047267%	0.050103%	0.002836%	17,977	4,374	13,603	4,374	9,229	4,374	4,855	4,374	481	481	0
X57200	Nonstate	Sissonville Public Service District	0.018845%	0.020350%	0.001505%	9,539	2,321	7,218	2,321	4,897	2,321	2,576	2,321	255	255	0
X57300	Nonstate	BCKP Regional Intergovernmental Council	0.027472%	0.028601%	0.001129%	7,155	1,741	5,415	1,741	3,674	1,741	1,933	1,741	192	192	0
X57400	Nonstate	Fayette County Public Library	0.028291%	0.030617%	0.002326%	14,744	3,587	11,157	3,587	7,569	3,587	3,982	3,587	395	395	0
X57600	Nonstate	Dunbar Sanitary Board	0.034182%	0.032334%	-0.001848%	(11,715)	(2,850)	(8,865)	(2,850)	(6,014)	(2,850)	(3,164)	(2,850)	(314)	(314)	0
X57700	Nonstate	Point Pleasant Housing Authority	0.014607%	0.015631%	0.001024%	6,491	1,579	4,911	1,579	3,332	1,579	1,753	1,579	174	174	0
X57900	Nonstate	Claywood Park Public Service District	0.058291%	0.057806%	-0.000485%	(3,076)	(748)	(2,327)	(748)	(1,579)	(748)	(831)	(748)	(82)	(82)	0
X58000	Nonstate	Region 8 Planning & Development Council	0.066101%	0.065308%	-0.000793%	(5,025)	(1,223)	(3,802)	(1,223)	(2,580)	(1,223)	(1,357)	(1,223)	(134)	(134)	0
X58300	Nonstate	Greenbrier Valley Conservation District	0.002697%	0.003126%	0.000429%	2,722	662	2,060	662	1,397	662	735	662	73	73	0
X58400	Nonstate	City of Spencer Sanitary Board	0.006023%	0.006572%	0.000549%	3,478	846	2,632	846	1,786	846	939	846	93	93	0
X58600	Nonstate	City of Spencer Waterworks	0.021107%	0.021614%	0.000507%	3,213	782	2,432	782	1,650	782	868	782	86	86	0
X58700	Nonstate	Mid Ohio Valley Regional Airport	0.026784%	0.028275%	0.001491%	9,451	2,300	7,152	2,300	4,852	2,300	2,553	2,300	253	253	0
X58800	Nonstate	Brooke County Public Library	0.006786%	0.006510%	-0.000276%	(1,750)	(426)	(1,324)	(426)	(898)	(426)	(472)	(426)	(47)	(47)	0
X58900	Nonstate	Region VII Planning & Development Council	0.015502%	0.017130%	0.001628%	10,319	2,511	7,809	2,511	5,298	2,511	2,787	2,511	276	276	0
X59000	Nonstate	Region 4 Planning & Development Council	0.025103%	0.019996%	-0.005107%	(32,367)	(7,875)	(24,492)	(7,875)	(16,617)	(7,875)	(8,741)	(7,875)	(866)	(866)	0
X59100	Nonstate	Craft Memorial Library	0.012148%	0.013615%	0.001467%	9,296	2,262	7,034	2,262	4,772	2,262	2,511	2,262	249	249	0
X59200	Nonstate	Green Acres Regional Center Inc	0.030818%	0.039003%	0.008185%	51,875	12,622	39,253	12,622	26,631	12,622	14,010	12,622	1,388	1,388	0
X59300	Nonstate	Region 1 Planning & Development Council	0.026419%	0.025165%	-0.001254%	(7,947)	(1,934)	(6,014)	(1,934)	(4,080)	(1,934)	(2,146)	(1,934)	(213)	(213)	0
X59500	Nonstate	Lavalette Public Service District	0.035848%	0.035442%	-0.000406%	(2,576)	(627)	(1,949)	(627)	(1,322)	(627)	(696)	(627)	(69)	(69)	0
X59600	Nonstate	Clarksburg Water Board	0.139527%	0.154993%	0.015466%	98,027	23,851	74,176	23,851	50,325	23,851	26,474	23,851	2,624	2,624	0
X59700	Nonstate	Craigsville Public Service District	0.036421%	0.035858%	-0.000563%	(3,569)	(868)	(2,700)	(868)	(1,832)	(868)	(964)	(868)	(96)	(96)	0
X59800	Nonstate	Nettie-Leivasy Public Service District	0.016852%	0.016254%	-0.000598%	(3,789)	(922)	(2,867)	(922)	(1,945)	(922)	(1,023)	(922)	(101)	(101)	0
X59900	Nonstate	Putnam County Parks & Recreation Commission	0.019015%	0.016326%	-0.002689%	(17,041)	(4,146)	(12,894)	(4,146)	(8,748)	(4,146)	(4,602)	(4,146)	(456)	(456)	0

Amortization of Change in Proportionate Share of Net Pension Liability

Employer Number	State/Nonstate	Employer Name	FY15 Allocation %	FY16 Allocation %	Difference in Allocation % FY15 to FY16	Difference in NPL (\$) FY15 to FY16	FY16 Immediately Recognized	FY16 Deferred Outflow/(Inflow)	FY17 Amount Recognized	FY17 Deferred Balance	FY18 Amount Recognized	FY18 Deferred Balance	FY19 Amount Recognized	FY19 Deferred Balance	FY20 Amount Recognized	FY20 Deferred Balance
X60000	Nonstate	Spencer Housing Authority	0.018216%	0.017979%	-0.000237%	(1,501)	(365)	(1,136)	(365)	(771)	(365)	(405)	(365)	(40)	(40)	0
X60200	Nonstate	Region II Planning & Development Council	0.015050%	0.013682%	-0.001368%	(8,671)	(2,110)	(6,561)	(2,110)	(4,452)	(2,110)	(2,342)	(2,110)	(232)	(232)	0
X60300	Nonstate	Valley Healthcare System	0.003703%	0.003715%	0.000012%	74	18	56	18	38	18	20	18	2	2	0
X60400	Nonstate	Buffalo Creek Public Service District	0.020738%	0.021142%	0.000404%	2,558	622	1,936	622	1,313	622	691	622	68	68	0
X60600	Nonstate	Shortline Public Service District	0.010241%	0.009130%	-0.001111%	(7,044)	(1,714)	(5,330)	(1,714)	(3,616)	(1,714)	(1,902)	(1,714)	(189)	(189)	0
X60700	Nonstate	Boone Madison Public Library	0.008755%	0.007258%	-0.001497%	(9,488)	(2,309)	(7,180)	(2,309)	(4,871)	(2,309)	(2,563)	(2,309)	(254)	(254)	0
X60800	Nonstate	Westbrook Health Services Inc	0.002581%	0.002219%	-0.000362%	(2,292)	(558)	(1,734)	(558)	(1,176)	(558)	(619)	(558)	(61)	(61)	0
X61200	Nonstate	Armstrong Deepwater Public Service District	0.009868%	0.009393%	-0.000475%	(3,010)	(732)	(2,278)	(732)	(1,545)	(732)	(813)	(732)	(81)	(81)	0
X61300	Nonstate	Kyova Interstate Planning Commission	0.028169%	0.029803%	0.001634%	10,356	2,520	7,836	2,520	5,316	2,520	2,797	2,520	277	277	0
X61400	Nonstate	Wood County Parks & Recreation Commission	0.003833%	0.001232%	-0.002601%	(16,484)	(4,011)	(12,473)	(4,011)	(8,462)	(4,011)	(4,452)	(4,011)	(441)	(441)	0
X61600	Nonstate	Beckley Housing Authority	0.032956%	0.032793%	-0.000163%	(1,035)	(252)	(783)	(252)	(531)	(252)	(280)	(252)	(28)	(28)	0
X61800	Nonstate	Central WV Transit Authority	0.086086%	0.088098%	0.002012%	12,753	3,103	9,650	3,103	6,547	3,103	3,444	3,103	341	341	0
X61900	Nonstate	Marion County Parks & Recreation Commission	0.021033%	0.023198%	0.002165%	13,721	3,338	10,382	3,338	7,044	3,338	3,706	3,338	367	367	0
X62000	Nonstate	Arbuckle Public Service District	0.008912%	0.006549%	-0.002363%	(14,976)	(3,644)	(11,332)	(3,644)	(7,688)	(3,644)	(4,045)	(3,644)	(401)	(401)	0
X62100	Nonstate	Wetzel County Hospital	0.249288%	0.226499%	-0.022789%	(144,441)	(35,144)	(109,297)	(35,144)	(74,153)	(35,144)	(39,010)	(35,144)	(3,866)	(3,866)	0
X62200	Nonstate	Clarksburg-Harrison Public Library	0.020381%	0.021874%	0.001493%	9,460	2,302	7,158	2,302	4,857	2,302	2,555	2,302	253	253	0
X62300	Nonstate	Ohio County Public Service District	0.028630%	0.035198%	0.006568%	41,627	10,128	31,499	10,128	21,370	10,128	11,242	10,128	1,114	1,114	0
X62500	Nonstate	Greenbrier Public Service District #1	0.013491%	0.013487%	-0.000004%	(28)	(7)	(21)	(7)	(14)	(7)	(8)	(7)	(1)	(1)	0
X62700	Nonstate	Ohio Valley Regional Transportation Authority	0.127432%	0.134699%	0.007267%	46,059	11,207	34,852	11,207	23,646	11,207	12,439	11,207	1,233	1,233	0
X62800	Nonstate	Berkeley County Public Service Water District	0.156806%	0.155251%	-0.001555%	(9,854)	(2,398)	(7,456)	(2,398)	(5,059)	(2,398)	(2,661)	(2,398)	(264)	(264)	0
X62900	Nonstate	Parkersburg Housing Authority	0.042605%	0.043790%	0.001185%	7,509	1,827	5,682	1,827	3,855	1,827	2,028	1,827	201	201	0
X63000	Nonstate	Marion County Public Library	0.034568%	0.035467%	0.000899%	5,695	1,386	4,309	1,386	2,924	1,386	1,538	1,386	152	152	0
X63100	Nonstate	Mason County Public Service District	0.052991%	0.051298%	-0.001693%	(10,729)	(2,610)	(8,118)	(2,610)	(5,508)	(2,610)	(2,898)	(2,610)	(287)	(287)	0
X63200	Nonstate	Monroe County Public Library	0.001988%	0.001858%	-0.000130%	(822)	(200)	(622)	(200)	(422)	(200)	(222)	(200)	(22)	(22)	0
X63300	Nonstate	Kanawha County Emergency Ambulance Authority	0.100880%	0.109323%	0.008443%	53,513	13,020	40,493	13,020	27,473	13,020	14,452	13,020	1,432	1,432	0
X63400	Nonstate	Southern Jackson County Public Service District	0.018369%	0.018267%	-0.000102%	(647)	(157)	(489)	(157)	(332)	(157)	(175)	(157)	(17)	(17)	0
X63500	Nonstate	Jackson County Public Library	0.014427%	0.011325%	-0.003102%	(19,663)	(4,784)	(14,879)	(4,784)	(10,095)	(4,784)	(5,310)	(4,784)	(526)	(526)	0
X63800	Nonstate	Raleigh County Public Service District	0.036223%	0.037904%	0.001681%	10,654	2,592	8,061	2,592	5,469	2,592	2,877	2,592	285	285	0
X63900	Nonstate	Jackson County Housing Authority	0.021800%	0.022649%	0.000849%	5,383	1,310	4,073	1,310	2,764	1,310	1,454	1,310	144	144	0
X64200	Nonstate	Burnsville Public Utility Board	0.005849%	0.008466%	0.002617%	16,585	4,035	12,550	4,035	8,515	4,035	4,479	4,035	444	444	0
X64300	Nonstate	Kenova Municipal Water Works	0.025144%	0.025065%	-0.000079%	(504)	(123)	(381)	(123)	(259)	(123)	(136)	(123)	(13)	(13)	0
X64500	Nonstate	Malden Public Service District	0.025344%	0.025743%	0.000399%	2,526	615	1,911	615	1,297	615	682	615	68	68	0
X64600	Nonstate	Boone County Parks & Recreation Board	0.015653%	0.015508%	-0.000145%	(918)	(223)	(695)	(223)	(471)	(223)	(248)	(223)	(25)	(25)	0
X64700	Nonstate	Hardy County Rural Development Authority	0.008781%	0.008152%	-0.000629%	(3,988)	(970)	(3,018)	(970)	(2,047)	(970)	(1,077)	(970)	(107)	(107)	0
X64800	Nonstate	Mineral Wells Public Service District	0.023269%	0.025794%	0.002525%	16,003	3,894	12,109	3,894	8,215	3,894	4,322	3,894	428	428	0
X64900	Nonstate	Housing Authority of Mingo County	0.025184%	0.030408%	0.005224%	33,112	8,057	25,056	8,057	16,999	8,057	8,943	8,057	886	886	0
X65000	Nonstate	Upper Ohio Conservation District	0.001026%	0.000903%	-0.000123%	(782)	(190)	(592)	(190)	(401)	(190)	(211)	(190)	(21)	(21)	0
X65200	Nonstate	Town of West Hamlin	0.019248%	0.021318%	0.002070%	13,119	3,192	9,927	3,192	6,735	3,192	3,543	3,192	351	351	0
X65300	Nonstate	Eastern Panhandle Regional Planning & Development Council	0.015543%	0.018064%	0.002521%	15,977	3,887	12,090	3,887	8,202	3,887	4,315	3,887	428	428	0
X65400	Nonstate	Marshall County Public Service District #1	0.007655%	0.006498%	-0.001157%	(7,334)	(1,784)	(5,549)	(1,784)	(3,765)	(1,784)	(1,981)	(1,784)	(196)	(196)	0
X65700	Nonstate	Warm Springs Public Service District	0.013213%	0.014271%	0.001058%	6,705	1,631	5,074	1,631	3,442	1,631	1,811	1,631	179	179	0
X65800	Nonstate	Wilderness Public Service District	0.024050%	0.024280%	0.000230%	1,460	355	1,105	355	750	355	394	355	39	39	0
X65900	Nonstate	Bradley Public Service District	0.015181%	0.016092%	0.000911%	5,771	1,404	4,367	1,404	2,963	1,404	1,559	1,404	154	154	0
X66000	Nonstate	Wood County Recreation Commission	0.003032%	0.002077%	-0.000955%	(6,055)	(1,473)	(4,582)	(1,473)	(3,108)	(1,473)	(1,635)	(1,473)	(162)	(162)	0
X66500	Nonstate	Raleigh County Housing Authority	0.028344%	0.030207%	0.001863%	11,806	2,872	8,933	2,872	6,061	2,872	3,188	2,872	316	316	0
X66600	Nonstate	Fairmont Housing Authority	0.062100%	0.058238%	-0.003862%	(24,480)	(5,956)	(18,524)	(5,956)	(12,568)	(5,956)	(6,612)	(5,956)	(655)	(655)	0
X66700	Nonstate	Town of Beverly	0.018995%	0.018063%	-0.000932%	(5,904)	(1,437)	(4,468)	(1,437)	(3,031)	(1,437)	(1,595)	(1,437)	(158)	(158)	0

Amortization of Change in Proportionate Share of Net Pension Liability

Employer Number	State/Nonstate	Employer Name	FY15 Allocation %	FY16 Allocation %	Difference in Allocation % FY15 to FY16	Difference in NPL (\$) FY15 to FY16	FY16 Immediately Recognized	FY16 Deferred Outflow/(Inflow)	FY17 Amount Recognized	FY17 Deferred Balance	FY18 Amount Recognized	FY18 Deferred Balance	FY19 Amount Recognized	FY19 Deferred Balance	FY20 Amount Recognized	FY20 Deferred Balance
X66900	Nonstate	Southern Conservation District	0.011386%	0.008931%	-0.002455%	(15,563)	(3,787)	(11,776)	(3,787)	(7,990)	(3,787)	(4,203)	(3,787)	(417)	(417)	0
X67000	Nonstate	Pocahontas County Public Service District	0.024509%	0.022354%	-0.002155%	(13,658)	(3,323)	(10,335)	(3,323)	(7,012)	(3,323)	(3,689)	(3,323)	(366)	(366)	0
X67100	Nonstate	Huttonsville Public Service District	0.019367%	0.020399%	0.001032%	6,542	1,592	4,950	1,592	3,359	1,592	1,767	1,592	175	175	0
X67200	Nonstate	Grant County Housing Authority	0.007663%	0.007990%	0.000327%	2,072	504	1,568	504	1,064	504	559	504	55	55	0
X67300	Nonstate	Board of Parks & Recreation Commission	0.041142%	0.046292%	0.005150%	32,642	7,942	24,700	7,942	16,758	7,942	8,816	7,942	874	874	0
X67400	Nonstate	Putnam County Development Authority	0.009301%	0.006793%	-0.002508%	(15,895)	(3,867)	(12,027)	(3,867)	(8,160)	(3,867)	(4,293)	(3,867)	(425)	(425)	0
X67500	Nonstate	Taylor County Public Library	0.005370%	0.005483%	0.000113%	715	174	541	174	367	174	193	174	19	19	0
X67600	Nonstate	Monroe Health Center	0.199444%	0.227819%	0.028375%	179,841	43,757	136,084	43,757	92,327	43,757	48,570	43,757	4,813	4,813	0
X67700	Nonstate	Louis Bennett Public Library	0.004196%	0.004433%	0.000237%	1,503	366	1,137	366	772	366	406	366	40	40	0
X67800	Nonstate	Region VIII Solid Waste Authority	0.020286%	0.020629%	0.000343%	2,171	528	1,643	528	1,115	528	586	528	58	58	0
X67900	Nonstate	Roane County Public Library	0.007871%	0.008674%	0.000803%	5,088	1,238	3,850	1,238	2,612	1,238	1,374	1,238	136	136	0
X68300	Nonstate	Cool Ridge-Flat Top Public Service District	0.009881%	0.009964%	0.000083%	529	129	400	129	271	129	143	129	14	14	0
X68400	Nonstate	Dunbar Housing Authority	0.012677%	0.012756%	0.000079%	503	122	381	122	258	122	136	122	13	13	0
X68500	Nonstate	Richwood Public Library	0.003025%	0.002880%	-0.000145%	(917)	(223)	(694)	(223)	(471)	(223)	(248)	(223)	(25)	(25)	0
X68600	Nonstate	Glennville Utility	0.028297%	0.029534%	0.001237%	7,842	1,908	5,934	1,908	4,026	1,908	2,118	1,908	210	210	0
X68700	Nonstate	Flatwoods Canoe Run Public Service District	0.041999%	0.042623%	0.000623%	3,950	961	2,989	961	2,028	961	1,067	961	106	106	0
X68800	Nonstate	Raleigh County Emergency Services	0.079032%	0.084409%	0.005377%	34,079	8,292	25,787	8,292	17,495	8,292	9,204	8,292	912	912	0
X68900	Nonstate	Berkeley County Development Authority	0.012957%	0.014272%	0.001315%	8,337	2,028	6,309	2,028	4,280	2,028	2,252	2,028	223	223	0
X69000	Nonstate	Mount Hope Housing Authority	0.012100%	0.012359%	0.000259%	1,641	399	1,242	399	843	399	443	399	44	44	0
X69100	Nonstate	Doddridge County Public Library	0.006653%	0.006875%	0.000222%	1,409	343	1,066	343	723	343	381	343	38	38	0
X69200	Nonstate	Berkeley County Public Service Sewer District	0.128185%	0.145359%	0.017174%	108,850	26,484	82,366	26,484	55,882	26,484	29,397	26,484	2,913	2,913	0
X69300	Nonstate	Kanawha Public Service District	0.033338%	0.030083%	-0.003255%	(20,629)	(5,019)	(15,610)	(5,019)	(10,590)	(5,019)	(5,571)	(5,019)	(552)	(552)	0
X69500	Nonstate	Logan County Public Service District	0.114308%	0.111203%	-0.003105%	(19,679)	(4,788)	(14,891)	(4,788)	(10,103)	(4,788)	(5,315)	(4,788)	(527)	(527)	0
X69800	Nonstate	Workforce Investment Board of Kanawha County	0.013998%	0.016625%	0.002627%	16,652	4,052	12,601	4,052	8,549	4,052	4,497	4,052	446	446	0
X69901	Nonstate	Bluewell Public Service District	0.035242%	0.032021%	-0.003221%	(20,416)	(4,967)	(15,448)	(4,967)	(10,481)	(4,967)	(5,514)	(4,967)	(546)	(546)	0
X70100	Nonstate	Ritchie County Public Library	0.008760%	0.009253%	0.000493%	3,126	761	2,365	761	1,605	761	844	761	84	84	0
X70200	Nonstate	Keyser Housing Authority	0.015699%	0.016639%	0.000940%	5,955	1,449	4,506	1,449	3,057	1,449	1,608	1,449	159	159	0
X70300	Nonstate	Branchland Midkiff Public Service District	0.008689%	0.008686%	-0.000003%	(18)	(4)	(14)	(4)	(9)	(4)	(5)	(4)	(0)	(0)	0
X70500	Nonstate	Sugar Creek Public Service District	0.003798%	0.003956%	0.000158%	999	243	756	243	513	243	270	243	27	27	0
X70600	Nonstate	Southwestern Water District	0.012747%	0.014294%	0.001547%	9,803	2,385	7,418	2,385	5,033	2,385	2,647	2,385	262	262	0
X70700	Nonstate	Grant County Public Service District	0.015520%	0.022375%	0.006855%	43,449	10,572	32,878	10,572	22,306	10,572	11,734	10,572	1,163	1,163	0
X70800	Nonstate	Big Bend Public Service District	0.008681%	0.007428%	-0.001253%	(7,944)	(1,933)	(6,011)	(1,933)	(4,078)	(1,933)	(2,146)	(1,933)	(213)	(213)	0
X70900	Nonstate	Benedum Airport Authority	0.042718%	0.044512%	0.001794%	11,371	2,767	8,604	2,767	5,838	2,767	3,071	2,767	304	304	0
X71100	Nonstate	Valley Head Public Library	0.001366%	0.001231%	-0.000135%	(856)	(208)	(647)	(208)	(439)	(208)	(231)	(208)	(23)	(23)	0
X71200	Nonstate	Taylor County Public Service District	0.017777%	0.018134%	0.000357%	2,265	551	1,714	551	1,163	551	612	551	61	61	0
X71300	Nonstate	Webster Springs Public Service District	0.008120%	0.006984%	-0.001136%	(7,198)	(1,751)	(5,447)	(1,751)	(3,695)	(1,751)	(1,944)	(1,751)	(193)	(193)	0
X71400	Nonstate	Eastern WV Regional Airport Authority	0.008422%	0.008153%	-0.000269%	(1,705)	(415)	(1,290)	(415)	(875)	(415)	(460)	(415)	(46)	(46)	0
X71500	Nonstate	Huntington Cabell Wayne Animal Shelter	0.004842%	0.004749%	-0.000093%	(591)	(144)	(447)	(144)	(303)	(144)	(160)	(144)	(16)	(16)	0
X71600	Nonstate	Boone County Housing & Redevelopment Authority	0.018106%	0.015862%	-0.002244%	(14,225)	(3,461)	(10,764)	(3,461)	(7,303)	(3,461)	(3,842)	(3,461)	(381)	(381)	0
X71700	Nonstate	Craigsville Public Library	0.004108%	0.003163%	-0.000945%	(5,988)	(1,457)	(4,531)	(1,457)	(3,074)	(1,457)	(1,617)	(1,457)	(160)	(160)	0
X71800	Nonstate	Charleston Convention & Visitors Bureau	0.030998%	0.029764%	-0.001234%	(7,821)	(1,903)	(5,918)	(1,903)	(4,015)	(1,903)	(2,112)	(1,903)	(209)	(209)	0
X72000	Nonstate	Randolph County Housing Authority	0.031835%	0.035093%	0.003258%	20,647	5,024	15,624	5,024	10,600	5,024	5,576	5,024	553	553	0
X72100	Nonstate	Berkeley County Fire Service Board	0.009565%	0.008685%	-0.000880%	(5,577)	(1,357)	(4,220)	(1,357)	(2,863)	(1,357)	(1,506)	(1,357)	(149)	(149)	0
X72300	Nonstate	Cowen Public Service District	0.022333%	0.023266%	0.000933%	5,916	1,439	4,477	1,439	3,037	1,439	1,598	1,439	158	158	0
X72400	Nonstate	Vienna Public Library	0.013272%	0.013713%	0.000441%	2,793	680	2,114	680	1,434	680	754	680	75	75	0
X72500	Nonstate	White Oak Public Service District	0.009292%	0.009578%	0.000286%	1,810	440	1,370	440	929	440	489	440	48	48	0
X72600	Nonstate	Marshall County Park & Recreation	0.016464%	0.017946%	0.001482%	9,393	2,285	7,108	2,285	4,822	2,285	2,537	2,285	251	251	0

Amortization of Change in Proportionate Share of Net Pension Liability

Employer Number	State/Nonstate	Employer Name	FY15 Allocation %	FY16 Allocation %	Difference in Allocation % FY15 to FY16	Difference in NPL (\$) FY15 to FY16	FY16 Immediately Recognized	FY16 Deferred Outflow/(Inflow)	FY17 Amount Recognized	FY17 Deferred Balance	FY18 Amount Recognized	FY18 Deferred Balance	FY19 Amount Recognized	FY19 Deferred Balance	FY20 Amount Recognized	FY20 Deferred Balance
X72700	Nonstate	Martinsburg Berkeley County Parks & Recreation Board	0.040233%	0.039346%	-0.000887%	(5,619)	(1,367)	(4,252)	(1,367)	(2,885)	(1,367)	(1,518)	(1,367)	(150)	(150)	0
X72900	Nonstate	Mannington Sanitary Board	0.005107%	0.003394%	-0.001713%	(10,856)	(2,641)	(8,215)	(2,641)	(5,573)	(2,641)	(2,932)	(2,641)	(291)	(291)	0
X73000	Nonstate	Elk Valley Public Service District	0.023463%	0.023394%	-0.000069%	(440)	(107)	(333)	(107)	(226)	(107)	(119)	(107)	(12)	(12)	0
X73100	Nonstate	Lewis County Convention & Visitors Bureau	0.004277%	0.004436%	0.000159%	1,009	245	763	245	518	245	272	245	27	27	0
X73300	Nonstate	Leadsville Public Service District	0.007914%	0.009854%	0.001940%	12,296	2,992	9,304	2,992	6,312	2,992	3,321	2,992	329	329	0
X73500	Nonstate	Union Williams Public Service District	0.029250%	0.030559%	0.001309%	8,297	2,019	6,278	2,019	4,259	2,019	2,241	2,019	222	222	0
X73600	Nonstate	Coalfield Community Action Partnership Inc	0.172202%	0.170550%	-0.001652%	(10,473)	(2,548)	(7,925)	(2,548)	(5,377)	(2,548)	(2,829)	(2,548)	(280)	(280)	0
X73900	Nonstate	Tucker County Solid Waste Authority	0.022977%	0.024723%	0.001746%	11,064	2,692	8,372	2,692	5,680	2,692	2,988	2,692	296	296	0
X74000	Nonstate	Hamrick Public Service District	0.009542%	0.009821%	0.000279%	1,769	431	1,339	431	908	431	478	431	47	47	0
X74200	Nonstate	Raleigh County Solid Waste Authority	0.123633%	0.111490%	-0.012143%	(76,965)	(18,726)	(58,239)	(18,726)	(39,513)	(18,726)	(20,786)	(18,726)	(2,060)	(2,060)	0
X74300	Nonstate	Fayette County Solid Waste Authority	0.002623%	0.002582%	-0.000041%	(262)	(64)	(198)	(64)	(134)	(64)	(71)	(64)	(7)	(7)	0
X74400	Nonstate	Red Sulphur Public Service District	0.019610%	0.022432%	0.002822%	17,889	4,352	13,536	4,352	9,184	4,352	4,831	4,352	479	479	0
X74500	Nonstate	Greenbrier County Public Service District #2	0.026130%	0.026029%	-0.000101%	(643)	(156)	(486)	(156)	(330)	(156)	(174)	(156)	(17)	(17)	0
X74700	Nonstate	Putnam County Fire Service Board	0.007472%	0.007112%	-0.000360%	(2,282)	(555)	(1,727)	(555)	(1,172)	(555)	(616)	(555)	(61)	(61)	0
X74800	Nonstate	Mercer County Solid Waste Authority	0.024397%	0.019878%	-0.004519%	(28,640)	(6,968)	(21,672)	(6,968)	(14,703)	(6,968)	(7,735)	(6,968)	(767)	(767)	0
X74900	Nonstate	4C Economic Development Authority	0.018615%	0.020205%	0.001590%	10,075	2,451	7,623	2,451	5,172	2,451	2,721	2,451	270	270	0
X75000	Nonstate	Kanawha County Solid Waste Authority	0.006155%	0.005972%	-0.000183%	(1,161)	(283)	(879)	(283)	(596)	(283)	(314)	(283)	(31)	(31)	0
X75200	Nonstate	Lincoln Public Service District	0.020998%	0.017125%	-0.003873%	(24,547)	(5,973)	(18,575)	(5,973)	(12,602)	(5,973)	(6,630)	(5,973)	(657)	(657)	0
X75300	Nonstate	Sun Valley Public Service District	0.017335%	0.016406%	-0.000929%	(5,890)	(1,433)	(4,457)	(1,433)	(3,024)	(1,433)	(1,591)	(1,433)	(158)	(158)	0
X75400	Nonstate	Pocahontas County Solid Waste Authority	0.009432%	0.009294%	-0.000138%	(875)	(213)	(662)	(213)	(449)	(213)	(236)	(213)	(23)	(23)	0
X75600	Nonstate	Bluefield Housing Authority	0.022923%	0.029837%	0.006914%	43,822	10,662	33,160	10,662	22,497	10,662	11,835	10,662	1,173	1,173	0
X75800	Nonstate	Romney Public Housing Authority	0.009671%	0.010347%	0.000676%	4,285	1,043	3,243	1,043	2,200	1,043	1,157	1,043	115	115	0
X75900	Nonstate	Putnam County Solid Waste Authority	0.002873%	0.003240%	0.000367%	2,326	566	1,760	566	1,194	566	628	566	62	62	0
X76000	Nonstate	Ohio County Solid Waste Authority	0.001634%	0.000866%	-0.000768%	(4,869)	(1,185)	(3,684)	(1,185)	(2,500)	(1,185)	(1,315)	(1,185)	(130)	(130)	0
X76100	Nonstate	Pleasants County Public Library	0.002259%	0.001969%	-0.000290%	(1,836)	(447)	(1,389)	(447)	(943)	(447)	(496)	(447)	(49)	(49)	0
X76200	Nonstate	Kingwood Parks & Recreation Commission	0.003277%	0.004331%	0.001054%	6,680	1,625	5,054	1,625	3,429	1,625	1,804	1,625	179	179	0
X76400	Nonstate	Lynn Murray Memorial Library	0.003150%	0.002871%	-0.000279%	(1,766)	(430)	(1,336)	(430)	(907)	(430)	(477)	(430)	(47)	(47)	0
X76500	Nonstate	Swaney Memorial Library	0.001690%	0.001451%	-0.000239%	(1,515)	(369)	(1,146)	(369)	(778)	(369)	(409)	(369)	(41)	(41)	0
X76600	Nonstate	Wood County Solid Waste Authority	0.001843%	0.003628%	0.001785%	11,311	2,752	8,559	2,752	5,807	2,752	3,055	2,752	303	303	0
X76800	Nonstate	Mingo County Redevelopment Authority	0.017328%	0.008823%	-0.008505%	(53,903)	(13,115)	(40,788)	(13,115)	(27,673)	(13,115)	(14,558)	(13,115)	(1,443)	(1,443)	0
X76900	Nonstate	Mountain Top Public Service District	0.011078%	0.010547%	-0.000531%	(3,367)	(819)	(2,548)	(819)	(1,729)	(819)	(909)	(819)	(90)	(90)	0
X77100	Nonstate	Morgantown-Monongalia United Initiative	0.002382%	0.000000%	-0.002382%	(15,096)	(3,673)	(11,423)	(3,673)	(7,750)	(3,673)	(4,077)	(3,673)	(404)	(404)	0
X77200	Nonstate	Northern Jackson County Public Service District	0.008450%	0.008356%	-0.000094%	(597)	(145)	(452)	(145)	(307)	(145)	(161)	(145)	(16)	(16)	0
X77300	Nonstate	Hammond Public Service District	0.014021%	0.012653%	-0.001368%	(8,672)	(2,110)	(6,562)	(2,110)	(4,452)	(2,110)	(2,342)	(2,110)	(232)	(232)	0
X77400	Nonstate	Harrison County Solid Waste Authority	0.009394%	0.008320%	-0.001074%	(6,809)	(1,657)	(5,152)	(1,657)	(3,495)	(1,657)	(1,839)	(1,657)	(182)	(182)	0
X77700	Nonstate	Midland Public Service District	0.018548%	0.019774%	0.001226%	7,770	1,890	5,879	1,890	3,989	1,890	2,098	1,890	208	208	0
X77800	Nonstate	Danese Public Service District	0.010056%	0.010419%	0.000363%	2,303	560	1,743	560	1,183	560	622	560	62	62	0
X77900	Nonstate	Boone County Public Service District	0.020400%	0.020702%	0.000302%	1,916	466	1,450	466	984	466	517	466	51	51	0
X78200	Nonstate	Grandview-Doolin Public Service District	0.008696%	0.009177%	0.000481%	3,048	742	2,306	742	1,565	742	823	742	82	82	0
X78300	Nonstate	Jefferson County Parks & Recreation Commission	0.015267%	0.015316%	0.000049%	308	75	233	75	158	75	83	75	8	8	0
X78400	Nonstate	Putnam Public Service District	0.133619%	0.131114%	-0.002505%	(15,876)	(3,863)	(12,013)	(3,863)	(8,150)	(3,863)	(4,288)	(3,863)	(425)	(425)	0
X78600	Nonstate	Chestnut Ridge Public Service District	0.008958%	0.008816%	-0.000142%	(898)	(218)	(679)	(218)	(461)	(218)	(243)	(218)	(24)	(24)	0
X78700	Nonstate	Weirton Transit Corporation	0.008923%	0.007700%	-0.001223%	(7,750)	(1,886)	(5,865)	(1,886)	(3,979)	(1,886)	(2,093)	(1,886)	(207)	(207)	0
X78800	Nonstate	Greenbrier County Solid Waste Authority	0.020672%	0.022156%	0.001484%	9,408	2,289	7,119	2,289	4,830	2,289	2,541	2,289	252	252	0
X78900	Nonstate	Harpers Ferry Bolivar Public Service District	0.008510%	0.008483%	-0.000027%	(174)	(42)	(131)	(42)	(89)	(42)	(47)	(42)	(5)	(5)	0
X79100	Nonstate	Jefferson County Public Service District	0.035402%	0.035161%	-0.000241%	(1,528)	(372)	(1,156)	(372)	(784)	(372)	(413)	(372)	(41)	(41)	0
X79300	Nonstate	Barbour County Development Authority	0.000467%	0.002759%	0.002292%	14,526	3,534	10,991	3,534	7,457	3,534	3,923	3,534	389	389	0

Amortization of Change in Proportionate Share of Net Pension Liability

Employer Number	State/Nonstate	Employer Name	FY15 Allocation %	FY16 Allocation %	Difference in Allocation % FY15 to FY16	Difference in NPL (\$) FY15 to FY16	FY16 Immediately Recognized	FY16 Deferred Outflow/(Inflow)	FY17 Amount Recognized	FY17 Deferred Balance	FY18 Amount Recognized	FY18 Deferred Balance	FY19 Amount Recognized	FY19 Deferred Balance	FY20 Amount Recognized	FY20 Deferred Balance
X79400	Nonstate	Wyoming County Economic Development Authority	0.008615%	0.009318%	0.000703%	4,458	1,085	3,374	1,085	2,289	1,085	1,204	1,085	119	119	0
X79600	Nonstate	Northern Wayne County Public Service District	0.019711%	0.023455%	0.003744%	23,730	5,774	17,957	5,774	12,183	5,774	6,409	5,774	635	635	0
X79700	Nonstate	Lincoln Economic Development Authority	0.004346%	0.004600%	0.000254%	1,608	391	1,217	391	826	391	434	391	43	43	0
X79800	Nonstate	Gauley River Public Service District	0.009732%	0.010686%	0.000954%	6,048	1,472	4,577	1,472	3,105	1,472	1,633	1,472	162	162	0
X79900	Nonstate	Elkins Road Public Service District	0.006538%	0.005944%	-0.000594%	(3,766)	(916)	(2,850)	(916)	(1,933)	(916)	(1,017)	(916)	(101)	(101)	0
X80300	Nonstate	Crab Orchard MacArthur Public Service District	0.029897%	0.024420%	-0.005477%	(34,716)	(8,447)	(26,269)	(8,447)	(17,822)	(8,447)	(9,376)	(8,447)	(929)	(929)	0
X80400	Nonstate	McDowell County Emergency Commission	0.032178%	0.008746%	-0.023432%	(148,518)	(36,136)	(112,382)	(36,136)	(76,246)	(36,136)	(40,111)	(36,136)	(3,975)	(3,975)	0
X80500	Nonstate	Roane County Economic Development Authority	0.002576%	0.002631%	0.000055%	347	84	263	84	178	84	94	84	9	9	0
X80600	Nonstate	Metro Emergency Operations Center	0.250165%	0.246744%	-0.003421%	(21,683)	(5,276)	(16,407)	(5,276)	(11,132)	(5,276)	(5,856)	(5,276)	(580)	(580)	0
X80700	Nonstate	Mercer County Airport Authority	0.010139%	0.009276%	-0.000863%	(5,471)	(1,331)	(4,140)	(1,331)	(2,809)	(1,331)	(1,478)	(1,331)	(146)	(146)	0
X80900	Nonstate	Town of Eleanor	0.008693%	0.006105%	-0.002588%	(16,400)	(3,990)	(12,410)	(3,990)	(8,420)	(3,990)	(4,429)	(3,990)	(439)	(439)	0
X81100	Nonstate	Wetzel County Emergency Ambulance Authority	0.001761%	0.002099%	0.000338%	2,143	521	1,622	521	1,100	521	579	521	57	57	0
X81200	Nonstate	Town of Harpers Ferry	0.031940%	0.027857%	-0.004083%	(25,880)	(6,297)	(19,583)	(6,297)	(13,286)	(6,297)	(6,990)	(6,297)	(693)	(693)	0
X81400	Nonstate	Upper Kanawha Valley Enterprise Community	0.005754%	0.000000%	-0.005754%	(36,472)	(8,874)	(27,598)	(8,874)	(18,724)	(8,874)	(9,850)	(8,874)	(976)	(976)	0
X81500	Nonstate	Town of Whitesville	0.000000%	0.000000%	0.000000%	0	0	0	0	0	0	0	0	0	0	0
X81600	Nonstate	Brooke County Public Service District	0.008658%	0.010142%	0.001484%	9,405	2,288	7,117	2,288	4,829	2,288	2,540	2,288	252	252	0
X81700	Nonstate	Hancock County Shelter Workshop	0.073905%	0.069510%	-0.004395%	(27,857)	(6,778)	(21,079)	(6,778)	(14,301)	(6,778)	(7,523)	(6,778)	(746)	(746)	0
X81900	Nonstate	Hampshire County Development Authority	0.007853%	0.007316%	-0.000537%	(3,404)	(828)	(2,576)	(828)	(1,748)	(828)	(919)	(828)	(91)	(91)	0
X82000	Nonstate	Crum Public Service District	0.009982%	0.009930%	-0.000052%	(327)	(80)	(248)	(80)	(168)	(80)	(88)	(80)	(9)	(9)	0
X82100	Nonstate	Central Communications Inc	0.029239%	0.030058%	0.000819%	5,193	1,264	3,930	1,264	2,666	1,264	1,403	1,264	139	139	0
X82200	Nonstate	Corridor G Regional Development Authority	0.003318%	0.003266%	-0.000052%	(331)	(81)	(251)	(81)	(170)	(81)	(89)	(81)	(9)	(9)	0
X82300	Nonstate	Tucker County Parks and Recreation Commission	0.002004%	0.002088%	0.000084%	533	130	403	130	274	130	144	130	14	14	0
X82400	Nonstate	Berkeley County Emergency Ambulance Authority	0.015334%	0.012839%	-0.002495%	(15,812)	(3,847)	(11,965)	(3,847)	(8,118)	(3,847)	(4,270)	(3,847)	(423)	(423)	0
X82600	Nonstate	Raleigh County Recreation Authority	0.007501%	0.006962%	-0.000539%	(3,419)	(832)	(2,587)	(832)	(1,755)	(832)	(923)	(832)	(91)	(91)	0
X82700	Nonstate	Enlarged Hepzibah Public Service District	0.010631%	0.010220%	-0.000411%	(2,607)	(634)	(1,973)	(634)	(1,339)	(634)	(704)	(634)	(70)	(70)	0
X82900	Nonstate	County Commissioners Association of WV	0.008554%	0.008755%	0.000201%	1,276	310	966	310	655	310	345	310	34	34	0
X83100	Nonstate	Greenbrier County Convention & Visitor Bureau	0.016071%	0.016256%	0.000185%	1,171	285	886	285	601	285	316	285	31	31	0
X83300	Nonstate	Boone County Ambulance Authority	0.013117%	0.013518%	0.000401%	2,539	618	1,921	618	1,304	618	686	618	68	68	0
X83500	Nonstate	Hamilin-Lincoln County Public Library	0.010233%	0.010662%	0.000429%	2,719	661	2,057	661	1,396	661	734	661	73	73	0
X83700	Nonstate	Greater Paw Paw Sanitary District	0.006794%	0.007458%	0.000664%	4,210	1,024	3,186	1,024	2,161	1,024	1,137	1,024	113	113	0
X83900	Nonstate	Greenbrier County Housing Authority	0.009442%	0.004275%	-0.005167%	(32,751)	(7,969)	(24,782)	(7,969)	(16,814)	(7,969)	(8,845)	(7,969)	(877)	(877)	0
X84100	Nonstate	Elkins-Randolph County Airport	0.003510%	0.005370%	0.001860%	11,789	2,868	8,921	2,868	6,052	2,868	3,184	2,868	316	316	0
X84300	Nonstate	Summers County Public Library	0.004723%	0.004883%	0.000160%	1,016	247	768	247	521	247	274	247	27	27	0
X84400	Nonstate	Ritchie County Economic Development Authority	0.003037%	0.003391%	0.000354%	2,241	545	1,696	545	1,150	545	605	545	60	60	0
X84600	Nonstate	West Virginia Municipal League	0.020291%	0.016723%	-0.003568%	(22,617)	(5,503)	(17,114)	(5,503)	(11,611)	(5,503)	(6,108)	(5,503)	(605)	(605)	0
X84700	Nonstate	Pride Community Services Inc	0.088605%	0.082066%	-0.006539%	(41,446)	(10,084)	(31,362)	(10,084)	(21,278)	(10,084)	(11,193)	(10,084)	(1,109)	(1,109)	0
X84900	Nonstate	Jackson County Development Authority	0.008505%	0.006437%	-0.002068%	(13,108)	(3,189)	(9,919)	(3,189)	(6,730)	(3,189)	(3,540)	(3,189)	(351)	(351)	0
X85000	Nonstate	Five Rivers Public Library	0.003021%	0.003100%	0.000079%	499	121	378	121	256	121	135	121	13	13	0
X85100	Nonstate	Hardy County Public Service District	0.019131%	0.018723%	-0.000408%	(2,583)	(629)	(1,955)	(629)	(1,326)	(629)	(698)	(629)	(69)	(69)	0
X85200	Nonstate	Ritchie County Ambulance Authority	0.044729%	0.052216%	0.007487%	47,452	11,546	35,907	11,546	24,361	11,546	12,816	11,546	1,270	1,270	0
X85300	Nonstate	Preston County Senior Citizens Inc	0.031678%	0.031388%	-0.000290%	(1,837)	(447)	(1,390)	(447)	(943)	(447)	(496)	(447)	(49)	(49)	0
X85500	Nonstate	Piedmont Housing Authority	0.010153%	0.010341%	0.000188%	1,195	291	904	291	613	291	323	291	32	32	0
X85700	Nonstate	Benwood-McMechen Housing Authority	0.020082%	0.018741%	-0.001341%	(8,501)	(2,068)	(6,433)	(2,068)	(4,364)	(2,068)	(2,296)	(2,068)	(228)	(228)	0
X85800	Nonstate	Fairmont Marion County Transit Authority	0.060740%	0.061034%	0.000294%	1,862	453	1,409	453	956	453	503	453	50	50	0
X85900	Nonstate	Midland Trail Scenic Highway	0.000000%	0.000000%	0.000000%	0	0	0	0	0	0	0	0	0	0	0
X86000	Nonstate	Nicholas County Solid Waste Authority	0.025660%	0.019646%	-0.006014%	(38,119)	(9,275)	(28,844)	(9,275)	(19,569)	(9,275)	(10,295)	(9,275)	(1,020)	(1,020)	0
X86100	Nonstate	Hatfield McCoy Regional Recreation Authority	0.061989%	0.065543%	0.003554%	22,528	5,481	17,046	5,481	11,565	5,481	6,084	5,481	603	603	0

Amortization of Change in Proportionate Share of Net Pension Liability

Employer Number	State/Nonstate	Employer Name	FY15 Allocation %	FY16 Allocation %	Difference in Allocation % FY15 to FY16	Difference in NPL (\$) FY15 to FY16	FY16 Immediately Recognized	FY16 Deferred Outflow/(Inflow)	FY17 Amount Recognized	FY17 Deferred Balance	FY18 Amount Recognized	FY18 Deferred Balance	FY19 Amount Recognized	FY19 Deferred Balance	FY20 Amount Recognized	FY20 Deferred Balance
X86400	Nonstate	City of Martinsburg	0.301849%	0.303534%	0.001685%	10,682	2,599	8,083	2,599	5,484	2,599	2,885	2,599	286	286	0
X86500	Nonstate	City of Point Pleasant	0.074892%	0.074988%	0.000096%	611	149	462	149	314	149	165	149	16	16	0
X86700	Nonstate	Norton-Harding-Jimtown Public Service District	0.005435%	0.005735%	0.000300%	1,902	463	1,440	463	977	463	514	463	51	51	0
X86800	Nonstate	Clarksburg-Harrison Regional Housing Authority	0.058100%	0.063041%	0.004941%	31,315	7,619	23,696	7,619	16,077	7,619	8,457	7,619	838	838	0
X86900	Nonstate	Marshall County Public Service District #4	0.008105%	0.008276%	0.000171%	1,087	264	822	264	558	264	294	264	29	29	0
X87000	Nonstate	Northern Panhandle Community Criminal Justice Board	0.041438%	0.042593%	0.001155%	7,318	1,781	5,538	1,781	3,757	1,781	1,976	1,781	196	196	0
X87200	Nonstate	Region 1 Workforce Investment Board	0.035715%	0.036601%	0.000886%	5,617	1,367	4,250	1,367	2,883	1,367	1,517	1,367	150	150	0
X87300	Nonstate	Century Volga Public Service District	0.012122%	0.011827%	-0.000295%	(1,870)	(455)	(1,415)	(455)	(960)	(455)	(505)	(455)	(50)	(50)	0
X87400	Nonstate	Frankfort Public Service District	0.033033%	0.037780%	0.004747%	30,084	7,320	22,765	7,320	15,445	7,320	8,125	7,320	805	805	0
X87500	Nonstate	WV Affordable Housing Trust Fund	0.004397%	0.004030%	-0.000367%	(2,327)	(566)	(1,761)	(566)	(1,195)	(566)	(628)	(566)	(62)	(62)	0
X87600	Nonstate	Clay County Public Service District	0.007263%	0.008229%	0.000966%	6,123	1,490	4,633	1,490	3,143	1,490	1,654	1,490	164	164	0
X87700	Nonstate	Adrian Public Service District	0.008205%	0.010189%	0.001984%	12,576	3,060	9,516	3,060	6,456	3,060	3,396	3,060	337	337	0
X87900	Nonstate	Marshal County Public Service District #3	0.009839%	0.010250%	0.000411%	2,607	634	1,973	634	1,338	634	704	634	70	70	0
X88000	Nonstate	Mercer County Communications Center	0.044719%	0.044916%	0.000197%	1,247	304	944	304	640	304	337	304	33	33	0
X88100	Nonstate	Charles Town Utility Board	0.085784%	0.093510%	0.007726%	48,971	11,915	37,056	11,915	25,141	11,915	13,226	11,915	1,311	1,311	0
X88200	Nonstate	Phillippi Public Library	0.002091%	0.002160%	0.000069%	440	107	333	107	226	107	119	107	12	12	0
X88300	Nonstate	Cottageville Public Service District	0.011925%	0.013704%	0.001779%	11,275	2,743	8,532	2,743	5,789	2,743	3,045	2,743	302	302	0
X88400	Nonstate	Mingo County Public Service District	0.037573%	0.038523%	0.000950%	6,021	1,465	4,556	1,465	3,091	1,465	1,626	1,465	161	161	0
X88500	Nonstate	City of Sistersville	0.026447%	0.032256%	0.005809%	36,817	8,958	27,859	8,958	18,901	8,958	9,943	8,958	985	985	0
X88700	Nonstate	Canaan Valley Public Service District	0.004977%	0.005134%	0.000157%	995	242	753	242	511	242	269	242	27	27	0
X88900	Nonstate	McDowell County Solid Waste Authority	0.004092%	0.003272%	-0.000820%	(5,200)	(1,265)	(3,935)	(1,265)	(2,670)	(1,265)	(1,404)	(1,265)	(139)	(139)	0
X89000	Nonstate	Monongalia County Urban Mass Transit Authority	0.006158%	0.005969%	-0.000189%	(1,201)	(292)	(909)	(292)	(617)	(292)	(324)	(292)	(32)	(32)	0
X89100	Nonstate	Ohio County Development Authority	0.051307%	0.064591%	0.013284%	84,197	20,486	63,711	20,486	43,225	20,486	22,739	20,486	2,253	2,253	0
X89200	Nonstate	Berkeley County Farmland Protection	0.000000%	0.002803%	0.002803%	17,766	4,323	13,443	4,323	9,121	4,323	4,798	4,323	475	475	0
X89300	Nonstate	Grant Public Service District	0.000000%	0.000000%	0.000000%	0	0	0	0	0	0	0	0	0	0	0
X90001	Nonstate	Public Defender Corporation - 1st Judicial Circuit	0.052482%	0.052042%	-0.000440%	(2,787)	(678)	(2,109)	(678)	(1,431)	(678)	(753)	(678)	(75)	(75)	0
X90002	Nonstate	Public Defender Corporation - 2nd Judicial Circuit	0.021904%	0.021790%	-0.000114%	(723)	(176)	(547)	(176)	(371)	(176)	(195)	(176)	(19)	(19)	0
X90004	Nonstate	Fourth Circuit Public Defender Corp	0.000000%	0.023578%	0.023578%	149,440	36,360	113,080	36,360	76,720	36,360	40,360	36,360	4,000	4,000	0
X90005	Nonstate	Public Defender Corporation - 5th Judicial Circuit	0.038153%	0.039418%	0.001265%	8,016	1,950	6,066	1,950	4,115	1,950	2,165	1,950	215	215	0
X90006	Nonstate	Public Defender Corporation for the Sixth & Twenty-Fourth Circui	0.085197%	0.083274%	-0.001923%	(12,190)	(2,966)	(9,224)	(2,966)	(6,258)	(2,966)	(3,292)	(2,966)	(326)	(326)	0
X90007	Nonstate	Public Defender Corporation - 7th Judicial Circuit	0.026211%	0.026324%	0.000113%	715	174	541	174	367	174	193	174	19	19	0
X90008	Nonstate	Public Defender Corporation for the Eighth Judicial Circuit	0.020509%	0.019106%	-0.001403%	(8,890)	(2,163)	(6,727)	(2,163)	(4,564)	(2,163)	(2,401)	(2,163)	(238)	(238)	0
X90009	Nonstate	Public Defender Corporation for the Ninth Judicial Circuit	0.041418%	0.040299%	-0.001119%	(7,095)	(1,726)	(5,369)	(1,726)	(3,642)	(1,726)	(1,916)	(1,726)	(190)	(190)	0
X90010	Nonstate	Public Defender Corporation for the Tenth Judicial Circuit	0.048821%	0.049685%	0.000864%	5,477	1,333	4,145	1,333	2,812	1,333	1,479	1,333	147	147	0
X90011	Nonstate	Public Defender Corporation - 11th Judicial Circuit	0.025185%	0.028772%	0.003587%	22,735	5,532	17,203	5,532	11,672	5,532	6,140	5,532	608	608	0
X90012	Nonstate	Public Defender Corporation - 12th Judicial Circuit	0.024802%	0.025976%	0.001174%	7,444	1,811	5,633	1,811	3,821	1,811	2,010	1,811	199	199	0
X90013	Nonstate	Public Defender Corporation - 13th Judicial Circuit	0.134974%	0.139634%	0.004660%	29,537	7,187	22,351	7,187	15,164	7,187	7,977	7,187	791	791	0
X90015	Nonstate	Public Defender Corporation for the Fifteenth Judicial Circuit	0.047890%	0.047413%	-0.000477%	(3,024)	(736)	(2,288)	(736)	(1,552)	(736)	(817)	(736)	(81)	(81)	0
X90018	Nonstate	Public Defender Corporation - 18th Judicial Circuit	0.019722%	0.017937%	-0.001785%	(11,311)	(2,752)	(8,559)	(2,752)	(5,807)	(2,752)	(3,055)	(2,752)	(303)	(303)	0
X90023	Nonstate	Public Defender Corporation - 23rd Judicial Circuit	0.110486%	0.119875%	0.009389%	59,509	14,479	45,030	14,479	30,551	14,479	16,072	14,479	1,593	1,593	0
X90025	Nonstate	Public Defender Corporation - 25th Judicial Circuit	0.036547%	0.042073%	0.005526%	35,024	8,522	26,502	8,522	17,981	8,522	9,459	8,522	937	937	0
X90028	Nonstate	28th Judicial Circuit Public Defender Corp	0.015731%	0.015471%	-0.000260%	(1,651)	(402)	(1,249)	(402)	(848)	(402)	(446)	(402)	(44)	(44)	0
X90030	Nonstate	Public Defender Corporation for the Thirtieth Judicial Circuit	0.024268%	0.022433%	-0.001835%	(11,627)	(2,829)	(8,798)	(2,829)	(5,969)	(2,829)	(3,140)	(2,829)	(311)	(311)	0
X99903	Nonstate	Boone County Board of Education	0.000920%	0.001306%	0.000386%	2,445	595	1,850	595	1,255	595	660	595	65	65	0
X99908	Nonstate	Clay County Board of Education	0.000260%	0.000080%	-0.000180%	(1,138)	(277)	(861)	(277)	(584)	(277)	(307)	(277)	(30)	(30)	0
X99911	Nonstate	Gilmer County Board of Education	0.000248%	0.000139%	-0.000109%	(689)	(168)	(521)	(168)	(354)	(168)	(186)	(168)	(18)	(18)	0
X99915	Nonstate	Logan County Board of Education	0.000000%	0.000279%	0.000279%	1,768	430	1,338	430	908	430	478	430	47	47	0

Amortization of Change in Proportionate Share of Net Pension Liability

Employer Number	State/Nonstate	Employer Name	FY15 Allocation %	FY16 Allocation %	Difference in Allocation % FY15 to FY16	Difference in NPL (\$) FY15 to FY16	FY16 Immediately Recognized	FY16 Deferred Outflow/(Inflow)	FY17 Amount Recognized	FY17 Deferred Balance	FY18 Amount Recognized	FY18 Deferred Balance	FY19 Amount Recognized	FY19 Deferred Balance	FY20 Amount Recognized	FY20 Deferred Balance
X99918	Nonstate	Jackson County Board of Education	0.000897%	0.000813%	-0.000084%	(530)	(129)	(401)	(129)	(272)	(129)	(143)	(129)	(14)	(14)	0
X99919	Nonstate	Jefferson County Board of Education	0.000000%	0.000000%	0.000000%	0	0	0	0	0	0	0	0	0	0	0
X99925	Nonstate	Marion County Board of Education	0.000767%	0.000724%	-0.000043%	(272)	(66)	(206)	(66)	(140)	(66)	(73)	(66)	(7)	(7)	0
X99926	Nonstate	Lincoln County Board of Education	0.000826%	0.000836%	0.000010%	64	16	49	16	33	16	17	16	2	2	0
X99931	Nonstate	McDowell County Board of Education	0.001274%	0.001370%	0.000096%	607	148	459	148	312	148	164	148	16	16	0
X99934	Nonstate	Nicholas County Board of Education	0.000000%	0.000197%	0.000197%	1,249	304	945	304	641	304	337	304	33	33	0
X99935	Nonstate	Ohio County Board of Education	0.000000%	0.000000%	0.000000%	0	0	0	0	0	0	0	0	0	0	0
X99936	Nonstate	Pendleton County Board of Education	0.000531%	0.000640%	0.000109%	691	168	523	168	355	168	187	168	19	19	0
X99937	Nonstate	Pocahontas County Board of Education	0.001180%	0.001173%	-0.000007%	(43)	(11)	(33)	(11)	(22)	(11)	(12)	(11)	(1)	(1)	0
X99940	Nonstate	Tyler County Board of Education	0.000413%	0.000348%	-0.000065%	(412)	(100)	(311)	(100)	(211)	(100)	(111)	(100)	(11)	(11)	0
X99941	Nonstate	Hancock County Board of Education	0.000590%	0.000581%	-0.000009%	(56)	(14)	(43)	(14)	(29)	(14)	(15)	(14)	(2)	(2)	0
X99942	Nonstate	Putnam County Board of Education	0.000000%	0.000000%	0.000000%	0	0	0	0	0	0	0	0	0	0	0
X99955	Nonstate	Wyoming County Board of Education	0.000437%	0.000430%	-0.000007%	(41)	(10)	(31)	(10)	(21)	(10)	(11)	(10)	(1)	(1)	0
X99960	Nonstate	Raleigh County Board of Education	0.001109%	0.001126%	0.000017%	108	26	81	26	55	26	29	26	3	3	0