

**Amortization of Change in Proportionate Share of Net Pension Liability**

**Net Pension Liability (6/30/2014) \$3,450,093,000 + Deferred Inflows \$456,035,200 = Total Amortized \$3,906,128,200**

ER Number	ER Name	FY14 Allocation %	FY15 Allocation %	Difference in Allocation % FY14 to FY15	Difference in NPL (\$) FY14 to FY15	FY15 Immediately Recognized	FY15 Deferred Outflow/(Inflow)	FY16 Amount Recognized	FY16 Deferred Balance	FY17 Amount Recognized	FY17 Deferred Balance	FY18 Amount Recognized	FY18 Deferred Balance	FY19 Amount Recognized	FY19 Deferred Balance	FY20 Amount Recognized	FY20 Deferred Balance
1	Barbour County Board of Education	0.018152%	0.016043%	-0.002109%	(82,380)	(13,731)	(68,649)	(13,731)	(54,918)	(13,731)	(41,187)	(13,731)	(27,456)	(13,731)	(13,725)	(13,725)	-
2	Berkeley County Board of Education	0.382820%	0.392204%	0.009384%	366,551	61,092	305,459	61,092	244,367	61,092	183,275	61,092	122,183	61,092	61,091	61,091	-
3	Boone County Board of Education	0.142471%	0.145077%	0.002606%	101,794	16,966	84,828	16,966	67,862	16,966	50,896	16,966	33,930	16,966	16,964	16,964	-
4	Braxton County Board of Education	0.017929%	0.015606%	-0.002323%	(90,739)	(15,124)	(75,615)	(15,124)	(60,491)	(15,124)	(45,367)	(15,124)	(30,243)	(15,124)	(15,119)	(15,119)	-
5	Brooke County Board of Education	0.061703%	0.077445%	0.015742%	614,903	102,484	512,419	102,484	409,935	102,484	307,451	102,484	204,967	102,484	102,483	102,483	-
6	Cabell County Board of Education	0.181784%	0.224836%	0.043052%	1,681,666	280,278	1,401,388	280,278	1,121,110	280,278	840,832	280,278	560,554	280,278	280,276	280,276	-
7	Calhoun County Board of Education	0.013912%	0.016615%	0.002703%	105,583	17,598	87,985	17,598	70,387	17,598	52,789	17,598	35,191	17,598	17,593	17,593	-
8	Clay County Board of Education	0.024526%	0.028583%	0.004057%	158,472	26,412	132,060	26,412	105,648	26,412	79,236	26,412	52,824	26,412	26,412	26,412	-
9	Doddridge County Board of Education	0.037131%	0.053531%	0.016400%	640,605	106,768	533,837	106,768	427,069	106,768	320,301	106,768	213,533	106,768	106,765	106,765	-
10	Fayette County Board of Education	0.114570%	0.139579%	0.025009%	976,884	162,814	814,070	162,814	651,256	162,814	488,442	162,814	325,628	162,814	162,814	162,814	-
11	Gilmer County Board of Education	0.011851%	0.017785%	0.005934%	231,790	38,632	193,158	38,632	154,526	38,632	115,894	38,632	77,262	38,632	38,630	38,630	-
12	Grant County Board of Education	0.014215%	0.014635%	0.000420%	16,406	2,735	13,671	2,735	10,936	2,735	8,201	2,735	5,466	2,735	2,731	2,731	-
13	Greenbrier County Board of Education	0.112013%	0.088064%	-0.023949%	(935,479)	(155,914)	(779,565)	(155,914)	(623,651)	(155,914)	(467,737)	(155,914)	(311,823)	(155,914)	(155,909)	(155,909)	-
14	Hampshire County Board of Education	0.011760%	0.043114%	0.031354%	1,224,727	204,122	1,020,605	204,122	816,483	204,122	612,361	204,122	408,239	204,122	204,117	204,117	-
15	Hancock County Board of Education	0.086717%	0.100743%	0.014026%	547,874	91,313	456,561	91,313	365,248	91,313	273,935	91,313	182,622	91,313	91,309	91,309	-
16	Hardy County Board of Education	0.001773%	0.009059%	0.007286%	284,601	47,434	237,167	47,434	189,733	47,434	142,299	47,434	94,865	47,434	47,431	47,431	-
17	Harrison County Board of Education	0.284112%	0.297429%	0.013317%	520,179	86,697	433,482	86,697	346,785	86,697	260,088	86,697	173,391	86,697	86,694	86,694	-
18	Jackson County Board of Education	0.100497%	0.110737%	0.010240%	399,988	66,665	333,323	66,665	266,658	66,665	199,993	66,665	133,328	66,665	66,663	66,663	-
19	Jefferson County Board of Education	0.141870%	0.225317%	0.083447%	3,259,547	543,258	2,716,289	543,258	2,173,031	543,258	1,629,773	543,258	1,086,515	543,258	543,257	543,257	-
20	Kanawha County Board of Education	0.300403%	0.404139%	0.103736%	4,052,061	675,344	3,376,717	675,344	2,701,373	675,344	2,026,029	675,344	1,350,685	675,344	675,341	675,341	-
21	Lewis County Board of Education	0.039945%	0.036839%	-0.003106%	(121,324)	(20,221)	(101,103)	(20,221)	(80,882)	(20,221)	(60,661)	(20,221)	(40,440)	(20,221)	(20,219)	(20,219)	-
22	Lincoln County Board of Education	0.047033%	0.054523%	0.007490%	292,569	48,762	243,807	48,762	195,045	48,762	146,283	48,762	97,521	48,762	48,759	48,759	-
23	Logan County Board of Education	0.057856%	0.100338%	0.042482%	1,659,401	276,567	1,382,834	276,567	1,106,267	276,567	829,700	276,567	553,133	276,567	276,566	276,566	-
24	Marion County Board of Education	0.107050%	0.140650%	0.033600%	1,312,459	218,744	1,093,715	218,744	874,971	218,744	656,227	218,744	437,483	218,744	218,739	218,739	-
25	Marshall County Board of Education	0.141195%	0.151781%	0.010586%	413,503	68,918	344,585	68,918	275,667	68,918	206,749	68,918	137,831	68,918	68,913	68,913	-
26	Mason County Board of Education	0.065439%	0.065799%	0.000360%	14,062	2,344	11,718	2,344	9,374	2,344	7,030	2,344	4,686	2,344	2,342	2,342	-
27	McDowell County Board of Education	0.073723%	0.101523%	0.027800%	1,085,904	180,984	904,920	180,984	723,936	180,984	542,952	180,984	361,968	180,984	180,984	180,984	-
28	Mercer County Board of Education	0.155863%	0.168133%	0.012270%	479,282	79,881	399,401	79,881	319,520	79,881	239,639	79,881	159,758	79,881	79,877	79,877	-
29	Mineral County Board of Education	0.084256%	0.087046%	0.002790%	108,981	18,164	90,817	18,164	72,653	18,164	54,489	18,164	36,325	18,164	18,161	18,161	-
30	Mingo County Board of Education	0.076482%	0.062707%	-0.013775%	(538,069)	(89,679)	(448,390)	(89,679)	(358,711)	(89,679)	(269,032)	(89,679)	(179,353)	(89,679)	(89,674)	(89,674)	-
31	Monongalia County Board of Education	0.265903%	0.287782%	0.021879%	854,622	142,437	712,185	142,437	569,748	142,437	427,311	142,437	284,874	142,437	142,437	142,437	-
32	Monroe County Board of Education	0.015178%	0.027580%	0.012402%	484,438	80,740	403,698	80,740	322,958	80,740	242,218	80,740	161,478	80,740	80,738	80,738	-
33	Morgan County Board of Education	0.028628%	0.028203%	-0.000425%	(16,601)	(2,767)	(13,834)	(2,767)	(11,067)	(2,767)	(8,300)	(2,767)	(5,533)	(2,767)	(2,766)	(2,766)	-
34	Nicholas County Board of Education	0.042709%	0.061475%	0.018766%	733,024	122,171	610,853	122,171	488,682	122,171	366,511	122,171	244,340	122,171	122,169	122,169	-
35	Ohio County Board of Education	0.128548%	0.127602%	-0.000946%	(36,952)	(6,159)	(30,793)	(6,159)	(24,634)	(6,159)	(18,475)	(6,159)	(12,316)	(6,159)	(6,157)	(6,157)	-
36	Pendleton County Board of Education	0.006871%	0.009932%	0.003061%	119,567	19,928	99,639	19,928	79,711	19,928	59,783	19,928	39,855	19,928	19,927	19,927	-
37	Pleasants County Board of Education	0.046121%	0.042148%	-0.003973%	(155,190)	(25,866)	(129,324)	(25,866)	(103,458)	(25,866)	(77,592)	(25,866)	(51,726)	(25,866)	(25,860)	(25,860)	-
38	Pocahontas County Board of Education	0.004482%	0.010793%	0.006311%	246,516	41,086	205,430	41,086	164,344	41,086	123,258	41,086	82,172	41,086	41,086	41,086	-
39	Preston County Board of Education	0.031325%	0.012964%	-0.018361%	(717,204)	(119,535)	(597,669)	(119,535)	(478,134)	(119,535)	(358,599)	(119,535)	(239,064)	(119,535)	(119,529)	(119,529)	-
40	Putnam County Board of Education	0.175716%	0.192989%	0.017273%	674,706	112,451	562,255	112,451	449,804	112,451	337,353	112,451	224,902	112,451	112,451	112,451	-
41	Raleigh County Board of Education	0.171423%	0.210528%	0.039105%	1,527,491	254,582	1,272,909	254,582	1,018,327	254,582	763,745	254,582	509,163	254,582	254,581	254,581	-
42	Randolph County Board of Education	0.052916%	0.048890%	-0.004026%	(157,261)	(26,211)	(131,050)	(26,211)	(104,839)	(26,211)	(78,628)	(26,211)	(52,417)	(26,211)	(26,206)	(26,206)	-
43	Ritchie County Board of Education	0.035570%	0.031623%	-0.003947%	(154,175)	(25,696)	(128,479)	(25,696)	(102,783)	(25,696)	(77,087)	(25,696)	(51,391)	(25,696)	(25,695)	(25,695)	-
44	Roane County Board of Education	0.025172%	0.021847%	-0.003325%	(129,879)	(21,647)	(108,232)	(21,647)	(86,585)	(21,647)	(64,938)	(21,647)	(43,291)	(21,647)	(21,644)	(21,644)	-
45	Summers County Board of Education	0.020853%	0.029031%	0.008178%	319,443	53,241	266,202	53,241	212,961	53,241	159,720	53,241	106,479	53,241	53,238	53,238	-
46	Taylor County Board of Education	0.018632%	0.015962%	-0.002670%	(104,294)	(17,383)	(86,911)	(17,383)	(69,528)	(17,383)	(52,145)	(17,383)	(34,762)	(17,383)	(17,379)	(17,379)	-
47	Tucker County Board of Education	0.005457%	0.005578%	0.000121%	4,726	788	3,938	788	3,150	788	2,362	788	1,574	788	786	786	-
48	Tyler County Board of Education	0.030105%	0.043131%	0.013026%	508,812	84,803	424,009	84,803	339,206	84,803	254,403	84,803	169,600	84,803	84,797	84,797	-
49	Upshur County Board of Education	0.048569%	0.055011%	0.006442%	251,633	41,939	209,694	41,939	167,755	41,939	125,816	41,939	83,877	41,939	41,938	41,938	-

**Amortization of Change in Proportionate Share of Net Pension Liability**

ER Number	ER Name	FY14 Allocation %	FY15 Allocation %	Difference in Allocation % FY14 to FY15	Difference in NPL (\$) FY14 to FY15	FY15 Immediately Recognized	FY15 Deferred Outflow/(Inflow)	FY16 Amount Recognized	FY16 Deferred Balance	FY17 Amount Recognized	FY17 Deferred Balance	FY18 Amount Recognized	FY18 Deferred Balance	FY19 Amount Recognized	FY19 Deferred Balance	FY20 Amount Recognized	FY20 Deferred Balance
50	Wayne County Board of Education	0.059168%	0.068658%	0.009490%	370,692	61,782	308,910	61,782	247,128	61,782	185,346	61,782	123,564	61,782	61,782	61,782	-
51	Webster County Board of Education	0.023228%	0.014265%	-0.008963%	(350,106)	(58,352)	(291,754)	(58,352)	(233,402)	(58,352)	(175,050)	(58,352)	(116,698)	(58,352)	(58,346)	(58,346)	-
52	Wetzel County Board of Education	0.050843%	0.080240%	0.029397%	1,148,285	191,381	956,904	191,381	765,523	191,381	574,142	191,381	382,761	191,381	191,380	191,380	-
53	Wirt County Board of Education	0.010700%	0.011336%	0.000636%	24,843	4,141	20,702	4,141	16,561	4,141	12,420	4,141	8,279	4,141	4,138	4,138	-
54	Wood County Board of Education	0.218023%	0.282778%	0.064755%	2,529,413	421,569	2,107,844	421,569	1,686,275	421,569	1,264,706	421,569	843,137	421,569	421,568	421,568	-
55	Wyoming County Board of Education	0.075499%	0.087561%	0.012062%	471,157	78,527	392,630	78,527	314,103	78,527	235,576	78,527	157,049	78,527	78,522	78,522	-
56	Bluefield State College	0.015078%	0.016479%	0.001401%	54,725	9,121	45,604	9,121	36,483	9,121	27,362	9,121	18,241	9,121	9,120	9,120	-
57	River Valley Child Development Services	0.004367%	0.004752%	0.000385%	15,039	2,507	12,532	2,507	10,025	2,507	7,518	2,507	5,011	2,507	2,504	2,504	-
58	Concord University	0.036878%	0.033051%	-0.003827%	(149,488)	(24,915)	(124,573)	(24,915)	(99,658)	(24,915)	(74,743)	(24,915)	(49,828)	(24,915)	(24,913)	(24,913)	-
59	Fairmont State University	0.037771%	0.032680%	-0.005091%	(198,861)	(33,144)	(165,717)	(33,144)	(132,573)	(33,144)	(99,429)	(33,144)	(66,285)	(33,144)	(33,141)	(33,141)	-
60	Glenville State College	0.049522%	0.043056%	-0.006466%	(252,570)	(42,096)	(210,474)	(42,096)	(168,378)	(42,096)	(126,282)	(42,096)	(84,186)	(42,096)	(42,090)	(42,090)	-
61	Marshall University Research Corp	0.004772%	0.003877%	-0.000895%	(34,960)	(5,827)	(29,133)	(5,827)	(23,306)	(5,827)	(17,479)	(5,827)	(11,652)	(5,827)	(5,825)	(5,825)	-
62	Marshall University	0.108431%	0.109047%	0.000616%	24,062	4,011	20,051	4,011	16,040	4,011	12,029	4,011	8,018	4,011	4,007	4,007	-
64	Shepherd University	0.012282%	0.009446%	-0.002836%	(110,778)	(18,463)	(92,315)	(18,463)	(73,852)	(18,463)	(55,389)	(18,463)	(36,926)	(18,463)	(18,463)	(18,463)	-
65	West Liberty University	0.017418%	0.018917%	0.001499%	58,553	9,759	48,794	9,759	39,035	9,759	29,276	9,759	19,517	9,759	9,758	9,758	-
66	West Virginia School for the Deaf and Blind	0.133662%	0.139695%	0.006033%	235,657	39,277	196,380	39,277	157,103	39,277	117,826	39,277	78,549	39,277	39,272	39,272	-
73	West Virginia State University	0.032745%	0.029790%	-0.002955%	(115,426)	(19,238)	(96,188)	(19,238)	(76,950)	(19,238)	(57,712)	(19,238)	(38,474)	(19,238)	(19,236)	(19,236)	-
75	West Virginia University	0.307945%	0.299518%	-0.008427%	(329,169)	(54,862)	(274,307)	(54,862)	(219,445)	(54,862)	(164,583)	(54,862)	(109,721)	(54,862)	(54,859)	(54,859)	-
79	Southern West Virginia Community & Technical College	0.024051%	0.021596%	-0.002455%	(95,895)	(15,983)	(79,912)	(15,983)	(63,929)	(15,983)	(47,946)	(15,983)	(31,963)	(15,983)	(15,980)	(15,980)	-
81	West Virginia Northern Community College	0.010527%	0.008548%	-0.001979%	(77,302)	(12,884)	(64,418)	(12,884)	(51,534)	(12,884)	(38,650)	(12,884)	(25,766)	(12,884)	(12,882)	(12,882)	-
86	West Virginia Network	0.004418%	0.004310%	-0.000108%	(4,219)	(704)	(3,515)	(704)	(2,811)	(704)	(2,107)	(704)	(1,403)	(704)	(699)	(699)	-
91	Blue Ridge Community and Technical College	0.002074%	0.002294%	0.000220%	8,593	1,433	7,160	1,433	5,727	1,433	4,294	1,433	2,861	1,433	1,428	1,428	-
93	Pierpont Community & Technical College	0.001514%	0.001644%	0.000130%	5,078	847	4,231	847	3,384	847	2,537	847	1,690	847	843	843	-
94	Mountwest Community and Technical College	0.005427%	0.005949%	0.000522%	20,390	3,399	16,991	3,399	13,592	3,399	10,193	3,399	6,794	3,399	3,395	3,395	-
95	New River Community and Technical College	0.009582%	0.008659%	-0.000923%	(36,054)	(6,009)	(30,045)	(6,009)	(24,036)	(6,009)	(18,027)	(6,009)	(12,018)	(6,009)	(6,009)	(6,009)	-
96	West Virginia University at Parkersburg	0.003701%	0.004143%	0.000442%	17,265	2,878	14,387	2,878	11,509	2,878	8,631	2,878	5,753	2,878	2,875	2,875	-
97	West Virginia Council for Community & Technical College Educatio	0.003277%	0.002353%	-0.000924%	(36,093)	(6,016)	(30,077)	(6,016)	(24,061)	(6,016)	(18,045)	(6,016)	(12,029)	(6,016)	(6,013)	(6,013)	-
100	West Virginia Department of Education	0.503591%	0.537935%	0.034344%	1,341,521	223,587	1,117,934	223,587	894,347	223,587	670,760	223,587	447,173	223,587	223,586	223,586	-
102	Bridge Valley Community & Technical College	0.011980%	0.013300%	0.001320%	51,561	8,594	42,967	8,594	34,373	8,594	25,779	8,594	17,185	8,594	8,591	8,591	-
115	West Virginia Higher Education Policy Commission	0.009334%	0.011579%	0.002245%	87,693	14,616	73,077	14,616	58,461	14,616	43,845	14,616	29,229	14,616	14,613	14,613	-
wvSAF	State of WV Special Funding - SAF	23.080330%	23.911283%	0.830953%	32,458,089	5,409,682	27,048,407	5,409,682	21,638,725	5,409,682	16,229,043	5,409,682	10,819,361	5,409,682	5,409,679	5,409,679	-
wvARC	State of WV Special Funding - Add'l ARC Contribution	71.068633%	69.528312%	-1.540321%	(60,166,913)	(10,027,819)	(50,139,094)	(10,027,819)	(40,111,275)	(10,027,819)	(30,083,456)	(10,027,819)	(20,055,637)	(10,027,819)	(10,027,818)	(10,027,818)	-