

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

Net Pension Liability (6/30/2014): \$369,065,000 + Deferred Inflows \$390,420,000 = Total Amortized \$759,485,000

ER Number	State/Nonstate	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
778000	State	Jobs Investment Trust Board	0.021619%	0.020605%	-0.001014%	(7,701)	(1,926)	(5,775)	(1,926)	(3,849)	(1,926)	(1,923)	(1,923)	-
930000	State	WV Parkways Authority	1.063541%	1.047062%	-0.016479%	(125,156)	(31,289)	(93,867)	(31,289)	(62,578)	(31,289)	(31,289)	(31,289)	-
930100	State	WV Housing Development Fund	0.413581%	0.413624%	0.000043%	327	82	245	82	163	82	81	81	-
930200	State	WV Secondary School Activities Commission	0.045664%	0.046502%	0.000838%	6,364	1,592	4,772	1,592	3,180	1,592	1,588	1,588	-
990000	State	State Bar	0.079421%	0.079120%	-0.000301%	(2,286)	(572)	(1,714)	(572)	(1,142)	(572)	(570)	(570)	-
3010100	State	Governors Office	0.207174%	0.197389%	-0.009785%	(74,316)	(18,579)	(55,737)	(18,579)	(37,158)	(18,579)	(18,579)	(18,579)	-
3010200	State	WV Department of Administration	2.250866%	2.244614%	-0.006252%	(47,483)	(11,871)	(35,612)	(11,871)	(23,741)	(11,871)	(11,870)	(11,870)	-
3010303	State	Division of Banking	0.108041%	0.109944%	0.001903%	14,453	3,614	10,839	3,614	7,225	3,614	3,611	3,611	-
3010304	State	Division of Tourism	0.140044%	0.134931%	-0.005113%	(38,832)	(9,709)	(29,123)	(9,709)	(19,414)	(9,709)	(9,705)	(9,705)	-
3010305	State	Division of Forestry	0.298041%	0.294407%	-0.003634%	(27,600)	(6,900)	(20,700)	(6,900)	(13,800)	(6,900)	(6,900)	(6,900)	-
3010306	State	WV Geological Survey	0.125058%	0.120391%	-0.004667%	(35,445)	(8,862)	(26,583)	(8,862)	(17,721)	(8,862)	(8,859)	(8,859)	-
3010307	State	WV Development Office	0.326987%	0.294112%	-0.032875%	(249,681)	(62,421)	(187,260)	(62,421)	(124,839)	(62,421)	(62,418)	(62,418)	-
3010308	State	WV Division of Labor	0.226851%	0.217838%	-0.009013%	(68,452)	(17,114)	(51,338)	(17,114)	(34,224)	(17,114)	(17,110)	(17,110)	-
3010310	State	Division of Natural Resources	1.882357%	1.791485%	-0.090872%	(690,159)	(172,540)	(517,619)	(172,540)	(345,070)	(172,540)	(172,539)	(172,539)	-
3010311	State	WV Environmental Quality Board	0.005570%	0.005582%	0.000012%	91	23	68	23	45	23	22	22	-
3010312	State	WV Solid Waste Management Board	0.038701%	0.037353%	-0.001348%	(10,238)	(2,560)	(7,678)	(2,560)	(5,118)	(2,560)	(2,558)	(2,558)	-
3010313	State	Department of Environmental Protection	2.923215%	2.917087%	-0.006128%	(46,541)	(11,636)	(34,905)	(11,636)	(23,269)	(11,636)	(11,633)	(11,633)	-
3010314	State	WV Office of Miners' Health, Safety & Training	0.591246%	0.561950%	-0.029296%	(222,499)	(55,625)	(166,874)	(55,625)	(111,249)	(55,625)	(55,624)	(55,624)	-
3010315	State	Oil & Gas Conservation Commission	0.004528%	0.004568%	0.000040%	304	76	228	76	152	76	76	76	-
3010316	State	WV Water Development Authority	0.062038%	0.065352%	0.003314%	25,169	6,293	18,876	6,293	12,583	6,293	6,290	6,290	-
3010319	State	Miner's Health Safety & Training	0.009860%	0.010297%	0.000437%	3,319	830	2,489	830	1,659	830	829	829	-
3010323	State	Workforce West Virginia	1.004282%	0.990400%	-0.013882%	(105,432)	(26,358)	(79,074)	(26,358)	(52,716)	(26,358)	(26,358)	(26,358)	-
3010327	State	WV Commerce Office of the Secretary	0.069945%	0.073129%	0.003184%	24,182	6,046	18,136	6,046	12,090	6,046	6,044	6,044	-
3010328	State	WV Division of Energy	0.025316%	0.021122%	-0.004194%	(31,853)	(7,964)	(23,889)	(7,964)	(15,925)	(7,964)	(7,961)	(7,961)	-
3010431	State	Department of Education & the Arts	0.128598%	0.135762%	0.007164%	54,410	13,603	40,807	13,603	27,204	13,603	13,601	13,601	-
3010432	State	WV Division of Culture & History	0.254874%	0.247586%	-0.007288%	(55,351)	(13,838)	(41,513)	(13,838)	(27,675)	(13,838)	(13,837)	(13,837)	-
3010433	State	WV Library Commission	0.113681%	0.107471%	-0.006210%	(47,164)	(11,792)	(35,372)	(11,792)	(23,580)	(11,792)	(11,788)	(11,788)	-
3010439	State	Educational Broadcasting Authority	0.221379%	0.224899%	0.003520%	26,734	6,684	20,050	6,684	13,366	6,684	6,682	6,682	-
3010450	State	Higher Education Central Office	0.005514%	0.005486%	-0.000028%	(213)	(54)	(159)	(54)	(105)	(54)	(51)	(51)	-
3010501	State	Department of Health & Human Resources - Secretary	0.025927%	0.021444%	-0.004483%	(34,048)	(8,512)	(25,536)	(8,512)	(17,024)	(8,512)	(8,512)	(8,512)	-
3010505	State	Board of Barbers & Cosmetologists	0.020784%	0.019384%	-0.001400%	(10,633)	(2,659)	(7,974)	(2,659)	(5,315)	(2,659)	(2,656)	(2,656)	-
3010506	State	Department of Health & Human Resources - Health	2.372108%	2.349063%	-0.023045%	(175,023)	(43,756)	(131,267)	(43,756)	(87,511)	(43,756)	(43,755)	(43,755)	-
3010507	State	Health Care Authority	0.183885%	0.182329%	-0.001556%	(11,818)	(2,955)	(8,863)	(2,955)	(5,908)	(2,955)	(2,953)	(2,953)	-
3010508	State	Bureau of Senior Services	0.103136%	0.114410%	0.011274%	85,624	21,407	64,217	21,407	42,810	21,407	21,403	21,403	-
3010509	State	Hospital Finance Authority	0.003792%	0.003786%	-0.000006%	(46)	(12)	(34)	(12)	(22)	(12)	(10)	(10)	-
3010510	State	WV Human Rights Commission	0.062337%	0.056006%	-0.006331%	(48,083)	(12,021)	(36,062)	(12,021)	(24,041)	(12,021)	(12,020)	(12,020)	-
3010511	State	Department of Health & Human Resources - Human Ser	7.683715%	7.661803%	-0.021912%	(166,418)	(41,605)	(124,813)	(41,605)	(83,208)	(41,605)	(41,603)	(41,603)	-
3010601	State	Department of Military Affairs & Public Safety - Secretary	0.089899%	0.089597%	-0.000302%	(2,294)	(574)	(1,720)	(574)	(1,146)	(574)	(572)	(572)	-
3010603	State	Adjutant General	0.044581%	0.013266%	-0.031315%	(237,833)	(59,459)	(178,374)	(59,459)	(118,915)	(59,459)	(59,456)	(59,456)	-
3010605	State	Parole Board	0.047296%	0.048744%	0.001448%	10,997	2,750	8,247	2,750	5,497	2,750	2,747	2,747	-
3010606	State	Division of Homeland Security and Emergency Management	0.103989%	0.101049%	-0.002940%	(22,329)	(5,583)	(16,746)	(5,583)	(11,163)	(5,583)	(5,580)	(5,580)	-
3010608	State	West Virginia Division of Corrections	0.768367%	0.887871%	0.119504%	907,615	226,904	680,711	226,904	453,807	226,904	226,903	226,903	-
3010612	State	State Police	0.812594%	0.842584%	0.029990%	227,770	56,943	170,827	56,943	113,884	56,943	56,941	56,941	-
3010613	State	Division of Veterans Affairs	0.402964%	0.378286%	-0.024678%	(187,426)	(46,857)	(140,569)	(46,857)	(93,712)	(46,857)	(46,855)	(46,855)	-
3010615	State	Regional Jail Authority	2.345797%	2.318315%	-0.027482%	(208,722)	(52,181)	(156,541)	(52,181)	(104,360)	(52,181)	(52,179)	(52,179)	-
3010618	State	Veterans Home	0.074593%	0.072689%	-0.001904%	(14,461)	(3,616)	(10,845)	(3,616)	(7,229)	(3,616)	(3,613)	(3,613)	-
3010619	State	State Fire Commission	0.108573%	0.104849%	-0.003724%	(28,283)	(7,071)	(21,212)	(7,071)	(14,141)	(7,071)	(7,070)	(7,070)	-
3010620	State	Division of Criminal Justice Services	0.087633%	0.092077%	0.004444%	33,752	8,438	25,314	8,438	16,876	8,438	8,438	8,438	-
3010621	State	WV Division of Juvenile Services	1.186031%	1.194781%	0.008750%	66,455	16,614	49,841	16,614	33,227	16,614	16,613	16,613	-
3010622	State	WV Division of Protective Services	0.091347%	0.087195%	-0.004152%	(31,534)	(7,884)	(23,650)	(7,884)	(15,766)	(7,884)	(7,882)	(7,882)	-
3010701	State	State Tax Department - Office of the Secretary	0.043049%	0.045095%	0.002046%	15,539	3,885	11,654	3,885	7,769	3,885	3,884	3,884	-
3010702	State	State Tax Department	0.969563%	0.952892%	-0.016671%	(126,614)	(31,654)	(94,960)	(31,654)	(63,306)	(31,654)	(31,652)	(31,652)	-
3010703	State	State Budget Office	0.031834%	0.032977%	0.001143%	6,881	2,171	4,710	2,171	4,339	2,171	2,168	2,168	-
3010704	State	WV Offices of the Insurance Commissioner	0.943998%	0.916446%	-0.027552%	(209,253)	(52,314)	(156,939)	(52,314)	(104,625)	(52,314)	(52,311)	(52,311)	-
3010705	State	Lottery	0.551424%	0.545175%	-0.006249%	(47,460)	(11,866)	(35,594)	(11,866)	(23,728)	(11,866)	(11,862)	(11,862)	-
3010706	State	Municipal Bond Commission	0.010438%	0.010665%	0.000227%	1,724	432	1,292	432	860	432	428	428	-
3010707	State	Racing Commission	0.150582%	0.148420%	-0.002162%	(16,420)	(4,106)	(12,314)	(4,106)	(8,208)	(4,106)	(4,102)	(4,102)	-
3010708	State	Alcohol Beverage Control Administration	0.185831%	0.189669%	0.003838%	29,149	7,288	21,861	7,288	14,573	7,288	7,285	7,285	-
3010709	State	WV Office of Tax Appeals	0.022617%	0.018879%	-0.003738%	(28,390)	(7,098)	(21,292)	(7,098)	(14,194)	(7,098)	(7,096)	(7,096)	-
3010802	State	West Virginia Division of Motor Vehicles	1.195903%	1.209300%	0.013397%	101,748	25,438	76,310	25,438	50,872	25,438	25,434	25,434	-

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3010803	State	Division of Highways	13.352114%	13.406130%	0.054016%	410,243	102,561	307,682	102,561	205,121	102,561	102,560	102,560	-
3010804	State	WV State Rail Authority	0.032290%	0.031661%	-0.000629%	(4,777)	(1,195)	(3,582)	(1,195)	(2,387)	(1,195)	(1,192)	(1,192)	-
3010805	State	Division of Public Transit	0.029974%	0.026759%	-0.003215%	(24,417)	(6,105)	(18,312)	(6,105)	(12,207)	(6,105)	(6,102)	(6,102)	-
3010806	State	Public Port Authority	0.010967%	0.009597%	-0.001370%	(10,405)	(2,602)	(7,803)	(2,602)	(5,201)	(2,602)	(2,599)	(2,599)	-
3010807	State	WV Department of Transportation Aeronautics Comm	0.011357%	0.009269%	-0.002088%	(15,858)	(3,965)	(11,893)	(3,965)	(7,928)	(3,965)	(3,963)	(3,963)	-
3010808	State	DOT - Office of Admin Hearings	0.065425%	0.071002%	0.005577%	42,356	10,590	31,766	10,590	21,176	10,590	10,586	10,586	-
3010901	State	WV Real Estate Appraiser Licensing & Certification Board	0.007889%	0.009329%	0.001440%	10,937	2,735	8,202	2,735	5,467	2,735	2,732	2,732	-
3010902	State	Board of Funeral Service Examiners	0.003387%	0.005330%	0.001943%	14,757	3,690	11,067	3,690	7,377	3,690	3,687	3,687	-
3010903	State	WV Board of Professional Surveyors	0.006075%	0.005191%	-0.000884%	(6,714)	(1,679)	(5,035)	(1,679)	(3,356)	(1,679)	(1,677)	(1,677)	-
3010904	State	Board of Counseling	0.005607%	0.005939%	0.000332%	2,521	631	1,890	631	1,259	631	628	628	-
3010905	State	Board of Social Work Examiners	0.006064%	0.004675%	-0.001389%	(10,549)	(2,638)	(7,911)	(2,638)	(5,273)	(2,638)	(2,635)	(2,635)	-
3010906	State	WV Board of Examiners for Licensed Practical Nurses	0.022472%	0.022788%	0.000316%	2,400	600	1,800	600	1,200	600	600	600	-
3010907	State	WV Board of Examiners for Registered Professional Nurses	0.049146%	0.047723%	-0.001423%	(10,807)	(2,702)	(8,105)	(2,702)	(5,403)	(2,702)	(2,701)	(2,701)	-
3010908	State	WV Board of Chiropractic	0.002690%	0.002756%	0.000066%	501	126	375	126	249	126	123	123	-
3010909	State	WV Board of Dental Examiners	0.008616%	0.007824%	-0.000792%	(6,015)	(1,504)	(4,511)	(1,504)	(3,007)	(1,504)	(1,503)	(1,503)	-
3010911	State	Board of Occupational Therapy	0.002102%	0.002181%	0.000079%	600	150	450	150	300	150	150	150	-
3010912	State	West Virginia Board of Optometry	0.003290%	0.003288%	-0.000002%	(15)	(4)	(11)	(4)	(7)	(4)	(3)	(3)	-
3010913	State	WV Board of Pharmacy	0.019481%	0.020710%	0.001229%	9,334	2,334	7,000	2,334	4,666	2,334	2,332	2,332	-
3010914	State	WV Board of Examiners of Psychologists	0.002765%	0.002772%	0.000007%	53	14	39	14	25	14	11	11	-
3010915	State	WV Medical Imaging & Radiation Therapy Technology Board of Exam	0.005713%	0.005903%	0.000190%	1,443	361	1,082	361	721	361	360	360	-
3010917	State	WV Board of Registration for Professional Engineers	0.026295%	0.024589%	-0.001706%	(12,957)	(3,240)	(9,717)	(3,240)	(6,477)	(3,240)	(3,237)	(3,237)	-
3010918	State	WV Board of Accountancy	0.015584%	0.009680%	-0.005904%	(44,840)	(11,210)	(33,630)	(11,210)	(22,420)	(11,210)	(11,210)	(11,210)	-
3010919	State	WV State Board of Architects	0.003852%	0.003845%	-0.000007%	(53)	(14)	(39)	(14)	(25)	(14)	(14)	(14)	-
3010921	State	WV Board of Osteopathy	0.007528%	0.009195%	0.001667%	12,661	3,166	9,495	3,166	6,329	3,166	3,163	3,163	-
3010922	State	Board of Physical Therapy	0.005226%	0.005099%	-0.000127%	(965)	(242)	(723)	(242)	(481)	(242)	(239)	(239)	-
3010923	State	WV Board of Veterinary Medicine	0.006505%	0.006628%	0.000123%	934	234	700	234	466	234	232	232	-
3010926	State	Public Service Commission of WV	0.876972%	0.854814%	-0.022158%	(168,287)	(42,072)	(126,215)	(42,072)	(84,143)	(42,072)	(42,071)	(42,071)	-
3010927	State	WV Real Estate Commission	0.019750%	0.019628%	-0.000122%	(927)	(232)	(695)	(232)	(463)	(232)	(231)	(231)	-
3010930	State	WV Board of Examiners for Speech Pathology & Audiology	0.003293%	0.003660%	0.000367%	2,787	697	2,090	697	1,393	697	696	696	-
3010932	State	WV Division of Rehabilitation Services	1.468503%	1.492633%	0.024130%	183,264	45,816	137,448	45,816	91,632	45,816	45,816	45,816	-
3010935	State	WV Board of Respiratory Care	0.003043%	0.003046%	0.000003%	23	6	17	6	11	6	5	5	-
3010938	State	Board of Massage Therapy	0.004399%	0.004458%	0.000059%	448	113	335	113	222	113	109	109	-
3010939	State	WV Courthouse Facilities Improvement Authority	0.004793%	0.004802%	0.000009%	68	18	50	18	32	18	14	14	-
3010942	State	Coal Heritage Highway Authority & Board	0.014654%	0.014659%	0.000005%	38	10	28	10	18	10	8	8	-
3010943	State	WV Center for Nursing	0.003631%	0.000501%	-0.003130%	(23,772)	(5,943)	(17,829)	(5,943)	(11,886)	(5,943)	(5,943)	(5,943)	-
3010944	State	WV Economic Development Authority	0.042674%	0.044515%	0.001841%	13,982	3,496	10,486	3,496	6,990	3,496	3,494	3,494	-
3010945	State	WV Board of Medicine	0.040636%	0.045024%	0.004388%	33,326	8,332	24,994	8,332	16,662	8,332	8,330	8,330	-
3010946	State	WV Municipal Pensions Oversight Board	0.015190%	0.015321%	0.000131%	995	249	746	249	497	249	248	248	-
3010947	State	WV ERP Board	0.124683%	0.157801%	0.033118%	251,526	62,882	188,644	62,882	125,762	62,882	62,880	62,880	-
3011200	State	Auditor's Office	0.708456%	0.698662%	-0.009794%	(74,384)	(18,596)	(55,788)	(18,596)	(37,192)	(18,596)	(18,596)	(18,596)	-
3011300	State	Treasurer's Office	0.460662%	0.447329%	-0.013333%	(101,262)	(25,316)	(75,946)	(25,316)	(50,630)	(25,316)	(25,314)	(25,314)	-
3011400	State	Department of Agriculture	0.910931%	0.891314%	-0.019617%	(148,988)	(37,248)	(111,740)	(37,248)	(74,492)	(37,248)	(37,244)	(37,244)	-
3011500	State	Attorney General	0.799751%	0.824528%	0.024777%	188,178	47,045	141,133	47,045	94,088	47,045	47,043	47,043	-
3011600	State	Secretary of State	0.162505%	0.165021%	0.002516%	19,109	4,778	14,331	4,778	9,553	4,778	4,775	4,775	-
3012100	State	Senate	0.244805%	0.227733%	-0.017072%	(129,659)	(32,415)	(97,244)	(32,415)	(64,829)	(32,415)	(32,414)	(32,414)	-
3012200	State	House of Delegates	0.289469%	0.276801%	-0.012668%	(96,212)	(24,053)	(72,159)	(24,053)	(48,106)	(24,053)	(24,053)	(24,053)	-
3012300	State	Joint Committee on Government & Finance	0.398366%	0.372057%	-0.026309%	(199,813)	(49,954)	(149,859)	(49,954)	(99,905)	(49,954)	(49,951)	(49,951)	-
3012400	State	Supreme Court of Appeals	5.124210%	5.185752%	0.061542%	467,402	116,851	350,551	116,851	233,700	116,851	116,849	116,849	-
3012836	State	WV Nursing Home Licensing Board	0.000000%	0.000000%	0.000000%	-	-	-	-	-	-	-	-	-
3012841	State	Hopemont Hospital	0.273993%	0.262519%	-0.011474%	(87,143)	(21,786)	(65,357)	(21,786)	(43,571)	(21,786)	(21,785)	(21,785)	-
3012842	State	Lakin Hospital	0.316033%	0.294654%	-0.021379%	(162,370)	(40,593)	(121,777)	(40,593)	(81,184)	(40,593)	(40,591)	(40,591)	-
3012843	State	John Manchin Sr Health Care Center	0.144722%	0.136418%	-0.008304%	(63,068)	(15,767)	(47,301)	(15,767)	(31,534)	(15,767)	(15,767)	(15,767)	-
3012844	State	Jackie Withrow Hospital	0.316183%	0.313775%	-0.002408%	(18,288)	(4,573)	(13,715)	(4,573)	(9,142)	(4,573)	(4,569)	(4,569)	-
3012845	State	Welch Community Hospital	0.667461%	0.668672%	0.001211%	9,197	2,300	6,897	2,300	4,597	2,300	2,297	2,297	-
3012926	State	William R Sharpe Jr Hospital	1.044021%	0.958530%	-0.085491%	(649,291)	(162,323)	(486,968)	(162,323)	(324,645)	(162,323)	(162,322)	(162,322)	-
3012927	State	Mildred Mitchell Bateman Hospital	0.981994%	1.015643%	0.033649%	255,559	63,890	191,669	63,890	127,779	63,890	63,889	63,889	-
3018210	State	West Virginia Military Authority	1.172374%	1.212574%	0.040200%	305,313	76,329	228,984	76,329	152,655	76,329	76,326	76,326	-
3018380	State	Anthony Correctional Center	0.190424%	0.186692%	-0.003732%	(28,344)	(7,086)	(21,258)	(7,086)	(14,172)	(7,086)	(7,086)	(7,086)	-
3018381	State	Salem Correctional Center	0.368625%	0.019146%	0.387771%	145,411	36,353	109,058	36,353	72,705	36,353	36,352	36,352	-
3018383	State	Ohio County Correctional Complex	0.063412%	0.057679%	-0.005733%	(43,541)	(10,886)	(32,655)	(10,886)	(21,769)	(10,886)	(10,883)	(10,883)	-
3018384	State	Huttonsville Correctional Center	0.827752%	0.782830%	-0.044922%	(341,176)	(85,294)	(255,882)	(85,294)	(170,588)	(85,294)	(85,294)	(85,294)	-

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

ER Number	State/Nonstate	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
3018387	State	Pruntytown Correctional Center	0.296858%	0.289149%	-0.007709%	(58,549)	(14,638)	(43,911)	(14,638)	(29,273)	(14,638)	(14,635)	(14,635)	-
3018389	State	Northern Correctional Facility	0.248622%	0.247078%	-0.001544%	(11,726)	(2,932)	(8,794)	(2,932)	(5,862)	(2,932)	(2,930)	(2,930)	-
3018390	State	Mount Olive Correctional Complex	0.780853%	0.735444%	-0.045409%	(344,875)	(86,219)	(258,656)	(86,219)	(172,437)	(86,219)	(86,218)	(86,218)	-
3018391	State	Saint Marys Correctional Center	0.493119%	0.485632%	-0.007487%	(56,863)	(14,216)	(42,647)	(14,216)	(28,431)	(14,216)	(14,215)	(14,215)	-
3018392	State	Denmar Correctional Center	0.183790%	0.179916%	-0.003874%	(29,422)	(7,356)	(22,066)	(7,356)	(14,710)	(7,356)	(7,354)	(7,354)	-
3018393	State	Lakin Correctional Center	0.337341%	0.346914%	0.009573%	72,705	18,177	54,528	18,177	36,351	18,177	18,174	18,174	-
3018394	State	Martinsburg Correctional Center	0.147083%	0.147600%	0.000517%	3,927	982	2,945	982	1,963	982	981	981	-
X00100	Nonstate	Barbour County Commission	0.091084%	0.095761%	0.004677%	35,521	8,881	26,640	8,881	17,759	8,881	8,878	8,878	-
X00200	Nonstate	Berkeley County Commission	0.584401%	0.619966%	0.035565%	270,111	67,528	202,583	67,528	135,055	67,528	67,527	67,527	-
X00300	Nonstate	Boone County Commission	0.315633%	0.307699%	-0.007934%	(60,258)	(15,065)	(45,193)	(15,065)	(30,128)	(15,065)	(15,063)	(15,063)	-
X00400	Nonstate	Braxton County Commission	0.125220%	0.122007%	-0.003213%	(24,402)	(6,101)	(18,301)	(6,101)	(12,200)	(6,101)	(6,099)	(6,099)	-
X00500	Nonstate	Brooke County Commission	0.101011%	0.100636%	-0.000375%	(2,848)	(713)	(2,135)	(713)	(1,422)	(713)	(709)	(709)	-
X00600	Nonstate	Cabell County Commission	0.487251%	0.499091%	0.011840%	89,923	22,481	67,442	22,481	44,961	22,481	22,480	22,480	-
X00700	Nonstate	Calhoun County Commission	0.057635%	0.059121%	0.001486%	11,286	2,822	8,464	2,822	5,642	2,822	2,820	2,820	-
X00800	Nonstate	Clay County Commission	0.059579%	0.051628%	-0.007951%	(60,387)	(15,097)	(45,290)	(15,097)	(30,193)	(15,097)	(15,096)	(15,096)	-
X00900	Nonstate	Doddridge County Commission	0.115821%	0.131830%	0.016009%	121,586	30,397	91,189	30,397	60,792	30,397	30,395	30,395	-
X01000	Nonstate	Fayette County Commission	0.291092%	0.286193%	-0.004899%	(37,207)	(9,302)	(27,905)	(9,302)	(18,603)	(9,302)	(9,301)	(9,301)	-
X01100	Nonstate	Gilmer County Commission	0.053457%	0.053681%	0.000224%	1,701	426	1,275	426	849	426	423	423	-
X01200	Nonstate	Grant County Commission	0.113564%	0.118703%	0.005139%	39,030	9,758	29,272	9,758	19,514	9,758	9,756	9,756	-
X01300	Nonstate	Greenbrier County Commission	0.229528%	0.237855%	0.008327%	63,242	15,811	47,431	15,811	31,620	15,811	15,809	15,809	-
X01400	Nonstate	Hampshire County Commission	0.165983%	0.174156%	0.008173%	62,073	15,519	46,554	15,519	31,035	15,519	15,516	15,516	-
X01500	Nonstate	Hancock County Commission	0.206488%	0.206840%	0.000352%	2,673	669	2,004	669	1,335	669	666	666	-
X01600	Nonstate	Hardy County Commission	0.118607%	0.122889%	0.004282%	32,521	8,131	24,390	8,131	16,259	8,131	8,128	8,128	-
X01700	Nonstate	Harrison County Commission	0.563702%	0.571498%	0.007796%	59,209	14,803	44,406	14,803	29,603	14,803	14,800	14,800	-
X01800	Nonstate	Jackson County Commission	0.198885%	0.204399%	0.005514%	41,878	10,470	31,408	10,470	20,938	10,470	10,468	10,468	-
X01900	Nonstate	Jefferson County Commission	0.555968%	0.539720%	-0.016248%	(123,401)	(30,851)	(92,550)	(30,851)	(61,699)	(30,851)	(30,848)	(30,848)	-
X02000	Nonstate	Kanawha County Commission	1.001338%	1.036176%	0.034838%	264,589	66,148	198,441	66,148	132,293	66,148	66,145	66,145	-
X02100	Nonstate	Lewis County Commission	0.193806%	0.208568%	0.014762%	112,115	28,029	84,086	28,029	56,057	28,029	28,028	28,028	-
X02200	Nonstate	Lincoln County Commission	0.124960%	0.125303%	0.000343%	2,605	652	1,953	652	1,301	652	649	649	-
X02300	Nonstate	Logan County Commission	0.369775%	0.388669%	0.018894%	143,497	35,875	107,622	35,875	71,747	35,875	35,872	35,872	-
X02400	Nonstate	McDowell County Commission	0.537451%	0.503779%	-0.033672%	(255,734)	(63,934)	(191,800)	(63,934)	(127,866)	(63,934)	(63,932)	(63,932)	-
X02500	Nonstate	Marion County Commission	0.395996%	0.398248%	0.002252%	17,104	4,276	12,828	4,276	8,552	4,276	4,276	4,276	-
X02600	Nonstate	Marshall County Commission	0.226511%	0.234112%	0.007601%	57,728	14,433	43,295	14,433	28,862	14,433	14,429	14,429	-
X02700	Nonstate	Mason County Commission	0.185043%	0.184934%	-0.000109%	(828)	(207)	(621)	(207)	(414)	(207)	(207)	(207)	-
X02800	Nonstate	Mercer County Commission	0.266619%	0.269354%	0.002735%	20,772	5,193	15,579	5,193	10,386	5,193	5,193	5,193	-
X02900	Nonstate	Mineral County Commission	0.174028%	0.167204%	-0.006824%	(51,827)	(12,957)	(38,870)	(12,957)	(25,917)	(12,957)	(12,956)	(12,956)	-
X03000	Nonstate	Mingo County Commission	0.240661%	0.245104%	0.004443%	33,744	8,436	25,308	8,436	16,872	8,436	8,436	8,436	-
X03100	Nonstate	Monongalia County Commission	0.560897%	0.580496%	0.019599%	148,851	37,213	111,638	37,213	74,425	37,213	37,212	37,212	-
X03200	Nonstate	Monroe County Commission	0.070547%	0.075105%	0.004558%	34,617	8,655	25,962	8,655	17,307	8,655	8,652	8,652	-
X03300	Nonstate	Morgan County Commission	0.120867%	0.122716%	0.001849%	14,043	3,511	10,532	3,511	7,021	3,511	3,510	3,510	-
X03400	Nonstate	Nicholas County Commission	0.162800%	0.162134%	-0.000666%	(5,058)	(1,265)	(3,793)	(1,265)	(2,528)	(1,265)	(1,263)	(1,263)	-
X03500	Nonstate	Ohio County Commission	0.217120%	0.238931%	0.021811%	165,651	41,413	124,238	41,413	82,825	41,413	41,412	41,412	-
X03600	Nonstate	Pendleton County Commission	0.075722%	0.079858%	0.004136%	31,412	7,854	23,558	7,854	15,704	7,854	7,850	7,850	-
X03700	Nonstate	Pleasants County Commission	0.110951%	0.114541%	0.003590%	27,266	6,817	20,449	6,817	13,632	6,817	6,815	6,815	-
X03800	Nonstate	Pocahontas County Commission	0.112106%	0.120199%	0.008093%	61,465	15,367	46,098	15,367	30,731	15,367	15,364	15,364	-
X03900	Nonstate	Preston County Commission	0.196749%	0.212123%	0.015374%	116,763	29,191	87,572	29,191	58,381	29,191	29,190	29,190	-
X04000	Nonstate	Putnam County Commission	0.315344%	0.316253%	0.000909%	6,904	1,726	5,178	1,726	3,452	1,726	1,726	1,726	-
X04100	Nonstate	Raleigh County Commission	0.434645%	0.397498%	-0.037147%	(282,126)	(70,532)	(211,594)	(70,532)	(141,062)	(70,532)	(70,530)	(70,530)	-
X04200	Nonstate	Randolph County Commission	0.159367%	0.172247%	0.012880%	97,822	24,456	73,366	24,456	48,910	24,456	24,454	24,454	-
X04201	Nonstate	Randolph County Emergency Squad	0.008044%	0.005755%	-0.002289%	(17,385)	(4,347)	(13,038)	(4,347)	(8,691)	(4,347)	(4,344)	(4,344)	-
X04300	Nonstate	Ritchie County Commission	0.072359%	0.077329%	0.004970%	37,746	9,437	28,309	9,437	18,872	9,437	9,435	9,435	-
X04400	Nonstate	Roane County Commission	0.094089%	0.089740%	-0.004349%	(33,030)	(8,258)	(24,772)	(8,258)	(16,514)	(8,258)	(8,256)	(8,256)	-
X04500	Nonstate	Summers County Commission	0.098034%	0.102104%	0.004070%	30,911	7,728	23,183	7,728	15,455	7,728	7,727	7,727	-
X04600	Nonstate	Taylor County Commission	0.078109%	0.077403%	-0.000706%	(5,362)	(1,341)	(4,021)	(1,341)	(2,680)	(1,341)	(1,339)	(1,339)	-
X04700	Nonstate	Tucker County Commission	0.099433%	0.104205%	0.004772%	36,243	9,061	27,182	9,061	18,121	9,061	9,060	9,060	-
X04800	Nonstate	Tyler County Commission	0.102691%	0.099287%	-0.003404%	(25,853)	(6,464)	(19,389)	(6,464)	(12,925)	(6,464)	(6,461)	(6,461)	-
X04900	Nonstate	Upshur County Commission	0.180721%	0.169450%	-0.011271%	(85,602)	(21,401)	(64,201)	(21,401)	(42,800)	(21,401)	(21,399)	(21,399)	-
X04901	Nonstate	Upshur County Development Authority	0.000000%	0.004696%	0.004696%	35,665	8,917	26,748	8,917	17,831	8,917	8,914	8,914	-
X05000	Nonstate	Wayne County Commission	0.210082%	0.210978%	0.000896%	6,805	1,702	5,103	1,702	3,401	1,702	1,699	1,699	-
X05100	Nonstate	Webster County Commission	0.079471%	0.078517%	-0.000954%	(7,245)	(1,812)	(5,433)	(1,812)	(3,621)	(1,812)	(1,809)	(1,809)	-
X05200	Nonstate	Wetzel County Commission	0.146315%	0.162246%	0.015931%	120,994	30,249	90,745	30,249	60,496	30,249	30,247	30,247	-

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

ER Number	State/Nonstate	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
X05300	Nonstate	Wirt County Commission	0.028890%	0.030464%	0.001574%	11,954	2,989	8,965	2,989	5,976	2,989	2,987	2,987	-
X05400	Nonstate	Wood County Commission	0.451495%	0.457289%	0.005794%	44,005	11,002	33,003	11,002	22,001	11,002	10,999	10,999	-
X05500	Nonstate	Wyoming County Commission	0.237671%	0.239080%	0.001409%	10,701	2,676	8,025	2,676	5,349	2,676	2,673	2,673	-
X10100	Nonstate	Barbour County Health Department	0.028573%	0.026250%	-0.002323%	(17,643)	(4,411)	(13,232)	(4,411)	(8,821)	(4,411)	(4,410)	(4,410)	-
X10200	Nonstate	Berkeley County Health Department	0.057487%	0.055005%	-0.002482%	(18,850)	(4,713)	(14,137)	(4,713)	(9,424)	(4,713)	(4,711)	(4,711)	-
X10300	Nonstate	Boone County Health Department	0.018823%	0.018807%	-0.000016%	(122)	(31)	(91)	(31)	(60)	(31)	(29)	(29)	-
X10400	Nonstate	Braxton County Health Department	0.013610%	0.012164%	-0.001446%	(10,982)	(2,746)	(8,236)	(2,746)	(5,490)	(2,746)	(2,744)	(2,744)	-
X10500	Nonstate	Brooke County Health Department	0.022936%	0.022228%	-0.000708%	(5,377)	(1,345)	(4,032)	(1,345)	(2,687)	(1,345)	(1,342)	(1,342)	-
X10600	Nonstate	Cabell-Huntington Health Department	0.103685%	0.101025%	-0.002660%	(20,202)	(5,051)	(15,151)	(5,051)	(10,100)	(5,051)	(5,049)	(5,049)	-
X10800	Nonstate	Clay County Health Department	0.033657%	0.035113%	0.001456%	11,058	2,765	8,293	2,765	5,528	2,765	2,763	2,763	-
X10900	Nonstate	Doddridge County Health Department	0.008916%	0.011571%	0.002655%	20,164	5,042	15,122	5,042	10,080	5,042	5,038	5,038	-
X11000	Nonstate	Fayette County Health Department	0.019843%	0.016861%	-0.002982%	(22,648)	(5,662)	(16,986)	(5,662)	(11,324)	(5,662)	(5,662)	(5,662)	-
X11100	Nonstate	Gilmer County Health Department	0.007508%	0.007434%	-0.000074%	(562)	(141)	(421)	(141)	(280)	(141)	(139)	(139)	-
X11101	Nonstate	Gilmer County Health Center	0.002081%	0.002124%	0.000043%	327	82	245	82	163	82	81	81	-
X11200	Nonstate	Grant County Health Department	0.022969%	0.021401%	-0.001568%	(11,909)	(2,978)	(8,931)	(2,978)	(5,953)	(2,978)	(2,975)	(2,975)	-
X11300	Nonstate	Greenbrier County Board of Health	0.024134%	0.023637%	-0.000497%	(3,775)	(944)	(2,831)	(944)	(1,887)	(944)	(943)	(943)	-
X11400	Nonstate	Hampshire County Health Department	0.018004%	0.018225%	0.000221%	1,678	420	1,258	420	838	420	418	418	-
X11500	Nonstate	Hancock County Board of Health	0.014777%	0.017217%	0.002440%	18,531	4,633	13,898	4,633	9,265	4,633	4,632	4,632	-
X11600	Nonstate	Hardy County Health Department	0.017641%	0.017420%	-0.000221%	(1,678)	(420)	(1,258)	(420)	(838)	(420)	(418)	(418)	-
X11700	Nonstate	Harrison-Clarksburg Health Department	0.043014%	0.040055%	-0.002959%	(22,473)	(5,619)	(16,854)	(5,619)	(11,235)	(5,619)	(5,619)	(5,616)	-
X11800	Nonstate	Jackson County Health Department	0.024925%	0.024612%	-0.000313%	(2,377)	(595)	(1,782)	(595)	(1,187)	(595)	(592)	(592)	-
X11900	Nonstate	Jefferson County Health Department	0.021054%	0.035845%	0.014791%	112,335	28,084	84,251	28,084	56,167	28,084	28,083	28,083	-
X12000	Nonstate	Kanawha Charleston Health Department	0.105565%	0.102414%	-0.003151%	(23,931)	(5,983)	(17,948)	(5,983)	(11,963)	(5,983)	(5,982)	(5,982)	-
X12100	Nonstate	Lewis County Health Department	0.012623%	0.015503%	0.002880%	21,873	5,469	16,404	5,469	10,935	5,469	5,466	5,466	-
X12200	Nonstate	Lincoln County Health Department	0.015114%	0.012612%	-0.002502%	(19,002)	(4,751)	(14,251)	(4,751)	(9,500)	(4,751)	(4,749)	(4,749)	-
X12300	Nonstate	Logan County Board of Health	0.018746%	0.018247%	-0.000499%	(3,790)	(948)	(2,842)	(948)	(1,894)	(948)	(946)	(946)	-
X12400	Nonstate	McDowell County Health Department	0.012498%	0.011850%	-0.000648%	(4,921)	(1,231)	(3,690)	(1,231)	(2,459)	(1,231)	(1,228)	(1,228)	-
X12500	Nonstate	Marion County Health Department	0.025337%	0.024769%	-0.000568%	(4,314)	(1,079)	(3,235)	(1,079)	(2,156)	(1,079)	(1,077)	(1,077)	-
X12600	Nonstate	Marshall County Health Department	0.022118%	0.022408%	0.000290%	2,203	551	1,652	551	1,101	551	550	550	-
X12700	Nonstate	Mason County Health Department	0.014432%	0.014251%	-0.000181%	(1,375)	(344)	(1,031)	(344)	(687)	(344)	(343)	(343)	-
X12800	Nonstate	Mercer County Board of Health	0.027223%	0.027799%	0.000576%	4,375	1,094	3,281	1,094	2,187	1,094	1,093	1,093	-
X12900	Nonstate	Mineral County Health Department	0.022639%	0.019424%	-0.003215%	(24,417)	(6,105)	(18,312)	(6,105)	(12,207)	(6,105)	(6,102)	(6,102)	-
X13000	Nonstate	Mingo County Board of Health	0.014431%	0.013605%	-0.000826%	(6,273)	(1,569)	(4,704)	(1,569)	(3,135)	(1,569)	(1,566)	(1,566)	-
X13100	Nonstate	Monongalia County Health Department	0.154202%	0.159480%	0.005278%	40,086	10,022	30,064	10,022	20,042	10,022	10,020	10,020	-
X13300	Nonstate	Morgan County Health Department	0.012889%	0.012345%	-0.000544%	(4,132)	(1,033)	(3,099)	(1,033)	(2,066)	(1,033)	(1,033)	(1,033)	-
X13400	Nonstate	Nicholas County Health Department	0.016307%	0.015017%	-0.001290%	(9,797)	(2,450)	(7,347)	(2,450)	(4,897)	(2,450)	(2,447)	(2,447)	-
X13500	Nonstate	Wheeling-Ohio County Health Department	0.055553%	0.052015%	-0.003538%	(26,871)	(6,718)	(20,153)	(6,718)	(13,435)	(6,718)	(6,717)	(6,717)	-
X13600	Nonstate	Pendleton County Health Department	0.012642%	0.012131%	-0.000511%	(3,881)	(971)	(2,910)	(971)	(1,939)	(971)	(968)	(968)	-
X13800	Nonstate	Pocahontas County Board of Health	0.005594%	0.005194%	-0.000400%	(3,038)	(760)	(2,278)	(760)	(1,518)	(760)	(758)	(758)	-
X13900	Nonstate	Preston County Health Department	0.019200%	0.017468%	-0.001732%	(13,154)	(3,289)	(9,865)	(3,289)	(6,576)	(3,289)	(3,287)	(3,287)	-
X14100	Nonstate	Beckley-Raleigh County Board of Health	0.053840%	0.049759%	-0.004081%	(30,995)	(7,749)	(23,246)	(7,749)	(15,497)	(7,749)	(7,748)	(7,748)	-
X14200	Nonstate	Randolph-Elkins Health Department	0.053702%	0.054175%	0.000473%	3,592	899	2,693	899	1,794	899	895	895	-
X14500	Nonstate	Summers County Health Department	0.011274%	0.010983%	-0.000291%	(2,210)	(553)	(1,657)	(553)	(1,104)	(553)	(551)	(551)	-
X14600	Nonstate	Grafton-Taylor County Board of Health	0.025333%	0.030431%	0.005098%	38,719	9,680	29,039	9,680	19,359	9,680	9,679	9,679	-
X14700	Nonstate	Tucker County Health Department	0.006913%	0.006818%	-0.000095%	(722)	(181)	(541)	(181)	(360)	(181)	(179)	(179)	-
X14900	Nonstate	Upshur-Buckhannon Health Department	0.013449%	0.014344%	0.000895%	6,797	1,700	5,097	1,700	3,397	1,700	1,697	1,697	-
X15000	Nonstate	Wayne County Health Department	0.018310%	0.018081%	-0.000229%	(1,739)	(435)	(1,304)	(435)	(869)	(435)	(434)	(434)	-
X15100	Nonstate	Webster County Health Department	0.007861%	0.007777%	-0.000084%	(638)	(160)	(478)	(160)	(318)	(160)	(158)	(158)	-
X15200	Nonstate	Wetzel-Tyler Health Department	0.014059%	0.013246%	-0.000813%	(6,175)	(1,544)	(4,631)	(1,544)	(3,087)	(1,544)	(1,543)	(1,543)	-
X15400	Nonstate	Mid-Ohio Valley Health Department	0.157744%	0.153963%	-0.003781%	(28,716)	(7,180)	(21,536)	(7,180)	(14,356)	(7,180)	(7,176)	(7,176)	-
X15500	Nonstate	Wyoming County Health Department	0.012991%	0.013148%	0.000157%	1,192	299	893	299	594	299	295	295	-
X20100	Nonstate	City of Montgomery	0.037847%	0.038809%	0.000962%	7,306	1,827	5,479	1,827	3,652	1,827	1,825	1,825	-
X20200	Nonstate	City of Follansbee	0.086973%	0.086882%	-0.000091%	(691)	(173)	(518)	(173)	(345)	(173)	(172)	(172)	-
X20300	Nonstate	Town of Grant Town	0.006244%	0.007744%	0.001500%	11,392	2,849	8,543	2,849	5,694	2,849	2,845	2,845	-
X20400	Nonstate	Town of Pineville	0.025335%	0.024446%	-0.000889%	(6,752)	(1,688)	(5,064)	(1,688)	(3,376)	(1,688)	(1,688)	(1,688)	-
X20500	Nonstate	City of Nitro	0.058720%	0.058763%	0.000043%	327	82	245	82	163	82	81	81	-
X20600	Nonstate	City of Williamson	0.011150%	0.010240%	-0.000910%	(6,911)	(1,728)	(5,183)	(1,728)	(3,455)	(1,728)	(1,727)	(1,727)	-
X20601	Nonstate	Williamson Utility Board	0.005865%	0.004884%	-0.000981%	(7,451)	(1,863)	(5,588)	(1,863)	(3,725)	(1,863)	(1,862)	(1,862)	-
X20602	Nonstate	City of Williamson Board of Parks & Rec	0.000000%	0.001463%	0.001463%	11,111	2,778	8,333	2,778	5,555	2,778	2,777	2,777	-
X20700	Nonstate	Town of Belle	0.024636%	0.015988%	-0.008648%	(65,680)	(16,421)	(49,259)	(16,421)	(32,838)	(16,421)	(16,417)	(16,417)	-
X20701	Nonstate	Belle Sanitary Board	0.003435%	0.003645%	0.000210%	1,595	399	1,196	399	797	399	398	398	-



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

ER Number	State/Nonstate	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
X20800	Nonstate	City of Hinton	0.045585%	0.049850%	0.004265%	32,392	8,099	24,293	8,099	16,194	8,099	8,095	8,095	-
X20900	Nonstate	City of Salem	0.033105%	0.034260%	0.001155%	8,772	2,194	6,578	2,194	4,384	2,194	2,190	2,190	-
X21000	Nonstate	City of Elkins	0.152955%	0.148858%	-0.004097%	(31,116)	(7,780)	(23,336)	(7,780)	(15,556)	(7,780)	(7,776)	(7,776)	-
X21100	Nonstate	City of Wellsburg	0.058113%	0.059639%	0.001526%	11,590	2,898	8,692	2,898	5,794	2,898	2,896	2,896	-
X21200	Nonstate	City of Huntington	0.423292%	0.396572%	-0.026720%	(202,934)	(50,734)	(152,200)	(50,734)	(101,466)	(50,734)	(50,732)	(50,732)	-
X21300	Nonstate	Village of Valley Grove	0.001029%	0.001016%	-0.000013%	(99)	(25)	(74)	(25)	(49)	(25)	(24)	(24)	-
X21400	Nonstate	City of Lewisburg	0.129582%	0.127836%	-0.001746%	(13,261)	(3,316)	(9,945)	(3,316)	(6,629)	(3,316)	(3,313)	(3,313)	-
X21500	Nonstate	Town of Fayetteville	0.051695%	0.051068%	-0.000627%	(4,762)	(1,191)	(3,571)	(1,191)	(2,380)	(1,191)	(1,189)	(1,189)	-
X21600	Nonstate	City of Fairmont	0.330086%	0.339761%	0.009675%	73,480	18,371	55,109	18,371	36,738	18,371	18,367	18,367	-
X21700	Nonstate	Town of Bath	0.013455%	0.013346%	-0.000109%	(828)	(207)	(621)	(207)	(414)	(207)	(207)	(207)	-
X21701	Nonstate	Berkeley Springs Water Works	0.015940%	0.016630%	0.000690%	5,240	1,311	3,929	1,311	2,618	1,311	1,307	1,307	-
X21800	Nonstate	City of Bridgeport	0.448862%	0.462288%	0.013426%	101,968	25,493	76,475	25,493	50,982	25,493	25,489	25,489	-
X21901	Nonstate	City of Charleston	1.301165%	1.285736%	-0.015429%	(117,181)	(29,296)	(87,885)	(29,296)	(58,589)	(29,296)	(29,293)	(29,293)	-
X22000	Nonstate	City of Hurricane	0.102601%	0.100426%	-0.002175%	(16,519)	(4,130)	(12,389)	(4,130)	(8,259)	(4,130)	(4,129)	(4,129)	-
X22001	Nonstate	City of Hurricane Water & Sewer	0.095085%	0.096904%	0.001819%	13,815	3,454	10,361	3,454	6,907	3,454	3,453	3,453	-
X22100	Nonstate	Town of Hundred	0.001823%	0.001636%	-0.000187%	(1,420)	(356)	(1,064)	(356)	(708)	(356)	(352)	(352)	-
X22300	Nonstate	City of Ravenswood	0.067378%	0.065988%	-0.001390%	(10,557)	(2,640)	(7,917)	(2,640)	(5,277)	(2,640)	(2,637)	(2,637)	-
X22500	Nonstate	City of Grafton	0.056958%	0.059775%	0.002817%	21,395	5,349	16,046	5,349	10,697	5,349	5,348	5,348	-
X22600	Nonstate	City of Mannington	0.026538%	0.026235%	-0.000303%	(2,301)	(576)	(1,725)	(576)	(1,149)	(576)	(573)	(573)	-
X22700	Nonstate	City of Parkersburg	0.316046%	0.323470%	0.007424%	56,384	14,097	42,287	14,097	28,190	14,097	14,093	14,093	-
X22800	Nonstate	City of Romney	0.049604%	0.048665%	-0.000939%	(7,132)	(1,783)	(5,349)	(1,783)	(3,566)	(1,783)	(1,783)	(1,783)	-
X22900	Nonstate	City of Saint Albans	0.127016%	0.124830%	-0.002186%	(16,602)	(4,151)	(12,451)	(4,151)	(8,300)	(4,151)	(4,149)	(4,149)	-
X23000	Nonstate	Mary H Weir Public Library	0.014477%	0.015789%	0.001312%	9,964	2,492	7,472	2,492	4,980	2,492	2,488	2,488	-
X23001	Nonstate	City of Weirton	0.147617%	0.142695%	-0.004922%	(37,382)	(9,346)	(28,036)	(9,346)	(18,690)	(9,346)	(9,344)	(9,344)	-
X23002	Nonstate	Weirton Area Water Board	0.066713%	0.071290%	0.004577%	34,762	8,691	26,071	8,691	17,380	8,691	8,689	8,689	-
X23003	Nonstate	City of Weirton Sanitary Board	0.061222%	0.061072%	-0.000150%	(1,139)	(285)	(854)	(285)	(569)	(285)	(284)	(284)	-
X23004	Nonstate	City of Weirton Board of Park Commissioners	0.020018%	0.020766%	0.000748%	5,681	1,421	4,260	1,421	2,839	1,421	1,418	1,418	-
X23100	Nonstate	City of Weston	0.020962%	0.026066%	0.005104%	38,764	9,692	29,072	9,692	19,380	9,692	9,688	9,688	-
X23200	Nonstate	Town of Rivesville	0.009850%	0.009701%	-0.000149%	(1,132)	(283)	(849)	(283)	(566)	(283)	(283)	(283)	-
X23300	Nonstate	City of Clarksburg	0.311189%	0.310768%	-0.000421%	(3,197)	(800)	(2,397)	(800)	(1,597)	(800)	(797)	(797)	-
X23500	Nonstate	City of Saint Marys	0.037559%	0.038925%	0.001366%	10,375	2,594	7,781	2,594	5,187	2,594	2,593	2,593	-
X23600	Nonstate	Town of Fairview	0.005247%	0.004935%	-0.000312%	(2,370)	(593)	(1,777)	(593)	(1,184)	(593)	(591)	(591)	-
X23700	Nonstate	City of Buckhannon	0.240130%	0.241221%	0.001091%	8,286	2,072	6,214	2,072	4,142	2,072	2,070	2,070	-
X23802	Nonstate	City of Charles Town	0.120059%	0.123718%	0.003659%	27,790	6,948	20,842	6,948	13,894	6,948	6,946	6,946	-
X23900	Nonstate	Town of Matewan	0.001840%	0.001452%	-0.000388%	(2,947)	(737)	(2,210)	(737)	(1,473)	(737)	(736)	(736)	-
X23901	Nonstate	Town of Matewan Water Department	0.001288%	0.001272%	-0.000016%	(122)	(31)	(91)	(31)	(60)	(31)	(29)	(29)	-
X24001	Nonstate	City of McMechen	0.018332%	0.019335%	0.001003%	7,618	1,905	5,713	1,905	3,808	1,905	1,903	1,903	-
X24002	Nonstate	City of McMechen Water & Sewer	0.007624%	0.004034%	-0.003590%	(27,266)	(6,817)	(20,449)	(6,817)	(13,632)	(6,817)	(6,815)	(6,815)	-
X24100	Nonstate	City of Beckley	0.384947%	0.355762%	-0.029185%	(221,656)	(55,414)	(166,242)	(55,414)	(110,828)	(55,414)	(55,414)	(55,414)	-
X24200	Nonstate	City of Philippi	0.104987%	0.107824%	0.002837%	21,547	5,387	16,160	5,387	10,773	5,387	5,386	5,386	-
X24300	Nonstate	City of Paden City	0.035976%	0.034753%	-0.001223%	(9,289)	(2,323)	(6,966)	(2,323)	(4,643)	(2,323)	(2,320)	(2,320)	-
X24400	Nonstate	City of Dunbar	0.070540%	0.079861%	0.009321%	70,792	17,698	53,094	17,698	35,396	17,698	17,698	17,698	-
X24500	Nonstate	City of Keyser	0.087265%	0.080822%	-0.006443%	(48,934)	(12,234)	(36,700)	(12,234)	(24,466)	(12,234)	(12,232)	(12,232)	-
X24600	Nonstate	Town of Elizabeth	0.007656%	0.008875%	0.001219%	9,258	2,315	6,943	2,315	4,628	2,315	2,313	2,313	-
X24700	Nonstate	City of South Charleston	0.286969%	0.263221%	-0.023748%	(180,362)	(45,091)	(135,271)	(45,091)	(90,180)	(45,091)	(45,089)	(45,089)	-
X24800	Nonstate	Town of Farmington	0.007161%	0.007071%	-0.000090%	(684)	(171)	(513)	(171)	(342)	(171)	(171)	(171)	-
X24900	Nonstate	City of Summersville	0.128825%	0.126985%	-0.001840%	(13,975)	(3,494)	(10,481)	(3,494)	(6,987)	(3,494)	(3,493)	(3,493)	-
X25000	Nonstate	Town of Grantsville	0.014198%	0.014766%	0.000568%	4,314	1,079	3,235	1,079	2,156	1,079	1,077	1,077	-
X25100	Nonstate	City of Benwood	0.053205%	0.050929%	-0.002276%	(17,286)	(4,322)	(12,964)	(4,322)	(8,642)	(4,322)	(4,320)	(4,320)	-
X25200	Nonstate	Town of West Union	0.018165%	0.020677%	0.002512%	19,078	4,770	14,308	4,770	9,538	4,770	4,768	4,768	-
X25300	Nonstate	City of Bluefield	0.111500%	0.136963%	0.025463%	193,388	48,347	145,041	48,347	96,694	48,347	48,347	48,347	-
X25400	Nonstate	City of Cameron	0.019292%	0.022380%	0.003088%	23,453	5,864	17,589	5,864	11,725	5,864	5,861	5,861	-
X25500	Nonstate	City of Shinnston	0.061307%	0.054994%	-0.006313%	(47,946)	(11,987)	(35,959)	(11,987)	(23,972)	(11,987)	(11,985)	(11,985)	-
X25600	Nonstate	City of Kingwood	0.055268%	0.053239%	-0.002029%	(15,410)	(3,853)	(11,557)	(3,853)	(7,704)	(3,853)	(3,851)	(3,851)	-
X25700	Nonstate	Town of Monongah	0.021824%	0.021326%	-0.000498%	(3,782)	(946)	(2,836)	(946)	(1,890)	(946)	(944)	(944)	-
X25800	Nonstate	Town of Moorefield	0.083288%	0.084035%	0.000747%	5,673	1,419	4,254	1,419	2,835	1,419	1,416	1,416	-
X25900	Nonstate	Town of Franklin	0.016861%	0.017113%	0.000252%	1,914	479	1,435	479	956	479	477	477	-
X26000	Nonstate	City of Oak Hill	0.075059%	0.074240%	-0.000819%	(6,220)	(1,556)	(4,664)	(1,556)	(3,108)	(1,556)	(1,552)	(1,552)	-
X26100	Nonstate	Town of Davis	0.013789%	0.013857%	0.000068%	516	130	386	130	256	130	126	126	-
X26200	Nonstate	City of New Martinsville	0.192205%	0.194595%	0.002390%	18,152	4,538	13,614	4,538	9,076	4,538	4,538	4,538	-
X26300	Nonstate	Town of Athens	0.028141%	0.028424%	0.000283%	2,149	538	1,611	538	1,073	538	535	535	-

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

ER Number	State/Nonstate	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
X26600	Nonstate	City of Williamstown	0.045663%	0.046783%	0.001120%	8,506	2,127	6,379	2,127	4,252	2,127	2,125	2,125	-
X26700	Nonstate	City of Gary	0.013597%	0.011989%	-0.001608%	(12,213)	(3,054)	(9,159)	(3,054)	(6,105)	(3,054)	(3,051)	(3,051)	-
X26800	Nonstate	City of Mullens	0.009665%	0.016620%	0.006955%	52,822	13,206	39,616	13,206	26,410	13,206	13,204	13,204	-
X26900	Nonstate	City of Ripley	0.117413%	0.122557%	0.005144%	39,068	9,767	29,301	9,767	19,534	9,767	9,767	9,767	-
X27000	Nonstate	City of Princeton	0.080128%	0.088045%	0.007917%	60,128	15,033	45,095	15,033	30,062	15,033	15,029	15,029	-
X27001	Nonstate	Princeton Sanitary Board	0.053454%	0.054568%	0.001114%	8,461	2,116	6,345	2,116	4,229	2,116	2,113	2,113	-
X27100	Nonstate	City of Spencer	0.027429%	0.029778%	0.002349%	17,840	4,461	13,379	4,461	8,918	4,461	4,457	4,457	-
X27200	Nonstate	Town of Sophia	0.008072%	0.017144%	0.009072%	68,900	17,226	51,674	17,226	34,448	17,226	17,222	17,222	-
X27300	Nonstate	City of Madison	0.036882%	0.039457%	0.002575%	19,557	4,890	14,667	4,890	9,777	4,890	4,887	4,887	-
X27400	Nonstate	City of Stonewood	0.027163%	0.029889%	0.002726%	20,704	5,176	15,528	5,176	10,352	5,176	5,176	5,176	-
X27500	Nonstate	Town of Marlinton	0.020851%	0.019533%	-0.001318%	(10,010)	(2,503)	(7,507)	(2,503)	(5,004)	(2,503)	(2,501)	(2,501)	-
X27600	Nonstate	City of Glen Dale	0.063110%	0.060518%	-0.002592%	(19,686)	(4,922)	(14,764)	(4,922)	(9,842)	(4,922)	(4,920)	(4,920)	-
X27700	Nonstate	Town of Anmoore	0.009173%	0.020029%	0.010856%	82,450	61,837	20,613	20,613	41,224	20,613	20,611	20,611	-
X27800	Nonstate	City of Belmont	0.016019%	0.015693%	-0.000326%	(2,476)	(619)	(1,857)	(619)	(1,238)	(619)	(619)	(619)	-
X28000	Nonstate	City of Glenville	0.011524%	0.011778%	0.000254%	1,929	483	1,446	483	963	483	480	480	-
X28100	Nonstate	City of Kenova	0.047278%	0.048625%	0.001347%	10,230	2,558	7,672	2,558	5,114	2,558	2,556	2,556	-
X28200	Nonstate	Town of Nutter Fort	0.045497%	0.048983%	0.003486%	26,476	6,619	19,857	6,619	13,238	6,619	6,619	6,619	-
X28300	Nonstate	Town of Middlebourne	0.010186%	0.017731%	0.007545%	57,303	14,326	42,977	14,326	28,651	14,326	14,325	14,325	-
X28400	Nonstate	Town of Gauley Bridge	0.008423%	0.007255%	-0.001168%	(8,871)	(2,218)	(6,653)	(2,218)	(4,435)	(2,218)	(2,217)	(2,217)	-
X28500	Nonstate	Town of Clendenin	0.013610%	0.013991%	0.000381%	2,894	724	2,170	724	1,446	724	722	722	-
X28600	Nonstate	Town of Wardensville	0.007360%	0.005584%	-0.001776%	(13,488)	(3,373)	(10,115)	(3,373)	(6,742)	(3,373)	(3,369)	(3,369)	-
X28700	Nonstate	Town of Marmet	0.029909%	0.025725%	-0.004184%	(31,777)	(7,945)	(23,832)	(7,945)	(15,887)	(7,945)	(7,942)	(7,942)	-
X28800	Nonstate	Village of Barboursville	0.142492%	0.154598%	0.012106%	91,943	22,986	68,957	22,986	45,971	22,986	22,985	22,985	-
X28900	Nonstate	Town of Union	0.005036%	0.005022%	-0.000014%	(106)	(27)	(79)	(27)	(52)	(27)	(25)	(25)	-
X29000	Nonstate	Town of Winfield	0.028611%	0.032834%	0.004223%	32,073	8,019	24,054	8,019	16,035	8,019	8,016	8,016	-
X29100	Nonstate	Town of Ansted	0.009282%	0.009724%	0.000442%	3,357	840	2,517	840	1,677	840	837	837	-
X29200	Nonstate	City of White Sulphur Springs	0.063579%	0.060140%	-0.003439%	(26,119)	(6,530)	(19,589)	(6,530)	(13,059)	(6,530)	(6,529)	(6,529)	-
X29300	Nonstate	City of Parsons	0.025235%	0.027413%	0.002178%	16,542	4,136	12,406	4,136	8,270	4,136	4,134	4,134	-
X29400	Nonstate	Town of Clay	0.014017%	0.013700%	-0.000317%	(2,408)	(602)	(1,806)	(602)	(1,204)	(602)	(602)	(602)	-
X29500	Nonstate	Town of New Haven	0.017259%	0.014957%	-0.002302%	(17,483)	(4,371)	(13,112)	(4,371)	(8,741)	(4,371)	(4,370)	(4,370)	-
X29600	Nonstate	City of Thomas	0.011048%	0.011650%	0.000602%	4,572	1,144	3,428	1,144	2,284	1,144	1,140	1,140	-
X29700	Nonstate	Town of Hamlin	0.009802%	0.009350%	-0.000452%	(3,433)	(859)	(2,574)	(859)	(1,715)	(859)	(856)	(856)	-
X29800	Nonstate	Town of Capon Bridge	0.003464%	0.003554%	0.000090%	684	171	513	171	342	171	171	171	-
X29900	Nonstate	City of Milton	0.033702%	0.035030%	0.001328%	10,086	2,522	7,564	2,522	5,042	2,522	2,520	2,520	-
X29901	Nonstate	City of Milton Water Department	0.030077%	0.027843%	-0.002234%	(16,967)	(4,242)	(12,725)	(4,242)	(8,483)	(4,242)	(4,241)	(4,241)	-
X30000	Nonstate	City of Richwood	0.035557%	0.036187%	0.000630%	4,785	1,197	3,588	1,197	2,391	1,197	1,194	1,194	-
X30100	Nonstate	City of Logan	0.027267%	0.025524%	-0.001743%	(13,238)	(3,310)	(9,928)	(3,310)	(6,618)	(3,310)	(3,308)	(3,308)	-
X30101	Nonstate	City of Logan Sanitary Board	0.007315%	0.007454%	0.000139%	1,056	264	792	264	528	264	264	264	-
X30200	Nonstate	City of Welch	0.083969%	0.083529%	-0.000440%	(3,342)	(836)	(2,506)	(836)	(1,670)	(836)	(834)	(834)	-
X50100	Nonstate	Center Public Service District	0.006951%	0.007246%	0.000295%	2,240	561	1,679	561	1,118	561	557	557	-
X50200	Nonstate	Moundsville-Marshall County Public Library	0.017960%	0.018837%	0.000877%	6,661	1,666	4,995	1,666	3,329	1,666	1,663	1,663	-
X50500	Nonstate	Williamson Housing Authority	0.024602%	0.025451%	0.000849%	6,448	1,613	4,835	1,613	3,222	1,613	1,609	1,609	-
X50600	Nonstate	Nitro Regional Wastewater Utility	0.034170%	0.033473%	-0.000697%	(5,294)	(1,324)	(3,970)	(1,324)	(2,646)	(1,324)	(1,322)	(1,322)	-
X50800	Nonstate	Charleston Sanitary Board	0.274788%	0.270888%	-0.003900%	(29,620)	(7,405)	(22,215)	(7,405)	(14,810)	(7,405)	(7,405)	(7,405)	-
X50900	Nonstate	Huntington WV Housing Authority	0.131646%	0.121467%	-0.010179%	(77,308)	(19,327)	(57,981)	(19,327)	(38,654)	(19,327)	(19,327)	(19,327)	-
X51000	Nonstate	City of Saint Albans Municipal Water and Sewer	0.095629%	0.097930%	0.002368%	17,985	4,497	13,488	4,497	8,991	4,497	4,494	4,494	-
X51200	Nonstate	Upshur County Public Library	0.010035%	0.010156%	0.000121%	919	230	689	230	459	230	229	229	-
X51300	Nonstate	Weston Sanitary Board	0.021083%	0.025116%	0.004033%	30,630	7,658	22,972	7,658	15,314	7,658	7,656	7,656	-
X51400	Nonstate	Pocahontas Memorial Hospital	0.320936%	0.409010%	0.088074%	668,909	167,228	501,681	167,228	334,453	167,228	167,225	167,225	-
X51600	Nonstate	Wheeling Ohio County Airport	0.014978%	0.014284%	-0.000694%	(5,271)	(1,318)	(3,953)	(1,318)	(2,635)	(1,318)	(1,317)	(1,317)	-
X51800	Nonstate	Charleston-Kanawha Housing Authority	0.188407%	0.187208%	-0.001199%	(9,106)	(2,277)	(6,829)	(2,277)	(4,552)	(2,277)	(2,275)	(2,275)	-
X52100	Nonstate	Greater Huntington Park & Recreation District	0.065582%	0.069071%	0.003489%	26,498	6,625	19,873	6,625	13,248	6,625	6,623	6,623	-
X52200	Nonstate	Buckhannon Housing Authority	0.011824%	0.010159%	-0.001665%	(12,645)	(3,162)	(9,483)	(3,162)	(6,321)	(3,162)	(3,159)	(3,159)	-
X52300	Nonstate	Huntington Sanitary Board	0.189556%	0.232180%	0.042624%	323,723	80,931	242,792	80,931	161,861	80,931	80,930	80,930	-
X52301	Nonstate	Huntington Stormwater Utility	0.000000%	0.001869%	0.001869%	14,195	3,549	10,646	3,549	7,097	3,549	3,548	3,548	-
X52700	Nonstate	Charles W Gibson Public Library	0.004295%	0.004292%	-0.000003%	(23)	(6)	(17)	(6)	(11)	(6)	(5)	(5)	-
X52800	Nonstate	Parkersburg Utility Board	0.249166%	0.252979%	0.003813%	28,959	7,240	21,719	7,240	14,479	7,240	7,239	7,239	-
X53200	Nonstate	Saint Albans Housing Authority	0.008579%	0.009173%	0.000594%	4,511	1,128	3,383	1,128	2,255	1,128	1,127	1,127	-
X53300	Nonstate	Charleston Urban Renewal Authority	0.009546%	0.009509%	-0.000037%	(281)	(71)	(210)	(71)	(139)	(71)	(68)	(68)	-
X53400	Nonstate	Housing Authority of City of South Charleston	0.015771%	0.016087%	0.000316%	2,400	600	1,800	600	1,200	600	600	600	-
X53600	Nonstate	Beckley Raleigh County Convention Center	0.016674%	0.013638%	-0.003036%	(23,058)	(5,765)	(17,293)	(5,765)	(11,528)	(5,765)	(5,763)	(5,763)	-

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

ER Number	State/Nonstate	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
X53700	Nonstate	Keyser-Mineral County Library	0.008110%	0.007717%	-0.000393%	(2,985)	(747)	(2,238)	(747)	(1,491)	(747)	(744)	(744)	-
X53800	Nonstate	Wheeling Housing Authority	0.077762%	0.078320%	0.000558%	4,238	1,060	3,178	1,060	2,118	1,060	1,058	1,058	-
X53900	Nonstate	Kanawha Falls Public Service District	0.027373%	0.027878%	0.000505%	3,835	959	2,876	959	1,917	959	958	958	-
X54100	Nonstate	North Beckley Public Service District	0.036022%	0.035025%	-0.000997%	(7,572)	(1,894)	(5,678)	(1,894)	(3,784)	(1,894)	(1,890)	(1,890)	-
X54200	Nonstate	Cabell County Public Library	0.172328%	0.175801%	0.003473%	26,377	6,595	19,782	6,595	13,187	6,595	6,592	6,592	-
X54400	Nonstate	City County Building Management Commission	0.007597%	0.010041%	0.002444%	18,562	4,641	13,921	4,641	9,280	4,641	4,639	4,639	-
X54500	Nonstate	Ohio County Public Library	0.039680%	0.041115%	0.001435%	10,899	2,725	8,174	2,725	5,449	2,725	2,724	2,724	-
X54900	Nonstate	Raleigh County Public Library	0.042507%	0.042723%	0.000216%	1,640	411	1,229	411	818	411	407	407	-
X55000	Nonstate	South Charleston Public Library	0.017339%	0.017064%	-0.000275%	(2,089)	(523)	(1,566)	(523)	(1,043)	(523)	(520)	(520)	-
X55100	Nonstate	Bluefield Sanitary Board	0.094323%	0.101011%	0.006688%	50,794	12,699	38,095	12,699	25,396	12,699	12,697	12,697	-
X55300	Nonstate	Greenbrier Valley Airport Authority	0.034341%	0.033548%	-0.000793%	(6,023)	(1,506)	(4,517)	(1,506)	(3,011)	(1,506)	(1,505)	(1,505)	-
X55400	Nonstate	Central West Virginia Regional Airport Authority	0.192438%	0.199344%	0.006906%	52,450	13,113	39,337	13,113	26,224	13,113	13,111	13,111	-
X55401	Nonstate	Raleigh County Memorial Airport	0.022200%	0.022239%	0.000039%	296	75	221	75	146	75	71	71	-
X55500	Nonstate	Kanawha County Parks & Recreation	0.047348%	0.046637%	-0.000711%	(5,400)	(1,350)	(4,050)	(1,350)	(2,700)	(1,350)	(1,350)	(1,350)	-
X55600	Nonstate	Morgantown Public Library	0.045202%	0.043822%	-0.001380%	(10,481)	(2,621)	(7,860)	(2,621)	(5,239)	(2,621)	(2,618)	(2,618)	-
X55800	Nonstate	City of South Charleston Sanitary Board	0.055209%	0.058724%	0.003515%	26,696	6,674	20,022	6,674	13,348	6,674	6,674	6,674	-
X55900	Nonstate	West Virginia Association of Counties	0.011686%	0.010499%	-0.001187%	(9,015)	(2,254)	(6,761)	(2,254)	(4,507)	(2,254)	(2,253)	(2,253)	-
X56100	Nonstate	Pretera Center	0.008302%	0.007481%	-0.000821%	(6,235)	(1,559)	(4,676)	(1,559)	(3,117)	(1,559)	(1,558)	(1,558)	-
X56200	Nonstate	Town of Pratt Water Works Company	0.002151%	0.000000%	-0.002151%	(16,337)	(4,085)	(12,252)	(4,085)	(8,167)	(4,085)	(4,082)	(4,082)	-
X56300	Nonstate	Martinsburg Public Library	0.058437%	0.057666%	-0.000771%	(5,856)	(1,464)	(4,392)	(1,464)	(2,928)	(1,464)	(1,464)	(1,464)	-
X56500	Nonstate	Elkins Housing Authority	0.010007%	0.009749%	-0.000258%	(1,959)	(490)	(1,469)	(490)	(979)	(490)	(489)	(489)	-
X56700	Nonstate	Parkersburg & Wood County Public Library	0.042540%	0.043737%	0.001197%	9,091	2,273	6,818	2,273	4,545	2,273	2,272	2,272	-
X56800	Nonstate	Union Public Service District	0.028152%	0.025631%	-0.002521%	(19,147)	(4,787)	(14,360)	(4,787)	(9,573)	(4,787)	(4,786)	(4,786)	-
X56900	Nonstate	Kingwood Water Works	0.016393%	0.017787%	0.001394%	10,587	2,647	7,940	2,647	5,293	2,647	2,646	2,646	-
X57100	Nonstate	Lubeck Public Service District	0.042195%	0.047267%	0.005072%	38,521	9,631	28,890	9,631	19,259	9,631	9,628	9,628	-
X57200	Nonstate	Sissonville Public Service District	0.018137%	0.018845%	0.000708%	5,377	1,345	4,032	1,345	2,687	1,345	1,342	1,342	-
X57300	Nonstate	BCKP Regional Intergovernmental Council	0.029160%	0.027472%	-0.001688%	(12,820)	(3,206)	(9,614)	(3,206)	(6,408)	(3,206)	(3,202)	(3,202)	-
X57400	Nonstate	Fayette County Public Library	0.024820%	0.028291%	0.003471%	26,362	6,591	19,771	6,591	13,180	6,591	6,589	6,589	-
X57600	Nonstate	Dunbar Sanitary Board	0.034954%	0.034182%	-0.000772%	(5,863)	(1,466)	(4,397)	(1,466)	(2,931)	(1,466)	(1,465)	(1,465)	-
X57700	Nonstate	Point Pleasant Housing Authority	0.014405%	0.014607%	0.000202%	1,534	384	1,150	384	766	384	382	382	-
X57900	Nonstate	Claywood Park Public Service District	0.057839%	0.058291%	0.000452%	3,433	859	2,574	859	1,715	859	856	856	-
X58000	Nonstate	Region 8 Planning & Development Council	0.077673%	0.066101%	-0.011572%	(87,888)	(21,972)	(65,916)	(21,972)	(43,944)	(21,972)	(21,972)	(21,972)	-
X58300	Nonstate	Greenbrier Valley Conservation District	0.003640%	0.002697%	-0.000943%	(7,162)	(1,791)	(5,371)	(1,791)	(3,580)	(1,791)	(1,789)	(1,789)	-
X58400	Nonstate	City of Spencer Sanitary Board	0.005390%	0.006023%	0.000633%	4,808	1,202	3,606	1,202	2,404	1,202	1,202	1,202	-
X58600	Nonstate	City of Spencer Waterworks	0.022605%	0.021107%	-0.001498%	(11,377)	(2,845)	(8,532)	(2,845)	(5,687)	(2,845)	(2,842)	(2,842)	-
X58700	Nonstate	Mid Ohio Valley Regional Airport	0.025834%	0.026784%	0.000950%	7,215	1,804	5,411	1,804	3,607	1,804	1,803	1,803	-
X58800	Nonstate	Brooke County Public Library	0.006892%	0.006786%	-0.000106%	(805)	(202)	(603)	(202)	(401)	(202)	(199)	(199)	-
X58900	Nonstate	Region VII Planning & Development Council	0.015718%	0.015502%	-0.000216%	(1,640)	(411)	(1,229)	(411)	(818)	(411)	(407)	(407)	-
X59000	Nonstate	Region 4 Planning & Development Council	0.029393%	0.025103%	-0.004290%	(32,582)	(8,146)	(24,436)	(8,146)	(16,290)	(8,146)	(8,144)	(8,144)	-
X59100	Nonstate	Craft Memorial Library	0.012742%	0.012148%	-0.000594%	(4,511)	(1,128)	(3,383)	(1,128)	(2,255)	(1,128)	(1,127)	(1,127)	-
X59200	Nonstate	Green Acres Regional Center Inc	0.035466%	0.030818%	-0.004648%	(35,301)	(8,826)	(26,475)	(8,826)	(17,649)	(8,826)	(8,823)	(8,823)	-
X59300	Nonstate	Region 1 Planning & Development Council	0.028502%	0.026419%	-0.002083%	(15,820)	(3,956)	(11,864)	(3,956)	(7,908)	(3,956)	(3,952)	(3,952)	-
X59500	Nonstate	Lavalette Public Service District	0.033131%	0.035848%	0.002717%	20,635	5,159	15,476	5,159	10,317	5,159	5,158	5,158	-
X59600	Nonstate	Clarksburg Water Board	0.135018%	0.139527%	0.004509%	34,245	8,562	25,683	8,562	17,121	8,562	8,559	8,559	-
X59700	Nonstate	Craigsville Public Service District	0.036562%	0.036421%	-0.000141%	(1,071)	(268)	(803)	(268)	(535)	(268)	(267)	(267)	-
X59800	Nonstate	Nettie-Leivasy Public Service District	0.016164%	0.016852%	0.000688%	5,225	1,307	3,918	1,307	2,611	1,307	1,304	1,304	-
X59900	Nonstate	Putnam County Parks & Recreation Commission	0.020459%	0.019015%	-0.001444%	(10,967)	(2,742)	(8,225)	(2,742)	(5,483)	(2,742)	(2,741)	(2,741)	-
X60000	Nonstate	Spencer Housing Authority	0.018621%	0.018216%	-0.000405%	(3,076)	(769)	(2,307)	(769)	(1,538)	(769)	(769)	(769)	-
X60200	Nonstate	Region II Planning & Development Council	0.015436%	0.015050%	-0.000386%	(2,932)	(733)	(2,199)	(733)	(1,466)	(733)	(733)	(733)	-
X60300	Nonstate	Valley Healthcare System	0.004747%	0.003703%	-0.001044%	(7,929)	(1,983)	(5,946)	(1,983)	(3,963)	(1,983)	(1,980)	(1,980)	-
X60400	Nonstate	Buffalo Creek Public Service District	0.020357%	0.020738%	0.000381%	2,894	724	2,170	724	1,446	724	722	722	-
X60600	Nonstate	Shortline Public Service District	0.009623%	0.010241%	0.000618%	4,694	1,174	3,520	1,174	2,346	1,174	1,172	1,172	-
X60700	Nonstate	Boone Madison Public Library	0.008547%	0.008755%	0.000208%	1,580	395	1,185	395	790	395	395	395	-
X60800	Nonstate	Westbrook Health Services Inc	0.002360%	0.002581%	0.000221%	1,678	420	1,258	420	838	420	418	418	-
X61200	Nonstate	Armstrong Deepwater Public Service District	0.009818%	0.009868%	0.000050%	380	95	285	95	190	95	95	95	-
X61300	Nonstate	Kyova Interstate Planning Commission	0.022371%	0.028169%	0.005798%	44,035	11,009	33,026	11,009	22,017	11,009	11,008	11,008	-
X61400	Nonstate	Wood County Parks & Recreation Commission	0.005721%	0.003833%	-0.001888%	(14,339)	(3,585)	(10,754)	(3,585)	(7,169)	(3,585)	(3,584)	(3,584)	-
X61600	Nonstate	Beckley Housing Authority	0.031113%	0.032956%	0.001843%	13,997	3,500	10,497	3,500	6,997	3,500	3,497	3,497	-
X61800	Nonstate	Central WV Transit Authority	0.087103%	0.086086%	-0.001017%	(7,724)	(1,931)	(5,793)	(1,931)	(3,862)	(1,931)	(1,931)	(1,931)	-
X61900	Nonstate	Marion County Parks & Recreation Commission	0.019305%	0.021033%	0.001728%	13,124	3,281	9,843	3,281	6,562	3,281	3,281	3,281	-
X62000	Nonstate	Arbuckle Public Service District	0.007487%	0.008912%	0.001425%	10,823	2,706	8,117	2,706	5,411	2,706	2,705	2,705	-

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

ER Number	State/Nonstate	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
X62100	Nonstate	Wetzel County Hospital	0.290855%	0.249288%	-0.041567%	(315,695)	(78,924)	(236,771)	(78,924)	(157,847)	(78,924)	(78,923)	(78,923)	-
X62200	Nonstate	Clarksburg-Harrison Public Library	0.021407%	0.020381%	-0.001026%	(7,792)	(1,949)	(5,843)	(1,949)	(3,894)	(1,949)	(1,945)	(1,945)	-
X62300	Nonstate	Ohio County Public Service District	0.032315%	0.028630%	-0.003685%	(27,987)	(6,997)	(20,990)	(6,997)	(13,993)	(6,997)	(6,996)	(6,996)	-
X62500	Nonstate	Greenbrier Public Service District #1	0.011496%	0.013491%	0.001995%	15,152	3,788	11,364	3,788	7,576	3,788	3,788	3,788	-
X62700	Nonstate	Ohio Valley Regional Transportation Authority	0.121758%	0.127432%	0.005674%	43,093	10,774	32,319	10,774	21,545	10,774	10,771	10,771	-
X62800	Nonstate	Berkeley County Public Service Water District	0.151028%	0.156806%	0.005778%	43,883	10,971	32,912	10,971	21,941	10,971	10,970	10,970	-
X62900	Nonstate	Parkersburg Housing Authority	0.040852%	0.042605%	0.001753%	13,314	3,329	9,985	3,329	6,656	3,329	3,327	3,327	-
X63000	Nonstate	Marion County Public Library	0.034585%	0.034568%	-0.000017%	(129)	(33)	(96)	(33)	(63)	(33)	(30)	(30)	-
X63100	Nonstate	Mason County Public Service District	0.049795%	0.052991%	0.003196%	24,273	6,069	18,204	6,069	12,135	6,069	6,066	6,066	-
X63200	Nonstate	Monroe County Public Library	0.002322%	0.001988%	-0.000334%	(2,537)	(635)	(1,902)	(635)	(1,267)	(635)	(632)	(632)	-
X63300	Nonstate	Kanawha County Emergency Ambulance Authority	0.103384%	0.100880%	-0.002504%	(19,018)	(4,755)	(14,263)	(4,755)	(9,508)	(4,755)	(4,753)	(4,753)	-
X63400	Nonstate	Southern Jackson County Public Service District	0.017884%	0.018369%	0.000485%	3,684	921	2,763	921	1,842	921	921	921	-
X63500	Nonstate	Jackson County Public Library	0.014716%	0.014427%	-0.000289%	(2,195)	(549)	(1,646)	(549)	(1,097)	(549)	(548)	(548)	-
X63800	Nonstate	Raleigh County Public Service District	0.039423%	0.036223%	-0.003200%	(24,304)	(6,076)	(18,228)	(6,076)	(12,152)	(6,076)	(6,076)	(6,076)	-
X63900	Nonstate	Jackson County Housing Authority	0.027698%	0.021800%	-0.005898%	(44,794)	(11,199)	(33,595)	(11,199)	(22,396)	(11,199)	(11,197)	(11,197)	-
X64200	Nonstate	Burnsville Public Utility Board	0.005258%	0.005849%	0.000591%	4,489	1,123	3,366	1,123	2,243	1,123	1,120	1,120	-
X64300	Nonstate	Kenova Municipal Water Works	0.020899%	0.025144%	0.004245%	32,240	8,061	24,179	8,061	16,118	8,061	8,057	8,057	-
X64500	Nonstate	Malden Public Service District	0.025827%	0.025344%	-0.000483%	(3,668)	(918)	(2,750)	(918)	(1,832)	(918)	(914)	(914)	-
X64600	Nonstate	Boone County Parks & Recreation Board	0.015580%	0.015653%	0.000073%	554	139	415	139	276	139	137	137	-
X64700	Nonstate	Hardy County Rural Development Authority	0.007296%	0.008781%	0.001485%	11,278	2,820	8,458	2,820	5,638	2,820	2,818	2,818	-
X64800	Nonstate	Mineral Wells Public Service District	0.024086%	0.023269%	-0.000817%	(6,205)	(1,552)	(4,653)	(1,552)	(3,101)	(1,552)	(1,549)	(1,549)	-
X64900	Nonstate	Housing Authority of Mingo County	0.027272%	0.025184%	-0.002088%	(15,858)	(3,965)	(11,893)	(3,965)	(7,928)	(3,965)	(3,963)	(3,963)	-
X65000	Nonstate	Upper Ohio Conservation District	0.001100%	0.001026%	-0.000074%	(562)	(141)	(421)	(141)	(280)	(141)	(139)	(139)	-
X65200	Nonstate	Town of West Hamlin	0.019286%	0.019248%	-0.000038%	(289)	(73)	(216)	(73)	(143)	(73)	(70)	(70)	-
X65300	Nonstate	Eastern Panhandle Regional Planning & Development Council	0.014751%	0.015543%	0.000792%	6,015	1,504	4,511	1,504	3,007	1,504	1,503	1,503	-
X65400	Nonstate	Marshall County Public Service District #1	0.006954%	0.007655%	0.000701%	5,324	1,331	3,993	1,331	2,662	1,331	1,331	1,331	-
X65700	Nonstate	Warm Springs Public Service District	0.011292%	0.013213%	0.001921%	14,590	3,648	10,942	3,648	7,294	3,648	3,646	3,646	-
X65800	Nonstate	Wilderness Public Service District	0.024028%	0.024050%	0.000022%	167	42	125	42	83	42	41	41	-
X65900	Nonstate	Bradley Public Service District	0.015005%	0.015181%	0.000176%	1,337	335	1,002	335	667	335	332	332	-
X66000	Nonstate	Wood County Recreation Commission	0.003464%	0.003032%	-0.000432%	(3,281)	(821)	(2,460)	(821)	(1,639)	(821)	(818)	(818)	-
X66500	Nonstate	Raleigh County Housing Authority	0.028945%	0.028344%	-0.000601%	(4,565)	(1,142)	(3,423)	(1,142)	(2,281)	(1,142)	(1,139)	(1,139)	-
X66600	Nonstate	Fairmont Housing Authority	0.060654%	0.062100%	0.001446%	10,982	2,746	8,236	2,746	5,490	2,746	2,744	2,744	-
X66700	Nonstate	Town of Beverly	0.019774%	0.018995%	-0.000779%	(5,916)	(1,480)	(4,436)	(1,480)	(2,956)	(1,480)	(1,476)	(1,476)	-
X66900	Nonstate	Southern Conservation District	0.011205%	0.011386%	0.000181%	1,375	344	1,031	344	687	344	343	343	-
X67000	Nonstate	Pocahontas County Public Service District	0.024425%	0.024509%	0.000084%	638	160	478	160	318	160	158	158	-
X67100	Nonstate	Huttonsville Public Service District	0.016827%	0.019367%	0.002540%	19,291	4,823	14,468	4,823	9,645	4,823	4,822	4,822	-
X67200	Nonstate	Grant County Housing Authority	0.007614%	0.007663%	0.000049%	372	94	278	94	184	94	90	90	-
X67300	Nonstate	Board of Parks & Recreation Commission	0.042609%	0.041142%	-0.001467%	(11,142)	(2,786)	(8,356)	(2,786)	(5,570)	(2,786)	(2,784)	(2,784)	-
X67400	Nonstate	Putnam County Development Authority	0.009021%	0.009301%	0.000280%	2,127	532	1,595	532	1,063	532	531	531	-
X67500	Nonstate	Taylor County Public Library	0.005196%	0.005370%	0.000174%	1,322	331	991	331	660	331	329	329	-
X67600	Nonstate	Monroe Health Center	0.189326%	0.199444%	0.010118%	76,845	19,212	57,633	19,212	38,421	19,212	19,209	19,209	-
X67700	Nonstate	Louis Bennett Public Library	0.003520%	0.004196%	0.000676%	5,134	1,284	3,850	1,284	2,566	1,284	1,282	1,282	-
X67800	Nonstate	Region VIII Solid Waste Authority	0.018803%	0.020286%	0.001483%	11,263	2,816	8,447	2,816	5,631	2,816	2,815	2,815	-
X67900	Nonstate	Roane County Public Library	0.007694%	0.007871%	0.000177%	1,344	337	1,007	337	670	337	333	333	-
X68300	Nonstate	Cool Ridge-Flat Top Public Service District	0.009628%	0.009881%	0.000253%	1,921	481	1,440	481	959	481	478	478	-
X68400	Nonstate	Dunbar Housing Authority	0.014866%	0.012677%	-0.002189%	(16,625)	(4,157)	(12,468)	(4,157)	(8,311)	(4,157)	(4,154)	(4,154)	-
X68500	Nonstate	Richwood Public Library	0.002954%	0.003025%	0.000071%	539	135	404	135	269	135	134	134	-
X68600	Nonstate	Glenville Utility	0.028546%	0.028297%	-0.000249%	(1,891)	(473)	(1,418)	(473)	(945)	(473)	(472)	(472)	-
X68700	Nonstate	Flatwoods Canoe Run Public Service District	0.042196%	0.041999%	-0.000197%	(1,496)	(375)	(1,121)	(375)	(746)	(375)	(371)	(371)	-
X68800	Nonstate	Raleigh County Emergency Services	0.079782%	0.079032%	-0.000750%	(5,696)	(1,425)	(4,271)	(1,425)	(2,846)	(1,425)	(1,421)	(1,421)	-
X68900	Nonstate	Berkeley County Development Authority	0.012319%	0.012957%	0.000638%	4,846	1,212	3,634	1,212	2,422	1,212	1,210	1,210	-
X69000	Nonstate	Mount Hope Housing Authority	0.011620%	0.012100%	0.000480%	3,646	912	2,734	912	1,822	912	910	910	-
X69100	Nonstate	Doddridge County Public Library	0.006421%	0.006653%	0.000232%	1,762	441	1,321	441	880	441	439	439	-
X69200	Nonstate	Berkeley County Public Service Sewer District	0.123911%	0.128185%	0.004274%	32,460	8,116	24,344	8,116	16,228	8,116	8,112	8,112	-
X69300	Nonstate	Kanawha Public Service District	0.026559%	0.033338%	0.006779%	51,485	12,872	38,613	12,872	25,741	12,872	12,869	12,869	-
X69500	Nonstate	Logan County Public Service District	0.113605%	0.114308%	0.000703%	5,339	1,335	4,004	1,335	2,669	1,335	1,334	1,334	-
X69800	Nonstate	Workforce Investment Board of Kanawha County	0.013249%	0.013998%	0.000749%	5,689	1,423	4,266	1,423	2,843	1,423	1,420	1,420	-
X69901	Nonstate	Bluewell Public Service District	0.036556%	0.035242%	-0.001314%	(9,980)	(2,495)	(7,485)	(2,495)	(4,990)	(2,495)	(2,495)	(2,495)	-
X70100	Nonstate	Ritchie County Public Library	0.009904%	0.008760%	-0.001144%	(8,689)	(2,173)	(6,516)	(2,173)	(4,343)	(2,173)	(2,170)	(2,170)	-
X70200	Nonstate	Keyser Housing Authority	0.014159%	0.015699%	0.001540%	11,696	2,925	8,771	2,925	5,846	2,925	2,921	2,921	-
X70300	Nonstate	Branchland Midkiff Public Service District	0.008686%	0.008689%	0.000003%	23	6	17	6	11	6	5	5	-



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

ER Number	State/Nonstate	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
X70500	Nonstate	Sugar Creek Public Service District	0.004137%	0.003798%	-0.000339%	(2,575)	(644)	(1,931)	(644)	(1,287)	(644)	(643)	(643)	-
X70600	Nonstate	Southwestern Water District	0.012631%	0.012747%	0.000116%	881	221	660	221	439	221	218	218	-
X70700	Nonstate	Grant County Public Service District	0.016206%	0.015520%	-0.000686%	(5,210)	(1,303)	(3,907)	(1,303)	(2,604)	(1,303)	(1,301)	(1,301)	-
X70800	Nonstate	Big Bend Public Service District	0.008923%	0.008681%	-0.000242%	(1,838)	(460)	(1,378)	(460)	(918)	(460)	(458)	(458)	-
X70900	Nonstate	Benedum Airport Authority	0.039211%	0.042718%	0.003507%	26,635	6,659	19,976	6,659	13,317	6,659	6,658	6,658	-
X71100	Nonstate	Valley Head Public Library	0.001388%	0.001366%	-0.000022%	(167)	(42)	(125)	(42)	(83)	(42)	(41)	(41)	-
X71200	Nonstate	Taylor County Public Service District	0.016851%	0.017777%	0.000926%	7,033	1,759	5,274	1,759	3,515	1,759	1,756	1,756	-
X71300	Nonstate	Webster Springs Public Service District	0.007959%	0.008120%	0.000161%	1,223	306	917	306	611	306	305	305	-
X71400	Nonstate	Eastern WV Regional Airport Authority	0.008907%	0.008422%	-0.000485%	(3,684)	(921)	(2,763)	(921)	(1,842)	(921)	(921)	(921)	-
X71500	Nonstate	Huntington Cabell Wayne Animal Shelter	0.006876%	0.004842%	-0.002034%	(15,448)	(3,862)	(11,586)	(3,862)	(7,724)	(3,862)	(3,862)	(3,862)	-
X71600	Nonstate	Boone County Housing & Redevelopment Authority	0.018554%	0.018106%	-0.000448%	(3,402)	(851)	(2,551)	(851)	(1,700)	(851)	(849)	(849)	-
X71700	Nonstate	Craigsville Public Library	0.003841%	0.004108%	0.000267%	2,028	507	1,521	507	1,014	507	507	507	-
X71800	Nonstate	Charleston Convention & Visitors Bureau	0.033265%	0.030998%	-0.002267%	(17,218)	(4,305)	(12,913)	(4,305)	(8,608)	(4,305)	(4,303)	(4,303)	-
X72000	Nonstate	Randolph County Housing Authority	0.035082%	0.031835%	-0.003247%	(24,660)	(6,166)	(18,494)	(6,166)	(12,328)	(6,166)	(6,162)	(6,162)	-
X72100	Nonstate	Berkeley County Fire Service Board	0.009528%	0.009565%	0.000037%	281	71	210	71	139	71	68	68	-
X72300	Nonstate	Cowen Public Service District	0.020834%	0.022333%	0.001499%	11,385	2,847	8,538	2,847	5,691	2,847	2,844	2,844	-
X72400	Nonstate	Vienna Public Library	0.014896%	0.013272%	-0.001624%	(12,334)	(3,084)	(9,250)	(3,084)	(6,166)	(3,084)	(3,082)	(3,082)	-
X72500	Nonstate	White Oak Public Service District	0.009173%	0.009292%	0.000119%	904	226	678	226	452	226	226	226	-
X72600	Nonstate	Marshall County Park & Recreation	0.014028%	0.016464%	0.002436%	18,501	4,626	13,875	4,626	9,249	4,626	4,623	4,623	-
X72700	Nonstate	Martinsburg Berkeley County Parks & Recreation Board	0.038529%	0.040233%	0.001704%	12,942	3,236	9,706	3,236	6,470	3,236	3,234	3,234	-
X72900	Nonstate	Mannington Sanitary Board	0.004770%	0.005107%	0.000337%	2,559	640	1,919	640	1,279	640	639	639	-
X73000	Nonstate	Elk Valley Public Service District	0.026101%	0.023463%	-0.002638%	(20,035)	(5,009)	(15,026)	(5,009)	(10,017)	(5,009)	(5,008)	(5,008)	-
X73100	Nonstate	Lewis County Convention & Visitors Bureau	0.003728%	0.004277%	0.000549%	4,170	1,043	3,127	1,043	2,084	1,043	1,041	1,041	-
X73300	Nonstate	Leadville Public Service District	0.012975%	0.007914%	-0.005061%	(38,438)	(9,610)	(28,828)	(9,610)	(19,218)	(9,610)	(9,608)	(9,608)	-
X73500	Nonstate	Union Williams Public Service District	0.028407%	0.029250%	0.000843%	6,402	1,601	4,801	1,601	3,200	1,601	1,599	1,599	-
X73600	Nonstate	Coalfield Community Action Partnership Inc	0.169599%	0.172202%	0.002603%	19,769	4,943	14,826	4,943	9,883	4,943	4,940	4,940	-
X73900	Nonstate	Tucker County Solid Waste Authority	0.023372%	0.022977%	-0.000395%	(3,000)	(750)	(2,250)	(750)	(1,500)	(750)	(750)	(750)	-
X74000	Nonstate	Hamrick Public Service District	0.009325%	0.009542%	0.000217%	1,648	413	1,235	413	822	413	409	409	-
X74200	Nonstate	Raleigh County Solid Waste Authority	0.126261%	0.123633%	-0.002628%	(19,959)	(4,990)	(14,969)	(4,990)	(9,979)	(4,990)	(4,989)	(4,989)	-
X74300	Nonstate	Fayette County Solid Waste Authority	0.002567%	0.002623%	0.000056%	425	107	318	107	211	107	104	104	-
X74400	Nonstate	Red Sulphur Public Service District	0.020599%	0.019610%	-0.000989%	(7,511)	(1,878)	(5,633)	(1,878)	(3,755)	(1,878)	(1,877)	(1,877)	-
X74500	Nonstate	Greenbrier County Public Service District #2	0.024964%	0.026130%	0.001166%	8,856	2,214	6,642	2,214	4,428	2,214	2,214	2,214	-
X74700	Nonstate	Putnam County Fire Service Board	0.007558%	0.007472%	-0.000086%	(653)	(164)	(489)	(164)	(325)	(164)	(161)	(161)	-
X74800	Nonstate	Mercer County Solid Waste Authority	0.021818%	0.024397%	0.002579%	19,587	4,897	14,690	4,897	9,793	4,897	4,896	4,896	-
X74900	Nonstate	4C Economic Development Authority	0.016720%	0.018615%	0.001895%	14,392	3,599	10,793	3,599	7,194	3,599	3,595	3,595	-
X75000	Nonstate	Kanawha County Solid Waste Authority	0.004765%	0.006155%	0.001390%	10,557	2,640	7,917	2,640	5,277	2,640	2,637	2,637	-
X75200	Nonstate	Lincoln Public Service District	0.020681%	0.020998%	0.000317%	2,408	602	1,806	602	1,204	602	602	602	-
X75300	Nonstate	Sun Valley Public Service District	0.014339%	0.017335%	0.002996%	22,754	5,689	17,065	5,689	11,376	5,689	5,687	5,687	-
X75400	Nonstate	Pocahontas County Solid Waste Authority	0.009929%	0.009432%	-0.000560%	(4,253)	(1,064)	(3,189)	(1,064)	(2,125)	(1,064)	(1,061)	(1,061)	-
X75600	Nonstate	Bluefield Housing Authority	0.025955%	0.022923%	-0.003032%	(23,028)	(5,757)	(17,271)	(5,757)	(11,514)	(5,757)	(5,757)	(5,757)	-
X75800	Nonstate	Romney Public Housing Authority	0.010660%	0.009671%	-0.000989%	(7,511)	(1,878)	(5,633)	(1,878)	(3,755)	(1,878)	(1,877)	(1,877)	-
X75900	Nonstate	Putnam County Solid Waste Authority	0.002608%	0.002873%	0.000265%	2,013	504	1,509	504	1,005	504	501	501	-
X76000	Nonstate	Ohio County Solid Waste Authority	0.001655%	0.001634%	-0.000021%	(159)	(40)	(119)	(40)	(79)	(40)	(39)	(39)	-
X76100	Nonstate	Pleasants County Public Library	0.002541%	0.002259%	-0.000282%	(2,142)	(536)	(1,606)	(536)	(1,070)	(536)	(534)	(534)	-
X76200	Nonstate	Kingwood Parks & Recreation Commission	0.003202%	0.003277%	0.000075%	570	143	427	143	284	143	141	141	-
X76400	Nonstate	Lynn Murray Memorial Library	0.002638%	0.003150%	0.000512%	3,889	973	2,916	973	1,943	973	970	970	-
X76500	Nonstate	Swaney Memorial Library	0.002169%	0.001690%	-0.000479%	(3,638)	(910)	(2,728)	(910)	(1,818)	(910)	(908)	(908)	-
X76600	Nonstate	Wood County Solid Waste Authority	0.000000%	0.001843%	0.001843%	13,997	3,500	10,497	3,500	6,997	3,500	3,497	3,497	-
X76800	Nonstate	Mingo County Redevelopment Authority	0.021689%	0.017328%	-0.004361%	(33,121)	(8,281)	(24,840)	(8,281)	(16,559)	(8,281)	(8,278)	(8,278)	-
X76900	Nonstate	Mountain Top Public Service District	0.011505%	0.011078%	-0.000427%	(3,243)	(811)	(2,432)	(811)	(1,621)	(811)	(810)	(810)	-
X77100	Nonstate	Morgantown-Monongalia United Initiative	0.007236%	0.002382%	-0.004854%	(36,865)	(9,217)	(27,648)	(9,217)	(18,431)	(9,217)	(9,214)	(9,214)	-
X77200	Nonstate	Northern Jackson County Public Service District	0.007669%	0.008450%	0.000781%	5,932	1,483	4,449	1,483	2,966	1,483	1,483	1,483	-
X77300	Nonstate	Hammond Public Service District	0.010608%	0.014021%	0.003413%	25,921	6,481	19,440	6,481	12,959	6,481	6,478	6,478	-
X77400	Nonstate	Harrison County Solid Waste Authority	0.009624%	0.009394%	-0.000230%	(1,747)	(437)	(1,310)	(437)	(873)	(437)	(436)	(436)	-
X77700	Nonstate	Midland Public Service District	0.017177%	0.018548%	0.000831%	6,311	1,578	4,733	1,578	3,155	1,578	1,577	1,577	-
X77800	Nonstate	Danese Public Service District	0.008454%	0.010056%	0.001602%	12,167	3,042	9,125	3,042	6,083	3,042	3,041	3,041	-
X77900	Nonstate	Boone County Public Service District	0.019605%	0.020400%	0.000795%	6,038	1,510	4,528	1,510	3,018	1,510	1,508	1,508	-
X78200	Nonstate	Grandview-Doolin Public Service District	0.008285%	0.008696%	0.000411%	3,121	781	2,340	781	1,559	781	778	778	-
X78300	Nonstate	Jefferson County Parks & Recreation Commission	0.016603%	0.015267%	-0.001336%	(10,147)	(2,537)	(7,610)	(2,537)	(5,073)	(2,537)	(2,536)	(2,536)	-
X78400	Nonstate	Putnam Public Service District	0.134395%	0.133619%	-0.000776%	(5,894)	(1,474)	(4,420)	(1,474)	(2,946)	(1,474)	(1,472)	(1,472)	-
X78600	Nonstate	Chestnut Ridge Public Service District	0.008928%	0.008958%	0.000030%	228	57	171	57	114	57	57	57	-

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

ER Number	State/Nonstate	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
X78700	Nonstate	Weirton Transit Corporation	0.010089%	0.008923%	-0.001166%	(8,856)	(2,214)	(6,642)	(2,214)	(4,428)	(2,214)	(2,214)	(2,214)	-
X78800	Nonstate	Greenbrier County Solid Waste Authority	0.024389%	0.020672%	-0.003717%	(28,230)	(7,058)	(21,172)	(7,058)	(14,114)	(7,058)	(7,056)	(7,056)	-
X78900	Nonstate	Harpers Ferry Bolivar Public Service District	0.007989%	0.008510%	0.000521%	3,957	990	2,967	990	1,977	990	987	987	-
X79100	Nonstate	Jefferson County Public Service District	0.035591%	0.035402%	-0.000189%	(1,435)	(359)	(1,076)	(359)	(717)	(359)	(358)	(358)	-
X79300	Nonstate	Barbour County Development Authority	0.001643%	0.000467%	-0.001176%	(8,932)	(2,233)	(6,699)	(2,233)	(4,466)	(2,233)	(2,233)	(2,233)	-
X79400	Nonstate	Wyoming County Economic Development Authority	0.008465%	0.008615%	0.000150%	1,139	285	854	285	569	285	284	284	-
X79600	Nonstate	Northern Wayne County Public Service District	0.018675%	0.019711%	0.001036%	7,868	1,968	5,900	1,968	3,932	1,968	1,964	1,964	-
X79700	Nonstate	Lincoln Economic Development Authority	0.004220%	0.004346%	0.000126%	957	240	717	240	477	240	237	237	-
X79800	Nonstate	Gauley River Public Service District	0.009939%	0.009732%	-0.000207%	(1,572)	(394)	(1,178)	(394)	(784)	(394)	(390)	(390)	-
X79900	Nonstate	Elkins Road Public Service District	0.006515%	0.006538%	0.000023%	175	44	131	44	87	44	43	43	-
X80300	Nonstate	Crab Orchard MacArthur Public Service District	0.027093%	0.029897%	0.002804%	21,296	5,324	15,972	5,324	10,648	5,324	5,324	5,324	-
X80400	Nonstate	McDowell County Emergency Commission	0.028962%	0.032178%	0.003216%	24,425	6,107	18,318	6,107	12,211	6,107	6,104	6,104	-
X80500	Nonstate	Roane County Economic Development Authority	0.002446%	0.002576%	0.000130%	987	247	740	247	493	247	246	246	-
X80600	Nonstate	Metro Emergency Operations Center	0.245468%	0.250165%	0.004697%	35,673	8,919	26,754	8,919	17,835	8,919	8,916	8,916	-
X80700	Nonstate	Mercer County Airport Authority	0.009419%	0.010139%	0.000720%	5,468	1,368	4,100	1,368	2,732	1,368	1,364	1,364	-
X80900	Nonstate	Town of Eleanor	0.008643%	0.008693%	0.000050%	380	95	285	95	190	95	95	95	-
X81100	Nonstate	Wetzel County Emergency Ambulance Authority	0.001789%	0.001761%	-0.000028%	(213)	(54)	(159)	(54)	(105)	(54)	(51)	(51)	-
X81200	Nonstate	Town of Harpers Ferry	0.033180%	0.031940%	-0.001240%	(9,418)	(2,355)	(7,063)	(2,355)	(4,708)	(2,355)	(2,353)	(2,353)	-
X81400	Nonstate	Upper Kanawha Valley Enterprise Community	0.009695%	0.005754%	-0.003941%	(29,931)	(7,483)	(22,448)	(7,483)	(14,965)	(7,483)	(7,482)	(7,482)	-
X81500	Nonstate	Town of Whitesville	0.000000%	0.000000%	-	-	-	-	-	-	-	-	-	-
X81600	Nonstate	Brooke County Public Service District	0.010230%	0.008658%	-0.001572%	(11,939)	(2,985)	(8,954)	(2,985)	(5,969)	(2,985)	(2,984)	(2,984)	-
X81700	Nonstate	Hancock County Shelter Workshop	0.076217%	0.073905%	-0.002312%	(17,559)	(4,390)	(13,169)	(4,390)	(8,779)	(4,390)	(4,389)	(4,389)	-
X81900	Nonstate	Hampshire County Development Authority	0.007968%	0.007853%	-0.000115%	(873)	(219)	(654)	(219)	(435)	(219)	(216)	(216)	-
X82000	Nonstate	Crum Public Service District	0.008619%	0.009982%	0.001363%	10,352	2,588	7,764	2,588	5,176	2,588	2,588	2,588	-
X82100	Nonstate	Central Communications Inc	0.028788%	0.029239%	0.000451%	3,425	857	2,568	857	1,711	857	854	854	-
X82200	Nonstate	Corridor G Regional Development Authority	0.003490%	0.003318%	-0.000172%	(1,306)	(327)	(979)	(327)	(652)	(327)	(325)	(325)	-
X82300	Nonstate	Tucker County Parks and Recreation Commission	0.002052%	0.002004%	-0.000048%	(365)	(92)	(273)	(92)	(181)	(92)	(89)	(89)	-
X82400	Nonstate	Berkeley County Emergency Ambulance Authority	0.018348%	0.015334%	-0.003014%	(22,891)	(5,723)	(17,168)	(5,723)	(11,445)	(5,723)	(5,722)	(5,722)	-
X82600	Nonstate	Raleigh County Recreation Authority	0.007259%	0.007501%	0.000242%	1,838	460	1,378	460	918	460	458	458	-
X82700	Nonstate	Enlarged Hepzibah Public Service District	0.008503%	0.010631%	0.002128%	16,162	4,041	12,121	4,041	8,080	4,041	4,039	4,039	-
X82900	Nonstate	County Commissioners Association of WV	0.007990%	0.008554%	0.000564%	4,283	1,071	3,212	1,071	2,141	1,071	1,070	1,070	-
X83100	Nonstate	Greenbrier County Convention & Visitor Bureau	0.014888%	0.016071%	0.001183%	8,985	2,247	6,738	2,247	4,491	2,247	2,244	2,244	-
X83300	Nonstate	Boone County Ambulance Authority	0.017150%	0.013117%	-0.004033%	(30,630)	(7,658)	(22,972)	(7,658)	(15,314)	(7,658)	(7,656)	(7,656)	-
X83500	Nonstate	Hamlin-Lincoln County Public Library	0.010197%	0.010233%	0.000036%	273	69	204	69	135	69	66	66	-
X83700	Nonstate	Greater Paw Paw Sanitary District	0.005389%	0.006794%	0.001405%	10,671	2,668	8,003	2,668	5,335	2,668	2,667	2,667	-
X83900	Nonstate	Greenbrier County Housing Authority	0.010851%	0.009442%	-0.001409%	(10,701)	(2,676)	(8,025)	(2,676)	(5,349)	(2,676)	(2,673)	(2,673)	-
X84100	Nonstate	Elkins-Randolph County Airport	0.002933%	0.003510%	0.000577%	4,382	1,096	3,286	1,096	2,190	1,096	1,094	1,094	-
X84300	Nonstate	Summers County Public Library	0.004587%	0.004723%	0.000136%	1,033	259	774	259	515	259	256	256	-
X84400	Nonstate	Ritchie County Economic Development Authority	0.002950%	0.003037%	0.000087%	661	166	495	166	329	166	163	163	-
X84600	Nonstate	West Virginia Municipal League	0.019640%	0.020291%	0.000651%	4,944	1,237	3,707	1,237	2,470	1,237	1,233	1,233	-
X84700	Nonstate	Pride Community Services Inc	0.082644%	0.088605%	0.005961%	45,273	11,319	33,954	11,319	22,635	11,319	11,316	11,316	-
X84900	Nonstate	Jackson County Development Authority	0.007897%	0.008505%	0.000608%	4,618	1,155	3,463	1,155	2,308	1,155	1,153	1,153	-
X85000	Nonstate	Five Rivers Public Library	0.002970%	0.003021%	0.000051%	387	97	290	97	193	97	96	96	-
X85100	Nonstate	Hardy County Public Service District	0.019061%	0.019131%	0.000070%	532	133	399	133	266	133	133	133	-
X85200	Nonstate	Ritchie County Ambulance Authority	0.045943%	0.044729%	-0.001214%	(9,220)	(2,306)	(6,914)	(2,306)	(4,608)	(2,306)	(2,302)	(2,302)	-
X85300	Nonstate	Preston County Senior Citizens Inc	0.031933%	0.031678%	-0.000255%	(1,937)	(485)	(1,452)	(485)	(967)	(485)	(482)	(482)	-
X85500	Nonstate	Piedmont Housing Authority	0.013535%	0.010153%	-0.003382%	(25,686)	(6,422)	(19,264)	(6,422)	(12,842)	(6,422)	(6,420)	(6,420)	-
X85700	Nonstate	Benwood-McMechen Housing Authority	0.020495%	0.020082%	-0.000413%	(3,137)	(785)	(2,352)	(785)	(1,567)	(785)	(782)	(782)	-
X85800	Nonstate	Fairmont Marion County Transit Authority	0.060036%	0.060740%	0.000704%	5,347	1,337	4,010	1,337	2,673	1,337	1,336	1,336	-
X85900	Nonstate	Midland Trail Scenic Highway	0.000000%	0.000000%	-	-	-	-	-	-	-	-	-	-
X86000	Nonstate	Nicholas County Solid Waste Authority	0.041470%	0.025660%	-0.015810%	(120,075)	(30,019)	(90,056)	(30,019)	(60,037)	(30,019)	(30,018)	(30,018)	-
X86100	Nonstate	Hatfield McCoy Regional Recreation Authority	0.052732%	0.061989%	0.009257%	70,306	17,577	52,729	17,577	35,152	17,577	17,575	17,575	-
X86400	Nonstate	City of Martinsburg	0.301731%	0.301849%	0.000118%	896	225	671	225	446	225	221	221	-
X86500	Nonstate	City of Point Pleasant	0.075405%	0.074892%	-0.000513%	(3,896)	(975)	(2,921)	(975)	(1,946)	(975)	(971)	(971)	-
X86700	Nonstate	Norton-Harding-Jimtown Public Service District	0.005625%	0.005435%	-0.000190%	(1,443)	(361)	(1,082)	(361)	(721)	(361)	(360)	(360)	-
X86800	Nonstate	Clarksburg-Harrison Regional Housing Authority	0.057305%	0.058100%	0.000795%	6,038	1,510	4,528	1,510	3,018	1,510	1,508	1,508	-
X86900	Nonstate	Marshall County Public Service District #4	0.005758%	0.008105%	0.002347%	17,825	4,457	13,368	4,457	8,911	4,457	4,454	4,454	-
X87000	Nonstate	Northern Panhandle Community Criminal Justice Board	0.036152%	0.041438%	0.005286%	40,146	10,037	30,109	10,037	20,072	10,037	10,035	10,035	-
X87200	Nonstate	Region 1 Workforce Investment Board	0.034813%	0.035715%	0.000902%	6,851	1,713	5,138	1,713	3,425	1,713	1,712	1,712	-
X87300	Nonstate	Century Volga Public Service District	0.012172%	0.012122%	-0.000050%	(380)	(95)	(285)	(95)	(190)	(95)	(95)	(95)	-
X87400	Nonstate	Frankfort Public Service District	0.033661%	0.033033%	-0.000628%	(4,770)	(1,193)	(3,577)	(1,193)	(2,384)	(1,193)	(1,191)	(1,191)	-

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

ER Number	State/Nonstate	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
X87500	Nonstate	WV Affordable Housing Trust Fund	0.004362%	0.004397%	0.000035%	266	67	199	67	132	67	65	65	-
X87600	Nonstate	Clay County Public Service District	0.007914%	0.007263%	-0.000651%	(4,944)	(1,237)	(3,707)	(1,237)	(2,470)	(1,237)	(1,233)	(1,233)	-
X87700	Nonstate	Adrian Public Service District	0.008183%	0.008205%	0.000022%	167	42	125	42	83	42	41	41	-
X87900	Nonstate	Marshal County Public Service District #3	0.008309%	0.009839%	0.001530%	11,620	2,906	8,714	2,906	5,808	2,906	2,902	2,902	-
X88000	Nonstate	Mercer County Communications Center	0.045898%	0.044719%	-0.001179%	(8,954)	(2,239)	(6,715)	(2,239)	(4,476)	(2,239)	(2,237)	(2,237)	-
X88100	Nonstate	Charles Town Utility Board	0.080179%	0.085784%	0.005605%	42,569	10,643	31,926	10,643	21,283	10,643	10,640	10,640	-
X88200	Nonstate	Phillippi Public Library	0.002016%	0.002091%	0.000075%	570	143	427	143	284	143	141	141	-
X88300	Nonstate	Cottageville Public Service District	0.012353%	0.011925%	-0.000428%	(3,251)	(813)	(2,438)	(813)	(1,625)	(813)	(812)	(812)	-
X88400	Nonstate	Mingo County Public Service District	0.039123%	0.037573%	-0.001550%	(11,772)	(2,944)	(8,828)	(2,944)	(5,884)	(2,944)	(2,940)	(2,940)	-
X88500	Nonstate	City of Sistersville	0.026259%	0.026447%	0.000188%	1,428	357	1,071	357	714	357	357	357	-
X88700	Nonstate	Canaan Valley Public Service District	0.005266%	0.004977%	-0.000289%	(2,195)	(549)	(1,646)	(549)	(1,097)	(549)	(548)	(548)	-
X88900	Nonstate	McDowell County Solid Waste Authority	0.004145%	0.004092%	-0.000053%	(403)	(101)	(302)	(101)	(201)	(101)	(100)	(100)	-
X89000	Nonstate	Monongalia County Urban Mass Transit Authority	0.007458%	0.006158%	-0.001300%	(9,873)	(2,469)	(7,404)	(2,469)	(4,935)	(2,469)	(2,466)	(2,466)	-
X89100	Nonstate	Ohio County Development Authority	0.043811%	0.051307%	0.007496%	56,931	14,233	42,698	14,233	28,465	14,233	14,232	14,232	-
X90001	Nonstate	Public Defender Corporation - 1st Judicial Circuit	0.052162%	0.052482%	0.000320%	2,430	608	1,822	608	1,214	608	606	606	-
X90002	Nonstate	Public Defender Corporation - 2nd Judicial Circuit	0.022963%	0.021904%	-0.001059%	(8,043)	(2,011)	(6,032)	(2,011)	(4,021)	(2,011)	(2,010)	(2,010)	-
X90005	Nonstate	Public Defender Corporation - 5th Judicial Circuit	0.038380%	0.038153%	-0.000227%	(1,724)	(432)	(1,292)	(432)	(860)	(432)	(428)	(428)	-
X90006	Nonstate	Public Defender Corporation for the Sixth & Twenty-Fourth Circui	0.079620%	0.085197%	0.005577%	42,356	10,590	31,766	10,590	21,176	10,590	10,586	10,586	-
X90007	Nonstate	Public Defender Corporation - 7th Judicial Circuit	0.028071%	0.026211%	-0.001860%	(14,126)	(3,532)	(10,594)	(3,532)	(7,062)	(3,532)	(3,530)	(3,530)	-
X90008	Nonstate	Public Defender Corporation for the Eighth Judicial Circuit	0.020468%	0.020509%	0.000041%	311	78	233	78	155	78	77	77	-
X90009	Nonstate	Public Defender Corporation for the Ninth Judicial Circuit	0.042547%	0.041418%	-0.001129%	(8,575)	(2,144)	(6,431)	(2,144)	(4,287)	(2,144)	(2,143)	(2,143)	-
X90010	Nonstate	Public Defender Corporation for the Tenth Judicial Circuit	0.050601%	0.048821%	-0.001780%	(13,519)	(3,380)	(10,139)	(3,380)	(6,759)	(3,380)	(3,379)	(3,379)	-
X90011	Nonstate	Public Defender Corporation - 11th Judicial Circuit	0.026669%	0.025185%	-0.001484%	(11,271)	(2,818)	(8,453)	(2,818)	(5,635)	(2,818)	(2,817)	(2,817)	-
X90012	Nonstate	Public Defender Corporation - 12th Judicial Circuit	0.024762%	0.024802%	0.000040%	304	76	228	76	152	76	76	76	-
X90013	Nonstate	Public Defender Corporation - 13th Judicial Circuit	0.157251%	0.134974%	-0.022277%	(169,190)	(42,298)	(126,892)	(42,298)	(84,594)	(42,298)	(42,296)	(42,296)	-
X90015	Nonstate	Public Defender Corporation for the Fifteenth Judicial Circuit	0.049364%	0.047890%	-0.001474%	(11,195)	(2,799)	(8,396)	(2,799)	(5,597)	(2,799)	(2,798)	(2,798)	-
X90018	Nonstate	Public Defender Corporation - 18th Judicial Circuit	0.019685%	0.019722%	0.000037%	281	71	210	71	139	71	68	68	-
X90023	Nonstate	Public Defender Corporation - 23rd Judicial Circuit	0.113952%	0.110486%	-0.003466%	(26,324)	(6,581)	(19,743)	(6,581)	(13,162)	(6,581)	(6,581)	(6,581)	-
X90025	Nonstate	Public Defender Corporation - 25th Judicial Circuit	0.035208%	0.036547%	0.001339%	10,170	2,543	7,627	2,543	5,084	2,543	2,541	2,541	-
X90028	Nonstate	28th Judicial Circuit Public Defender Corp	0.015646%	0.015731%	0.000085%	646	162	484	162	322	162	160	160	-
X90030	Nonstate	Public Defender Corporation for the Thirtieth Judicial Circuit	0.024856%	0.024268%	-0.000588%	(4,466)	(1,117)	(3,349)	(1,117)	(2,232)	(1,117)	(1,115)	(1,115)	-
X99903	Nonstate	Boone County Board of Education	0.001207%	0.000920%	-0.000287%	(2,180)	(545)	(1,635)	(545)	(1,090)	(545)	(545)	(545)	-
X99908	Nonstate	Clay County Board of Education	0.000621%	0.000260%	-0.000361%	(2,742)	(686)	(2,056)	(686)	(1,370)	(686)	(684)	(684)	-
X99911	Nonstate	Gilmer County Board of Education	0.000323%	0.000248%	-0.000075%	(570)	(143)	(427)	(143)	(284)	(143)	(141)	(141)	-
X99918	Nonstate	Jackson County Board of Education	0.000896%	0.000897%	0.000001%	8	2	6	2	4	2	2	2	-
X99919	Nonstate	Jefferson County Board of Education	0.000000%	0.000000%	0.000000%	-	-	-	-	-	-	-	-	-
X99925	Nonstate	Marion County Board of Education	0.001195%	0.000767%	-0.000428%	(3,251)	(813)	(2,438)	(813)	(1,625)	(813)	(812)	(812)	-
X99926	Nonstate	Lincoln County Board of Education	0.000836%	0.000826%	-0.000010%	(76)	(19)	(57)	(19)	(38)	(19)	(19)	(19)	-
X99931	Nonstate	McDowell County Board of Education	0.001637%	0.001274%	-0.000363%	(2,757)	(690)	(2,067)	(690)	(1,377)	(690)	(687)	(687)	-
X99935	Nonstate	Ohio County Board of Education	0.000406%	0.000000%	-0.000406%	(3,084)	(771)	(2,313)	(771)	(1,542)	(771)	(771)	(771)	-
X99936	Nonstate	Pendleton County Board of Education	0.000693%	0.000531%	-0.000162%	(1,230)	(308)	(922)	(308)	(614)	(308)	(306)	(306)	-
X99937	Nonstate	Pocahontas County Board of Education	0.000765%	0.001180%	0.000415%	3,152	788	2,364	788	1,576	788	788	788	-
X99940	Nonstate	Tyler County Board of Education	0.000370%	0.000413%	0.000043%	327	82	245	82	163	82	81	81	-
X99941	Nonstate	Hancock County Board of Education	0.000597%	0.000590%	-0.000007%	(53)	(14)	(39)	(14)	(25)	(14)	(11)	(11)	-
X99942	Nonstate	Putnam County Board of Education	0.000084%	0.000000%	-0.000084%	(638)	(160)	(478)	(160)	(318)	(160)	(158)	(158)	-
X99955	Nonstate	Wyoming County Board of Education	0.000176%	0.000437%	0.000261%	1,982	496	1,486	496	990	496	494	494	-
X99960	Nonstate	Raleigh County Board of Education	0.001195%	0.001109%	-0.000086%	(653)	(164)	(489)	(164)	(325)	(164)	(161)	(161)	-
X99961	Nonstate	Harrison County Board of Education	0.000084%	0.000000%	-0.000084%	(638)	(160)	(478)	(160)	(318)	(160)	(158)	(158)	-