

Amortization of Change in Proportionate Share of Net Pension Liability

Net Pension Liability (6/30/2015): \$3,465,254,000 + Deferred Inflows \$372,030,000 - Deferred Outflows \$195,771,000 = Total Amortized \$3,641,513,000

Employer	FY15 Allocation %	FY16 Allocation %	Difference in Allocation % FY15 to FY16	Difference in NPL (\$) FY15 to FY16	FY16 Immediately Recognized	FY16 Deferred Outflow/(Inflow)	FY17 Amount Recognized	FY17 Deferred Balance	FY18 Amount Recognized	FY18 Deferred Balance	FY19 Amount Recognized	FY19 Deferred Balance	FY20 Amount Recognized	FY20 Deferred Balance	FY21 Amount Recognized	FY21 Deferred Balance
Barbour County Board of Education	0.016043%	0.013203%	-0.002840%	(103419)	(17352)	(86067)	(17352)	(68715)	(17352)	(51362)	(17352)	(34010)	(17352)	(16658)	(16658)	0
Berkeley County Board of Education	0.392204%	0.475506%	0.083302%	3033453	508969	2524485	508969	2015516	508969	1506547	508969	997579	508969	488610	488610	0
Boone County Board of Education	0.145077%	0.171985%	0.026908%	979858	164406	815453	164406	651047	164406	486641	164406	322235	164406	157830	157830	0
Braxton County Board of Education	0.015606%	0.016981%	0.001375%	50071	8401	41670	8401	33269	8401	24867	8401	16466	8401	8065	8065	0
Brooke County Board of Education	0.077445%	0.099112%	0.021667%	789007	132384	656623	132384	524239	132384	391856	132384	259472	132384	127088	127088	0
Cabell County Board of Education	0.224836%	0.264073%	0.039237%	1428820	239735	1189085	239735	949351	239735	709616	239735	469881	239735	230146	230146	0
Calhoun County Board of Education	0.016615%	0.025139%	0.008524%	310403	52081	258322	52081	206241	52081	154160	52081	102079	52081	49998	49998	0
Clay County Board of Education	0.028583%	0.027701%	-0.000882%	(32118)	(5389)	(26729)	(5389)	(21340)	(5389)	(15951)	(5389)	(10562)	(5389)	(5173)	(5173)	0
Doddridge County Board of Education	0.053531%	0.059552%	0.006021%	219255	36788	182468	36788	145680	36788	108892	36788	72104	36788	35316	35316	0
Fayette County Board of Education	0.139579%	0.111376%	-0.028203%	(1027016)	(172318)	(854698)	(172318)	(682380)	(172318)	(510062)	(172318)	(337743)	(172318)	(165425)	(165425)	0
Gilmer County Board of Education	0.017785%	0.012770%	-0.005015%	(182622)	(30641)	(151981)	(30641)	(121339)	(30641)	(90698)	(30641)	(60057)	(30641)	(29416)	(29416)	0
Grant County Board of Education	0.014635%	0.030195%	0.015560%	566619	95070	471549	95070	376479	95070	281408	95070	186338	95070	91268	91268	0
Greenbrier County Board of Education	0.088064%	0.126746%	0.038682%	1408610	236344	1172266	236344	935922	236344	699578	236344	463234	236344	226890	226890	0
Hampshire County Board of Education	0.043114%	0.051354%	0.008240%	300061	50346	249715	50346	199369	50346	149023	50346	98678	50346	48332	48332	0
Hancock County Board of Education	0.100743%	0.099204%	-0.001539%	(56043)	(9403)	(46640)	(9403)	(37237)	(9403)	(27833)	(9403)	(18430)	(9403)	(9027)	(9027)	0
Hardy County Board of Education	0.009059%	0.012561%	0.003502%	127526	21397	106129	21397	84732	21397	63335	21397	41938	21397	20541	20541	0
Harrison County Board of Education	0.297429%	0.385828%	0.088399%	3219061	540111	2678950	540111	2138839	540111	1598728	540111	1058617	540111	518506	518506	0
Jackson County Board of Education	0.110737%	0.134859%	0.024122%	878406	147384	731022	147384	583639	147384	436255	147384	288872	147384	141488	141488	0
Jefferson County Board of Education	0.225317%	0.271456%	0.046139%	1680158	281906	1398252	281906	1116346	281906	834441	281906	552535	281906	270629	270629	0
Kanawha County Board of Education	0.404139%	0.569236%	0.165097%	6012029	1008730	5003299	1008730	3994569	1008730	2985840	1008730	1977110	1008730	968380	968380	0
Lewis County Board of Education	0.036839%	0.051328%	0.014489%	527619	88527	439092	88527	350566	88527	262039	88527	173512	88527	84986	84986	0
Lincoln County Board of Education	0.054523%	0.054296%	-0.000227%	(8266)	(1387)	(6879)	(1387)	(5492)	(1387)	(4105)	(1387)	(2718)	(1387)	(1331)	(1331)	0
Logan County Board of Education	0.100338%	0.128593%	0.028255%	1028909	172636	856274	172636	683638	172636	511002	172636	338366	172636	165730	165730	0
Marion County Board of Education	0.140650%	0.164101%	0.023451%	853971	143284	710687	143284	567404	143284	424120	143284	280836	143284	137552	137552	0
Marshall County Board of Education	0.151781%	0.174551%	0.022770%	829173	139123	690050	139123	550927	139123	411804	139123	272681	139123	133558	133558	0
Mason County Board of Education	0.065799%	0.086675%	0.020876%	760202	127551	632652	127551	505101	127551	377550	127551	249999	127551	122449	122449	0
McDowell County Board of Education	0.101523%	0.117349%	0.015826%	576306	96696	479610	96696	382915	96696	286219	96696	189523	96696	92828	92828	0
Mercer County Board of Education	0.168133%	0.217177%	0.049044%	1785944	299655	1486289	299655	1186634	299655	886979	299655	587324	299655	287669	287669	0
Mineral County Board of Education	0.087046%	0.106744%	0.019698%	717305	120353	596952	120353	476599	120353	356246	120353	235892	120353	115539	115539	0
Mingo County Board of Education	0.062707%	0.070458%	0.007751%	282254	47358	234896	47358	187538	47358	140180	47358	92822	47358	45464	45464	0
Monongalia County Board of Education	0.287782%	0.329979%	0.042197%	1536609	257820	1278789	257820	1020969	257820	763148	257820	505328	257820	247508	247508	0
Monroe County Board of Education	0.027580%	0.030419%	0.002839%	103383	17346	86036	17346	68690	17346	51344	17346	33998	17346	16652	16652	0
Morgan County Board of Education	0.028203%	0.038309%	0.010106%	368011	61747	306264	61747	244518	61747	182771	61747	121024	61747	59277	59277	0
Nicholas County Board of Education	0.061475%	0.060486%	-0.000989%	(36015)	(6043)	(29972)	(6043)	(23929)	(6043)	(17886)	(6043)	(11844)	(6043)	(5801)	(5801)	0
Ohio County Board of Education	0.127602%	0.169224%	0.041622%	1515671	254307	1261363	254307	1007056	254307	752749	254307	498442	254307	244135	244135	0
Pendleton County Board of Education	0.009932%	0.013995%	0.004063%	147955	24825	123130	24825	98305	24825	73481	24825	48656	24825	23832	23832	0
Pleasants County Board of Education	0.042148%	0.072102%	0.029954%	1090779	183017	907762	183017	724746	183017	541729	183017	358712	183017	175696	175696	0
Pocahontas County Board of Education	0.010793%	0.012748%	0.001955%	71192	11945	59247	11945	47302	11945	35357	11945	23412	11945	11467	11467	0
Preston County Board of Education	0.012964%	0.037244%	0.024280%	884159	148349	735810	148349	587462	148349	439113	148349	290764	148349	142415	142415	0
Putnam County Board of Education	0.192989%	0.219401%	0.026412%	961796	161375	800421	161375	639046	161375	477671	161375	316295	161375	154920	154920	0
Raleigh County Board of Education	0.210528%	0.305962%	0.095434%	3475242	583094	2892147	583094	2309053	583094	1725959	583094	1142865	583094	559770	559770	0
Randolph County Board of Education	0.048890%	0.068217%	0.019327%	703795	118086	585709	118086	467622	118086	349536	118086	231449	118086	113363	113363	0
Ritchie County Board of Education	0.031623%	0.041068%	0.009445%	343941	57708	286233	57708	228524	57708	170816	57708	113108	57708	55400	55400	0

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Roane County Board of Education	0.021847%	0.025767%	0.003920%	142747	23951	118796	23951	94846	23951	70895	23951	46944	23951	22993	22993	0
Summers County Board of Education	0.029031%	0.017239%	-0.011792%	(429407)	(72048)	(357359)	(72048)	(285311)	(72048)	(213263)	(72048)	(141214)	(72048)	(69166)	(69166)	0
Taylor County Board of Education	0.015962%	0.029610%	0.013648%	496994	83388	413605	83388	330217	83388	246829	83388	163441	83388	80053	80053	0
Tucker County Board of Education	0.005578%	0.011224%	0.005646%	205600	34497	171103	34497	136607	34497	102110	34497	67613	34497	33117	33117	0
Tyler County Board of Education	0.043131%	0.038357%	-0.004774%	(173846)	(29169)	(144677)	(29169)	(115508)	(29169)	(86340)	(29169)	(57171)	(29169)	(28002)	(28002)	0
Upshur County Board of Education	0.055011%	0.084181%	0.029170%	1062229	178226	884003	178226	705777	178226	527550	178226	349324	178226	171097	171097	0
Wayne County Board of Education	0.068658%	0.139280%	0.070622%	2571709	431495	2140214	431495	1708720	431495	1277225	431495	845730	431495	414235	414235	0
Webster County Board of Education	0.014265%	0.013438%	-0.000827%	(30115)	(5053)	(25062)	(5053)	(20010)	(5053)	(14957)	(5053)	(9904)	(5053)	(4851)	(4851)	0
Wetzel County Board of Education	0.080240%	0.121059%	0.040819%	1486429	249401	1237028	249401	987627	249401	738227	249401	488826	249401	239425	239425	0
Wirt County Board of Education	0.011336%	0.013422%	0.002086%	75962	12745	63217	12745	50471	12745	37726	12745	24981	12745	12235	12235	0
Wood County Board of Education	0.282778%	0.298110%	0.015332%	558317	93677	464639	93677	370962	93677	277285	93677	183608	93677	89930	89930	0
Wyoming County Board of Education	0.087561%	0.113955%	0.026394%	961141	161265	799876	161265	638610	161265	477345	161265	316080	161265	154815	154815	0
Bluefield State College	0.016479%	0.019228%	0.002749%	100105	16796	83309	16796	66513	16796	49717	16796	32920	16796	16124	16124	0
River Valley Child Development Services	0.004752%	0.005653%	0.000901%	32810	5505	27305	5505	21800	5505	16295	5505	10790	5505	5285	5285	0
Concord University	0.033051%	0.035737%	0.002686%	97811	16411	81400	16411	64989	16411	48577	16411	32166	16411	15755	15755	0
Fairmont State University	0.032680%	0.024067%	-0.008613%	(313644)	(52625)	(261019)	(52625)	(208394)	(52625)	(155769)	(52625)	(103145)	(52625)	(50520)	(50520)	0
Glenville State College	0.043056%	0.039778%	-0.003278%	(119369)	(20028)	(99340)	(20028)	(79312)	(20028)	(59284)	(20028)	(39256)	(20028)	(19227)	(19227)	0
Marshall University Research Corp	0.003877%	0.005142%	0.001265%	46065	7729	38336	7729	30607	7729	22878	7729	15149	7729	7420	7420	0
Marshall University	0.109047%	0.111053%	0.002006%	73049	12257	60792	12257	48536	12257	36279	12257	24023	12257	11766	11766	0
Shepherd University	0.009446%	0.009516%	0.000070%	2549	428	2121	428	1694	428	1266	428	838	428	411	411	0
West Liberty University	0.018917%	0.019397%	0.000480%	17479	2933	14547	2933	11614	2933	8681	2933	5748	2933	2815	2815	0
West Virginia School for the Deaf and Blind	0.139695%	0.166615%	0.026920%	980295	164479	815816	164479	651337	164479	486858	164479	322379	164479	157900	157900	0
West Virginia State University	0.029790%	0.031345%	0.001555%	56626	9501	47125	9501	37624	9501	28123	9501	18622	9501	9121	9121	0
West Virginia University	0.299518%	0.308824%	0.009306%	338879	56859	282020	56859	225161	56859	168302	56859	111443	56859	54585	54585	0
Southern West Virginia Community & Technical College	0.021596%	0.018586%	-0.003010%	(109610)	(18391)	(91219)	(18391)	(72828)	(18391)	(54437)	(18391)	(36046)	(18391)	(17655)	(17655)	0
West Virginia Northern Community College	0.008548%	0.008977%	0.000429%	15622	2621	13001	2621	10380	2621	7759	2621	5137	2621	2516	2516	0
West Virginia Network	0.004310%	0.003551%	-0.000759%	(27639)	(4637)	(23002)	(4637)	(18364)	(4637)	(13727)	(4637)	(9089)	(4637)	(4452)	(4452)	0
Blue Ridge Community and Technical College	0.002294%	0.002620%	0.000326%	11871	1992	9879	1992	7888	1992	5896	1992	3904	1992	1912	1912	0
Pierpont Community & Technical College	0.001644%	0.001903%	0.000259%	9432	1582	7849	1582	6267	1582	4684	1582	3102	1582	1519	1519	0
Mountwest Community and Technical College	0.005949%	0.004432%	-0.001517%	(55242)	(9269)	(45973)	(9269)	(36704)	(9269)	(27436)	(9269)	(18167)	(9269)	(8898)	(8898)	0
New River Community and Technical College	0.008659%	0.009557%	0.000898%	32701	5487	27214	5487	21727	5487	16241	5487	10754	5487	5267	5267	0
West Virginia University at Parkersburg	0.004143%	0.004724%	0.000581%	21157	3550	17607	3550	14057	3550	10508	3550	6958	3550	3408	3408	0
West Virginia Council for Community & Technical College Education	0.002353%	0.002745%	0.000392%	14275	2395	11880	2395	9485	2395	7089	2395	4694	2395	2299	2299	0
West Virginia Department of Education	0.537935%	0.613329%	0.075394%	2745482	460651	2284831	460651	1824180	460651	1363528	460651	902877	460651	442225	442225	0
Bridge Valley Community & Technical College	0.013300%	0.015699%	0.002399%	87360	14658	72702	14658	58044	14658	43387	14658	28729	14658	14071	14071	0
West Virginia Higher Education Policy Commission	0.011579%	0.011989%	0.000410%	14930	2505	12425	2505	9920	2505	7415	2505	4910	2505	2405	2405	0
West Virginia - SAF	23.911283%	26.517190%	2.605907%	9489442	15921886	78972556	15921886	63050670	15921886	47128783	15921886	31206897	15921886	15285011	15285011	0
West Virginia - ARC	69.528312%	65.573438%	-3.954874%	(144017251)	(24163968)	(119853283)	(24163968)	(95689314)	(24163968)	(71525346)	(24163968)	(47361378)	(24163968)	(23197410)	(23197410)	0